

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

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

2285 The Battle River School Division

Legal Name of School Jurisdiction

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BOARD CHAIR

Patrick McFeely

Name

Signature

SUPERINTENDENT

Natasha Wilm

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 8, 2025

Date

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

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Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education

Grey	No entry required - the cell is protected.
White	Calculation cells. These are protected and cannot be changed.
Yellow	Flags to draw attention to sections requiring entry depending on other parts of the su

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2025/2026 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

For 2025-2026, Alberta Education announced a change to the calculation of enrolment for grant purposes (Adjusted Enrolment Method). For 2025-2026, Alberta Education provided the following information on BRSD's projected budget AEM calculation:

	ECS	1-9	Yr 1 - 3	10-12 Yr 4	Yr5+
2024-2025 Estimate - 30%	363	3853	1381	87	12
2025-2026 Projected - 70%	340	3856	1383	88	12
AEM	346.9	3855.1	1382.4	87.7	12

During the 2025-2026 school year, the Adjusted Enrolment Method calculation will be adjusted based on actual September 20, 2025 enrolments. This will result in either a loss or an additional funding amount.

Budget Pressures:

Instruction - reduction of Stabilization funding (complete removal by 2027-2028).

Instruction - increased staffing costs.

Instruction - inflation.

Facilities - inflation, caretaking, insurance, utilities.

Transportation - ride times, evergreening buses, training drivers, inflation.

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 enrolment will be similar to the current year's, with a slight decrease of six students.

The average teacher salary and benefit cost is projected to be:

Average Salary \$99,470 (2024-25 \$98,857)

Average Benefit \$15,535 (2024-25 \$14,893)

Average Total Salary & Benefits \$115,005 (2024-25 \$113,750)

This includes grid movement and benefit premium increases that are known at this time (CPP and EI costs may increase in January 2026).

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 2023/2024 actual revenues and expenses.

Reserves will be drawn to the maximum amount possible to offset any certificated staffing reduction in the 2025-2026 school year.

Significant Business and Financial Risks:

The significant use of reserves and the removal of the Stabilization category over the next three years will impact how the school division operates in future years.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
REVENUES			
Government of Alberta	\$ 76,550,866	\$76,082,060	\$77,523,403
Federal Government and First Nations	\$ -	\$0	\$476,396
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,038,234	\$959,795	\$1,062,036
Sales of services and products	\$ 1,686,943	\$1,378,057	\$1,673,604
Investment income	\$ 300,000	\$300,000	\$485,604
Donations and other contributions	\$ 1,027,874	\$860,540	\$1,028,601
Other revenue	\$ 202,408	\$207,434	\$231,255
TOTAL REVENUES	\$80,806,325	\$79,787,886	\$82,480,899
EXPENSES			
Instruction - ECS	\$ 2,668,800	\$2,963,050	\$2,673,739
Instruction - Grade 1 to 12	\$ 57,124,202	\$56,596,940	\$59,443,148
Operations & maintenance	\$ 11,822,545	\$11,659,615	\$10,819,074
Transportation	\$ 6,344,714	\$6,437,411	\$6,399,407
System Administration	\$ 3,044,836	\$2,732,040	\$2,651,530
External Services	\$ 2,282,094	\$2,611,901	\$2,610,020
TOTAL EXPENSES	\$83,287,191	\$83,000,957	\$84,596,918
ANNUAL SURPLUS (DEFICIT)	(\$2,480,866)	(\$3,213,071)	(\$2,116,019)

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
EXPENSES			
Certificated salaries	\$ 34,675,220	\$35,612,675	\$36,158,447
Certificated benefits	\$ 8,283,282	\$8,500,577	\$8,728,207
Non-certificated salaries and wages	\$ 15,710,309	\$14,690,067	\$15,190,471
Non-certificated benefits	\$ 4,114,719	\$4,206,306	\$4,380,240
Services, contracts, and supplies	\$ 16,006,516	\$15,886,106	\$16,040,106
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,711,707	\$2,542,204	\$2,640,680
Unsupported	\$ 1,672,938	\$1,411,022	\$1,454,380
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$152,000	\$4,387
Other interest and finance charges	\$ 112,500	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$83,287,191	\$83,000,957	\$84,596,918

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

REVENUES	Approved Budget 2025/2026							Actual Audited 2023/24
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1,872,388	\$ 53,308,912	\$ 8,301,172	\$ 6,553,678	\$ 2,929,765	\$ 1,060,091	\$ 74,026,006	\$ 74,951,600
(2) Alberta Infrastructure - non remediation	\$ -	\$ 98,500	\$ 1,898,379	\$ -	\$ -	\$ -	\$ 1,996,879	\$ 2,029,220
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,981	\$ 525,981	\$ 542,583
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,396
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 995,924		\$ 42,310		\$ -	\$ 1,038,234	\$ 1,062,036
(11) Sales of services and products	\$ 144,000	\$ 632,743	\$ 1,200	\$ 158,000	\$ 7,500	\$ 743,500	\$ 1,686,943	\$ 1,673,604
(12) Investment income	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 485,604
(13) Gifts and donations	\$ -	\$ 565,916	\$ -	\$ -	\$ -	\$ -	\$ 565,916	\$ 576,607
(14) Rental of facilities	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000	\$ 23,611
(15) Fundraising	\$ -	\$ 461,958	\$ -	\$ -	\$ -	\$ -	\$ 461,958	\$ 451,994
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,162
(17) Other	\$ -	\$ 36,194	\$ 131,214	\$ -	\$ -	\$ -	\$ 167,408	\$ 180,482
(18) TOTAL REVENUES	\$ 2,016,388	\$ 56,400,147	\$ 10,366,965	\$ 6,755,988	\$ 2,937,265	\$ 2,329,572	\$ 80,806,325	\$ 82,480,899

EXPENSES

(19) Certificated salaries	\$ 1,420,033	\$ 32,759,315			\$ 437,984	\$ 57,888	\$ 34,675,220	\$ 36,158,447
(20) Certificated benefits	\$ 224,434	\$ 7,883,484			\$ 158,992	\$ 16,372	\$ 8,283,282	\$ 8,728,207
(21) Non-certificated salaries and wages	\$ 677,742	\$ 7,675,181	\$ 1,425,769	\$ 3,400,944	\$ 1,265,661	\$ 1,265,012	\$ 15,710,309	\$ 15,190,471
(22) Non-certificated benefits	\$ 241,091	\$ 2,671,146	\$ 295,315	\$ 228,250	\$ 344,710	\$ 334,207	\$ 4,114,719	\$ 4,380,240
(23) SUB - TOTAL	\$ 2,563,300	\$ 50,989,126	\$ 1,721,084	\$ 3,629,194	\$ 2,207,347	\$ 1,673,479	\$ 62,783,530	\$ 64,457,365
(24) Services, contracts and supplies	\$ 105,500	\$ 5,861,497	\$ 6,762,765	\$ 2,074,002	\$ 594,137	\$ 608,615	\$ 16,006,516	\$ 16,040,106
(25) Amortization of supported tangible capital assets	\$ -	\$ 135,922	\$ 2,575,785	\$ -	\$ -	\$ -	\$ 2,711,707	\$ 2,640,680
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 137,657	\$ 370,631	\$ 581,717	\$ 157,414	\$ -	\$ 1,247,419	\$ 1,058,852
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 392,280	\$ 16,801	\$ 16,438	\$ -	\$ 425,519	\$ 395,528
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,387
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 43,000	\$ 69,500	\$ -	\$ 112,500	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 2,668,800	\$ 57,124,202	\$ 11,822,545	\$ 6,344,714	\$ 3,044,836	\$ 2,282,094	\$ 83,287,191	\$ 84,596,918
(36) OPERATING SURPLUS (DEFICIT)	\$ (652,412)	\$ (724,055)	\$ (1,455,580)	\$ 411,274	\$ (107,571)	\$ 47,478	\$ (2,480,866)	\$ (2,116,019)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$42,310	\$48,100	\$52,864
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$350
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$75,000	\$75,000	\$82,386
Alternative program fees	\$57,733	\$48,000	\$58,454
Fees for optional courses	\$232,498	\$225,500	\$232,498
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$219,558	\$207,439	\$219,558
Other fees to enhance education (Describe here)	\$0	\$0	\$4,790
NON-CURRICULAR FEES			
Extra-curricular fees	\$321,933	\$290,377	\$321,933
Non-curricular goods and services	\$55,226	\$41,024	\$55,227
Non-curricular travel	\$33,976	\$24,355	\$33,976
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$1,038,234	\$959,795	\$1,062,036

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs	\$317,930	\$222,124	\$317,931
Special events	\$61,959	\$73,209	\$61,959
Sales or rentals of other supplies/services	\$64,532	\$36,124	\$64,532
International and out of province student revenue	\$743,500	\$733,400	\$635,353
Adult education revenue	\$24,740	\$0	\$24,739
Preschool	\$144,000	\$152,000	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$2,418	\$0	\$2,418
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$1,359,079	\$1,216,857	\$1,106,932

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2024	\$8,919,275	\$2,282,290	\$0	\$5,890,269	(\$0)	\$5,890,269	\$746,716
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,764,949)			(\$1,764,949)	(\$1,764,949)		
Estimated board funded capital asset additions		\$1,175,221		(\$151,338)	(\$151,338)	\$0	(\$1,023,883)
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)		(\$3,601,983)		\$3,601,983	\$3,601,983		
Estimated capital revenue recognized - Alberta Education		\$405,555		(\$405,555)	(\$405,555)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,957,215		(\$1,957,215)	(\$1,957,215)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated 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		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				(\$830,232)	\$505,265	(\$1,335,497)	\$830,232
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$7,154,326	\$2,046,489	\$0	\$4,554,772	(\$0)	\$4,554,772	\$553,065
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$2,480,866)			(\$2,480,866)	(\$2,480,866)		
Projected board funded tangible capital asset additions		\$1,115,312		(\$1,115,312)	(\$1,115,312)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,959,126)		\$3,959,126	\$3,959,126		
Budgeted capital revenue recognized - Alberta Education		\$547,420		(\$547,420)	(\$547,420)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,996,879		(\$1,996,879)	(\$1,996,879)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$167,408		(\$167,408)	(\$167,408)		
Budgeted amortization of ARO tangible capital assets		(\$425,519)		\$425,519	\$425,519		
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)				(\$96,281)	\$1,923,240	(\$2,019,521)	\$96,281
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$4,673,460	\$1,488,863	\$0	\$2,535,251	(\$0)	\$2,535,251	\$649,346

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028
Projected opening balance		(\$0)	(\$0)	(\$0)	\$4,554,772	\$2,535,251	\$2,535,251	\$553,065	\$649,346	\$649,346
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	\$4,384,645	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$2,711,707)	\$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	\$1,923,240	\$0	\$0	(\$2,019,521)	\$0	\$0	\$96,281	\$0	\$0
Projected assumptions/transfers of operations	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Support student activities	(\$106,873)	\$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	\$411,274	\$0	\$0		\$0	\$0			
Operations & maintenance	Operations	(\$1,455,580)	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Operations	(\$107,571)	\$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	Copier purchases	(\$45,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Fleet vehicles & bus purchases	(\$1,070,312)	\$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	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
External Services - International Program	Future recruitment	\$47,478	\$0	\$0		\$0	\$0		\$0	\$0
Staffing	Retention of certificated & non-certificated staff	(\$1,269,594)	\$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)	\$2,535,251	\$2,535,251	\$2,535,251	\$649,346	\$649,346	\$649,346

Total surplus as a percentage of 2026 Expenses	0.038236333	0.038236333	3.82%
ASO as a percentage of 2026 Expenses	3.04%	3.04%	3.04%

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

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, Part 1: exemptions (Row 21 - 51) and Part 2: transfers between operating and capital reserves (Row 52 - 67).

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

Part 1: As per the 2024/25 Funding Manual, a formal request for an exemption to exceed the 2024/25 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2025. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2024/25 operating reserves to be over their 2024/25 maximum limit, which is based on 6% of school jurisdiction's 2023/24 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

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

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2024/25 and/or 2025/26 school year, please complete the section under Row 52. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

PART 1: EXEMPTIONS

		Amount	
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2025		\$	4,554,772
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)			\$397,962
Estimated 2024/25 Operating Reserves	4.91%		\$4,156,810
Maximum 2024/25 Operating Reserve Limit	6.00%	\$	5,075,815
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$	(919,005)

SECTION A: 2023/24 EXEMPTION REQUEST

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

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

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

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

\$	2,685,864
2024-25	

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (919,005)

Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2024/25 school year.

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

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ 4,156,810	\$ 4,156,810	\$ 4,156,810	
[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]				
	\$ 4,156,810	\$ 4,156,810	\$ 4,156,810	
	4.91%	4.91%	4.91%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2024/25 and 2025/26 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. (Note: Ministerial approval is required to transfer from Capital to Operating Reserves):

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount) \$	-	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount) \$	-	
Net Transfer Between Operating and Capital Reserves \$	-	
	Does not agree to AOS tab	
	2025-26	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 \$	-	
	Does not agree to AOS tab	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	3,856	3,886	3,918	Head count
Grades 10 to 12	1,490	1,548	1,480	Head count
Total	5,346	5,434	5,398	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.6%	0.7%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	42	56	41	Note 3
Total Net Enrolled Students	5,388	5,490	5,439	
Home Ed Students	29	32	23	Note 4
Total Enrolled Students, Grades 1-12	5,417	5,522	5,462	
Percentage Change	-1.9%	1.1%		

Of the Eligible Funded Students:

Students with Severe Disabilities	257	254	239	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	421	428	444	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	340	381	369	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	51	24	48	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	391	405	417	
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	196	203	209	
Percentage Change	-3.5%	-2.9%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	2	2	3	Note 4
Total Enrolled Students, ECS	393	407	420	
Percentage Change	-3.4%	-3.1%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	50	43	68	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	18	7	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2025/2026 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	312.8	312.8	328.6	328.6	337.0	337.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.0	-	8.6	1.0	12.1	5.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	319.8	312.8	337.2	329.6	349.1	342.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-5.2%		-3.4%		-8.4%		Reduction in funding and less reserves available.
If an average standard cost is used, please disclose rate:	115,005		113,750		109,652		
Student F.T.E. per certificated Staff	18.17		17.58		16.85		

Certificated Staffing Change due to:

Please Allocate Below	(17.4)						
Enrolment Change							
Other Factors	(17.4)						Reduction in funding and less reserves available.
Total Change	(17.4)	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(3.7)	3.7					FTEs
Other (retirement, attrition, etc.)	(13.7)	34.0					Retirements & resignations
Total Negative Change in Certificated FTEs	(17.4)	37.7					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	281.0	281.0	293.0	293.0	273.0	273.0
Permanent - Part time	31.0	31.0	30.0	30.0	28.0	28.0
Probationary - Full time	13.0	13.0	10.0	10.0	10.0	10.0
Probationary - Part time	13.0	13.0	12.0	12.0	16.0	16.0
Temporary - Full time	10.0	10.0	8.0	8.0	20.0	20.0
Temporary - Part time	5.0	5.0	7.0	7.0	10.0	10.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	127.3	-	135.6	-	137.0	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	59.7	-	61.4	-	62.1	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	17.5	4.5	19.4	4.5	18.5	4.5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	39.5	10.0	38.5	10.0	36.0	10.0	Bus drivers employed, but not contracted
Transportation - Other Staff	8.9	-	9.0	-	7.6	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	30.6	-	33.1	-	33.7	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	283.5	14.5	296.9	14.5	294.9	14.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-4.5%		0.7%		-3.9%		

Explanation of Changes to Non-Certificated Staff:

Discontinuation of program funding (3.0 FTE), reduction of facilities team (1.3 FTE), reserve balances resulted in a reduction of Education Assistants (8.3FTE)

Additional Information

Are non-certificated staff subject to a collective agreement?

Some

Please provide terms of contract for 2024/25 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Collective Agreement for (11 FTE) ends August 31, 2028 and the Collective Agreement for (4.5 FTE) ends August 31, 2028.

School Jurisdiction Code: 2285

System Admin Expense Limit %	
2285 The Battle River School Division	3.41%