

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2027**

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

4330 The East Central Alberta Catholic Separate School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Derek Collins

Name

Signature

SUPERINTENDENT

Mr. Jim Taplin

Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Mary Ann Threinen

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 28, 2026 .
Date

c.c. Alberta Education and Childcare
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
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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 .
Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education and Childcare

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 submission.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2026/2027 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:

1. Assume enrolment will continue to grow, and that the actual 2026-2027 funded enrolment will meet or exceed the enrolment projected in January 2026.
2. The current transportation funding model does not support Co-operative Transportation Agreements.
- 3.

Significant Business and Financial Risks:

1. Operating costs continue to increase.
 Greatful the Alberta Education provides a Fuel Price Contingency Funding which mitigates the impact of fuel price increase on bus routes.
 Other transportation costs continue to increase. The cost of new yellow buses to replace current fleet has increased dramatically over the past few years.
 Current fleet is aging; buses are still repairable. Aging fleet will need to be replace in the next few years. The costs of bus repair have increased.
2. Greatful that Alberta Education funds teacher salary increases from 2021 to 2026. Alberta Education also funds 2026-2027 grid harmonization.
3. The 2026-2027 teacher and support staff increases are funded by a 3% increase in base grants.
4. Alberta Education provided funding for one complexity team (1 teacher and 2 education assistants) to support complex student needs.
5. Alberta Education will provide a Class Size Reduction grant to hire three (3) addiitonal teaches for core subjects for kindergarten to grade 9.
6. Continued increase in employee benefit costs. The Alberta School Employee Benefit Plan increased 5.21% for a 2026-2027 family plan (a total increase of 36.56% over the 5 years).
7. Technology
 Hardware and software costs continue to increase.
 Increasing risk of cyber attacks.
 Alberta Education increased Super Net grants, grants
- 8.

BUDGETED STATEMENT OF OPERATIONS

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
REVENUES			
Government of Alberta	\$ 29,011,542	\$25,333,388	\$24,551,849
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ 1,450,000	\$1,450,000	\$1,547,728
Fees	\$ 284,735	\$183,000	\$251,872
Sales of services and products	\$ 143,182	\$144,645	\$157,176
Investment income	\$ 100,000	\$100,000	\$248,903
Donations and other contributions	\$ 277,604	\$276,991	\$299,707
Other revenue	\$ 5,000	\$8,500	\$6,343
TOTAL REVENUES	\$31,272,063	\$27,496,524	\$27,063,578
EXPENSES			
Instruction - ECS	\$ 897,771	\$977,772	\$1,029,207
Instruction - Grade 1 to 12	\$ 23,843,594	\$21,825,977	\$20,949,603
Operations & maintenance	\$ 4,539,439	\$4,338,069	\$4,302,066
Transportation	\$ 924,953	\$794,007	\$733,852
System Administration	\$ 1,351,361	\$1,423,070	\$1,303,711
External Services	\$ 106,476	\$126,132	\$131,264
TOTAL EXPENSES	\$31,663,594	\$29,485,027	\$28,449,703
ANNUAL SURPLUS (DEFICIT)	(\$391,531)	(\$1,988,503)	(\$1,386,125)

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
EXPENSES			
Certificated salaries	\$ 14,079,780	\$12,683,166	\$12,345,036
Certificated benefits	\$ 3,349,316	\$3,102,718	\$2,958,420
Non-certificated salaries and wages	\$ 3,981,035	\$4,067,531	\$3,687,263
Non-certificated benefits	\$ 1,354,701	\$1,370,679	\$1,156,408
Services, contracts, and supplies	\$ 6,174,825	\$5,499,040	\$5,488,977
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,201,573	\$2,158,260	\$2,189,200
Unsupported	\$ 512,364	\$595,133	\$566,559
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 10,000	\$8,500	\$9,326
Losses on disposal of capital assets	\$ -	\$0	\$48,514
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$31,663,594	\$29,485,027	\$28,449,703

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

REVENUES	Approved Budget 2026/2027							Actual Audited 2024/25
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education and Childcare	\$ 690,456	\$ 21,967,961	\$ 2,622,986	\$ 505,627	\$ 1,351,361	\$ 85,000	\$ 27,223,391	\$ 22,745,968
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,741,603	\$ -	\$ -	\$ -	\$ 1,741,603	\$ 1,763,298
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ 27,148	\$ -	\$ -	\$ -	\$ 27,148	\$ 19,683
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other Alberta school authorities	\$ -	\$ 5,000	\$ -	\$ 14,400	\$ -	\$ -	\$ 19,400	\$ 22,900
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,547,728
(10) Fees	\$ -	\$ 269,450	\$ -	\$ 15,285	\$ -	\$ -	\$ 284,735	\$ 251,872
(11) Sales of services and products	\$ -	\$ 132,145	\$ -	\$ -	\$ -	\$ 11,037	\$ 143,182	\$ 157,176
(12) Investment income	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 248,903
(13) Gifts and donations	\$ -	\$ 59,000	\$ 37,104	\$ -	\$ -	\$ -	\$ 96,104	\$ 104,555
(14) Rental of facilities	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,143
(15) Fundraising	\$ -	\$ 181,500	\$ -	\$ -	\$ -	\$ -	\$ 181,500	\$ 195,152
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
(18) TOTAL REVENUES	\$ 690,456	\$ 24,165,056	\$ 4,433,841	\$ 535,312	\$ 1,351,361	\$ 96,037	\$ 31,272,063	\$ 27,063,578

EXPENSES

(19) Certificated salaries	\$ 529,308	\$ 13,254,300			\$ 296,172	\$ -	\$ 14,079,780	\$ 12,345,036
(20) Certificated benefits	\$ 78,454	\$ 3,216,202			\$ 54,660	\$ -	\$ 3,349,316	\$ 2,958,420
(21) Non-certificated salaries and wages	\$ 193,065	\$ 2,819,658	\$ 303,043	\$ 232,009	\$ 360,225	\$ 73,035	\$ 3,981,035	\$ 3,687,263
(22) Non-certificated benefits	\$ 74,000	\$ 990,462	\$ 107,535	\$ 41,985	\$ 112,732	\$ 27,987	\$ 1,354,701	\$ 1,156,408
(23) SUB - TOTAL	\$ 874,827	\$ 20,280,622	\$ 410,578	\$ 273,994	\$ 823,789	\$ 101,022	\$ 22,764,832	\$ 20,147,127
(24) Services, contracts and supplies	\$ 22,944	\$ 3,352,752	\$ 1,703,675	\$ 606,165	\$ 483,835	\$ 5,454	\$ 6,174,825	\$ 5,488,977
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,201,573	\$ -	\$ -	\$ -	\$ 2,201,573	\$ 2,189,200
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 200,220	\$ 208,918	\$ 44,794	\$ 41,395	\$ -	\$ 495,327	\$ 549,522
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 14,695	\$ -	\$ 2,342	\$ -	\$ 17,037	\$ 17,037
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 9,326
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,514
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 897,771	\$ 23,843,594	\$ 4,539,439	\$ 924,953	\$ 1,351,361	\$ 106,476	\$ 31,663,594	\$ 28,449,703
(36) OPERATING SURPLUS (DEFICIT)	\$ (207,315)	\$ 321,462	\$ (105,598)	\$ (389,641)	\$ -	\$ (10,439)	\$ (391,531)	\$ (1,386,125)

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
FEES			
TRANSPORTATION	\$15,285	\$10,600	\$15,150
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	\$25,000	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$24,000	\$15,200	\$23,023
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$86,000	\$69,000	\$90,256
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$124,000	\$80,000	\$111,476
Non-curricular goods and services	\$10,450	\$8,200	\$11,967
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$284,735	\$183,000	\$251,872

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 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
Cafeteria sales, hot lunch, milk programs	\$95,500	\$102,000	\$99,217
Special events	\$11,445	\$10,445	\$12,470
Sales or rentals of other supplies/services	\$24,500	\$24,500	\$21,395
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$2,500	\$2,500	\$4,000
Preschool	\$9,420	\$6,000	\$17,278
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
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	\$143,365	\$145,445	\$154,360

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, 2025	\$8,787,563	\$4,779,231	\$0	\$3,317,325	\$0	\$3,317,325	\$691,007
2025/2026 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$485,000)			(\$485,000)	(\$485,000)		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education and Childcare		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Estimated capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				\$0	\$485,000	(\$485,000)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2026	\$8,302,563	\$4,779,231	\$0	\$2,832,325	\$0	\$2,832,325	\$691,007
2026/27 Budget projections for:							
Budgeted surplus(deficit)	(\$391,531)			(\$391,531)	(\$391,531)		
Projected board funded tangible capital asset additions		\$170,000		(\$170,000)	\$0	(\$170,000)	\$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)		(\$2,696,900)		\$2,696,900	\$2,696,900		
Budgeted capital revenue recognized - Alberta Education and Childcare		\$395,718		(\$395,718)	(\$395,718)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,741,603		(\$1,741,603)	(\$1,741,603)		
Budgeted capital revenue recognized - Other GOA		\$27,148		(\$27,148)	(\$27,148)		
Budgeted capital revenue recognized - Other sources		\$37,104		(\$37,104)	(\$37,104)		
Budgeted amortization of ARO tangible capital assets		(\$17,037)		\$17,037	\$17,037		
Budgeted capital revenue recognized - supported ARO		\$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)				\$0	(\$120,833)	\$120,833	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2027	\$7,911,032	\$4,436,867	\$0	\$2,783,158	\$0	\$2,783,158	\$691,007

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-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029
Projected opening balance		\$0	\$0	\$0	\$2,832,325	\$2,783,158	\$2,365,158	\$691,007	\$691,007	\$691,007
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	\$2,713,937	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$2,201,573)	\$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)	Unsupported amortization to capital reserves	(\$120,833)	\$0	\$0	\$120,833	\$0	\$0	\$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	Reduce Year-end SGF Balance	\$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	(\$389,641)	\$0	\$0		(\$418,000)	(\$430,000)			
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	(\$1,890)	\$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	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	(\$170,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Photocopy Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Photocopy Capital Lease	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$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	\$2,783,158	\$2,365,158	\$1,935,158	\$691,007	\$691,007	\$691,007

Total surplus as a percentage of 2027 Expenses	10.97%	9.65%	8.29%
ASO as a percentage of 2027 Expenses	8.79%	7.47%	6.11%

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2026**

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 2025/26 Funding Manual, a formal request for an exemption to exceed the 2025/26 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, 2026. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2025/26 operating reserves to be over their 2025/26 maximum limit, which is based on 6% of school jurisdiction's 2024/25 total expenses, and intend to submit a formal 2025/26 exemption request must complete Section A (if a 2024/25 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 2025/26 and/or 2026/27 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, 2026		\$ 2,832,325
Less: School Generated Funds in Operating Reserves (from 2024/25 AFS)		\$ 414,983
Estimated 2025/26 Operating Reserves	8.50%	\$2,417,342
Maximum 2025/26 Operating Reserve Limit	6.00%	\$ 1,706,982
Estimated 2025/26 Operating Reserves Over Maximum Limit		\$ 710,360 Complete sections A and B below.

SECTION A: 2024/25 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2024/25 Ministerial approval exemption amount over your 2024/25 maximum limit.

\$	1,224,417
2025/26	

Cell E30 shows the school year you planned to return below the limit, as per your 2024/25 exemption approval.

If you've been approved for a 2024/25 exemption and will be requesting an exemption for 2025/26, please provide the following details below: Have you followed the drawdown plan from your 2024/25 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.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2025/26 maximum: \$ 710,360
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%.

	2026/27	2027/28	2028/29	Additional Comments
Opening operating reserve balance	\$ 2,417,342	\$ 2,368,175	\$ 1,950,175	
2026-2027 transportation deficient	\$ (49,167)	\$ (418,000)	\$ (430,000)	using surplus reserves to cover transportation deficit
Photocopiers	\$ -	\$ -		using surplus reserves -photocopier capital lease
[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]				
	\$ 2,368,175	\$ 1,950,175	\$ 1,520,175	Ensure this reasonably aligns with the projected operating reserve balances on the AOS2 tab (Row 68)
	8.32%	6.85%	5.34%	

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 2025/26 and 2026/27 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):**

	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 \$	-	
	2026/27	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 **Actual** **Actual**
2026/2027 **2025/2026** **2024/2025**
(Note 2)

Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	1,340	1,405	1,370	Head count
Grades 10 to 12	594	592	468	Head count
Total	1,934	1,997	1,838	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	-3.2%	8.7%		If +/- 3% variance change from prior year, please provide explanation here.
<u>Other Students:</u>				
Total	-	7	7	Note 3
Total Net Enrolled Students	1,934	2,004	1,845	
Home Ed Students	630	564	611	Note 4
Total Enrolled Students, Grades 1-12	2,564	2,568	2,456	
Percentage Change	-0.2%	4.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	80	72	61	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	157	170	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	129	130	138	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	-	-	1	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	129	130	139	
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	65	65	70	
Percentage Change	-0.8%	-6.5%		If +/- 3% variance change from prior year, please provide explanation here.
Home Ed Students	35	35	34	Note 4
Total Enrolled Students, ECS	164	165	173	
Percentage Change	-0.6%	-4.6%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	12	10	9	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	3	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 2026/2027 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education and Childcare 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		Actual		Actual		Notes
	2026/2027		2025/2026		2024/2025		
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	122.5	122.5	119.5	119.5	121.3	121.3	Teacher certification required for performing functions at the school level.
Non-School Based	3.0	-	4.0	1.0	4.0	2.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	125.5	122.5	123.5	120.5	125.3	123.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.6%		-1.4%		0.2%		If +/- 3% variance change from prior year, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	20.94		21.32		20.16		

Certificated Staffing Change due to:

Please Allocate Below	2.0						
Enrolment Change	-	-					
Other Factors	2.0	-					Budget for Class Size Reduction. Reduced one teacher at Division Office
Total Change	2.0	-					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	89.0	89.0	92.0	89.0	98.0	94.0
Permanent - Part time	18.0	18.0	21.0	21.0	12.0	12.0
Probationary - Full time	6.0	6.0	6.0	6.0	11.0	11.0
Probationary - Part time	2.0	2.0	1.0	1.0	1.0	1.0
Temporary - Full time	13.0	13.0	10.0	10.0	11.0	11.0
Temporary - Part time	8.0	8.0	6.0	6.0	5.0	5.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	45.7	45.7	43.7	43.7	48.8	48.8	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	21.1	22.3	22.6	24.6	18.7	18.7	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	4.0	4.0	5.0	5.0	5.5	5.5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	4.0	4.0	4.0	-	4.0	-	Bus drivers employed, but not contracted
Transportation - Other Staff	1.0	-	0.5	-	0.5	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	5.0	-	5.0	-	12.0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	80.8	76.0	80.8	73.3	89.5	73.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.1%		-9.7%		-9.8%		

Explanation of Changes to Non-Certificated Staff:

If +/- 3% variance change from prior year, please provide explanation here.

Additional Information

Are non-certificated staff subject to a collective agreement?

yes

Please provide terms of contract for 2026/27 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.
CUPE staff receive a 3% increase for 2026-2027 and \$1.25/hour in 2027-2028

School Jurisdiction Code: 4330

System Admin Expense Limit %	
4330 The East Central Alberta Catholic Sep	5.00%