

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2026

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

4330 The East Central Alberta Catholic Separate School Division

Legal Name of School Jurisdiction

1018 1st Avenue Wainwright AB AB T9W 1G9; (780) 842-3992; maryann.threinen@ecacs16.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Harry Loonen

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 22, 2025.

Date _____

c.c. Alberta Education
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
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 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:

1. The budget is based on the Alberta Education's funding profile which is based on the division's enrolment projections submitted in January 2025.
2. East Central Alberta Catholic is grateful to receive an increase in funding. The division is utilizing operating reserves to cover the projected 2025-2026 deficit. Utilizing operating reserves to cover deficits is not sustainable.
3. Expect the Accumulate Operating Reserves on the August 31, 2026 to be within range set out in the 2025-2026 School Funding Manual Section K3.
4. Teacher wages and benefits based on the Agreement that expires on August 31, 2024. Negotiations are still in progress.
5. There is a memordnum of understanding with CUPE on a 4-year agreement.

Significant Business and Financial Risks:

1. Inflation impact on cost of supplies and service contracts has been increasing more than the funding inceases.
Expect costs to continue increasing during the 2025-26 school year.
2. Annual ASEBP premiums and other benefit costs are increasing more than funding increases.
3. Every year, there is an increase in the number of children with complex needs which require a lot of additional resources and supports.
4. East Central Alberta Catholic Separate School Division is transporting children in grades K-6 that live at least 1 km from school for the trannsition year (2025-26.)
Unless transportation funding model changes, the division's transportation deficit will increase in 2026-2027 (once students in K-6 must live 1.6 km or more from school. to be eligible for the transportation grant.)

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	\$ 25,333,388	\$23,998,210	\$24,162,797
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ 1,450,000	\$1,450,000	\$1,388,772
Fees	\$ 183,000	\$183,000	\$216,672
Sales of services and products	\$ 144,645	\$147,145	\$172,839
Investment income	\$ 100,000	\$250,000	\$431,993
Donations and other contributions	\$ 276,991	\$276,991	\$317,206
Other revenue	\$ 8,500	\$8,500	\$14,020
TOTAL REVENUES	\$27,496,524	\$26,313,846	\$26,704,299
EXPENSES			
Instruction - ECS	\$ 977,772	\$751,928	\$866,053
Instruction - Grade 1 to 12	\$ 21,825,977	\$20,890,281	\$20,532,533
Operations & maintenance	\$ 4,338,069	\$4,237,964	\$4,411,605
Transportation	\$ 794,007	\$762,572	\$762,266
System Administration	\$ 1,423,070	\$1,278,866	\$1,247,926
External Services	\$ 126,132	\$137,213	\$145,029
TOTAL EXPENSES	\$29,485,027	\$28,058,824	\$27,965,412
ANNUAL SURPLUS (DEFICIT)	(\$1,988,503)	(\$1,744,978)	(\$1,261,113)

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	\$ 12,683,166	\$12,318,022	\$12,145,434
Certificated benefits	\$ 3,102,718	\$3,040,540	\$2,948,994
Non-certificated salaries and wages	\$ 4,067,531	\$3,363,324	\$3,523,014
Non-certificated benefits	\$ 1,370,679	\$1,200,305	\$1,064,063
Services, contracts, and supplies	\$ 5,499,040	\$5,376,240	\$5,510,441
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,158,260	\$2,158,260	\$2,193,355
Unsupported	\$ 595,133	\$595,133	\$570,219
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 8,500	\$7,000	\$9,892
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$29,485,027	\$28,058,824	\$27,965,412

**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	\$ 775,523	\$ 18,238,249	\$ 2,512,394	\$ 513,468	\$ 1,423,070	\$ -	\$ 23,462,704	\$ 22,162,942
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,769,793	\$ -	\$ -	\$ -	\$ 1,769,793	\$ 1,900,461
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ 10,891	\$ -	\$ -	\$ 90,000	\$ 100,891	\$ 84,994
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,388,772
(10) Fees	\$ -	\$ 172,400		\$ 10,600		\$ -	\$ 183,000	\$ 216,672
(11) Sales of services and products	\$ -	\$ 136,945	\$ -	\$ -	\$ -	\$ 7,700	\$ 144,645	\$ 172,839
(12) Investment income	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 431,993
(13) Gifts and donations	\$ -	\$ 59,000	\$ 36,491	\$ -	\$ -	\$ -	\$ 95,491	\$ 123,052
(14) Rental of facilities	\$ -	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ 8,500	\$ 11,095
(15) Fundraising	\$ -	\$ 181,500	\$ -	\$ -	\$ -	\$ -	\$ 181,500	\$ 194,154
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 925
(18) TOTAL REVENUES	\$ 775,523	\$ 20,338,094	\$ 4,338,069	\$ 524,068	\$ 1,423,070	\$ 97,700	\$ 27,496,524	\$ 26,704,299

EXPENSES								
(19) Certificated salaries	\$ 516,356	\$ 11,888,792			\$ 278,018	\$ -	\$ 12,683,166	\$ 12,145,434
(20) Certificated benefits	\$ 82,617	\$ 2,952,476			\$ 67,625	\$ -	\$ 3,102,718	\$ 2,948,994
(21) Non-certificated salaries and wages	\$ 263,099	\$ 2,806,792	\$ 320,156	\$ 185,458	\$ 401,713	\$ 90,313	\$ 4,067,531	\$ 3,523,014
(22) Non-certificated benefits	\$ 87,700	\$ 998,266	\$ 95,589	\$ 28,524	\$ 126,281	\$ 34,319	\$ 1,370,679	\$ 1,064,063
(23) SUB - TOTAL	\$ 949,772	\$ 18,646,326	\$ 415,745	\$ 213,982	\$ 873,637	\$ 124,632	\$ 21,224,094	\$ 19,681,505
(24) Services, contracts and supplies	\$ 28,000	\$ 2,887,923	\$ 1,547,971	\$ 524,058	\$ 509,588	\$ 1,500	\$ 5,499,040	\$ 5,510,441
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,158,260	\$ -	\$ -	\$ -	\$ 2,158,260	\$ 2,193,355
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 283,228	\$ 201,398	\$ 55,967	\$ 37,503	\$ -	\$ 578,096	\$ 553,182
(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	\$ -	\$ 8,500		\$ -	\$ -	\$ -	\$ 8,500	\$ 9,892
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 977,772	\$ 21,825,977	\$ 4,338,069	\$ 794,007	\$ 1,423,070	\$ 126,132	\$ 29,485,027	\$ 27,965,412
(36) OPERATING SURPLUS (DEFICIT)	\$ (202,249)	\$ (1,487,883)	\$ -	\$ (269,939)	\$ -	\$ (28,432)	\$ (1,988,503)	\$ (1,261,113)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$10,600	\$10,600	\$18,125
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	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$15,200	\$15,200	\$18,278
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$69,000	\$69,000	\$87,769
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$80,000	\$80,000	\$83,454
Non-curricular goods and services	\$8,200	\$8,200	\$9,046
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$183,000	\$183,000	\$216,672

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	\$102,000	\$102,000	\$101,715
Special events	\$10,445	\$10,445	\$14,894
Sales or rentals of other supplies/services	\$24,500	\$24,500	\$31,446
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$2,500	\$2,500	\$6,600
Preschool	\$6,000	\$7,700	\$18,184
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	\$145,445	\$147,145	\$172,839

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	\$10,173,688	\$5,351,179	\$0	\$4,131,502	\$0	\$4,131,502	\$691,007
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,800,000)			(\$1,800,000)	(\$1,800,000)		
Estimated board funded capital asset additions		\$27,924		(\$27,924)	(\$27,924)	\$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)		(\$2,761,767)		\$2,761,767	\$2,761,767		
Estimated capital revenue recognized - Alberta Education		\$379,854		(\$379,854)	(\$379,854)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,771,061		(\$1,771,061)	(\$1,771,061)		
Estimated capital revenue recognized - Other GOA		\$4,683		(\$4,683)	(\$4,683)		
Estimated 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 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)				\$0	\$1,241,822	(\$1,241,822)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$8,373,688	\$4,793,001	\$0	\$2,889,680	\$0	\$2,889,680	\$691,007
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$1,988,503)			(\$1,988,503)	(\$1,988,503)		
Projected board funded tangible capital asset additions		\$0		\$0	\$0	\$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)		(\$2,736,356)		\$2,736,356	\$2,736,356		
Budgeted capital revenue recognized - Alberta Education		\$379,854		(\$379,854)	(\$379,854)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,741,039		(\$1,741,039)	(\$1,741,039)		
Budgeted capital revenue recognized - Other GOA		\$263		(\$263)	(\$263)		
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 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)				\$0	\$1,393,370	(\$1,393,370)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$6,385,185	\$4,197,868	\$0	\$1,496,310	\$0	\$1,496,310	\$691,007

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-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	\$2,889,680	\$1,496,310	\$1,496,310	\$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	\$2,753,393	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$2,158,260)	\$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	\$1,393,370	\$0	\$0	(\$1,393,370)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Technonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Operating expense	(\$945,872)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$310,956)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Wage increases	(\$281,736)	\$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	(\$269,939)	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	(\$20,000)	\$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	Evergreen	(\$160,000)	\$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	Technonology 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	\$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
Other 1 - please use this row only if no other row is appropriate	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	\$1,496,310	\$1,496,310	\$1,496,310	\$691,007	\$691,007	\$691,007

Total surplus as a percentage of 2026 Expenses	0.074183999	0.074183999	7.42%
ASO as a percentage of 2026 Expenses	5.07%	5.07%	5.07%

**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 2023/34 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		\$ 2,889,680	
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$361,507	
Estimated 2024/25 Operating Reserves	9.04%	\$2,528,173	
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 1,677,925	
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ 850,248	Complete sections A and B below.

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.

\$	2,463,007
	2025-26

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.

The East Central Alberta Catholic Separate School Division significantly drew down its Accumulated Operating Reserves during the 2024-25 school year. The November 2024 request for an Exemption to the Operating Reserve cap included a carry forward of \$1,250,000 of the operating reserves and a transfer to capital reserves of \$200,000 to 2025-2026. The division's accumulated Operating Reserves will be under the Maximum Operating Reserve Limit by August 31, 2026.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: \$ 850,248

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.

The division is utilizing the excess 24-25 operating reserve for increased costs of operations in the 2025-2026 school year. This includes minimizing staffing reductions as much as possible in the 2025-2026 budget 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	\$ 2,528,173	\$ 1,134,803	\$ 1,134,803	
Maintain staffing levels for one more year	\$ (1,393,370)			
[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]				
	\$ 1,134,803	\$ 1,134,803	\$ 1,134,803	
	4.06%	4.06%	4.06%	

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 <i>(Please enter a negative amount)</i>	\$ -	
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	
	2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves <i>(Please enter a negative amount)</i>	\$ -	
Projected Transfer from Capital to Operating Reserves <i>(Please enter a positive amount)</i>	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	1,375	1,370	1,243	Head count
Grades 10 to 12	486	468	474	Head count
Total	1,861	1,838	1,717	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.3%	7.0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	9	7	5	Note 3
Total Net Enrolled Students	1,870	1,845	1,722	
Home Ed Students	486	611	483	Note 4
Total Enrolled Students, Grades 1-12	2,356	2,456	2,205	
Percentage Change	-4.1%	11.4%		

Of the Eligible Funded Students:

Students with Severe Disabilities	75	61	27	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	170	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	127	138	151	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	1	1	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	128	139	151	
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	64	70	76	
Percentage Change	-7.9%	-7.9%		estimated conservatively

Home Ed Students	34	34	44	Note 4
Total Enrolled Students, ECS	162	173	195	
Percentage Change	-6.4%	-11.3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	14	9	7	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	4	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 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	119.6	120.0	121.3	121.3	120.4	118.6	Teacher certification required for performing functions at the school level.
Non-School Based	4.0	2.0	4.0	2.0	3.0	1.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	123.6	122.0	125.3	123.3	123.4	119.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.3%		1.5%		0.2%		123.6 teacher FTE in 2024-2025 budget; variance within 3%.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	20.37		20.98		19.45		

Certificated Staffing Change due to:

Please Allocate Below	(1.7)						
Enrolment Change	-						
Other Factors	1.7						budget constraints;
Total Change	1.7	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	1.5	-					1.5 FTE teacher provided notice of plans to retire after this year.
Total Negative Change in Certificated FTEs	1.5	-					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	93.0	91.0	98.0	94.0	87.0	85.0
Permanent - Part time	12.0	12.0	12.0	12.0	14.0	14.0
Probationary - Full time	9.0	9.0	11.0	11.0	13.0	13.0
Probationary - Part time	0.5	0.5	1.0	1.0	-	-
Temporary - Full time	13.0	13.0	11.0	11.0	11.0	11.0
Temporary - Part time	5.0	5.0	5.0	5.0	7.0	7.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	48.4	48.4	48.8	48.8	52.6	52.6	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	19.7	19.7	18.7	18.7	21.6	17.6	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	5.5	5.0	5.5	5.5	5.0	5.0	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	0.5	-	0.5	-	-	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	12.0	-	12.0	-	14.0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	90.1	73.1	89.5	73.0	97.2	79.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.7%		-7.9%		-7.2%		

Explanation of Changes to Non-Certificated Staff:

no changes

Additional Information

Are non-certificated staff subject to a collective agreement?

yes	
-----	--

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.

CUPE contracts - memorandum of understanding in place. CUPE vote and Board approval as outstanding.

School Jurisdiction Code: 4330

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