

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

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

**2285 The Battle River School Division**

**Legal Name of School Jurisdiction**

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**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Patrick McFeely

Name

Signature

**SUPERINTENDENT**

Rhae-Ann Holoien

Name

Signature

**SECRETARY TREASURER or TREASURER**

Imogene Walsh

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  
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**Legend:**

Blue	Data input is <b>required</b>	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 2024/2025 Battle River School Division budget is prepared on the principle of alignment with the division's three-year plan. The basis for enrolment-based grants is a Weighted Moving Average (WMA) Enrolment. For 2024/2025, Alberta Education provided the following information on BRSD's projected budget WMA calculation:

**Weighted Moving Average Enrollment**

	ECS	1 - 9	10 - 12			
			Yr 1 -3	Yr 4	Yr 5+	
2022/23 Actual - 20%	410	3890	1250	70		13
2023/24 Estimate - 30%	440	3887	1343	60	12	
2024/25 Projected - 50%	357	3930	1297	59	12	
WMA	392.5	3909.1	1301.4	61.5		12.2

Each year, the WMA calculation is adjusted based on the variance between the projected enrolment compared to the actual September 30<sup>th</sup> enrolment. This will result in either a loss or an additional funding amount.

The following items have been included in the funding announcement:

Specialized Learning Support (SLS) Kindergarten Severe Grant and Program Unit Funding have a second count date that will allow the Division to receive funding for children registering between December 2, 2024, and February 3, 2025.

Funding will be provided to support the implementation of the new curriculum for resources and professional learning.

As part of the funding profile announcement, information was shared that Stabilization Funding will be reduced by 25% each year over the next four years. This funding will be concluded by the 2027/28 school year.

**Budget Pressures**

Instruction - staffing costs

Instruction - new curriculum, resources, learning gaps (the government has referred to learning loss)

Instruction - current year's budget included using \$2.9 million reserves to support EA positions.

Facilities - caretaking, insurance, utilities, evergreening vehicles

Transportation - evergreening buses, training drivers, ride times

Alberta Education is removing the stabilization funding by 25% for the next four years.

**Budget Assumptions**

The budget is based on key assumptions. These assumptions are based on the best information available when the budget is prepared. If, during the year, the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:

Student-focused decisions.

Alignment of spending to BRSD's Three-Year Education Plan

This year's funding will be spent on this year's students.

All school staff - teachers and school support staff - will be allocated centrally based on need.

BRSD will experience an increase in enrolment.

The average teacher salary is projected to be \$113,750 (vs. \$113,270 for 2023-2024), including grid movement and benefit premium increases that are known at this time.

Transportation and O&M grants will be spent in their respective areas.

The Administration budget will be within the allocation provided.

School Generated Funds (SGF) will be based on 2022/2023 actual revenues and expenses.

**Significant Business and Financial Risks:**

The significant use of reserves and the announcement of the removal of the \$2.9 million in Stabilization category over the next four years is going to impact how the school division operates in future years.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>REVENUES</b>			
Government of Alberta	\$ 76,082,060	\$76,895,031	\$76,718,972
Federal Government and First Nations	\$ -	\$63,237	\$262,021
Property taxes	\$ -	\$0	\$0
Fees	\$ 959,795	\$751,735	\$1,002,618
Sales of services and products	\$ 1,378,057	\$1,035,666	\$1,813,102
Investment income	\$ 300,000	\$100,000	\$581,181
Donations and other contributions	\$ 860,540	\$910,578	\$1,013,385
Other revenue	\$ 207,434	\$28,000	\$1,699,588
<b>TOTAL REVENUES</b>	\$79,787,886	\$79,784,247	\$83,090,867
<b>EXPENSES</b>			
Instruction - ECS	\$ 2,963,050	\$2,992,664	\$2,475,398
Instruction - Grade 1 to 12	\$ 56,596,940	\$57,997,113	\$56,604,399
Operations & maintenance	\$ 11,659,615	\$11,699,232	\$10,846,305
Transportation	\$ 6,437,411	\$6,517,469	\$6,154,422
System Administration	\$ 2,732,040	\$2,720,231	\$2,622,359
External Services	\$ 2,611,901	\$2,484,247	\$2,227,424
<b>TOTAL EXPENSES</b>	\$83,000,957	\$84,410,956	\$80,930,307
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$3,213,071)	(\$4,626,709)	\$2,160,560

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>EXPENSES</b>			
Certificated salaries	\$ 35,612,675	\$36,836,766	\$34,827,120
Certificated benefits	\$ 8,500,577	\$8,741,287	\$8,143,942
Non-certificated salaries and wages	\$ 14,690,067	\$15,086,494	\$14,311,742
Non-certificated benefits	\$ 4,206,306	\$4,562,708	\$3,917,626
Services, contracts, and supplies	\$ 15,886,106	\$15,196,108	\$15,797,023
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,542,204	\$2,556,149	\$2,535,175
Unsupported	\$ 1,411,022	\$1,431,444	\$1,397,679
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 152,000	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$83,000,957	\$84,410,956	\$80,930,307

**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	\$ 2,566,791	\$ 52,633,273	\$ 7,724,783	\$ 6,455,392	\$ 2,814,560	\$ 1,409,943	\$ 73,604,742	\$ 74,175,835
(2) Alberta Infrastructure - non remediation	\$ -	\$ 94,291	\$ 1,862,924	\$ -	\$ -	\$ -	\$ 1,957,215	\$ 1,966,137
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,103	\$ 520,103	\$ 553,138
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,021
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,862
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 911,695	\$ -	\$ 48,100	\$ -	\$ -	\$ 959,795	\$ 1,002,618
(11) Sales of services and products	\$ 152,000	\$ 331,657	\$ 1,000	\$ 160,000	\$ -	\$ 733,400	\$ 1,378,057	\$ 1,813,102
(12) Investment income	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 581,181
(13) Gifts and donations	\$ -	\$ 331,884	\$ -	\$ -	\$ -	\$ -	\$ 331,884	\$ 473,804
(14) Rental of facilities	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ 28,000	\$ 23,391
(15) Fundraising	\$ -	\$ 528,656	\$ -	\$ -	\$ -	\$ -	\$ 528,656	\$ 539,581
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,529,027
(17) Other	\$ -	\$ 36,670	\$ 142,764	\$ -	\$ -	\$ -	\$ 179,434	\$ 147,170
<b>(18) TOTAL REVENUES</b>	<b>\$ 2,718,791</b>	<b>\$ 55,168,126</b>	<b>\$ 9,759,471</b>	<b>\$ 6,663,492</b>	<b>\$ 2,814,560</b>	<b>\$ 2,663,446</b>	<b>\$ 79,787,886</b>	<b>\$ 83,090,867</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 1,471,637	\$ 33,675,090	\$ -	\$ -	\$ 426,404	\$ 39,544	\$ 35,612,675	\$ 34,827,120
(20) Certificated benefits	\$ 355,665	\$ 7,985,292	\$ -	\$ -	\$ 150,137	\$ 9,483	\$ 8,500,577	\$ 8,143,942
(21) Non-certificated salaries and wages	\$ 712,033	\$ 6,826,627	\$ 1,344,017	\$ 3,152,892	\$ 1,131,731	\$ 1,522,767	\$ 14,690,067	\$ 14,311,742
(22) Non-certificated benefits	\$ 288,628	\$ 2,649,010	\$ 356,846	\$ 213,953	\$ 297,532	\$ 400,337	\$ 4,206,306	\$ 3,917,626
(23) SUB - TOTAL	\$ 2,827,963	\$ 51,136,019	\$ 1,700,863	\$ 3,366,845	\$ 2,005,804	\$ 1,972,131	\$ 63,009,625	\$ 61,200,430
(24) Services, contracts and supplies	\$ 135,087	\$ 5,199,354	\$ 6,890,765	\$ 2,498,863	\$ 522,267	\$ 639,770	\$ 15,886,106	\$ 15,797,023
(25) Amortization of supported tangible capital assets	\$ -	\$ 133,186	\$ 2,408,500	\$ 518	\$ -	\$ -	\$ 2,542,204	\$ 2,535,175
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 128,381	\$ 333,101	\$ 558,215	\$ 40,082	\$ -	\$ 1,059,779	\$ 1,046,436
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 326,386	\$ 12,970	\$ 11,887	\$ -	\$ 351,243	\$ 351,243
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ 152,000	\$ -	\$ 152,000	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(35) TOTAL EXPENSES</b>	<b>\$ 2,963,050</b>	<b>\$ 56,596,940</b>	<b>\$ 11,659,615</b>	<b>\$ 6,437,411</b>	<b>\$ 2,732,040</b>	<b>\$ 2,611,901</b>	<b>\$ 83,000,957</b>	<b>\$ 80,930,307</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (244,259)</b>	<b>\$ (1,428,814)</b>	<b>\$ (1,900,144)</b>	<b>\$ 226,081</b>	<b>\$ 82,520</b>	<b>\$ 51,545</b>	<b>\$ (3,213,071)</b>	<b>\$ 2,160,560</b>

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
<b>FEES</b>			
TRANSPORTATION	\$48,100	\$16,000	\$86,119
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$1,145
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$75,000	\$70,000	\$80,553
Alternative program fees	\$48,000	\$49,000	\$50,270
Fees for optional courses	\$225,500	\$206,000	\$208,391
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$207,439	\$147,895	\$207,439
Other fees to enhance education (Describe here)	\$0	\$0	\$2,310
NON-CURRICULAR FEES			
Extra-curricular fees	\$290,377	\$201,301	\$291,800
Non-curricular goods and services	\$41,024	\$39,094	\$50,236
Non-curricular travel	\$24,355	\$22,445	\$24,355
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$959,795	\$751,735	\$1,002,618

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

<b>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.</b>	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs	\$222,124	\$133,867	\$282,796
Special events	\$73,209	\$39,440	\$73,209
Sales or rentals of other supplies/services	\$36,124	\$27,109	\$58,125
International and out of province student revenue	\$733,400	\$517,250	\$520,433
Adult education revenue	\$0	\$0	\$22,218
Preschool	\$152,000	\$112,500	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$2,498
Other (describe) Other (Describe)	\$0	\$7,500	\$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	
<b>TOTAL</b>	\$1,216,857	\$837,666	\$959,279

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
<b>Actual balances per AFS at August 31, 2023</b>	\$11,035,294	\$2,072,561	\$0	\$8,162,307	\$29,468	\$8,132,839	\$800,426
<b>2023/2024 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$4,626,709)			(\$4,626,709)	(\$4,626,709)		
Estimated board funded capital asset additions		\$613,931		(\$154,468)	(\$29,468)	(\$125,000)	(\$459,463)
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)		(\$3,598,181)		\$3,598,181	\$3,598,181		
Estimated capital revenue recognized - Alberta Education		\$418,669		(\$418,669)	(\$418,669)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,968,912		(\$1,968,912)	(\$1,968,912)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$168,568		(\$168,568)	(\$168,568)		
Budgeted amortization of ARO tangible capital assets		(\$389,412)		\$389,412	\$389,412		
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)				(\$974,152)	\$3,195,265	(\$4,169,417)	\$974,152
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2024</b>	<b>\$6,408,585</b>	<b>\$1,255,048</b>	<b>\$0</b>	<b>\$3,838,422</b>	<b>(\$0)</b>	<b>\$3,838,422</b>	<b>\$1,315,115</b>
<b>2024/25 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$3,213,071)			(\$3,213,071)	(\$3,213,071)		
Projected board funded tangible capital asset additions		\$1,560,000		(\$60,000)	(\$60,000)	\$0	(\$1,500,000)
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)		(\$3,601,983)		\$3,601,983	\$3,601,983		
Budgeted capital revenue recognized - Alberta Education		\$405,555		(\$405,555)	(\$405,555)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,957,215		(\$1,957,215)	(\$1,957,215)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$179,434		(\$179,434)	(\$179,434)		
Budgeted amortization of ARO tangible capital assets		(\$351,243)		\$351,243	\$351,243		
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)				(\$801,816)	\$1,862,049	(\$2,663,865)	\$801,816
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2025</b>	<b>\$3,195,514</b>	<b>\$1,404,026</b>	<b>\$0</b>	<b>\$1,174,557</b>	<b>(\$0)</b>	<b>\$1,174,557</b>	<b>\$616,931</b>

**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
<b>Projected opening balance</b>									
	(\$0)	(\$0)	(\$0)	\$3,838,422	\$1,174,557	\$1,174,557	\$1,315,115	\$616,931	\$616,931
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	\$3,953,226	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization Explanation	(\$2,542,204)	\$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) Explanation	\$1,862,049	\$0	\$0	(\$2,663,865)	\$0	\$0	\$801,816	\$0	\$0
Projected assumptions/transfers of operations Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds Surplus towards student activities	\$68,112	\$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 Explanation	\$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 Surplus towards bus purchases	\$226,081	\$0	\$0		\$0	\$0			
Operations & maintenance Operations	(\$1,900,144)	\$0	\$0		\$0	\$0			
English language learners Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration Surplus towards future building maintenance	\$82,520	\$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 Explanation	\$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 Copiers	(\$60,000)	\$0	\$0	\$0	\$0	\$0	(\$1,500,000)	\$0	\$0
Building leases Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
External Services - International Program Future recruitment	\$51,545	\$0	\$0		\$0	\$0		\$0	\$0
Non-certificated staff (Educational Assistants) Explanation	(\$1,741,185)	\$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
<b>Estimated closing balance for operating contingency</b>	(\$0)	(\$0)	(\$0)	\$1,174,557	\$1,174,557	\$1,174,557	\$616,931	\$616,931	\$616,931

Total surplus as a percentage of 2025 Expenses	2.16%	2.16%	2.16%
ASO as a percentage of 2025 Expenses	1.42%	1.42%	1.42%

## 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		\$ 3,838,422	
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		\$ 531,404	
<b>Estimated 2023/24 Operating Reserves</b>	<b>4.09%</b>	<b>\$ 3,307,018</b>	
Maximum 2023/24 Operating Reserve Limit	<b>3.47%</b>	<b>\$ 2,806,443</b>	
<b>Estimated 2023/24 Operating Reserves Over Maximum Limit</b>		<b>\$ 500,575</b>	<b>Complete section A below.</b>

### SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ 500,575

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.

Consistent with the current year's budget, the request would be to retain these funds to be used to support Educational Assistant Positions. The amount equates to 10.58 FTE positions.

### 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	
<b>Opening operating reserve balance</b>	\$ 3,307,018	\$ 3,307,018	\$ 3,307,018	<b>Additional Comments</b>
[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]				
	<b>\$ 3,307,018</b>	<b>\$ 3,307,018</b>	<b>\$ 3,307,018</b>	
	<b>4.09%</b>	<b>4.09%</b>	<b>4.09%</b>	

### 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	
<b>Projected Transfer from Operating to Capital Reserves</b> <i>(Please enter a negative amount)</i>	\$ -	<b>Detailed Rationale</b>
<b>Projected Transfer from Capital to Operating Reserves</b> <i>(Please enter a positive amount)</i>	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	\$ -	<b>Does not agree to AOS tab</b>
	2024-25	<b>Detailed Rationale</b>
<b>Projected Transfer from Operating to Capital Reserves</b> <i>(Please enter a negative amount)</i>	\$ -	
<b>Projected Transfer from Capital to Operating Reserves</b> <i>(Please enter a positive amount)</i>	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	\$ -	<b>Does not agree to AOS tab</b>



**PROJECTED STUDENT STATISTICS**  
**FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

**Budgeted**      **Actual**      **Actual**  
**2024/2025**      **2023/2024**      **2022/2023**  
(Note 2)

**Grades 1 to 12**Eligible Funded Students:

Grades 1 to 9	3,930	3,918	3,890	Head count
Grades 10 to 12	1,530	1,480	1,333	Head count
Total	5,460	5,398	5,223	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.1%	3.4%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	35	41	24	Note 3
Total Net Enrolled Students	5,495	5,439	5,247	
Home Ed Students	26	23	22	Note 4
Total Enrolled Students, Grades 1-12	5,521	5,462	5,269	
Percentage Change	1.1%	3.7%		

## Of the Eligible Funded Students:

Students with Severe Disabilities	239	239	329	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	466	444	487	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	357	369	341	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	50	48	74	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	407	417	415	
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	204	209	208	
Percentage Change	-2.4%	0.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	3		Note 4
Total Enrolled Students, ECS	407	420	415	
Percentage Change	-3.1%	1.2%		

## Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	49	68	61	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	6	-	16	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2024/2025 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget		Actual		Actual		Notes
	2024/25		2023/24		2022/23		
<b>CERTIFICATED STAFF</b>	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	332	332	337	337	333	333	Teacher certification required for performing functions at the school level.
Non-School Based	9	1	12	6	10	3	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>340.5</b>	<b>333.0</b>	<b>349.1</b>	<b>342.5</b>	<b>342.6</b>	<b>336.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.5%		1.9%		-0.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	113,750		109,652		109,760		
Student F.T.E. per certificated Staff	17.40815787		1685%		1659%		

**Certificated Staffing Change due to:**

Please Allocate Below	(8.6)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	(9)	-					Reduction in funding and less reserves available
<b>Total Change</b>	<b>(8.6)</b>	<b>-</b>					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.)	9	-					Retirements & resignations
<b>Total Negative Change in Certificated FTEs</b>	<b>8.6</b>	<b>-</b>					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	259	259	273	273	272	272
Permanent - Part time	28	28	28	28	57	57
Probationary - Full time	11	11	10	10	8	8
Probationary - Part time	15	15	16	16	10	10
Temporary - Full time	24	24	20	20	10	10
Temporary - Part time	14	14	10	10	7	7

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	136	-	137	-	135	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	61	-	62	-	66	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	19	-	19	5	19	5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	39	10	36	10	35	10	Bus drivers employed, but not contracted
Transportation - Other Staff	9	-	8	-	8	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	32	-	34	-	29	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>295.5</b>	<b>10.0</b>	<b>294.9</b>	<b>14.5</b>	<b>291.1</b>	<b>14.0</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.2%		1.3%		1.5%		

**Explanation of Changes to Non-Certificated Staff:**

**Additional Information**

Are non-certificated staff subject to a collective agreement?

Some	
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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.

Collective agreements for one of the groups (4.5 FTE) has not been finalized (term Sep 1, 2016 - Aug 31, 2020). The collective agreement for the other group (11 FTE) ends August 31, 2024.

School Jurisdiction Code: 2285

System Admin Expense Limit %	
2285 The Battle River School Division	3.43%