

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2025

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

2255 The Palliser School Division

Legal Name of School Jurisdiction

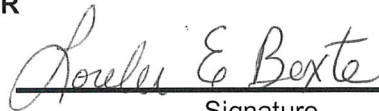
101 3305 18 Avenue N Lethbridge AB AB T1H 5S1; 403-328-4111; dexter.durfey@pallisersd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Lorelei Bexte

Name

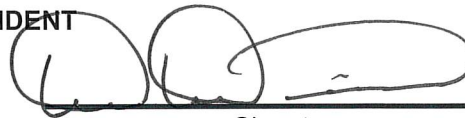


Signature

SUPERINTENDENT

Mr. Dave Driscoll

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Dexter Durfey

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 21, 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

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

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 2024/2025 Operating budget reflects projected revenue of \$112.52 million with projected expenditures of \$113.88 million for a projected deficit of \$1.36 million. The current mandate of the Board of Trustees and goal of Administration was to support student and staff wellness, maintain as many classroom supports as possible and provide an equitable wage to educational assistants in comparison to zone data. This goal is demonstrated by increasing the existing connections workers by 1 for the 2024-2025 school year, to be maintained with Classroom Complexity funding and to provide an 8-10% salary increase to all EA salary grids. A commitment to maintain current certificated staffing at the same level, relevant to student numbers, as prior year. Palliser School Division continues its commitment to the evergreening of technology with the planned purchases of additional 200 teacher/staff chromebooks, 750 student chromebook devices and increased infrastructure supports for the 2024-2025 budget year. A commitment to evergreening of the fleet vehicles is also continued with the addition of 5 new busses for the 2024/25 school year, 1 new facility vehicle, 3 new fleet vehicles as well as 1 new tractor to maintain grounds of existing facilities.

*Note the prior period adjustment on the AOS tab is ARO change as per AFS review completed by Angel Tsui at AB Education.

Significant Business and Financial Risks:

Palliser School Division provides education services to 12 Alternative Program schools, with enrollments of nearly 5,700 students. Palliser is currently in the process of ending the agreement to provide services at the Calgary Islamic Schools which includes 2 facilities and approx 1,700 students. The agreement is intended to be discontinued at the end of the school year 2024/2025. There is significant risk financially from an employment standards perspective as there will be a significant reduction in both professional and support staff for these 2 facilities with anticipated severance. The Division continues to anticipate deficits as a result of salary negotiations and inflationary pressures. The Operations and Maintenance budget which cannot be minimized due to increased utility, supply, contract and insurance costs, leaves Palliser School Division with a significant proposed deficit to maintain instructional programming while still absorbing this O&M shortfall.

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	\$ 106,327,438	\$101,892,186	\$101,383,584
Federal Government and First Nations	\$ 315,962	\$315,962	\$656,366
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,279,328	\$2,092,981	\$3,629,567
Sales of services and products	\$ 1,003,300	\$920,100	\$2,076,838
Investment income	\$ 500,000	\$250,000	\$485,038
Donations and other contributions	\$ 400,000	\$400,000	\$505,964
Other revenue	\$ 1,699,685	\$3,638,435	\$2,084,708
TOTAL REVENUES	\$112,525,713	\$109,509,664	\$110,822,065
EXPENSES			
Instruction - ECS	\$ 2,144,548	\$2,381,631	\$2,533,001
Instruction - Grade 1 to 12	\$ 89,616,693	\$86,660,676	\$84,178,262
Operations & maintenance	\$ 12,939,770	\$12,419,506	\$11,751,527
Transportation	\$ 4,999,183	\$4,430,758	\$4,340,144
System Administration	\$ 3,620,065	\$3,281,498	\$3,361,329
External Services	\$ 563,049	\$1,935,595	\$699,181
TOTAL EXPENSES	\$113,883,308	\$111,109,664	\$106,863,444
ANNUAL SURPLUS (DEFICIT)	(\$1,357,595)	(\$1,600,000)	\$3,958,621

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	\$ 55,205,678	\$54,237,083	\$51,164,110
Certificated benefits	\$ 13,769,082	\$13,105,836	\$12,071,422
Non-certificated salaries and wages	\$ 17,627,254	\$18,098,516	\$16,564,821
Non-certificated benefits	\$ 4,923,076	\$5,033,616	\$4,196,290
Services, contracts, and supplies	\$ 18,518,380	\$16,529,953	\$18,651,220
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,766,598	\$2,766,598	\$2,940,526
Unsupported	\$ 966,923	\$1,238,473	\$1,180,116
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2,080	\$2,080	\$3,724
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 104,237	\$97,509	\$91,215
TOTAL EXPENSES	\$113,883,308	\$111,109,664	\$106,863,444

**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	\$ 3,435,970	\$ 82,849,814	\$ 9,668,111	\$ 4,746,856	\$ 3,419,630	\$ -	\$ 104,120,381	\$ 99,025,341
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,122,057	\$ -	\$ -	\$ -	\$ 2,122,057	\$ 2,130,505
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 103,765
(5) Federal Government and First Nations	\$ -	\$ 315,962	\$ -	\$ -	\$ -	\$ -	\$ 315,962	\$ 656,366
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,973
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 2,159,328	\$ -	\$ 120,000	\$ -	\$ -	\$ 2,279,328	\$ 3,629,567
(11) Sales of services and products	\$ 121,600	\$ 661,700	\$ -	\$ -	\$ 220,000	\$ -	\$ 1,003,300	\$ 2,076,838
(12) Investment income	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 485,038
(13) Gifts and donations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 122,371
(14) Rental of facilities	\$ -	\$ 30,000	\$ 9,000	\$ -	\$ 135,000	\$ -	\$ 174,000	\$ 175,557
(15) Fundraising	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 383,593
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,300
(17) Other	\$ -	\$ 962,636	\$ -	\$ -	\$ -	\$ 563,049	\$ 1,525,685	\$ 1,899,851
(18) TOTAL REVENUES	\$ 3,557,570	\$ 87,964,440	\$ 11,799,168	\$ 4,866,856	\$ 3,774,630	\$ 563,049	\$ 112,525,713	\$ 110,822,065
EXPENSES								
(19) Certificated salaries	\$ 1,192,296	\$ 53,422,134	\$ -	\$ -	\$ 591,248	\$ -	\$ 55,205,678	\$ 51,164,110
(20) Certificated benefits	\$ 206,609	\$ 13,435,461	\$ -	\$ -	\$ 127,012	\$ -	\$ 13,769,082	\$ 12,071,422
(21) Non-certificated salaries and wages	\$ 520,126	\$ 11,352,423	\$ 1,959,792	\$ 2,035,056	\$ 1,361,814	\$ 398,043	\$ 17,627,254	\$ 16,564,821
(22) Non-certificated benefits	\$ 169,617	\$ 3,368,841	\$ 586,021	\$ 255,533	\$ 378,058	\$ 165,006	\$ 4,923,076	\$ 4,196,290
(23) SUB - TOTAL	\$ 2,088,648	\$ 81,578,859	\$ 2,545,813	\$ 2,290,589	\$ 2,458,132	\$ 563,049	\$ 91,525,090	\$ 83,996,643
(24) Services, contracts and supplies	\$ 55,900	\$ 7,931,180	\$ 7,382,520	\$ 2,127,960	\$ 1,020,820	\$ -	\$ 18,518,380	\$ 18,651,220
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,766,598	\$ -	\$ -	\$ -	\$ 2,766,598	\$ 2,940,526
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 106,654	\$ 137,039	\$ 580,634	\$ 139,033	\$ -	\$ 963,360	\$ 1,176,553
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 3,563	\$ -	\$ -	\$ -	\$ 3,563	\$ 3,563
(29) Accretion expenses	\$ -	\$ -	\$ 104,237	\$ -	\$ -	\$ -	\$ 104,237	\$ 91,215
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 2,080	\$ -	\$ 2,080	\$ 3,724
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 2,144,548	\$ 89,616,693	\$ 12,939,770	\$ 4,999,183	\$ 3,620,065	\$ 563,049	\$ 113,883,308	\$ 106,863,444
(36) OPERATING SURPLUS (DEFICIT)	\$ 1,413,022	\$ (1,652,253)	\$ (1,140,602)	\$ (132,327)	\$ 154,565	\$ -	\$ (1,357,595)	\$ 3,958,621

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$120,000	\$0	\$0
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	\$215,000	\$215,000	\$239,094
Alternative program fees	\$1,358,353	\$1,289,316	\$2,721,850
Fees for optional courses	\$118,975	\$121,665	\$143,444
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$62,000	\$62,000	\$56,191
Other fees to enhance education Advanced practice testing	\$5,000	\$5,000	\$4,551
NON-CURRICULAR FEES			
Extra-curricular fees	\$300,000	\$300,000	\$355,103
Non-curricular goods and services	\$65,000	\$65,000	\$32,903
Non-curricular travel	\$35,000	\$35,000	\$76,431
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$2,279,328	\$2,092,981	\$3,629,567

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	\$100,000	\$100,000	\$150,600
Special events	\$0	\$65,000	\$90,701
Sales or rentals of other supplies/services	\$0	\$200,000	\$299,163
International and out of province student revenue	\$478,500	\$478,500	\$1,003,509
Adult education revenue	\$0	\$0	\$0
Preschool	\$121,600	\$121,600	\$104,620
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$5,000	\$5,034
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	\$700,100	\$970,100	\$1,653,627

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	\$12,867,473	\$7,799,088	\$91,369	\$4,184,613	\$1	\$4,184,612	\$792,403
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	(\$1,413,176)	\$0	(\$1)	(\$1)	\$0	\$1,413,177
Estimated surplus(deficit)	(\$1,211,965)			(\$1,211,965)	(\$1,211,965)		
Estimated board funded capital asset additions		\$1,302,323		\$0	\$0	\$0	(\$1,302,323)
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)		(\$4,197,375)		\$4,197,375	\$4,197,375		
Estimated capital revenue recognized - Alberta Education		\$663,513		(\$663,513)	(\$663,513)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,123,927		(\$2,123,927)	(\$2,123,927)		
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		(\$3,563)		\$3,563	\$3,563		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		(\$97,509)		\$97,509	\$97,509		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$601,652		(\$601,652)	(\$601,652)	\$0	\$0
Estimated reserve transfers (net)				(\$1,237,236)	(\$25,271)	(\$1,211,965)	\$1,237,236
Capital lease addition	\$0	(\$327,881)	\$0	\$327,881	\$327,881	\$0	
Estimated Balances for August 31, 2024	\$11,655,508	\$6,450,999	\$91,369	\$2,972,647	(\$0)	\$2,972,647	\$2,140,493
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$1,357,595)			(\$1,357,595)	(\$1,357,595)		
Projected board funded tangible capital asset additions		\$1,545,000		\$0	\$0	\$0	(\$1,545,000)
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)		(\$3,729,958)		\$3,729,958	\$3,729,958		
Budgeted capital revenue recognized - Alberta Education		\$644,541		(\$644,541)	(\$644,541)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,122,057		(\$2,122,057)	(\$2,122,057)		
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		(\$3,563)		\$3,563	\$3,563		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		(\$104,237)		\$104,237	\$104,237		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$525,660		(\$525,660)	(\$525,660)		
Projected reserve transfers (net)				(\$545,500)	\$812,095	(\$1,357,595)	\$545,500
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$10,297,913	\$7,450,499	\$91,369	\$1,615,052	(\$0)	\$1,615,052	\$1,140,993

**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)	\$2,972,647	\$1,615,052	\$1,615,052	\$2,140,493	\$1,140,993	\$638,426
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,733,521	\$4,709,052	\$4,750,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$2,766,598)	(\$3,676,245)	(\$3,676,245)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$104,237	\$111,430	\$119,118		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	(\$525,660)	(\$394,754)	(\$394,754)		\$0	\$0			
Projected reserves transfers (net)	\$812,095	(\$749,483)	(\$798,119)	(\$1,357,595)	\$0	\$0	\$545,500	\$749,483	\$798,119
Projected assumptions/transfers of operations									
Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$675,000)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	(\$560,000)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	(\$122,595)	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance									
Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,545,000)	(\$1,252,050)	(\$1,110,200)
Building leases	\$0	\$0	\$0		\$0	\$0			
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$1,615,052	\$1,615,052	\$1,615,052	\$1,140,993	\$638,426	\$326,345

Total surplus as a percentage of 2025 Expenses	2.42%	1.98%	1.70%
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	\$ 2,972,647
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ -
Estimated 2023/24 Operating Reserves 2.78%	\$ 2,972,647
Maximum 2023/24 Operating Reserve Limit 3.20%	\$ 3,419,630
Estimated 2023/24 Operating Reserves Over Maximum Limit	\$ (446,983)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (446,983)

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	\$ 2,972,647	\$ 2,972,647	\$ 2,972,647	
[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]				
	\$ 2,972,647	\$ 2,972,647	\$ 2,972,647	
	2.78%	2.78%	2.78%	

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)	\$ (1,511,007)	Unsupported amortization and accretion expense added back to capital
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ 601,652	Transfer from capital reserves to offset unsupported debt principal repa
Net Transfer Between Operating and Capital Reserves	\$ (909,355)	
	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (1,071,160)	Unsupported amortization and accretion expense added back to capital
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ 525,660	Transfer from capital reserves to offset unsupported debt principal repa
Net Transfer Between Operating and Capital Reserves	\$ (545,500)	

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	6,993	6,762	6,730	Head count
Grades 10 to 12	1,918	1,828	1,705	Head count
Total	8,911	8,590	8,435	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3.7%	1.8%		Increased enrollment predominantly in our alternative program schools in Calgary

Other Students:

Total	68	199	122	Note 3
Total Net Enrolled Students	8,979	8,789	8,557	
Home Ed Students	44	39	31	Note 4
Total Enrolled Students, Grades 1-12	9,023	8,828	8,588	
Percentage Change	2.2%	2.8%		

Of the Eligible Funded Students:

Students with Severe Disabilities	170	164	180	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	600	608	612	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	758	721	577	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	5	12	8	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	763	733	585	
Program Hours	480	480	480	Minimum program hours is 475 Hours
FTE Ratio	0.505	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	386	370	296	
Percentage Change	4.1%	25.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	8	2		Note 4
Total Enrolled Students, ECS	771	735	585	
Percentage Change	4.9%	25.6%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	60	65	53	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	70	77	64	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	

CERTIFICATED STAFF							
School Based	510	510	508	508	507	515	Teacher certification required for performing functions at the school level.
Non-School Based	7	-	8	-	8	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	517.0	510.0	516.0	508.0	515.0	515.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.2%		0.2%		0.4%		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	18.9439072		1853%		1781%		

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	1	-					
Other Factors	-	-					
Total Change	1.0	-					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	401	394	412	404	414	406
Permanent - Part time	65	65	68	68	72	72
Probationary - Full time	24	24	25	25	27	27
Probationary - Part time	15	15	15	15	17	17
Temporary - Full time	43	43	58	58	53	53
Temporary - Part time	8	8	8	8	30	30

NON-CERTIFICATED STAFF

Instructional - Education Assistants	165	-	161	-	176	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	124	-	129	-	116	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	33	-	33	-	35	26	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	31	-	30	-	27	-	Bus drivers employed, but not contracted
Transportation - Other Staff	6	-	6	-	6	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	24	-	22	-	23	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	383.0	-	381.0	-	383.0	26.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.5%		-0.5%		0.0%		

Explanation of Changes to Non-Certificated Staff:

2 additional payroll positions added to support increased demands and system shortcomings

Additional Information

Are non-certificated staff subject to a collective agreement?

NO	
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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.

Caretaker group revoked bargaining rights from CUPE 290 Feb 12, 2024. No non-certificated staff subject to collective agreement.

School Jurisdiction Code: 2255

System Admin Expense Limit %	
2255 The Palliser School Division	3.20%