

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

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

**8040 The Greater North Central Francophone Education Region**

**Legal Name of School Jurisdiction**

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**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

M. Étienne Alary

Name

Signature

**SUPERINTENDENT**

M. Robert Lessard

Name

Signature

**SECRETARY TREASURER or TREASURER**

Marc Labonté

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 27, 2026

Date

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

Blue	Data input is <b>required</b> .
Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education and Childcare

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

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2026/2027 BUDGET REPORT**

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

**Budget Highlights, Plans & Assumptions:**

- Revenues based on the Funding Profile provided by Alberta Education in May 2026
- Projected enrollment increase of 138 students or 3.0%.
- Certified staff increased from 344.35 FTE to 354.0 FTE
- Support staff increased from 164.3 FTE to 169.75 FTE
- Custodial staff increased from 30.8 FTE to 32.0 FTE
- Addition of 2 bus routes.
- Addition of multiple grade levels in 2 schools.
- Significant increase in benefit costs (ASEBP)
- Significant increase in operations and maintenance costs.
- Education revenues continually funding operations and maintenance
- Continued initiatives for student achievement:
  - Support of continuous improvement framework maintained
  - Positive behavioral interventions and support maintained
  - Increase of opportunities for collaborative approach in communities of practice
  - Training of new leaders for Leadership Qualifications Standards and Superintendent Leadership Qualifications Standards
- The development of a comprehensive and integrated plan promoting an inclusive and caring workplace
- Professional support approach to ensure a thorough understanding of the curriculum
- Support for the development of collaborative structures
- The implementation of a framework to improve the capacity of school teams in areas such as First Nations Métis and Inuit perspectives and cultural diversity
- Literacy and numeracy support training and implementation is included
- Full time kindergarten for all students partially funded with OLEP

**Significant Business and Financial Risks:**

- Potential losses though wild fires or other weather events
- Underfunded O&M continually causes short funding in Education
- Transportation costs outweigh funding increase adjustments
- Price increases due to geopolitical conflicts. Especially in IT equipment.
- Central office space needs are critical to continued growth, prompting decentralisation of services and loss of meeting room space

**BUDGETED STATEMENT OF OPERATIONS**

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
<b>REVENUES</b>			
Government of Alberta	\$ 89,182,322	\$80,835,159	\$76,846,538
Federal Government and First Nations	\$ 3,356,493	\$3,434,292	\$3,494,186
Property taxes	\$ -	\$0	\$0
Fees	\$ 600,000	\$600,000	\$518,190
Sales of services and products	\$ 200,000	\$175,000	\$230,184
Investment income	\$ 250,000	\$225,000	\$265,560
Donations and other contributions	\$ 450,000	\$450,000	\$421,683
Other revenue	\$ 420,000	\$415,000	\$478,281
<b>TOTAL REVENUES</b>	<b>\$94,458,815</b>	<b>\$86,134,451</b>	<b>\$82,254,622</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 6,420,229	\$5,953,620	\$5,239,981
Instruction - Grade 1 to 12	\$ 58,785,808	\$53,582,513	\$48,644,709
Operations & maintenance	\$ 14,322,321	\$13,257,240	\$13,392,625
Transportation	\$ 12,491,191	\$11,295,808	\$10,852,413
System Administration	\$ 3,219,475	\$2,997,603	\$2,682,183
External Services	\$ 185,000	\$0	\$1,125,240
<b>TOTAL EXPENSES</b>	<b>\$95,424,024</b>	<b>\$87,086,784</b>	<b>\$81,937,151</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$965,209)</b>	<b>(\$952,333)</b>	<b>\$317,471</b>

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
<b>EXPENSES</b>			
Certificated salaries	\$ 38,944,592	\$35,178,537	\$30,583,202
Certificated benefits	\$ 8,730,442	\$7,659,606	\$7,390,038
Non-certificated salaries and wages	\$ 13,206,981	\$12,533,771	\$11,338,586
Non-certificated benefits	\$ 3,750,988	\$3,452,592	\$3,120,557
Services, contracts, and supplies	\$ 24,404,581	\$22,770,997	\$23,941,149
Capital and debt services			
Amortization of capital assets			
Supported	\$ 5,794,569	\$5,001,287	\$5,141,177
Unsupported	\$ 475,461	\$424,200	\$353,214
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 70,000	\$0	\$0
Other interest and finance charges	\$ 6,000	\$5,000	\$8,434
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 40,410	\$60,794	\$60,794
<b>TOTAL EXPENSES</b>	<b>\$95,424,024</b>	<b>\$87,086,784</b>	<b>\$81,937,151</b>

**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	\$ 4,456,274	\$ 55,106,465	\$ 8,592,431	\$ 12,066,979	\$ 3,058,625	\$ 150,000	\$ 83,430,774	\$ 71,620,800
(2) Alberta Infrastructure - non remediation	\$ 56,112	\$ 505,012	\$ 4,806,995	\$ -	\$ -	\$ -	\$ 5,368,119	\$ 4,750,275
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ 38,343	\$ 345,086	\$ -	\$ -	\$ -	\$ -	\$ 383,429	\$ 389,005
(5) Federal Government and First Nations	\$ 1,682,000	\$ 1,447,773	\$ -	\$ -	\$ 151,720	\$ -	\$ 3,281,493	\$ 3,415,279
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,458
(7) Out of province authorities	\$ 7,500	\$ 67,500	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 78,907
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 60,000	\$ 540,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 518,190
(11) Sales of services and products	\$ 30,000	\$ 135,000	\$ -	\$ -	\$ -	\$ 35,000	\$ 200,000	\$ 230,184
(12) Investment income	\$ 25,000	\$ 150,000	\$ 30,000	\$ 35,000	\$ 10,000	\$ -	\$ 250,000	\$ 265,560
(13) Gifts and donations	\$ 25,000	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 370,110
(14) Rental of facilities	\$ -	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ 220,000	\$ 236,848
(15) Fundraising	\$ 20,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 51,573
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ 20,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 241,433
<b>(18) TOTAL REVENUES</b>	<b>\$ 6,420,229</b>	<b>\$ 58,881,836</b>	<b>\$ 13,649,426</b>	<b>\$ 12,101,979</b>	<b>\$ 3,220,345</b>	<b>\$ 185,000</b>	<b>\$ 94,458,815</b>	<b>\$ 82,254,622</b>

EXPENSES								
(19) Certificated salaries	\$ 3,856,234	\$ 34,706,110			\$ 382,248	\$ -	\$ 38,944,592	\$ 30,583,202
(20) Certificated benefits	\$ 869,222	\$ 7,822,995			\$ 38,225	\$ -	\$ 8,730,442	\$ 7,390,038
(21) Non-certificated salaries and wages	\$ 884,633	\$ 7,961,698	\$ 2,583,639	\$ 434,468	\$ 1,204,227	\$ 138,316	\$ 13,206,981	\$ 11,338,586
(22) Non-certificated benefits	\$ 251,604	\$ 2,264,441	\$ 744,560	\$ 125,996	\$ 320,126	\$ 44,261	\$ 3,750,988	\$ 3,120,557
(23) SUB - TOTAL	\$ 5,861,693	\$ 52,755,244	\$ 3,328,199	\$ 560,464	\$ 1,944,826	\$ 182,577	\$ 64,633,003	\$ 52,432,383
(24) Services, contracts and supplies	\$ 483,639	\$ 5,356,487	\$ 5,379,503	\$ 11,928,727	\$ 1,253,802	\$ 2,423	\$ 24,404,581	\$ 23,941,149
(25) Amortization of supported tangible capital assets	\$ 56,112	\$ 505,012	\$ 5,233,445	\$ -	\$ -	\$ -	\$ 5,794,569	\$ 5,141,177
(26) Amortization of unsupported tangible capital assets	\$ 18,785	\$ 169,065	\$ 261,708	\$ 2,000	\$ 14,847	\$ -	\$ 466,405	\$ 344,158
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 9,056	\$ -	\$ -	\$ -	\$ 9,056	\$ 9,056
(29) Accretion expenses	\$ -	\$ -	\$ 40,410	\$ -	\$ -	\$ -	\$ 40,410	\$ 60,794
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 8,434
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(35) TOTAL EXPENSES</b>	<b>\$ 6,420,229</b>	<b>\$ 58,785,808</b>	<b>\$ 14,322,321</b>	<b>\$ 12,491,191</b>	<b>\$ 3,219,475</b>	<b>\$ 185,000</b>	<b>\$ 95,424,024</b>	<b>\$ 81,937,151</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 96,028</b>	<b>\$ (672,895)</b>	<b>\$ (389,212)</b>	<b>\$ 870</b>	<b>\$ -</b>	<b>\$ (965,209)</b>	<b>\$ 317,471</b>

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

	<b>Approved Budget 2026/2027</b>	<b>Approved Budget 2025/2026</b>	<b>Actual 2024/2025</b>
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$80,000	\$80,000	\$77,214
Fees for optional courses	\$100,000	\$100,000	\$84,321
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$160,000	\$160,000	\$135,639
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$160,000	\$150,000	\$166,139
Non-curricular goods and services	\$20,000	\$20,000	\$18,298
Non-curricular travel	\$80,000	\$90,000	\$36,579
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$518,190</b>

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

<b>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.</b>	<b>Approved Budget 2026/2027</b>	<b>Approved Budget 2025/2026</b>	<b>Actual 2024/2025</b>
Cafeteria sales, hot lunch, milk programs	\$35,000	\$35,000	\$44,144
Special events	\$65,000	\$65,000	\$71,423
Sales or rentals of other supplies/services	\$15,000	\$15,000	\$17,147
International and out of province student revenue	\$20,000	\$20,000	\$17,000
Adult education revenue	\$0	\$0	\$0
Preschool	\$30,000	\$40,000	\$19,918
Child care & before and after school care	\$35,000	\$0	\$34,323
Lost item replacement fees	\$0	\$0	\$522
Other (describe) #N/A	\$0	\$0	\$0
Other (describe) #N/A	\$0	\$0	\$0
Other (describe) #N/A	\$0	\$0	\$0
Other (describe) #N/A	\$0	\$0	\$0
Other (describe) #N/A	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$200,000</b>	<b>\$175,000</b>	<b>\$204,477</b>

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
<b>Actual balances per AFS at August 31, 2025</b>	\$12,295,656	\$9,434,849	\$0	\$2,531,473	\$2,531,473	\$0	\$329,334
<b>2025/2026 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$148,219			\$148,219	\$148,219		
Estimated board funded capital asset additions		\$2,475,000		(\$2,175,000)	(\$2,175,000)	\$0	(\$300,000)
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)		(\$6,185,513)		\$6,185,513	\$6,185,513		
Estimated capital revenue recognized - Alberta Education and Childcare		\$701,316		(\$701,316)	(\$701,316)		
Estimated capital revenue recognized - Alberta Infrastructure		\$5,093,253		(\$5,093,253)	(\$5,093,253)		
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		(\$9,056)		\$9,056	\$9,056		
Estimated capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		(\$60,794)		\$60,794	\$60,794		
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 capital debt addition	\$0	(\$1,475,000)	\$0	\$1,475,000	\$1,475,000	\$0	\$0
<b>Estimated Balances for August 31, 2026</b>	<b>\$12,443,875</b>	<b>\$9,974,055</b>	<b>\$0</b>	<b>\$2,440,486</b>	<b>\$2,440,486</b>	<b>\$0</b>	<b>\$29,334</b>
<b>2026/27 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$965,209)			(\$965,209)	(\$965,209)		
Projected board funded tangible capital asset additions		\$350,000		(\$350,000)	(\$350,000)	\$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)		(\$6,260,974)		\$6,260,974	\$6,260,974		
Budgeted capital revenue recognized - Alberta Education and Childcare		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$5,794,569		(\$5,794,569)	(\$5,794,569)		
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		(\$9,056)		\$9,056	\$9,056		
Budgeted capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		(\$40,410)		\$40,410	\$40,410		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$116,500		(\$116,500)	(\$116,500)		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2027</b>	<b>\$11,478,666</b>	<b>\$9,924,684</b>	<b>\$0</b>	<b>\$1,524,648</b>	<b>\$1,524,648</b>	<b>\$0</b>	<b>\$29,334</b>

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029
<b>Projected opening balance</b>		<b>\$2,440,486</b>	<b>\$1,524,648</b>	<b>\$1,559,431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,334</b>	<b>\$29,334</b>	<b>\$29,334</b>
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$6,270,030	\$6,270,030	\$6,270,030	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$5,794,569)	(\$5,794,596)	(\$5,794,596)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	Explanation	\$40,410	\$25,849	\$25,849	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	Explanation	(\$116,500)	(\$116,500)	(\$116,500)	\$0	\$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	\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	Increase in renewed contract bus routes	(\$365,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	Shortfall in O&M funding	(\$600,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0	\$0	\$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	(\$100,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	(\$75,000)	(\$75,000)	(\$75,000)	\$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	(\$90,000)	(\$90,000)	(\$90,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	(\$85,000)	(\$85,000)	(\$85,000)	\$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	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$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	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$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	\$0	\$0
<b>Estimated closing balance for operating contingency</b>		<b>\$1,524,648</b>	<b>\$1,559,431</b>	<b>\$1,594,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,334</b>	<b>\$29,334</b>	<b>\$29,334</b>

Total surplus as a percentage of 2027 Expenses	1.63%	1.66%	1.70%
ASO as a percentage of 2027 Expenses	1.60%	1.63%	1.67%

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

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

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

Part 1: As per the 2025/26 Funding Manual, a formal request for an exemption to exceed the 2025/26 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2026. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2025/26 operating reserves to be over their 2025/26 maximum limit, which is based on 6% of school jurisdiction's 2024/25 total expenses, and intend to submit a formal 2025/26 exemption request must complete Section A (if a 2024/25 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

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

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2025/26 and/or 2026/27 school year, please complete the section under Row 52. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

**PART 1: EXEMPTIONS**

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2026		\$ 2,440,486
Less: School Generated Funds in Operating Reserves (from 2024/25 AFS)		\$ 286,959
<b>Estimated 2025/26 Operating Reserves</b>	<b>2.63%</b>	<b>\$2,153,527</b>
Maximum 2025/26 Operating Reserve Limit	<b>6.00%</b>	\$ 4,916,229
<b>Estimated 2025/26 Operating Reserves Over Maximum Limit</b>		<b>\$ -</b>

**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
<b>Opening operating reserve balance</b>	\$ 2,153,527	\$ 2,153,527	\$ 2,153,527	
[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]				
	\$ 2,153,527	\$ 2,153,527	\$ 2,153,527	Ensure this reasonably aligns with the projected operating reserve balances on the AOS2 tab (Row 68)
	2.63%	2.63%	2.63%	

**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
<b>Projected Transfer from Operating to Capital Reserves</b> (Please enter a negative amount) \$	-	
<b>Projected Transfer from Capital to Operating Reserves</b> (Please enter a positive amount) \$	-	
<b>Net Transfer Between Operating and Capital Reserves</b> \$	-	
	<b>Does not agree to AOS tab</b>	
	2026/27	Detailed Rationale
<b>Projected Transfer from Operating to Capital Reserves</b> (Please enter a negative amount) \$	-	
<b>Projected Transfer from Capital to Operating Reserves</b> (Please enter a positive amount) \$	-	
<b>Net Transfer Between Operating and Capital Reserves</b> \$	-	

**PROJECTED STUDENT STATISTICS**  
**FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

**Budgeted**      **Actual**      **Actual**  
**2026/2027**      **2025/2026**      **2024/2025**  
(Note 2)

**Grades 1 to 12**Eligible Funded Students:

Grades 1 to 9	3,692	3,557	3,375	Head count
Grades 10 to 12	603	604	621	Head count
Total	4,295	4,161	3,996	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	3.2%	4.1%		High School student population growth expected in the Edmonton Area

Other Students:

Total	4	4	8	Note 3
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Total Net Enrolled Students	4,299	4,165	4,004	
Home Ed Students	10	10	6	Note 4
Total Enrolled Students, Grades 1-12	4,309	4,175	4,010	
Percentage Change	3.2%	4.1%		

## Of the Eligible Funded Students:

Students with Severe Disabilities	102	97	87	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	262	252	229	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	548	538	540	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	2	2	2	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	550	540	542	
Program Hours	950	950	950	Minimum program hours is 475 Hours
FTE Ratio	1.000	1.000	1.000	Actual hours divided by 950
FTE's Enrolled, ECS	550	540	542	
Percentage Change	1.9%	-0.4%		If +/- 3% variance change from prior year, please provide explanation here.

Home Ed Students	1	1	3	Note 4
Total Enrolled Students, ECS	551	541	545	
Percentage Change	1.8%	-0.7%		

## Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	30	22	27	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	6	6	15	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2026/2027 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education and Childcare include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

CERTIFICATED STAFF	Budget 2026/2027		Actual 2025/2026		Actual 2024/2025		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	336.0	336.0	318.5	318.5	291.6	291.6	Teacher certification required for performing functions at the school level.
Non-School Based	18.0	13.0	17.0	12.0	16.0	11.0	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>354.0</b>	<b>349.0</b>	<b>335.5</b>	<b>330.5</b>	<b>307.6</b>	<b>302.6</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	5.5%		9.1%		15.1%		Responding to enrolment growth and complexity of classroom and classroom size reduction as well as the addition of multiple grade levels
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	13.73		14.05		14.80		

**Certificated Staffing Change due to:**

Enrolment Change	10.5	10.5					
Other Factors	8.0	8.0					3 teachers for the Complexity Teams Grant and 5 teachers for the Class Size Reduction Grant
<b>Total Change</b>	<b>18.5</b>	<b>18.5</b>					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.)	-	-					
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>					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	234.0	229.0	226.0	221.0	216.0	211.0
Permanent - Part time	11.0	11.0	9.0	9.0	12.0	12.0
Probationary - Full time	90.0	90.0	80.0	80.0	64.0	64.0
Probationary - Part time	6.0	6.0	5.0	5.0	13.0	13.0
Temporary - Full time	20.0	20.0	23.0	23.0	11.0	11.0
Temporary - Part time	4.0	4.0	3.0	3.0	4.0	4.0

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	115.5	115.5	104.5	104.5	101.3	101.3	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	54.3	39.8	49.3	35.3	49.4	31.4	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	39.8	32.0	39.3	30.8	38.4	29.9	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	6.0	-	5.0	-	4.8	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	12.8	-	11.5	-	11.3	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>228.3</b>	<b>187.3</b>	<b>209.6</b>	<b>170.6</b>	<b>205.1</b>	<b>162.6</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	8.9%		2.2%		11.3%		

**Explanation of Changes to Non-Certificated Staff:**

Enrolment increase. Increase of complexity in the classroom. Addition of Complexity teams. Addition of several grade levels.

**Additional Information**

Are non-certificated staff subject to a collective agreement?  Yes

Please provide terms of contract for 2026/27 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.  
Support staff contract Sept 1, 2024 to August 31, 2028. 156 FTE / Custodial staff contract Sept 1, 2024 to August 31, 2028. 33 FTE

School Jurisdiction Code: 8040

System Admin Expense Limit %	
8040 The Greater North Central Francopho	3.93%