

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

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

0019 The Red Deer Catholic Separate School Division

Legal Name of School Jurisdiction

5210 61 Street Red Deer AB AB T4N 6N8; (403) 343-1055; laurel.latka@rdcrs.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Murray Hollman

Name

"Original Signed"

Signature

SUPERINTENDENT

Mr. Ryan Ledene

Name

"Original Signed"

Signature

SECRETARY TREASURER or TREASURER

Laurel Latka

Name

"Original Signed"

Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on May 27, 2025 .
Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
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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

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 s

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:

- overall reduction in enrollment
- reduction in ECS enrollment of 59 children; reduction in grades 1 - 9 enrollment of 105 students; increase of 26 students in grades 10 - 12 compared to prior year
- budgeted additional revenues of \$128 K for an estimated 245 riders in grades K-6 accessing busing between 1 km and 1.6 km
- benefit increases are as follows: 4.1% extended health care; 5.1% dental; 5.2% extended disability
- submitting a balanced budget; RDCRS will reach the minimum operating reserve threshold in 2024-2025
- no increase for ATA settlement is included
- CUPE increases have been included as per the new MOA

Staffing Changes:

- restructure the Inclusive Learning Teacher (ILT) Model (overall reduction of .325)
- increase overall counselling allocation to ensure all schools have dedicated in-school counselling
- addition of a CASA classroom
- reviewed all EA assignments
- reduce 4 SLPA positions
- reduce 1 SLP position
- reduce physical literacy
- eliminate family school counsellor program (7.4 FTE)
- reduce 1.0 admin assistant in division office
- increase trustee budget to 7.0 trustees (election will fill the vacant position)
- remove 1.0 electrician, budgeted in 24-25 but not hired

Significant Business and Financial Risks:

- the continued increase in ASEBP benefit costs continues to put pressure on the average costs of salary and benefits. The increase in CPP and EI costs also drive the averages higher
- uncertainty surrounding the impact of tariffs, including significantly increased costs and/or inability to source parts
- changes to the carbon tax are unknown
- budgeted election costs of \$459 K, more than triple the previous election costs due to manual counting of ballots. These one time costs put us over the admin cap for one year only
- increases due to inflationary costs, for example, direct services, supplies, insurance, benefits, maintenance contracts
- Student Population:** Overall Trends and Long-Term Impact: We are observing ongoing changes in our student population, particularly with notable reductions in Pre-Kindergarten, Kindergarten, and elementary grade enrolments. These early declines have a long-term impact, as they eventually affect enrolment numbers in higher grades. If the overall student population continues to decline, we will be required to continue reducing staff. Staffing adjustments will be necessary whenever the number of students leaving our system exceeds the number entering.

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	\$ 105,765,236	\$104,775,575	\$102,873,129
Federal Government and First Nations	\$ 52,000	\$110,000	\$131,752
Property taxes	\$ 8,701,262	\$8,522,000	\$8,239,214
Fees	\$ 1,915,974	\$2,121,486	\$851,647
Sales of services and products	\$ 2,651,833	\$2,799,752	\$2,361,080
Investment income	\$ 450,000	\$300,000	\$496,340
Donations and other contributions	\$ 385,000	\$650,000	\$524,399
Other revenue	\$ 456,252	\$125,000	\$2,059,194
TOTAL REVENUES	\$120,377,557	\$119,403,813	\$117,536,755
EXPENSES			
Instruction - ECS	\$ 4,018,840	\$4,356,193	\$4,500,973
Instruction - Grade 1 to 12	\$ 86,767,571	\$88,008,997	\$92,804,883
Operations & maintenance	\$ 15,221,775	\$16,164,248	\$14,747,983
Transportation	\$ 7,754,541	\$7,549,537	\$6,510,026
System Administration	\$ 4,183,303	\$3,324,838	\$3,745,328
External Services	\$ 2,431,527	\$0	\$0
TOTAL EXPENSES	\$120,377,557	\$119,403,813	\$122,309,193
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	(\$4,772,438)

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	\$ 52,100,292	\$50,480,125	\$57,191,590
Certificated benefits	\$ 13,409,886	\$13,535,687	\$14,091,402
Non-certificated salaries and wages	\$ 18,625,059	\$17,965,620	\$18,281,407
Non-certificated benefits	\$ 5,428,684	\$5,769,456	\$3,702,434
Services, contracts, and supplies	\$ 22,201,178	\$23,097,910	\$20,452,084
Capital and debt services			
Amortization of capital assets			
Supported	\$ 6,956,325	\$6,887,930	\$6,751,490
Unsupported	\$ 1,503,058	\$1,500,335	\$1,428,995
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 93,200	\$105,000	\$83,838
Other interest and finance charges	\$ 59,875	\$61,750	\$53,244
Losses on disposal of capital assets	\$ -	\$0	\$207,036
Other expenses	\$ -	\$0	\$65,673
TOTAL EXPENSES	\$120,377,557	\$119,403,813	\$122,309,193

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	\$ 3,612,029	\$ 74,393,928	\$ 9,938,107	\$ 6,750,953	\$ 3,913,894	\$ -	\$ 98,608,911	\$ 96,117,819
(2) Alberta Infrastructure - non remediation	\$ -	\$ 782,051	\$ 6,174,274	\$ -	\$ -	\$ -	\$ 6,956,325	\$ 6,351,626
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,069
(5) Federal Government and First Nations	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 131,752
(6) Other Alberta school authorities	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 179,615
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ 8,701,262	\$ -	\$ -	\$ -	\$ -	\$ 8,701,262	\$ 8,239,214
(10) Fees	\$ 7,350	\$ 1,708,624		\$ 200,000		\$ -	\$ 1,915,974	\$ 851,647
(11) Sales of services and products	\$ -	\$ 465,497	\$ -	\$ -	\$ 3,500	\$ 2,182,836	\$ 2,651,833	\$ 2,361,080
(12) Investment income	\$ -	\$ 60,400	\$ -	\$ -	\$ 265,909	\$ 123,691	\$ 450,000	\$ 496,340
(13) Gifts and donations	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 169,050
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 139,421
(15) Fundraising	\$ -	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ 235,000	\$ 355,349
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ 331,252	\$ -	\$ -	\$ -	\$ -	\$ 331,252	\$ 1,919,773
(18) TOTAL REVENUES	\$ 3,619,379	\$ 87,080,014	\$ 16,112,381	\$ 6,950,953	\$ 4,183,303	\$ 2,431,527	\$ 120,377,557	\$ 117,536,755
EXPENSES								
(19) Certificated salaries	\$ 1,809,974	\$ 49,625,575			\$ 662,803	\$ 1,940	\$ 52,100,292	\$ 57,191,590
(20) Certificated benefits	\$ 324,348	\$ 12,886,537			\$ 198,841	\$ 160	\$ 13,409,886	\$ 14,091,402
(21) Non-certificated salaries and wages	\$ 1,320,533	\$ 10,817,011	\$ 1,166,249	\$ 3,136,728	\$ 1,349,284	\$ 835,254	\$ 18,625,059	\$ 18,281,407
(22) Non-certificated benefits	\$ 474,472	\$ 3,478,938	\$ 332,580	\$ 524,925	\$ 402,123	\$ 215,646	\$ 5,428,684	\$ 3,702,434
(23) SUB - TOTAL	\$ 3,929,327	\$ 76,808,061	\$ 1,498,829	\$ 3,661,653	\$ 2,613,051	\$ 1,053,000	\$ 89,563,921	\$ 93,266,833
(24) Services, contracts and supplies	\$ 89,513	\$ 9,097,121	\$ 7,288,502	\$ 2,905,376	\$ 1,443,889	\$ 1,376,777	\$ 22,201,178	\$ 20,452,084
(25) Amortization of supported tangible capital assets	\$ -	\$ 782,051	\$ 6,174,274	\$ -	\$ -	\$ -	\$ 6,956,325	\$ 6,751,490
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 29,213	\$ 235,932	\$ 1,087,312	\$ 126,363	\$ -	\$ 1,478,820	\$ 1,410,873
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 24,238	\$ -	\$ -	\$ -	\$ 24,238	\$ 18,122
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,110
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ 93,200	\$ -	\$ -	\$ 93,200	\$ 83,838
(32) Other interest and finance charges	\$ -	\$ 51,125	\$ -	\$ 7,000	\$ -	\$ 1,750	\$ 59,875	\$ 53,244
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,036
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,563
(35) TOTAL EXPENSES	\$ 4,018,840	\$ 86,767,571	\$ 15,221,775	\$ 7,754,541	\$ 4,183,303	\$ 2,431,527	\$ 120,377,557	\$ 122,309,193
(36) OPERATING SURPLUS (DEFICIT)	\$ (399,461)	\$ 312,443	\$ 890,606	\$ (803,588)	\$ -	\$ -	\$ -	\$ (4,772,438)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$200,000	\$307,738	\$279,196
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	\$510,000	\$413,748	\$352,545
Fees for optional courses	\$200,000	\$410,000	\$127,938
ECS enhanced program fees	\$7,350	\$35,000	\$77,450
Activity fees	\$150,000	\$200,000	\$14,476
Other fees to enhance education (Describe here)	\$0	\$0	\$42
NON-CURRICULAR FEES			
Extra-curricular fees	\$688,624	\$400,000	\$0
Non-curricular goods and services	\$110,000	\$130,000	\$0
Non-curricular travel	\$50,000	\$225,000	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$1,915,974	\$2,121,486	\$851,647

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	\$1,007,836	\$879,503	\$808,686
Special events	\$50,000	\$130,000	\$159,666
Sales or rentals of other supplies/services	\$72,400	\$65,000	\$903
International and out of province student revenue	\$1,350,000	\$1,350,000	\$1,244,590
Adult education revenue	\$0	\$0	\$7,000
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$5,000	\$0	\$0
Other (describe) Book rental	\$0	\$25,000	\$47,659
Other (describe) Sports/Clubs	\$0	\$95,252	\$475,987
Other (describe) Trips/Travel Groups	\$0	\$11,000	\$196,256
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$2,485,236	\$2,555,755	\$2,940,747

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	\$17,330,159	\$14,707,579	\$0	\$2,113,163	\$0	\$2,113,163	\$509,417
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$750,041		\$0	\$0	\$0	(\$750,041)
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)		(\$8,388,265)		\$8,388,265	\$8,388,265		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$6,887,930		(\$6,887,930)	(\$6,887,930)		
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		
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		\$103,871		(\$103,871)	(\$103,871)	\$0	\$0
Estimated reserve transfers (net)				(\$400,000)	(\$1,396,464)	\$996,464	\$400,000
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$17,330,159	\$14,061,156	\$0	\$3,109,627	\$0	\$3,109,627	\$159,376
2025/26 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$305,000		\$0	\$0	\$0	(\$305,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$8,435,145)		\$8,435,145	\$8,435,145		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$6,956,325		(\$6,956,325)	(\$6,956,325)		
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		(\$24,238)		\$24,238	\$24,238		
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		\$85,000		(\$85,000)	(\$85,000)		
Projected reserve transfers (net)				(\$665,000)	(\$1,418,058)	\$753,058	\$665,000
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$17,330,159	\$12,948,098	\$0	\$3,862,685	\$0	\$3,862,685	\$519,376

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028
Projected opening balance		\$0	\$0	\$0	\$3,109,627	\$3,862,685	\$4,472,685	\$159,376	\$519,376	\$972,434
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	\$8,459,383	\$8,459,383	\$8,459,383		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$6,956,325)	(\$6,956,325)	(\$6,956,325)		\$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	(\$85,000)	(\$70,000)	(\$60,000)		(\$70,000)	(\$60,000)			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	(\$1,418,058)	(\$1,433,058)	(\$1,443,058)	\$753,058	\$680,000	\$715,000	\$665,000	\$753,058	\$728,058
Projected assumptions/transfers of operations	Technology 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	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	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology 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	(\$305,000)	(\$300,000)	(\$300,000)
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	\$3,862,685	\$4,472,685	\$5,127,685	\$519,376	\$972,434	\$1,400,492

Total surplus as a percentage of 2026 Expenses	0.036402642	0.045233673	5.42%
ASO as a percentage of 2026 Expenses	3.21%	3.72%	4.26%

**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		\$ 3,109,627
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$1,967,398
Estimated 2024/25 Operating Reserves	0.93%	\$1,142,229
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 7,338,552
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (6,196,323)

SECTION A: 2023/24 EXEMPTION REQUEST

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

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

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

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

Not Applicable
Not Applicable

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: **\$ (6,196,323)**

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

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

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ 1,142,229	\$ 1,895,287	\$ 2,575,287	
Transfer unfunded amortization to operating reserves	\$ 753,058	\$ 680,000	\$ 715,000	
[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]				
	\$ 1,895,287	\$ 2,575,287	\$ 3,290,287	
	1.55%	2.11%	2.69%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

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

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (400,000)	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ (400,000)	
	2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (665,000)	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ (665,000)	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	6,364	6,469	6,533	Head count
Grades 10 to 12	2,406	2,380	2,273	Head count
Total	8,770	8,849	8,806	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.9%	0.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	60	99	78	Note 3
Total Net Enrolled Students	8,830	8,948	8,884	
Home Ed Students	909	896	897	Note 4
Total Enrolled Students, Grades 1-12	9,739	9,844	9,781	
Percentage Change	-1.1%	0.6%		

Of the Eligible Funded Students:

Students with Severe Disabilities	285	304	269	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	357	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	662	721	863	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	1	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	662	721	864	
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	331	361	432	
Percentage Change	-8.2%	-16.6%		Overall, kindergarten enrollment is 75 children less than prior year.

Home Ed Students	69	70	63	Note 4
Total Enrolled Students, ECS	731	791	927	
Percentage Change	-7.6%	-14.7%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	78	89	96	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	38	48	80	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**

CERTIFICATED STAFF	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	482.9	483.5	488.0	488.0	563.0	563.0	Teacher certification required for performing functions at the school level.
Non-School Based	13.6	9.6	13.0	9.0	13.6	13.6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	496.5	493.1	501.0	497.0	576.6	576.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.9%		-13.1%		-13.9%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		112,209		-		
Student F.T.E. per certificated Staff	21.09		21.23		18.57		

Certificated Staffing Change due to:

	-						
Enrolment Change	(4.5)						Please explain
Other Factors							
Total Change	(4.5)	-					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.)	(25.0)	(25.0)					12 resignations; 13 retirements
Total Negative Change in Certificated FTEs	(25.0)	(25.0)					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	404.0	340.0	410.0	410.0	430.0	-
Permanent - Part time	26.0	26.0	24.0	24.0	20.0	-
Probationary - Full time	21.0	21.0	9.0	9.0	62.0	-
Probationary - Part time	4.0	4.0	4.0	4.0	10.0	-
Temporary - Full time	52.0	52.0	51.0	45.0	41.0	-
Temporary - Part time	23.0	23.0	9.0	9.0	19.0	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	192.0	192.0	203.6	203.6	246.0	246.0	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	78.6	56.2	82.8	58.2	100.0	67.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	11.8	11.8	12.8	-	20.0	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	79.0	79.0	78.0	-	102.0	-	Bus drivers employed, but not contracted
Transportation - Other Staff	13.5	13.5	19.0	-	15.0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	60.2	60.2	62.0	-	95.0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	435.1	412.7	458.2	261.8	578.0	313.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-5.0%		-20.7%		-24.7%		

Explanation of Changes to Non-Certificated Staff:

All staffing allocations were reviewed to ensure that we submit a balanced budget and provide services within our mandate. The following positions were reduced/removed: 1.0 speech language position; 1.0 physical literacy; 7.4 family school counsellor; 11.0 educational assistants; .5 secretary; 5 librarian; 1.0 electrician; 1.0 administrative assistant in division office. 1 additional bus route.

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.

MOA for CUPE staff was ratified by the Board on April 27, 2025, providing the following increases - Sept. 1, 2024 - 3%; Sept. 1, 2025 - 3% or \$1.25/hr, whichever is greater; Sept. 1, 2026 - 3% + 2.45% market adjustment; Sept. 1, 2027 - 3% or \$1.25/hr, whichever is greater. 249.7 FTE are subject to the CUPE collective agreement.

School Jurisdiction Code: 19

System Admin Expense Limit %	
0019 The Red Deer Catholic Separate Schd	3.20%