

BUDGET REPORT

FOR THE YEAR ENDING AUGUST 31, 2027

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

0284 The Southern Francophone Education Region

Legal Name of School Jurisdiction

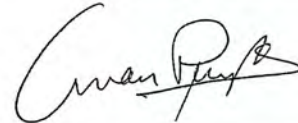
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Contact Address, Telephone & Email Address

BOARD CHAIR

Gregory Van Duyse

Name



Signature

SUPERINTENDENT

Monique Baker

Name



Signature

SECRETARY TREASURER or TREASURER

Louis Arseneault

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 26, 2026

Date

c.c. Alberta Education and Childcare
Financial Reporting & Accountability Branch
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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 and Childcare	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:

The board is returning to a small surplus after reducing its reserves
 Capital reserves down to zero after using it to building soccer fields
 Preparations to open new Airdrie High School

Significant Business and Financial Risks:

None

BUDGETED STATEMENT OF OPERATIONS

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
REVENUES			
Government of Alberta	\$ 80 618 483	\$72 503 341	\$65 298 059
Federal Government and First Nations	\$ 538 819	\$779 000	\$762 244
Property taxes	\$ -	\$0	\$0
Fees	\$ 575 000	\$574 500	\$560 729
Sales of services and products	\$ -	\$50 000	\$224 757
Investment income	\$ 332 000	\$300 000	\$332 089
Donations and other contributions	\$ 323 000	\$345 000	\$458 583
Other revenue	\$ 266 073	\$146 741	\$114 788
TOTAL REVENUES	\$82 653 375	\$74 698 582	\$67 751 249
EXPENSES			
Instruction - ECS	\$ 2 806 323	\$2 043 048	\$1 863 725
Instruction - Grade 1 to 12	\$ 55 812 163	\$52 217 651	\$45 400 576
Operations & maintenance	\$ 10 210 358	\$10 173 924	\$10 099 398
Transportation	\$ 10 352 944	\$10 261 253	\$9 220 411
System Administration	\$ 2 813 052	\$2 790 768	\$2 607 207
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$81 994 840	\$77 486 643	\$69 191 317
ANNUAL SURPLUS (DEFICIT)	\$658 535	(\$2 788 061)	(\$1 440 068)

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	\$ 36 296 961	\$32 853 948	\$28 849 264
Certificated benefits	\$ 7 883 282	\$7 396 615	\$6 986 341
Non-certificated salaries and wages	\$ 8 645 497	\$8 023 087	\$7 212 021
Non-certificated benefits	\$ 2 168 686	\$1 943 931	\$1 780 038
Services, contracts, and supplies	\$ 22 324 058	\$21 954 513	\$18 596 566
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4 410 576	\$5 047 519	\$5 501 032
Unsupported	\$ 265 780	\$265 780	\$263 640
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$1 250	\$2 415
TOTAL EXPENSES	\$81 994 840	\$77 486 643	\$69 191 317

**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	\$ 1 992 232	\$ 53 438 236	\$ 7 274 232	\$ 10 334 512	\$ 2 719 005	\$ -	\$ 75 758 217	\$ 59 294 924
(2) Alberta Infrastructure - non remediation	\$ -	\$ 636 633	\$ 3 773 633	\$ -	\$ -	\$ -	\$ 4 410 266	\$ 5 565 040
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 450 000	\$ -	\$ -	\$ -	\$ -	\$ 450 000	\$ 438 095
(5) Federal Government and First Nations	\$ -	\$ 538 819	\$ -	\$ -	\$ -	\$ -	\$ 538 819	\$ 762 244
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 575 000	\$ -	\$ -	\$ -	\$ -	\$ 575 000	\$ 560 729
(11) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224 757
(12) Investment income	\$ -	\$ -	\$ 250 000	\$ -	\$ 82 000	\$ -	\$ 332 000	\$ 332 089
(13) Gifts and donations	\$ -	\$ 223 000	\$ -	\$ -	\$ -	\$ -	\$ 223 000	\$ -
(14) Rental of facilities	\$ -	\$ 40 500	\$ 13 500	\$ -	\$ -	\$ -	\$ 54 000	\$ -
(15) Fundraising	\$ -	\$ 100 000	\$ -	\$ -	\$ -	\$ -	\$ 100 000	\$ 458 583
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ 212 073	\$ -	\$ -	\$ -	\$ -	\$ 212 073	\$ 114 788
(18) TOTAL REVENUES	\$ 1 992 232	\$ 56 214 261	\$ 11 311 365	\$ 10 334 512	\$ 2 801 005	\$ -	\$ 82 653 375	\$ 67 751 249

EXPENSES								
(19) Certificated salaries	\$ 1 798 129	\$ 34 164 454	\$ -	\$ -	\$ 334 379	\$ -	\$ 36 296 961	\$ 28 849 264
(20) Certificated benefits	\$ 391 255	\$ 7 433 836	\$ -	\$ -	\$ 58 192	\$ -	\$ 7 883 282	\$ 6 986 341
(21) Non-certificated salaries and wages	\$ 339 138	\$ 6 443 630	\$ 499 271	\$ 247 105	\$ 1 116 353	\$ -	\$ 8 645 497	\$ 7 212 021
(22) Non-certificated benefits	\$ 84 088	\$ 1 597 680	\$ 130 509	\$ 64 593	\$ 291 815	\$ -	\$ 2 168 686	\$ 1 780 038
(23) SUB - TOTAL	\$ 2 612 610	\$ 49 639 599	\$ 629 780	\$ 311 698	\$ 1 800 738	\$ -	\$ 54 994 426	\$ 44 827 664
(24) Services, contracts and supplies	\$ 193 713	\$ 5 503 727	\$ 5 687 344	\$ 10 037 259	\$ 902 015	\$ -	\$ 22 324 058	\$ 18 596 566
(25) Amortization of supported tangible capital assets	\$ -	\$ 636 943	\$ 3 723 274	\$ -	\$ -	\$ -	\$ 4 360 217	\$ 5 450 673
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 31 894	\$ 119 601	\$ 3 987	\$ 110 299	\$ -	\$ 265 780	\$ 263 640
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 50 359	\$ -	\$ -	\$ -	\$ 50 359	\$ 50 359
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2 415
(35) TOTAL EXPENSES	\$ 2 806 323	\$ 55 812 163	\$ 10 210 358	\$ 10 352 944	\$ 2 813 052	\$ -	\$ 81 994 840	\$ 69 191 317
(36) OPERATING SURPLUS (DEFICIT)	\$ (814 091)	\$ 402 098	\$ 1 101 007	\$ (18 432)	\$ (12 047)	\$ -	\$ 658 535	\$ (1 440 068)

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$4 000	\$3 000	\$3 065
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$80 000	\$70 000	\$78 202
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$115 000	\$125 000	\$146 253
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$310 000	\$320 000	\$327 967
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$38 000	\$55 000	\$81 575
Non-curricular goods and services	\$0	\$0	\$1 055
Non-curricular travel	\$28 000	\$1 500	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$575 000	\$574 500	\$638 117

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		\$0	\$100	\$1 946
Special events		\$0	\$250	\$3 572
Sales or rentals of other supplies/services		\$700	\$25 000	\$32 031
International and out of province student revenue		\$0	\$0	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$1 400	\$1 000	\$1 697
Other (describe)	Fundraising	\$79 000	\$75 000	\$99 209
Other (describe)	Gifts & Donations	\$0	\$1 000	\$1 085
Other (describe)	Other revenues	\$0	\$0	\$0
Other (describe)		\$0	\$0	
Other (describe)		\$0	\$0	
TOTAL		\$81 100	\$102 350	\$139 540

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	\$4 308 446	\$67 342	\$0	\$3 664 976	\$2 220 074	\$1 444 902	\$576 128
2025/2026 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$2 568 750)			(\$2 568 750)	(\$2 568 750)		
Estimated board funded capital asset additions		\$576 128		\$0	\$0	\$0	(\$576 128)
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	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2026	\$1 739 696	\$643 470	\$0	\$1 096 226	(\$348 676)	\$1 444 902	\$0
2026/27 Budget projections for:							
Budgeted surplus(deficit)	\$658 535			\$658 535	\$658 535		
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)		(\$4 625 997)		\$4 625 997	\$4 625 997		
Budgeted capital revenue recognized - Alberta Education and Childcare		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4 410 576		(\$4 410 576)	(\$4 410 576)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$50 359)		\$50 359	\$50 359		
Budgeted capital revenue recognized - supported ARO		\$50 359		(\$50 359)	(\$50 359)		
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	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2027	\$2 398 231	\$428 049	\$0	\$1 970 181	\$525 279	\$1 444 902	\$0

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-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	(\$348 676)	\$525 279	\$525 279	\$1 444 902	\$1 444 902	\$1 444 902	\$0	\$0	\$0
Projected excess of revenues over expenses (surplus only)	Explanation \$658 535	\$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 \$4 676 356	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation (\$4 460 935)	\$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 \$0	\$0	\$0	\$0	\$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	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Opening 2 new schools (Silverado & Chestermere) \$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation \$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases \$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation \$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation \$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation \$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation \$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported \$0	\$0	\$0		\$0	\$0			
English language learners	Explanation \$0	\$0	\$0		\$0	\$0			
System Administration	Explanation \$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation \$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	IT: new cameras \$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	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	\$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	\$525 279	\$525 279	\$525 279	\$1 444 902	\$1 444 902	\$1 444 902	\$0	\$0	\$0

Total surplus as a percentage of 2027 Expenses	2.40%	2.40%	2.40%
ASO as a percentage of 2027 Expenses	2.40%	2.40%	2.40%

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		\$ 1 096 226
Less: School Generated Funds in Operating Reserves (from 2024/25 AFS)		\$ 398 713
Estimated 2025/26 Operating Reserves	1,01%	\$697 513
Maximum 2025/26 Operating Reserve Limit	6,00%	\$ 4 151 479
Estimated 2025/26 Operating Reserves Over Maximum Limit		\$ -

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.

Not Applicable
Not Applicable

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:

\$ -

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	\$ 697 513	\$ 697 513	\$ 697 513	
[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]				
	\$ 697 513	\$ 697 513	\$ 697 513	Ensure this reasonably aligns with the projected operating reserve balances on the AOS2 tab (Row 68)
	1,01%	1,01%	1,01%	

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 2026/2027	Actual 2025/2026	Actual 2024/2025	Notes
(Note 2)				
Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	3 529	3 415	3 134	Head count
Grades 10 to 12	427	452	348	Head count
Total	3 956	3 867	3 482	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	2,3%	11,1%		If +/- 3% variance change from prior year, please provide explanation here.
<u>Other Students:</u>				
Total	-	1	12	Note 3
Total Net Enrolled Students	3 956	3 868	3 494	
Home Ed Students	3	2	8	Note 4
Total Enrolled Students, Grades 1-12	3 959	3 870	3 502	
Percentage Change	2,3%	10,5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	-	76	70	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	506	454	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	442	505	496	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	-	-	4	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	442	505	500	
Program Hours	888	750	750	Minimum program hours is 475 Hours
FTE Ratio	0,935	0,789	0,789	Actual hours divided by 950
FTE's Enrolled, ECS	413	399	395	
Percentage Change	3,6%	1,0%		We have two new schools
Home Ed Students	-	2	-	Note 4
Total Enrolled Students, ECS	442	507	500	
Percentage Change	-12,8%	1,4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	21	23	17	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	6	-	5	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**

	Budget 2026/2027		Actual 2025/2026		Actual 2024/2025		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	299,3	299,3	299,4	299,4	272,3	272,3	Teacher certification required for performing functions at the school level.
Non-School Based	17,4	11,4	12,4	8,4	11,1	7,1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	316,7	310,7	311,8	307,8	283,4	279,4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1,6%		10,0%		11,7%		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	13,80		13,69		13,75		
Certificated Staffing Change due to:							
Please Allocate Below		4,9					
Enrolment Change	-	-					
Other Factors	3,9	-					Addition of education advisors and educational services directors.
Total Change	3,9	-					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.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
Certificated Number of Teachers							
Permanent - Full time	213,0	207,0	210,0	210,0	198,0	198,0	
Permanent - Part time	10,0	10,0	10,0	10,0	17,0	17,0	
Probationary - Full time	78,0	78,0	64,0	64,0	42,0	42,0	
Probationary - Part time	20,0	20,0	9,0	9,0	19,0	19,0	
Temporary - Full time	9,0	9,0	16,0	16,0	23,0	23,0	
Temporary - Part time	-	-	7,0	7,0	3,0	3,0	

NON-CERTIFICATED STAFF

Instructional - Education Assistants	50,8	50,8	36,0	36,0	43,0	43,0	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	90,5	39,5	63,1	37,3	66,4	33,3	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	6,6	-	6,6	-	6,6	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3,4	-	3,4	-	2,4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	13,5	-	15,5	-	12,0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	164,8	90,3	124,6	73,3	130,4	76,2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	32,3%		-4,4%		26,4%		

Explanation of Changes to Non-Certificated Staff:

I have talked to Kevin Liu about what to include in the Instructional - Other non-certificated Instruction section, so this year I have included our special project staff which is a total of 22.5173 FTE more which is where the big difference is coming from. Some add on for Inclusion support services.

Additional Information

Are non-certificated staff subject to a collective agreement?

Y

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.

Terms ends August 31, 2028. Currently 90.3 FTEs qualify.

School Jurisdiction Code: 284

System Admin Expense Limit %	
0284 The Southern Francophone Education	4,14%