

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2025**

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

0284 The Southern Francophone Education Region

Legal Name of School Jurisdiction

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BOARD CHAIR

Hélène Emmell

Name

/Hélène Emmell/

Signature

SUPERINTENDENT

Monique Baker

Name

/Monique Baker/

Signature

SECRETARY TREASURER or TREASURER

Louis Arseneault

Name

/Louis Arseneault/

Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on May 29 2024 .
Date

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

Blue	Data input is required	Grey	No entry required - the cell is protected.
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 s

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

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

Budget Highlights, Plans & Assumptions:

The projected deficit is 1,084,106
 The rise in revenue (1,9M\$) was absorbed by structural expenses that we add last year in the 1,8M\$ deficit.
 Natural rises in expenses without adding new ones include
 -Rise in ASEBP expenses
 -Natural movement on the salary scale (grid creep)
 -Inflation affected all contracts and suppliers

Significant Business and Financial Risks:

The board is very prudent with it's expenses and reserve and foresees no outside of ordinary expenses.

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	\$ 64 597 792	\$62 071 204	\$57 117 157
Federal Government and First Nations	\$ 708 000	\$2 219 640	\$605 023
Property taxes	\$ -	\$0	\$0
Fees	\$ 593 500	\$400 000	\$711 088
Sales of services and products	\$ 102 120	\$285 000	\$148 875
Investment income	\$ 200 000	\$200 000	\$434 604
Donations and other contributions	\$ 202 000	\$200 000	\$200 058
Other revenue	\$ 32 500	\$194 046	\$124 438
TOTAL REVENUES	\$66 435 912	\$65 569 890	\$59 341 243
EXPENSES			
Instruction - ECS	\$ 2 476 734	\$2 818 370	\$2 435 205
Instruction - Grade 1 to 12	\$ 44 173 492	\$43 062 218	\$39 310 504
Operations & maintenance	\$ 9 257 430	\$10 565 650	\$8 878 766
Transportation	\$ 9 180 163	\$8 621 296	\$6 470 703
System Administration	\$ 2 410 982	\$2 362 996	\$2 218 379
External Services	\$ 24 217	\$0	\$24 115
TOTAL EXPENSES	\$67 523 018	\$67 430 530	\$59 337 672
ANNUAL SURPLUS (DEFICIT)	(\$1 087 106)	(\$1 860 640)	\$3 571

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	\$ 29 509 392	\$29 297 823	\$26 158 974
Certificated benefits	\$ 6 554 884	\$7 093 389	\$6 127 443
Non-certificated salaries and wages	\$ 6 705 170	\$5 692 488	\$5 843 142
Non-certificated benefits	\$ 1 578 036	\$1 689 983	\$1 238 063
Services, contracts, and supplies	\$ 18 675 418	\$18 123 764	\$15 491 103
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4 304 063	\$5 389 809	\$4 283 457
Unsupported	\$ 193 555	\$142 274	\$193 646
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2 500	\$1 000	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$1 844
TOTAL EXPENSES	\$67 523 018	\$67 430 530	\$59 337 672

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

REVENUES	Approved Budget 2024/2025							Actual Audited 2022/23
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1 994 883	\$ 42 146 017	\$ 3 714 697	\$ 9 372 869	\$ 2 534 459	\$ -	\$ 59 762 925	\$ 52 386 799
(2) Alberta Infrastructure - non remediation	\$ -	\$ 125 000	\$ 4 193 991	\$ -	\$ -	\$ -	\$ 4 318 991	\$ 4 328 081
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ 75 049	\$ -	\$ -	\$ -	\$ 75 049	\$ -
(4) Other - Government of Alberta	\$ -	\$ 440 827	\$ -	\$ -	\$ -	\$ -	\$ 440 827	\$ 402 277
(5) Federal Government and First Nations	\$ -	\$ 708 000	\$ -	\$ -	\$ -	\$ -	\$ 708 000	\$ 605 023
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 593 500	\$ -	\$ -	\$ -	\$ -	\$ 593 500	\$ 711 088
(11) Sales of services and products	\$ -	\$ 79 620	\$ 22 500	\$ -	\$ -	\$ -	\$ 102 120	\$ 148 875
(12) Investment income	\$ -	\$ -	\$ 150 000	\$ -	\$ 50 000	\$ -	\$ 200 000	\$ 434 604
(13) Gifts and donations	\$ -	\$ 173 000	\$ -	\$ -	\$ -	\$ -	\$ 173 000	\$ -
(14) Rental of facilities	\$ -	\$ 15 500	\$ -	\$ -	\$ -	\$ -	\$ 15 500	\$ -
(15) Fundraising	\$ -	\$ 29 000	\$ -	\$ -	\$ -	\$ -	\$ 29 000	\$ 200 058
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8 192
(17) Other	\$ -	\$ 17 000	\$ -	\$ -	\$ -	\$ -	\$ 17 000	\$ 116 246
(18) TOTAL REVENUES	\$ 1 994 883	\$ 44 327 464	\$ 8 156 237	\$ 9 372 869	\$ 2 584 459	\$ -	\$ 66 435 912	\$ 59 341 243
EXPENSES								
(19) Certificated salaries	\$ 1 822 631	\$ 27 324 300			\$ 362 461	\$ -	\$ 29 509 392	\$ 26 158 974
(20) Certificated benefits	\$ 452 285	\$ 6 081 758			\$ 20 841	\$ -	\$ 6 554 884	\$ 6 127 443
(21) Non-certificated salaries and wages	\$ 36 784	\$ 5 044 530	\$ 397 727	\$ 200 073	\$ 1 001 839	\$ 24 217	\$ 6 705 170	\$ 5 843 142
(22) Non-certificated benefits	\$ 10 832	\$ 1 169 793	\$ 104 721	\$ 52 679	\$ 240 011	\$ -	\$ 1 578 036	\$ 1 238 063
(23) SUB - TOTAL	\$ 2 322 532	\$ 39 620 381	\$ 502 448	\$ 252 752	\$ 1 625 152	\$ 24 217	\$ 44 347 482	\$ 39 367 622
(24) Services, contracts and supplies	\$ 154 202	\$ 4 369 391	\$ 4 469 646	\$ 8 923 849	\$ 758 330	\$ -	\$ 18 675 418	\$ 15 491 103
(25) Amortization of supported tangible capital assets	\$ -	\$ 125 000	\$ 4 179 063	\$ -	\$ -	\$ -	\$ 4 304 063	\$ 4 283 457
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 58 720	\$ 56 273	\$ 3 562	\$ 25 000	\$ -	\$ 143 555	\$ 143 287
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 50 000	\$ -	\$ -	\$ -	\$ 50 000	\$ 50 359
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 2 500	\$ -	\$ 2 500	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1 844
(35) TOTAL EXPENSES	\$ 2 476 734	\$ 44 173 492	\$ 9 257 430	\$ 9 180 163	\$ 2 410 982	\$ 24 217	\$ 67 523 018	\$ 59 337 672
(36) OPERATING SURPLUS (DEFICIT)	\$ (481 851)	\$ 153 972	\$ (1 101 193)	\$ 192 706	\$ 173 477	\$ (24 217)	\$ (1 087 106)	\$ 3 571

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$6 200	\$6 000	\$7 475
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$64 000	\$50 750	\$72 931
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$107 000	\$35 000	\$97 118
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$327 000	\$152 250	\$394 424
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$78 000	\$3 000	\$69 485
Non-curricular goods and services	\$0	\$0	\$577
Non-curricular travel	\$11 300	\$3 000	\$3 060
OTHER FEES (Describe here)	\$0	\$150 000	\$0
TOTAL FEES	\$593 500	\$400 000	\$645 070

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	\$19 000	\$85 000	\$28 971
Special events	\$38 000	\$20 000	\$31 415
Sales or rentals of other supplies/services	\$22 000	\$29 500	\$58 999
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	\$620	\$500	\$948
Other (describe) Fundraising	\$0	\$50 000	\$30 990
Other (describe) Gifts & Donations	\$0	\$100 000	\$167 868
Other (describe) Other revenues	\$0	\$0	\$11 920
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$79 620	\$285 000	\$331 111

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	\$5 550 400	\$1 291 337	\$0	\$2 966 790	\$1 521 888	\$1 444 902	\$1 292 273
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$792 273	\$792 273	\$0	(\$792 273)
Estimated surplus(deficit)	(\$1 050 000)			(\$1 050 000)	(\$1 050 000)		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$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)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$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)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$4 500 400	\$1 291 337	\$0	\$2 709 063	\$1 264 161	\$1 444 902	\$500 000
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$1 087 106)			(\$1 087 106)	(\$1 087 106)		
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)		(\$4 447 618)		\$4 447 618	\$4 447 618		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4 304 063		(\$4 304 063)	(\$4 304 063)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$50 000)		\$50 000	\$50 000		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		(\$50 000)		\$50 000	\$50 000		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$3 413 294	\$1 047 782	\$0	\$1 865 512	\$420 610	\$1 444 902	\$500 000

**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	\$1 264 161	\$420 610	\$420 610	\$1 444 902	\$1 444 902	\$1 444 902	\$500 000	\$500 000	\$500 000
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
Budgeted amortization of capital assets (expense)	Explanation	\$4 497 618	\$0	\$0		\$0	\$0		
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$4 304 063)	\$0	\$0		\$0	\$0		
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition	Explanation	\$50 000	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$300 000)	\$0	\$0		\$0	\$0		
Non-recurring non-certificated remuneration	Salary increas	(\$100 000)	\$0	\$0		\$0	\$0		
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0		
Professional development, training & support	Professional devepment	(\$37 106)	\$0	\$0		\$0	\$0		
Transportation Expenses	Normal contract increase	(\$400 000)	\$0	\$0		\$0	\$0		
Operations & maintenance	Increased insurance costs - unsupported	(\$100 000)	\$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	IT software inflation	(\$150 000)	\$0	\$0		\$0	\$0		
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$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	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$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
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Estimated closing balance for operating contingency		\$420 610	\$420 610	\$420 610	\$1 444 902	\$1 444 902	\$1 444 902	\$500 000	\$500 000

Total surplus as a percentage of 2025 Expenses	3.50%	3.50%	3.50%
ASO as a percentage of 2025 Expenses	2.76%	2.76%	2.76%

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	\$ 2 709 063
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ 183 428
Estimated 2023/24 Operating Reserves	\$ 2 525 635
Maximum 2023/24 Operating Reserve Limit	\$ 2 573 057
Estimated 2023/24 Operating Reserves Over Maximum Limit	\$ (47 422)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (47 422)

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

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

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

	2024/25	2025/26	2026/27	Additional Comments
Opening operating reserve balance	\$ 2 525 635	\$ 2 525 635	\$ 2 525 635	
[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]				
	\$ 2 525 635	\$ 2 525 635	\$ 2 525 635	
	4,26%	4,26%	4,26%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2023/24 and 2024/25 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. **(Note: Ministerial approval is required to transfer from Capital to Operating Reserves):**

	2023-24	Detailed Rationale
Projected Transfer from Operating to Capital Reserves <i>(Please enter a negative amount)</i>	\$ -	
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves <i>(Please enter a negative amount)</i>	\$ -	
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

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	3 182	3 138	3 060	Head count
Grades 10 to 12	401	326	283	Head count
Total	3 583	3 464	3 343	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3,4%	3,6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	1	16	-	Note 3
Total Net Enrolled Students	3 584	3 480	3 343	
Home Ed Students	5	-	8	Note 4
Total Enrolled Students, Grades 1-12	3 589	3 480	3 351	
Percentage Change	3,1%	3,8%		

Of the Eligible Funded Students:

Students with Severe Disabilities	89	71	58	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	399	-	369	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	525	531	524	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	525	531	524	
Program Hours	750	750	750	Minimum program hours is 475 Hours
FTE Ratio	0,789	0,789	0,789	Actual hours divided by 950
FTE's Enrolled, ECS	414	419	414	
Percentage Change	-1,1%	1,3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	525	531	524	
Percentage Change	-1,1%	1,3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	32	21	16	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	14	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 2024/2025 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budget 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	271	271	279	279	246	246	Teacher certification required for performing functions at the school level.
Non-School Based	11	7	6	2	10	6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	281,0	277,0	285,0	281,0	256,0	252,0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1,4%		11,3%		9,8%		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	14,6405694		1407%		1514%		

Certificated Staffing Change due to:

Please Allocate Below	(4,0)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	4	-					One less Counsellor and no Diverse Learning Teacher this year
Total Change	4,0	-					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.)	-	-					
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

Permanent - Full time	183	183	184	184	182	178
Permanent - Part time	23	23	15	15	16	16
Probationary - Full time	44	44	15	15	26	26
Probationary - Part time	17	17	7	7	13	13
Temporary - Full time	8	8	37	37	20	20
Temporary - Part time	7	7	21	21	11	11

NON-CERTIFICATED STAFF

Instructional - Education Assistants	37	37	38	38	29	29	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	58	33	68	31	62	31	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	6	-	5	-	5	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	2	-	2	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	12	-	13	-	12	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	115,6	69,4	126,5	68,9	109,4	60,1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-8,6%		15,6%		5,7%		

Explanation of Changes to Non-Certificated Staff:

Decrease of non-certificated staff du to class size and needs. No Supplementary funding for 2024-2025.

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes	
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Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Terms ends August 31, 2024. Future years to be determined by next round of negotiations. 69,4 qualifying staff.

School Jurisdiction Code:

284

System Admin Expense Limit %	
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0284 The Southern Francophone Educatio	4,27%
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