

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2026**

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

1155 The Buffalo Trail School Division

Legal Name of School Jurisdiction

1041 10 A Street Wainwright AB AB T9W 2R4; (780) 842-6144; buffalotrail@btps.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Kara Jackson

Name



Signature

SUPERINTENDENT

Michelle Webb

Name

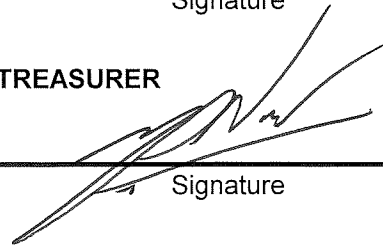


Signature

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, 2025

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
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Legend:

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

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 - 2025/2026 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 2025-2026 school year of \$1,346,487. Overall, dollars will be used to support students and maintain services.
- Dollars not spent in 2024-25 have been primarily budgeted for expenditure in 2025-26 most of which is for school-based and instruction supports.
- To support our school facilities, a \$134,500 deficit in facilities services including custodial services will be funded from one-time unspent dollars from other services areas.

Plans and Assumptions

- Budgets have been developed with all information provided by the Alberta Government on funding for 2025-26. Should the Alberta Government adjust funding, budgets will be impacted.
- Average costings are estimated using staffing in February 2025 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.
- 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 2025 will have an impact on available resources as a funding recovery.

Significant Business and Financial Risks

Facilities Services

- Insurance and utilities costs continue to be a significant consideration primarily for Facilities Services. Budgets have been prepared using actuals from 2024-25 and a projection for 2025-26.

Staffing

- The collective agreements for certificated staff are in process for negotiations starting September 2024, and should negotiations see an increase in compensation or staffing costs there will be a reduction in staffing level and other services/supports.
- Staffing costs, including certificated teachers, have been estimated based on February 2025 actuals and adjusted for known health benefit information and assumed estimates for statutory and pension benefits. Should actuals be materially different than estimates, available resources to support operations may be impacted.
- Average costing for school-based staff was done based on all available information.
- Transportation funding is based on actual enrolments as of the September 2025 count date. Estimates have been done based on the 2024-25 transportation funding and information provided by the Alberta Government for updates to transportation funding including changes in walking distances.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
REVENUES			
Government of Alberta	\$ 58,266,809	\$55,971,114	\$55,270,499
Federal Government and First Nations	\$ -	\$0	\$23,730
Property taxes	\$ -	\$0	\$0
Fees	\$ 508,500	\$647,750	\$548,038
Sales of services and products	\$ 2,500	\$0	\$23,396
Investment income	\$ 225,000	\$225,000	\$331,176
Donations and other contributions	\$ 1,676,950	\$1,492,950	\$1,769,203
Other revenue	\$ 162,066	\$25,000	\$483,882
TOTAL REVENUES	\$60,841,825	\$58,361,814	\$58,449,924
EXPENSES			
Instruction - ECS	\$ 1,333,226	\$1,273,430	\$1,504,585
Instruction - Grade 1 to 12	\$ 42,345,097	\$40,140,686	\$40,390,050
Operations & maintenance	\$ 8,848,763	\$8,719,843	\$8,134,251
Transportation	\$ 7,035,000	\$7,180,500	\$6,676,750
System Administration	\$ 2,333,162	\$2,284,537	\$2,175,524
External Services	\$ 293,064	\$293,064	\$310,169
TOTAL EXPENSES	\$62,188,312	\$59,892,060	\$59,191,329
ANNUAL SURPLUS (DEFICIT)	(\$1,346,487)	(\$1,530,246)	(\$741,405)

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
EXPENSES			
Certificated salaries	\$ 22,474,043	\$22,737,552	\$23,710,540
Certificated benefits	\$ 5,928,585	\$5,611,508	\$5,648,052
Non-certificated salaries and wages	\$ 10,089,390	\$9,138,046	\$9,054,539
Non-certificated benefits	\$ 3,037,534	\$2,563,414	\$2,520,387
Services, contracts, and supplies	\$ 17,421,941	\$16,540,455	\$14,878,093
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,011,469	\$3,037,500	\$3,092,020
Unsupported	\$ 225,350	\$263,586	\$230,561
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$57,137
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$62,188,312	\$59,892,060	\$59,191,329

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

REVENUES	Approved Budget 2025/2026							Actual Audited 2023/24
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1,213,276	\$ 38,535,288	\$ 6,562,062	\$ 7,000,000	\$ 2,531,378	\$ -	\$ 55,842,004	\$ 52,562,180
(2) Alberta Infrastructure - non remediation	\$ 22	\$ 713	\$ 2,088,506	\$ -	\$ -	\$ -	\$ 2,089,241	\$ 2,267,594
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,064	\$ 293,064	\$ 302,813
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,730
(6) Other Alberta school authorities	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 42,500	\$ 137,912
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 14,453	\$ 459,047	\$ -	\$ 35,000	\$ -	\$ -	\$ 508,500	\$ 548,038
(11) Sales of services and products	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 23,396
(12) Investment income	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 331,176
(13) Gifts and donations	\$ 8,454	\$ 268,496	\$ -	\$ -	\$ -	\$ -	\$ 276,950	\$ 375,781
(14) Rental of facilities	\$ -	\$ 5,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 22,104
(15) Fundraising	\$ 42,733	\$ 1,357,267	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	\$ 1,393,422
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,449
(17) Other	\$ -	\$ 93,363	\$ 48,703	\$ -	\$ -	\$ -	\$ 142,066	\$ 148,329
(18) TOTAL REVENUES	\$ 1,278,938	\$ 40,989,174	\$ 8,714,271	\$ 7,035,000	\$ 2,531,378	\$ 293,064	\$ 60,841,825	\$ 58,449,924

EXPENSES

(19) Certificated salaries	\$ 674,285	\$ 21,416,213	\$ -	\$ -	\$ 383,545	\$ -	\$ 22,474,043	\$ 23,710,540
(20) Certificated benefits	\$ 179,172	\$ 5,690,739	\$ -	\$ -	\$ 58,674	\$ -	\$ 5,928,585	\$ 5,648,052
(21) Non-certificated salaries and wages	\$ 204,686	\$ 6,501,119	\$ 2,053,532	\$ 190,027	\$ 911,876	\$ 228,150	\$ 10,089,390	\$ 9,054,539
(22) Non-certificated benefits	\$ 64,353	\$ 2,043,946	\$ 562,408	\$ 53,136	\$ 267,228	\$ 46,463	\$ 3,037,534	\$ 2,520,387
(23) SUB - TOTAL	\$ 1,122,496	\$ 35,652,017	\$ 2,615,940	\$ 243,163	\$ 1,621,323	\$ 274,613	\$ 41,529,552	\$ 40,933,518
(24) Services, contracts and supplies	\$ 207,740	\$ 6,598,113	\$ 3,119,545	\$ 6,791,837	\$ 686,255	\$ 18,451	\$ 17,421,941	\$ 14,878,093
(25) Amortization of supported tangible capital assets	\$ 22	\$ 713	\$ 3,010,734	\$ -	\$ -	\$ -	\$ 3,011,469	\$ 3,092,020
(26) Amortization of unsupported tangible capital assets	\$ 2,968	\$ 94,254	\$ 68,052	\$ -	\$ 23,800	\$ -	\$ 189,074	\$ 194,285
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 34,492	\$ -	\$ 1,784	\$ -	\$ 36,276	\$ 36,276
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,137
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 1,333,226	\$ 42,345,097	\$ 8,848,763	\$ 7,035,000	\$ 2,333,162	\$ 293,064	\$ 62,188,312	\$ 59,191,329
(36) OPERATING SURPLUS (DEFICIT)	\$ (54,288)	\$ (1,355,923)	\$ (134,492)	\$ -	\$ 198,216	\$ -	\$ (1,346,487)	\$ (741,405)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$35,000	\$23,000	\$47,086
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	\$75,000	\$75,000	\$83,904
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$23,500	\$110,000	\$35,235
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$125,000	\$0	\$128,189
Other fees to enhance education	\$75,000	\$130,000	\$86,109
NON-CURRICULAR FEES			
Extra-curricular fees	\$87,500	\$150,000	\$84,999
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$87,500	\$159,750	\$82,515
OTHER FEES	\$0	\$0	\$0
TOTAL FEES	\$508,500	\$647,750	\$548,037

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 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$22,500	\$0	\$20,911
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)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$22,500	\$0	\$20,911

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, 2024	\$3,958,465	(\$1,609)	\$0	\$3,544,028	\$456,160	\$3,087,868	\$416,046
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$601,695)			(\$601,695)	(\$601,695)		
Estimated board funded capital asset additions		\$305,000		(\$80,000)	\$0	(\$80,000)	(\$225,000)
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)		(\$3,119,000)		\$3,119,000	\$3,119,000		
Estimated capital revenue recognized - Alberta Education		\$800,000		(\$800,000)	(\$800,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,091,000		(\$2,091,000)	(\$2,091,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$50,000		(\$50,000)	(\$50,000)		
Budgeted amortization of ARO tangible capital assets		(\$36,276)		\$36,276	\$36,276		
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)				(\$208,000)	\$367,419	(\$575,419)	\$208,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$3,356,770	\$89,115	\$0	\$2,868,609	\$436,160	\$2,432,449	\$399,046
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$1,346,487)			(\$1,346,487)	(\$1,346,487)		
Projected board funded tangible capital asset additions		\$50,000		\$0	\$0	\$0	(\$50,000)
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)		(\$3,200,543)		\$3,200,543	\$3,200,543		
Budgeted capital revenue recognized - Alberta Education		\$873,525		(\$873,525)	(\$873,525)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,089,241		(\$2,089,241)	(\$2,089,241)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$48,703		(\$48,703)	(\$48,703)		
Budgeted amortization of ARO tangible capital assets		(\$36,276)		\$36,276	\$36,276		
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)				(\$208,000)	\$1,107,348	(\$1,315,348)	\$208,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$2,010,283	(\$86,235)	\$0	\$1,539,472	\$422,371	\$1,117,101	\$557,046

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-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028
Projected opening balance	\$436,160	\$422,371	\$547,721	\$2,432,449	\$1,117,101	\$1,117,101	\$399,046	\$557,046	\$657,046
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)	\$3,236,819	\$3,236,819	\$3,236,819		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$3,011,469)	(\$3,011,469)	(\$3,011,469)		\$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)	\$1,107,348	(\$100,000)	(\$200,000)	(\$1,315,348)	\$0	\$0	\$208,000	\$100,000	\$200,000
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	\$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	Cost escalation for staffing, insurance and utilities	(\$134,492)	\$0	\$0	\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0	\$0	\$0			
System Administration	Dollars to support instruction	\$198,216	\$0	\$0	\$0	\$0			
OH&S / wellness programs	Health, safety and wellness initiatives	(\$39,848)	\$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
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	Techonology asset renewal	\$0	\$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	Wireless access points, servers, VOIP	\$0	\$0	\$0	\$0	\$0	(\$50,000)	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Unsupported compensation increases (support staff and benefits for certificated)		(\$290,000)	\$0	\$0	\$0	\$0		\$0	\$0
Inclusive supports for students with severe needs		(\$810,500)	\$0	\$0	\$0	\$0		\$0	\$0
Learning strategic initiatives		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Strategic initiatives and risk mitigation		(\$269,863)	\$0	\$0	\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$422,371	\$547,721	\$573,071	\$1,117,101	\$1,117,101	\$1,117,101	\$557,046	\$657,046	\$857,046

Total surplus as a percentage of 2026 Expenses	0.03371241	0.037336081	4.10%
ASO as a percentage of 2026 Expenses	2.48%	2.68%	2.72%

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2025**

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, Part 1: exemptions (Row 21 - 51) and Part 2: transfers between operating and capital reserves (Row 52 - 67).

Complete Part 1 if over 6% in cell B24. Check for flag in cell E27.

Part 1: As per the 2024/25 Funding Manual, a formal request for an exemption to exceed the 2024/25 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, 2025. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2024/25 operating reserves to be over their 2024/25 maximum limit, which is based on 6% of school jurisdiction's 2023/24 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

Complete Part 2 if projecting transfers between operating and capital reserves.

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2024/25 and/or 2025/26 school year, please complete the section under Row 52. 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, 2025		\$ 2,868,609
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$755,825
Estimated 2024/25 Operating Reserves	3.57%	\$2,112,784
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 3,551,480
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (1,438,696)

SECTION A: 2023/24 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2023/24 Ministerial approval exemption amount over your 2023/24 maximum limit.

Cell E30 shows the school year you planned to return below the limit, as per your 2023/24 exemption approval.

If you've been approved for a 2023/24 exemption and will be requesting an exemption for 2024/25, please provide the following details below: Have you followed the drawdown plan from your 2023/24 exemption request? If yes, please outline what has been achieved. Please indicate the \$ figure amounts and initiatives.

If not, please explain any deviations from the original plan and the reasons for the changes.

\$	376,450
2024-25	

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (1,438,696)

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 2024/25 school year.

Provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%.

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ 2,112,784	\$ 1,117,101	\$ 1,117,101	
Adjustment to Projections	\$ 319,665			
Instruction - Schools	\$ (890,000)			
Instruction - Services	\$ (320,211)			
Facilities and Administration	\$ (136,060)			
Operating and Capital Transfers, including ITA	\$ 30,923			
	\$ 1,117,101	\$ 1,117,101	\$ 1,117,101	
	1.89%	1.89%	1.89%	

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 2024/25 and 2025/26 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):

		2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$	(208,000)	Evergreening of technology, vehicles, and unsupported buildings
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	(208,000)	
		2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$	(208,000)	Evergreening of technology, vehicles, and unsupported buildings
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	(208,000)	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted	Actual	Actual
2025/2026	2024/2025	2023/2024
(Note 2)		

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	2,594	2,615	2,608	Head count
Grades 10 to 12	920	907	837	Head count
Total	3,514	3,522	3,445	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.2%	2.2%		

Other Students:

Total	-	9	-	Note 3
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Total Net Enrolled Students	3,514	3,531	3,445	
Home Ed Students	5	5	6	Note 4
Total Enrolled Students, Grades 1-12	3,519	3,536	3,451	
Percentage Change	-0.5%	2.5%		

Of the Eligible Funded Students:

Students with Severe Disabilities	102	103	101	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	347	346	303	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	220	220	207	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	1	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	220	221	207	
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	110	111	104	
Percentage Change	-0.5%	6.8%		

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	220	221	207	
Percentage Change	-0.5%	6.8%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	29	31	14	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	12	10	5	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 2025/2026 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 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	205.0	205.0	208.8	208.8	220.0	220.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.5	2.5	8.5	3.5	8.4	3.4	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	212.5	207.5	217.3	212.3	228.4	223.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.2%		-4.9%		-7.0%		
If an average standard cost is used, please disclose rate:	115,953		114,320		110,500		
Student F.T.E. per certificated Staff	17.60		17.29		16.02		
Certificated Staffing Change due to:							
Please Allocate Below	(4.8)						
Enrolment Change		3.8					
Other Factors		1.0					Strategic Priorities
Total Change	-	4.8					Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-						FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	4.8					
Total Negative Change in Certificated FTEs	-	4.8					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<u>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</u>							
Certificated Number of Teachers							
Permanent - Full time	173.0	168.0	177.0	172.0	188.0	184.0	
Permanent - Part time	22.2	22.2	23.0	23.0	23.0	23.0	
Probationary - Full time	11.0	11.0	11.0	11.0	11.0	11.0	
Probationary - Part time	6.0	6.0	6.0	6.0	6.0	6.0	
Temporary - Full time	7.0	7.0	7.0	7.0	7.0	7.0	
Temporary - Part time	5.0	5.0	5.0	5.0	5.0	5.0	

NON-CERTIFICATED STAFF

Instructional - Education Assistants	110.9	110.9	96.6	96.6	90.0	90.0	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	49.7	35.7	51.5	36.5	55.0	39.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	33.0	30.0	34.3	31.3	39.0	36.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2.3	1.3	2.8	1.8	3.0	2.0	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	19.6	1.6	20.3	1.3	20.0	1.0	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	215.5	179.5	205.5	167.5	207.0	168.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	4.9%		-0.7%		4.1%		

Explanation of Changes to Non-Certificated Staff:

For 2025-26, a new calculation for FTE was done for school-based support staff based on a 6 hours a day, 185 working days standard, resulting in a total FTE that is higher than prior years: 1.0 FTE is determined for any staff that work at least 1,110 hours per year (6 hours at 185 working days). School-based support staff that work less than 1,100 hours in a year are prorated accordingly. Under the previous calculation, FTE for educational assistants would have been 105.1 FTE.

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes

Please provide terms of contract for 2024/25 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 a four-year agreement to August 31, 2028, representing all union staff identified above.