School Jurisdiction Code: 110

BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2025

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

0110 The Edmonton Catholic Separate School Division

Legal Name of School Jurisdiction

9405 50 Street NW, Edmonton, AB T6B 2T4; 780-441-6000; chad.schulz@ecsd.net

Contact Address, Telephone & Email Address

BOARD CHAIR

Sandra Palazzo	"Original Signed"
Name	Signature

SUPERINTENDENT

Lynnette Anderson	"Original Signed"
Name	Signature

SECRETARY TREASURER or TREASURER

Chad Schulz	"Original Signed"
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, 2024 **.**

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
E-MAIL: EDC.FRA@gov.ab.ca

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Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
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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 key budget assumptions used for Budget 2024-25 are as follows:

• The Division used the Alberta Education Funding Manual rates and funding formulas.
• The total number of students is forecast to increase by 5.7% with growth expected across most grades.
•The Division will continue to fund schools on enrolment and provide additional funding allocations for schools based on assessed needs of students in the classroom.
• Additional funding allocations to schools will continue to be based on the Division’s Differentiated Funding Model and Contingency Funding process.
• The Division's site-based funding model will continue to focus on expenditure control and managing resources efficiently and effectively.
• Inflationary costs will continue to be managed internally by departments and schools.
• The Division will remain below Alberta Education’s ceiling on System Administration expenditures.
• School fees will continue to be charged based on past practice and in accordance with the Division’s Administrative Procedure.
• No change in bus pass fees for 2024-25.

The main budget highlights and plans are as follows:

•*Operations and Budget Impact*

For the fiscal year 2024-25, the Division budgeted total revenues of $594.7M and total expenditures of $608.9M, resulting in an operating deficit of $14.2M. This operating deficit is mainly due to rates, benefits, and grid movement increases for staff as well as inflationary cost increases in supplies, equipment, and services. The budgeted $14.2M operating deficit for 2024-25 will also result in a planned drawdown of ASO by $12.2M and hence leave a budgeted ASO balance of $22.6M as of August 31, 2025. For the fiscal year 2023-2024, the Division forecasted total revenues of $582.9M and total expenditures of $584.2M, resulting in an operating deficit of $1.3M and a drawdown of the ASO of $10.1M. The 2023-2024 forecasted operating deficit of $1.3M and the forecasted ASO drawdown of $10.1M, as compared to the 2023-2024 budgeted $11.6M operating deficit and budgeted ASO drawdown of $19.8M, is mainly due to $15.4M in Government of Alberta funding higher than budget.

•*Student Basic Education Fees and Transportation Fees*

The Division’s school fee procedure and fee schedules continue to uphold that all students are to have fair and equitable access, at no cost, to the basic resources and materials required for publicly funded education as provided by the Government of Alberta. Each year, school principals in consultation with School Councils, prepare fee structure plans that include all fees charged to students. All school-based fees, as well as Division transportation fees, are posted on each school’s website by June 30 for the following school year. With respect to transportation fees, School Transportation Regulations require that transportation fees do not exceed the difference between the cost to transport the student and the funding provided by Alberta Education. In instances where a student is ineligible for transportation funding, the transportation fee cannot exceed the cost of transporting the student. For Budget 2024-2025, the Division follows the new distance eligibility requirements of 1 kilometre for students in Grade 6 or lower and 2 kilometres for students in Grade 7 or higher. The Division uses the latest software to help improve its routes, address carrier inflationary and retention pressures and ensure the student transportation system is as efficient and sustainable as possible. The Division remains committed to working closely with EPSB Student Transportation to realize further efficiencies in providing the best transportation system possible.

•*Support for Inclusive Education and New Curriculum*

The Inclusive Education needs of the Division’s classroom continue to grow. For 2024-25, the code 44 students increased to 1,479 (2023-24 - 1,175) students. These are students with severe physical, medical or neurological disabilities and a severe functional impact in the classroom which creates an additional requirement for hands on support and expertise in schools. The severity of the challenges faced by these students is also increasing. The Division continues to allocate funds to Specialized Learning Supports in excess of funding by Alberta Education. New curriculum continues in 2024-25 for Kindergarten to Grade 3, including Science, French Language Arts and Literature. In addition, in September 2024, the Division will have an opportunity to pilot the draft K–6 social studies curriculum in select classrooms and provide further feedback. To support implementation, the Division is leveraging $2.5M from reserves to provide resources, professional development, and consultant expertise for schools.

•*Division Cost Containment and Efficiencies*

The Division continues its efforts to contain costs, identify and implement operational efficiencies, including maintaining System Administration expenses below the cap of 3.16% of operating expenses and allowing the allocation of over $1M to classrooms. Through the Division’s Walking Together Towards a Glorious Future initiative to balance utilization of schools, enhance learning environments, improve operating costs and develop a continuum of focus, language and alternative programs, a number of successes have been realized including an increase in building utilization from 88% to 98% that further improves operational funding; continued accommodation of an influx of displaced newcomers that continues to impact enrolment and utilization; the approval of 13 new modulars to provide additional teaching space at schools with enrolment pressures; the approval for the construction of 4 new schools and design funding for 2 additional sites. The approval of the Rundle Heights Consolidation Project will allow the Division to build a single school to replace St. Jerome, St. Bernadette, and St. Nicholas. This will improve the learning environment for students and increase utilization as well as reduce maintenance, operating, and administrative costs.

Significant Business and Financial Risks:

The primary significant business and financial risks relate to provincial funding to meet the increasing needs of students from enrolment growth and for the growing operation and maintenance of the Division's building facilities. These risk factors are inherent in the Division's operating environment. Since 2020, when Alberta Education announced its new funding model, that doesn’t fully fund enrolment, the Division has put into place a number of significant changes to its operations to address the funding gap. Early Learning, 4th and 5th year High School programs were reorganized and relocated. There was a consolidation of administrative supports in a single location and various changes to departments, programs, and school sites. The overall goal has been and continues to be to maximize dollars going into the classroom. The forecasted 5.7% increase in enrolment is not fully funded in 2024-2025 with the Alberta Education WMA funding model. Also, Alberta Education 2024-2025 funding rates per student are the same as 2023-2024 rates so no additional funding was provided in 2024-2025 to deal with staff grid movement and inflationary pressures related to supplies, equipment, and services. For budget 2024-2025, school and program stability will be maintained using the Division’s ASO. This financial lever, however, may not be available to sufficiently meet any funding shortfalls of 2025-2026 and future years. Henc, the Division has engaged with its stakeholders during the 2023-2024 school year to determine the best path forward to address its fiscal challenges while simultaneously continuing to meet the Division’s 2023-2026 Plan for Continuous Growth. This challenge will need to be met by an evaluation of all programs as well as ongoing efficiency improvements.

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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

		Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
REVENUES				
Government of Alberta	$	473,037,000	$437,507,000	$437,509,952
Federal Government and First Nations	$	19,030,000	$14,702,000	$15,426,249
Property taxes	$	67,840,000	$64,000,000	$64,540,089
Fees	$	18,631,000	$15,589,000	$16,488,003
Sales of services and products	$	4,836,000	$3,967,000	$4,480,258
Investment income	$	4,100,000	$2,630,000	$3,408,741
Donations and other contributions	$	5,742,000	$5,419,000	$5,024,331
Other revenue	$	1,513,000	$11,981,000	$7,652,726
TOTAL REVENUES		$594,729,000	$555,795,000	$554,530,349
EXPENSES				
Instruction - ECS	$	23,213,000	$26,234,000	$24,713,886
Instruction - Grade 1 to 12	$	458,153,000	$418,481,000	$404,506,814
Operations & maintenance	$	77,974,000	$74,956,000	$79,149,260
Transportation	$	25,604,000	$24,534,000	$23,715,937
System Administration	$	15,638,000	$15,423,000	$15,317,082
External Services	$	8,360,000	$7,805,000	$7,219,968
TOTAL EXPENSES		$608,942,000	$567,433,000	$554,622,947
ANNUAL SURPLUS (DEFICIT)		($14,213,000)	($11,638,000)	($92,598)

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	$	253,724,000	$237,679,000	$230,589,397
Certificated benefits	$	60,587,000	$56,192,000	$53,805,457
Non-certificated salaries and wages	$	128,349,000	$113,031,000	$113,062,901
Non-certificated benefits	$	32,434,000	$27,257,000	$28,460,825
Services, contracts, and supplies	$	109,392,000	$110,148,000	$105,330,042
Capital and debt services				
Amortization of capital assets				
Supported	$	19,219,000	$18,199,000	$17,738,008
Unsupported	$	3,890,000	$3,622,000	$3,650,292
Interest on capital debt				
Supported	$	-	$0	$0
Unsupported	$	421,000	$411,000	$420,150
Other interest and finance charges	$	50,000	$50,000	$54,045
Losses on disposal of capital assets	$	20,000	$20,000	$38,983
Other expenses	$	856,000	$824,000	$1,472,847
TOTAL EXPENSES		$608,942,000	$567,433,000	$554,622,947

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BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

		Approved Budget 2024/2025							Actual Audited 2022/23
		Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	REVENUES	ECS	Grade 1 to 12						
(1)	Alberta Education	$ 23,834,000	$ 340,591,000	$ 46,717,000	$ 20,313,000	$ 17,868,000	$ 1,835,000	$ 451,158,000	$ 418,784,186
(2)	Alberta Infrastructure - non remediation	$ -	$ 4,222,000	$ 17,606,000	$ -	$ -	$ -	$ 21,828,000	$ 18,585,914
(3)	Alberta Infrastructure - remediation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(4)	Other - Government of Alberta	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000	$ 122,670
(5)	Federal Government and First Nations	$ 181,000	$ 12,644,000	$ -	$ -	$ -	$ 6,205,000	$ 19,030,000	$ 15,426,249
(6)	Other Alberta school authorities	$ -	$ 16,000	$ -	$ -	$ -	$ -	$ 16,000	$ 17,182
(7)	Out of province authorities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(8)	Alberta municipalities-special tax levies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(9)	Property taxes	$ 4,509,000	$ 63,331,000	$ -	$ -	$ -	$ -	$ 67,840,000	$ 64,540,089
(10)	Fees	$ 14,000	$ 12,417,000		$ 6,200,000		$ -	$ 18,631,000	$ 16,488,003
(11)	Sales of services and products	$ 80,000	$ 4,506,000	$ 50,000	$ -	$ -	$ 200,000	$ 4,836,000	$ 4,480,258
(12)	Investment income	$ 273,000	$ 3,827,000	$ -	$ -	$ -	$ -	$ 4,100,000	$ 3,408,741
(13)	Gifts and donations	$ 145,000	$ 5,262,000	$ -	$ -	$ -	$ -	$ 5,407,000	$ 4,771,741
(14)	Rental of facilities	$ -	$ -	$ 1,513,000	$ -	$ -	$ -	$ 1,513,000	$ 1,686,136
(15)	Fundraising	$ 22,000	$ 313,000	$ -	$ -	$ -	$ -	$ 335,000	$ 252,590
(16)	Gains on disposal of tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,966,590
(17)	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(18)	**TOTAL REVENUES**	$ 29,058,000	$ 447,164,000	$ 65,886,000	$ 26,513,000	$ 17,868,000	$ 8,240,000	$ 594,729,000	$ 554,530,349
	EXPENSES								
(19)	Certificated salaries	$ 9,632,000	$ 242,213,000			$ 1,492,000	$ 387,000	$ 253,724,000	$ 230,589,397
(20)	Certificated benefits	$ 1,240,000	$ 58,978,000			$ 286,000	$ 83,000	$ 60,587,000	$ 53,805,457
(21)	Non-certificated salaries and wages	$ 9,377,000	$ 81,016,000	$ 24,697,000	$ 949,000	$ 8,696,000	$ 3,614,000	$ 128,349,000	$ 113,062,901
(22)	Non-certificated benefits	$ 2,642,000	$ 20,105,000	$ 6,547,000	$ 252,000	$ 1,928,000	$ 960,000	$ 32,434,000	$ 28,460,825
(23)	SUB - TOTAL	$ 22,891,000	$ 402,312,000	$ 31,244,000	$ 1,201,000	$ 12,402,000	$ 5,044,000	$ 475,094,000	$ 425,918,580
(24)	Services, contracts and supplies	$ 311,000	$ 54,186,000	$ 24,485,000	$ 24,296,000	$ 2,828,000	$ 3,286,000	$ 109,392,000	$ 105,330,042
(25)	Amortization of supported tangible capital assets	$ -	$ 559,000	$ 18,660,000	$ -	$ -	$ -	$ 19,219,000	$ 17,738,008
(26)	Amortization of unsupported tangible capital assets	$ 11,000	$ 970,000	$ 1,787,000	$ 90,000	$ 343,000	$ 25,000	$ 3,226,000	$ 2,993,324
(27)	Amortization of supported ARO tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(28)	Amortization of unsupported ARO tangible capital assets	$ -	$ -	$ 644,000	$ 11,000	$ 6,000	$ 3,000	$ 664,000	$ 656,968
(29)	Accretion expenses	$ -	$ -	$ 505,000	$ 6,000	$ 3,000	$ 2,000	$ 516,000	$ 814,466
(30)	Supported interest on capital debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(31)	Unsupported interest on capital debt	$ -	$ 32,000	$ 383,000	$ -	$ 6,000	$ -	$ 421,000	$ 420,150
(32)	Other interest and finance charges	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ 50,000	$ 54,045
(33)	Losses on disposal of tangible capital assets	$ -	$ 12,000	$ 8,000	$ -	$ -	$ -	$ 20,000	$ 38,983
(34)	Other expense	$ -	$ 82,000	$ 258,000	$ -	$ -	$ -	$ 340,000	$ 658,381
(35)	**TOTAL EXPENSES**	$ 23,213,000	$ 458,153,000	$ 77,974,000	$ 25,604,000	$ 15,638,000	$ 8,360,000	$ 608,942,000	$ 554,622,947
(36)	**OPERATING SURPLUS (DEFICIT)**	$ 5,845,000	$ (10,989,000)	$ (12,088,000)	$ 909,000	$ 2,230,000	$ (120,000)	$ (14,213,000)	$ (92,598)

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BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

		Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES				
TRANSPORTATION		$6,200,000	$5,390,000	$5,540,987
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		$1,747,000	$1,542,000	$1,603,662
Alternative program fees		$2,927,000	$2,379,000	$2,513,598
Fees for optional courses		$2,333,000	$1,676,000	$1,946,370
ECS enhanced program fees		$0	$0	$0
Activity fees		$1,428,000	$1,036,000	$1,242,380
Other fees to enhance education	PASS, Summer School, Tutorials	$200,000	$60,000	$99,464
NON-CURRICULAR FEES				
Extra-curricular fees		$2,758,000	$2,230,000	$2,522,742
Non-curricular goods and services		$685,000	$617,000	$645,674
Non-curricular travel		$353,000	$659,000	$373,126
OTHER FEES	(Describe here)	$0	$0	$0
TOTAL FEES		$18,631,000	$15,589,000	$16,488,003

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		$377,000	$362,000	$370,538
Special events		$1,004,000	$954,000	$961,833
Sales or rentals of other supplies/services		$932,000	$882,000	$856,191
International and out of province student revenue		$1,786,000	$1,632,000	$1,313,005
Adult education revenue		$0	$0	$0
Preschool		$51,000	$48,000	$48,429
Child care & before and after school care		$0	$0	$0
Lost item replacement fees		$92,000	$89,000	$123,333
Other (describe)	Other (Describe)	$0	$0	$0
Other (describe)	Other (Describe)	$0	$0	$0
Other (describe)	Other (Describe)	$0	$0	$0
Other (describe)	Other sales (describe here)	$0	$0	
Other (describe)	Other sales (describe here)	$0	$0	
TOTAL		$4,242,000	$3,967,000	$3,673,329

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	$70,603,644	$21,035,561	$0	$44,948,523	($0)	$44,948,523	$4,619,560
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	$0	$0	$0	$0	$0	$0	$0
Estimated surplus(deficit)	($1,354,000)			($1,354,000)	($1,354,000)		
Estimated board funded capital asset additions		$2,527,000		($807,000)	($807,000)	$0	($1,720,000)
Projected board funded ARO tangible capital asset additions		$0		$0	$0	$0	$0
Estimated disposal of unsupported tangible capital assets	$0	($256,000)		($9,861,000)	($9,861,000)		$10,117,000
Budgeted disposal of unsupported ARO tangible capital assets	$0	$0		$0	$0		$0
Estimated amortization of capital assets (expense)		($21,157,000)		$21,157,000	$21,157,000		
Estimated capital revenue recognized - Alberta Education		$2,079,000		($2,079,000)	($2,079,000)		
Estimated capital revenue recognized - Alberta Infrastructure		$16,120,000		($16,120,000)	($16,120,000)		
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		($664,000)		$664,000	$664,000		
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		$1,129,000		($1,129,000)	($1,129,000)		
Estimated changes in Endowments	$0		$0	$0	$0		
Estimated unsupported debt principal repayment		$570,000		($570,000)	($570,000)	$0	$0
Estimated reserve transfers (net)				$0	$10,099,000	($10,099,000)	$0
Estimated assumptions/transfers of operations	$0	$0	$0	$0	$0	$0	$0
Estimated Balances for August 31, 2024	**$69,249,644**	**$21,383,561**	**$0**	**$34,849,523**	**($0)**	**$34,849,523**	**$13,016,560**
2024/25 Budget projections for:							
Budgeted surplus(deficit)	($14,213,000)			($14,213,000)	($14,213,000)		
Projected board funded tangible capital asset additions		$6,950,000		($1,350,000)	($1,350,000)	$0	($5,600,000)
Projected board funded ARO tangible capital asset additions		$0		$0	$0	$0	$0
Budgeted disposal of unsupported tangible capital assets	$0	($20,000)		$20,000	$20,000		$0
Budgeted disposal of unsupported ARO tangible capital assets	$0	$0		$0	$0		$0
Budgeted amortization of capital assets (expense)		($22,445,000)		$22,445,000	$22,445,000		
Budgeted capital revenue recognized - Alberta Education		$2,254,000		($2,254,000)	($2,254,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		$16,965,000		($16,965,000)	($16,965,000)		
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		($664,000)		$664,000	$664,000		
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		$572,000		($572,000)	($572,000)		
Projected reserve transfers (net)				$0	$12,225,000	($12,225,000)	$0
Projected assumptions/transfers of operations	$0	$0	$0	$0	$0	$0	$0
Projected Balances for August 31, 2025	**$55,036,644**	**$24,995,561**	**$0**	**$22,624,523**	**($0)**	**$22,624,523**	**$7,416,560**

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SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

		Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027
Projected opening balance		**($0)**	**($0)**	**($0)**	**$34,849,523**	**$22,624,523**	**$16,624,523**	**$13,016,560**	**$7,416,560**	**$7,416,560**
Projected excess of revenues over expenses (surplus only)	Explanation	$0	$0	$0						
Budgeted disposal of board funded TCA and ARO TCA	Unsupported disposal of tangible capital assets	$20,000	$20,000	$20,000		$0	$0	$0	$0	$0
Budgeted amortization of capital assets (expense)	Explanation	$23,109,000	$24,100,000	$24,770,000		$0	$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	($19,219,000)	($19,910,000)	($20,500,000)		$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	Building and equipment lease payments	($572,000)	($582,000)	($600,000)		$0	$0			
Projected reserves transfers (net)	Transfers to (from) operating reserves	$12,225,000	$6,000,000	$3,000,000	($12,225,000)	($6,000,000)	($3,000,000)	$0	$0	$0
Projected assumptions/transfers of operations	Techonology asset renewal	$0	$0	$0	$0	$0	$0	$0	$0	$0
Increase in (use of) school generated funds	Explanation	$0	$0	$0		$0	$0		$0	$0
New school start-up costs	Explanation	$0	$0	$0		$0	$0		$0	$0
Decentralized school reserves	Explanation	$0	$0	$0		$0	$0		$0	$0
Non-recurring certificated remuneration	Grid creep, net salary increases	$0	$0	$0		$0	$0			
Non-recurring non-certificated remuneration	Explanation	$0	$0	$0		$0	$0			
Non-recurring contracts, supplies & services	Explanation	$0	$0	$0		$0	$0			
Professional development, training & support	Explanation	$0	$0	$0		$0	$0			
Transportation Expenses	Explanation	$0	$0	$0		$0	$0			
Operations & maintenance	Increased insurance costs - unsupported	$0	$0	$0		$0	$0			
English language learners	Explanation	$0	$0	$0		$0	$0			
System Administration	Explanation	$0	$0	$0		$0	$0			
OH&S / wellness programs	Explanation	$0	$0	$0		$0	$0			
B & S administration organization / reorganization	Explanation	$0	$0	$0		$0	$0			
Debt repayment	Explanation	$0	$0	$0		$0	$0			
POM expenses	Explanation	$0	$0	$0		$0	$0		$0	$0
Non-salary related programming costs (explain)	Explanation	$0	$0	$0		$0	$0			
Repairs & maintenance - School building & land	Explanation	$0	$0	$0		$0	$0			
Repairs & maintenance - Technology	Explanation	$0	$0	$0		$0	$0			
Repairs & maintenance - Vehicle & transportation	Explanation	$0	$0	$0		$0	$0			
Repairs & maintenance - Administration building	Explanation	$0	$0	$0		$0	$0			
Repairs & maintenance - POM building & equipment	Explanation	$0	$0	$0		$0	$0			
Repairs & maintenance - Other (explain)	Explanation	$0	$0	$0		$0	$0			
Capital costs - School land & building	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - School modernization	Various upgrades to school properties	($100,000)	($50,000)	($50,000)	$0	$0	$0	$0	$0	$0
Capital costs - School modular & additions	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - School building partnership projects	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - Technology	Techonology asset renewal	($150,000)	($200,000)	($200,000)	$0	$0	$0	$0	$0	$0
Capital costs - Vehicle & transportation	Purchase of vehicles	($200,000)	($150,000)	($150,000)	$0	$0	$0	$0	$0	$0
Capital costs - Administration building	Various building upgrades	$0	$0	$0	$0	$0	$0	($5,100,000)	$0	$0
Capital costs - POM building & equipment	Installation of Dust Collector in Woodshop	$0	$0	$0	$0	$0	$0	($500,000)	$0	$0
Capital Costs - Furniture & Equipment	Purchase of furniture and equipment	($900,000)	($1,000,000)	($1,000,000)	$0	$0	$0	$0	$0	$0
Capital costs - Other	Explanation	$0	$0	$0	$0	$0	$0	$0	$0	$0
Building leases	Explanation	$0	$0	$0		$0	$0		$0	$0
Additional front-line spending for Inclusive education needs, high needs school res	Explanation	($14,213,000)	($8,228,000)	($5,290,000)		$0	$0		$0	$0
Other 2 - please use this row only if no other row is appropriate	Explanation	$0	$0	$0		$0	$0		$0	$0
Other 3 - please use this row only if no other row is appropriate	Explanation	$0	$0	$0		$0	$0		$0	$0
Other 4 - please use this row only if no other row is appropriate	Explanation	$0	$0	$0		$0	$0		$0	$0
Estimated closing balance for operating contingency		**($0)**	**($0)**	**($0)**	**$22,624,523**	**$16,624,523**	**$13,624,523**	**$7,416,560**	**$7,416,560**	**$7,416,560**

Total surplus as a percentage of 2025 Expenses	4.93%	3.95%	3.46%
ASO as a percentage of 2025 Expenses	3.72%	2.73%	2.24%

School Jurisdiction Code: 110

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		$ 34,849,523	
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		$ -	**Complete section B below.**
Estimated 2023/24 Operating Reserves	**6.28%**	**$ 34,849,523**	
Maximum 2023/24 Operating Reserve Limit	**3.20%**	$ 17,747,934	
Estimated 2023/24 Operating Reserves Over Maximum Limit		**$ 17,101,588**	**Complete section A below.**

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: **$ 17,101,588**

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.

ECSD continues to leverage its reserves to ensure that schools are funded for the significant increases in enrolment currently being experienced by the Division. In addition, funds are being used to implement the Grade 4-6 Science Curriculum, Language Arts and French Curriculums and to pilot the draft K-6 Social Studies Curriculum. The drawdown will reduce in the coming fiscal years as the curriculum implementation activities wind down, the funding increases due to increased enrolment and the Division continues to work towards finding further operational efficiencies. Section B was not comnpleted given that based on the above, the balance will be below 6% after the 2024-25 fiscal 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	**$ 34,849,523**	**$ 34,849,523**	**$ 34,849,523**	
[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]				
[Itemized description for increase/(decrease) to reserves]				
	$ 34,849,523	**$ 34,849,523**	**$ 34,849,523**	
	6.28%	**6.28%**	**6.28%**	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

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

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

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

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

	Budgeted 2024/2025 (Note 2)	Actual 2023/2024	Actual 2022/2023	
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	34,208	32,165	30,295	Head count
Grades 10 to 12	12,362	11,346	10,630	Head count
Total	46,570	43,511	40,925	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	7.0%	6.3%		Planning Department based on data and consultation with school principals.
Other Students:				
Total	337	325	309	Note 3
Total Net Enrolled Students	46,907	43,836	41,234	
Home Ed Students	26	24	14	Note 4
Total Enrolled Students, Grades 1-12	46,933	43,860	41,248	
Percentage Change	7.0%	6.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	2,119	1,975	1,716	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,684	1,636	1,445	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	3,704	3,771	3,808	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	22	24	16	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	3,726	3,795	3,824	
Program Hours	530	590	565	Minimum program hours is 475 Hours
FTE Ratio	0.558	0.621	0.595	Actual hours divided by 950
FTE's Enrolled, ECS	2,079	2,355	2,274	
Percentage Change	-11.7%	3.5%		Reduced number of full day Kindergarten classes in 2024-25
Home Ed Students	1	1		Note 4
Total Enrolled Students, ECS	3,727	3,796	3,824	
Percentage Change	-1.8%	-0.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	670	500	572	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	345	177	262	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.

2) Budgeted enrolment is to be based on best information available at time of the 2024/2025 budget report preparation.

3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.

4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL

CERTIFICATED STAFF	Budget 2024/25 Total	Budget 2024/25 Union Staff	Actual 2023/24 Total	Actual 2023/24 Union Staff	Actual 2022/23 Total	Actual 2022/23 Union Staff	Notes
School Based	2,368	2,368	2,277	2,277	2,239	2,239	Teacher certification required for performing functions at the school level.
Non-School Based	94	94	94	94	83	63	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	2,462.0	2,462.0	2,371.3	2,371.2	2,322.0	2,302.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.8%		2.1%		6.0%		Increase is due additional certificated staff needed because of forecasted enrolment increases.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	20.57676686		2010%		1941%		
Certificated Staffing Change due to:	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	91	91					
Other Factors	-	-					
Total Change	90.7	90.7					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	Budget 2024/25 Total	Budget 2024/25 Union Staff	Actual 2023/24 Total	Actual 2023/24 Union Staff	Actual 2022/23 Total	Actual 2022/23 Union Staff
Permanent - Full time	1,866	1,866	1,797	1,797	1,760	1,760
Permanent - Part time	148	148	143	143	140	140
Probationary - Full time	10	10	10	10	10	10
Probationary - Part time	-	-	-	-	-	-
Temporary - Full time	466	466	449	449	440	440
Temporary - Part time	53	53	51	51	50	50

NON-CERTIFICATED STAFF	Budget 2024/25 Total	Budget 2024/25 Union Staff	Actual 2023/24 Total	Actual 2023/24 Union Staff	Actual 2022/23 Total	Actual 2022/23 Union Staff	Notes
Instructional - Education Assistants	545	545	472	472	421	421	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	565	386	627	456	532	392	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	353	328	345	319	339	317	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	2	2	2	2	1	1	Bus drivers employed, but not contracted
Transportation - Other Staff	12	8	12	8	12	8	Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed
Other	425	221	416	207	399	178	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	1,902.0	1,490.0	1,874.2	1,463.8	1,704.0	1,317.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.5%		10.0%		11.6%		

Explanation of Changes to Non-Certificated Staff:

Increase in non-certificated staff is due to forecasted enrolment increases and more special needs students. Increase in Operations & Maintenance staff is due to opeing of new schools.

Additional Information

Are non-certificated staff subject to a collective agreement? **Yes**

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.

A portion of the Division's non-certificated staff are subject to collective agreements. For AUPE and UNIFOR staff, the current collective agreements are for the period September 1, 2020 to August 31, 2024.
FTE's are UNIFOR - 1,149, AUPE - 323.