



**BOARD OF TRUSTEES
ELK ISLAND PUBLIC SCHOOLS**

SPECIAL
MEETING

THURSDAY, APRIL 24, 2025

Boardroom
Central Services Office

AGENDA

Mission: To provide high-quality, student-centred education

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- 9 a.m. **1. CALL TO ORDER** C. Allen
- 2. LAND AND PEOPLE ACKNOWLEDGMENT**
- NEW BUSINESS**
- 3. 2025-26 ALLOCATIONS AND USE OF RESERVES** S. Stoddard/C. Cole
(encl.)
- ADJOURNMENT**



RECOMMENDATION REPORT

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DATE: April 24, 2025

TO: Board of Trustees

FROM: Sandra Stoddard, Superintendent

SUBJECT: 2025-26 Allocations and Use of Reserves

ORIGINATOR: Candace Cole, Secretary-Treasurer

RESOURCE STAFF: Carmine von Tettenborn, Director, Financial Services
Leah Lewis, Director, Financial Services
Christine Gillis, Senior Accountant, Financial Services

REFERENCE: Board Policy 2: Role of the Board

EIPS PRIORITY: Enhance high-quality learning and working environments.

EIPS GOAL: Quality infrastructure for all.

EIPS OUTCOME: Learning and working environments are supported by effective planning, management and investment in Division infrastructure.

RECOMMENDATION:

That the Board of Trustees approves the use of reserves and allocations for 2025-26, as presented in Attachment 1.

BACKGROUND:

Board Policy 2: Role of the Board, section 1.8 Fiscal Accountability establishes that the Board of Trustees approves the budget allocation of resources.

EIPS establishes assumptions and allocations that are the building blocks of the budget. The proposed use of reserves and allocation of funds allows schools and departments to invest in essential services, and supports the Division's mission, beliefs and priorities.

We continue to experience increased costs for utilities, Alberta School Employee Benefit Plan (ASEBP) premiums, insurance, and recognize that we must balance accessing reserves for current year operations, versus save for future years' expenses that may not be funded.

Key Budget Priorities

Listed in the Budget Assumptions Report were the Board's key priorities for the 2025-26 Budget. While it would be ideal to be able to put significant resources into each of them, we must also operate within our fiscal realities. Some key budget priorities involve adding additional resources, using the existing grant dollars, or changes in how we allocate dollars. Below is a list of the key priorities and how they will be addressed in the 2025-26 budget cycle.

Ongoing Support of Literacy and Numeracy Improvement

- Continued investing in Leveraging Student Achievement funds – school surpluses >1% are allocated to the fund and on an annual basis, plans are developed for the best usage to meet student needs.
- Literacy & Numeracy support funding that will continue for 2025-26.
- The Reading Enrichment and Development (READ) Program – details in the Classroom Complexity section.

Continued pursuit of Collegiate School/Program and support for Career Pathways

- Priority #1 on the Three-Year Capital Plan is for a Heartland Collegiate School in Fort Saskatchewan, to move it forward the following has been done:
 - The Division submitted an application to Alberta Education on January 31, 2025 for a Collegiate school in Fort Saskatchewan and is awaiting their decision as to funding.
 - Additionally, the Division has moved forward with “Campus EIPS” to deliver meaningful programming for senior high school students to prepare them for a successful future and life beyond high school and has also requested additional funding for this as well.
 - The Division has also applied for lease funding for this Skills Centre in Fort Saskatchewan.
- Continue to have a Career Pathways supervisor focusing on collegiate and dual credit opportunities work for 2025-26 and future years. There is a significant amount of work involved in launching Campus EIPS so this position is needed to support the principal in the above areas.
- The Career Pathways teacher, previously supported from reserves, is now funded from high school operations going forward. This position completes site visits, updates grade books, ensures assignments are done and reviews hours worked. This position is being transferred to Campus EIPS and will continue to support high schools as well as the collegiate programming.

Complexity in Classrooms

- Leveraging student achievement reserve – addressing learning gaps. At year-end, any school surplus >1% is allocated to this fund. The funds are to focus on student learning needs and equity of student programming. In 2024-25, these funds were allocated to schools in a meaningful way to tackle learning gaps. In the fall of 2025, administration will bring a report to the Board on how funds could best be used in the 2025-26 school year – with a focus on addressing learning gaps.
- The 2025-26 Division Calendar allows for 1 hour of collaborative meeting each week which will help build capacity in our schools.
- In 2024-25, specialized support allocations were focused on three main areas: leveled inclusive support, classroom complexity and system programs. For 2025-26, leveled inclusive support has now become a factor within the classroom complexity funding algorithm instead of a separate allocation.
- The classroom complexity algorithm uses various factors including Severe Special Education Codes, Mild/Moderate Special Education Codes, Provincial Achievement and Diploma Test results, standard

deviation/mean, socio-economic factors, First Nation, Métis and Inuit self-identified students, English as an Additional Language, students in care and student population.

- System Programs allocation rate per student for some programs has decreased for 2025-26. This was done to create equitable allocations between EIPS programs; while still ensuring they have the supports needed for those students. In addition, EIPS reviewed staffing ratios for system programs with other divisions and the decrease was needed to align with their ratios. There was also a decrease in the number of students in some of the programs and allocations were adjusted to balance those programs. The savings from the reductions in the system programs were then partially redistributed to schools through the classroom complexity allocation.

To summarize, the allocation of funds includes:

- system program funding
- classroom complexity funding, updated to include leveled inclusive support.

Overall, the total amount allocated to schools has not changed significantly, but some schools see overall increases and others see overall decreases – depending on student make-up and the schools respective complexity.

Below are the changes for the year in the three allocations.

	2024-25 Fall Budget	2025-26 Budget	Variance
System Program Allocations	\$ 10,511,000	\$ 9,394,000	\$ (1,117,000)
Inclusive Allocations	6,105,000	-	(6,105,000)
Classroom Complexity Allocations	1,217,000	7,900,000	6,683,000
Contingency - TBA	421,000	1,200,000	779,000
Total Specialized Supports to Schools	\$ 18,254,000	\$ 18,494,000	\$ 240,000

The Ministry provided the classroom complexity grant of \$1.03 million, which EIPS will use for the following items:

- part of the classroom complexity allocations (as per above);
- a Speech Language Pathologist Assistant position;
- a Speech Language Pathologist Assistive Technology position; and
- a Reading Specialist Consultant position – this position will continue to work on the Reading Enrichment and Development (READ) Pilot program with targeted Grade 2 students in 2025-26. If there openings available, this will be opened up to Grade 1 students in semester 2.

- To further assist in the areas of classroom complexity, two READ teachers will be funded from the increase in the Specialized Learning Supports grant to continue to support the READ program. This will ensure the same number of students are supported as 2024-25.
- Educational Assistant (EA) Capacity Building Program – the professional learning, mentoring and support helps EAs with difficult classrooms as well as build capacity.
- In the spring budget, EIPS is also able to allocate an additional \$0.9 million in one-time complexity funds (2024-25 was \$1.4 million). These funds will be used to assist in the complexity area. The only proviso to these funds is that schools use them to top-up educational assistants' time by 15 minutes every Wednesday so they can attend the full hour of collaborative time.

Curriculum and Resource Development

- The curriculum grant amount in the allocation report \$305,000 was for 2024-25 amount for grades 4-6 Science and French Immersion Language Arts and Literature. This year's curriculum will be for ECS – grade 6 Social Studies. Due to the delayed funding manual, the revenue has not been updated in the report but has been estimated to be \$700,000. This amount will be updated for the Spring Budget and details on funding methodology and FTE will be provided at that time.

Retention of Staff & Staff Equity

- The Division is continuing the practice of hiring more permanent educational assistants and less hourly for the 2025-26 year.
- Staff equity and high-quality resources throughout the Division:
 - Curriculum and resource development to support teachers;
 - Classified compensation structure implementation;
 - EA Capacity Building Program and leadership training leading to staff retention; and
 - Adding one more working day for classified staff at schools to the Division calendar; this will be the last operational day.
- OHS has created a Workplace Psychological Safety Group with the goal of fostering a safe, respectful environment where employees can speak freely without fear or negative consequences.

Equity for Rural

- Mundare school enrolment has declined such that they have dropped a funding group under the Rural Small Schools Grant. To hold the school fiscally harmless and ensure delivery of quality education continues with sufficient staffing, the Division has allocated additional funds.
- For the two small rural schools, the amount reduced from their block funding for operations has been eliminated, allowing them to keep more funding.
- There continues to be a \$30 per student Distance allocation for rural (costs more for field trips etc.) provided to schools in Sectors 4 and 5.
- Mileage allocation for schools in Sectors 4 and 5 will continue. This is to fund staff traveling to Central Services for professional development and/or meetings. This provides for one principal and assistant principal meeting per month, and one staff person meeting per year.
- Hosting a rural forum to work with our rural communities to identify what is wanted in rural education.

Expansion of Early Learning Opportunities

- New to the Division for 2025-26 is the offering of supplemental full day kindergarten programming, on a pilot basis, for science, technology, engineering and mathematics (STEM) and French Immersion to expand ECS programming to full-day kindergarten at three schools.
 - The STEM program will integrate STEM into all activities to create an engaging environment where students can actively participate in hands-on, inquiry-based learning. The two schools participating in the pilot program are Wes Hosford Elementary and Mundare School.
 - The French Immersion pilot at École Parc Élémentaire will allow students to be fully immersed five days a week – hearing, speaking and reading French on a daily basis to boost their literacy skills at an early age.

Educational Technology and Artificial Intelligence (AI) Considerations

- Allocations include the second year of a two-year position for an AI Seconded Principal. The position is responsible for developing and implementing a strategic plan for the use of education and system software solutions and applications in schools (digital products vision).
- In addition, curriculum work will now include an educational technology component going forward.

Allocation Methodology

All Schools' Basic and Administrative Allowances Allocation

The budget is built with the mindset of giving schools as much as possible to support students in the classroom, and thus, try to hold schools harmless of significant cost increases.

School budgets are at 95-97% staffing every fall and this is the biggest impact on their budget. As a bare minimum, schools should be allocated enough to cover the increases in standard costs and the additional operating day. Given the small enrolment change year over year, the fall budget staffing was a good starting point to determine how much we should increase basic allocations and administrative allowances to schools. Staffing levels in the fall supported 104 more students (excluding Outreach and Campus EIPS) than we currently have in regular enrolment.

Using the 2024-25 Fall Budget, new standard costs for 2025-26 were entered and the standard cost impact from 2024-25 to 2025-26 was identified for all schools. The amounts that were funded from Early Learning and Specialized Supports Schools were allocated to those areas, and the rest was included in basic allocations to schools for the Spring Budget.

While basic and administrative allowance allocations to schools overall will increase to fund the standard costs impacts, there will be shifts between each school due to:

1. changes in enrolment from fall allocations to spring, and
2. last fall, enrolment decreases were not funded at the same allocation rate as was used in the spring (this is due to the WMA being only funded at 50% for the previous year).



RECOMMENDATION REPORT

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Departments

Actual increases to departments for salary costs (benefits and grid movement) were also calculated and allocated to departments.

Supports for Students - Allocations to Schools

The total amount to be allocated has slightly increased, but the allocation methodology has changed as outlined above.

Reserves

The reserve numbers included in this report are the projections completed at the end of January. As a reminder to the Board, the January projections proposed a transfer of \$1,00,000 from operating reserves to capital reserves. This was recommended to replenish capital reserves.

COMMUNICATION PLAN:

Once approved, the budget allocations will be incorporated into the 2025-26 Budget which will be presented to the Board for approval on May 29, 2025.

ATTACHMENT(S):

1. Budget Allocations Report



Your Future **in MIND** ●●●●●

ELK ISLAND PUBLIC SCHOOLS

Budget Allocations Report

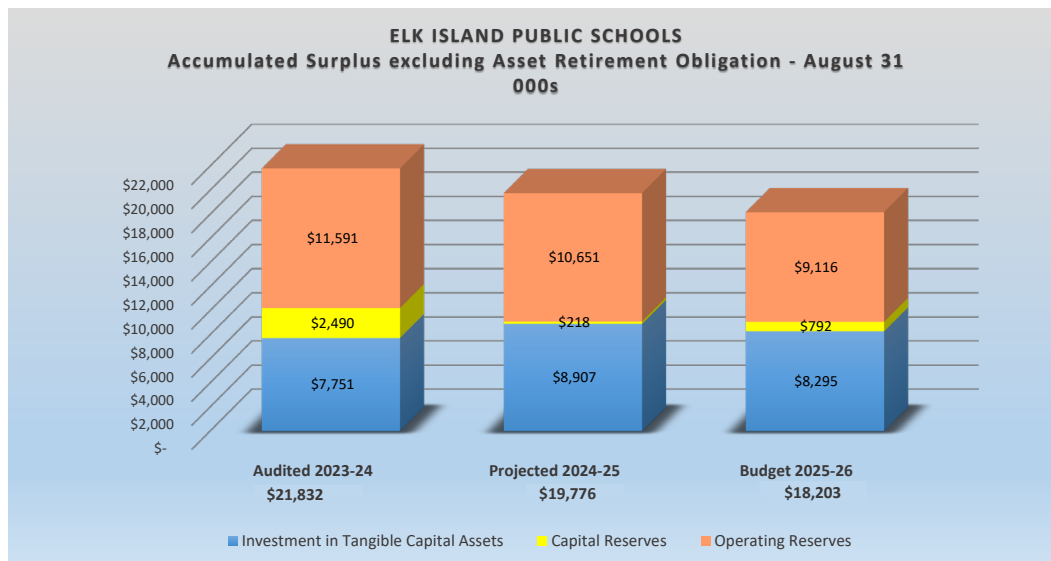
2025-26

This document includes the Budget Allocations
for The Board of Trustees of Elk Island Public Schools
for the 2025-26 school year.

**Report to
Board of
Trustees**
April 24, 2025

Accumulated Surplus/(Deficit)						
	A=B+C+D+E+F	B	C	D	E Internally Restricted	F
	Accumulated Surplus	Investment in Tangible Capital Assets	Asset Retirement Obligation	Unrestricted Surplus	Operating Reserves	Capital Reserves
Audited - August 31, 2024	\$ 11,500,586	\$ 7,750,624	\$ (10,331,072)	\$ -	\$ 11,591,180	\$ 2,489,854
Surplus/(Deficit)	(2,441,491)	-	(386,545)	(2,054,946)	-	-
Board Funded Capital Asset Additions	-	2,647,376	-	(307,057)	-	(2,340,319)
Net Amortization, Debt & Disposals	-	(1,490,559)	-	1,422,159	-	68,400
Net Reserve Transfers	-	-	-	939,844	(939,844)	-
Projection - August 31, 2025	\$ 9,059,095	\$ 8,907,441	\$ (10,717,617)	\$ -	\$ 10,651,336	\$ 217,935
Surplus/(Deficit)	(1,822,096)	-	(248,749)	(1,573,347)	-	-
Board Funded Capital Asset Additions	-	1,895,648	-	(1,444,596)	-	(451,052)
Net Amortization, Debt & Disposals	-	(2,508,070)	-	2,483,070	-	25,000
Net Reserve Transfers	-	-	-	534,873	(1,534,873)	1,000,000
Budget - August 31, 2026	\$ 7,236,999	\$ 8,295,019	\$ (10,966,366)	\$ -	\$ 9,116,463	\$ 791,883

- A. Accumulated surplus includes investment in Board funded tangible capital assets, asset retirement obligation, unrestricted surplus and internally restricted reserves.
- B. Board funded (unsupported) tangible capital assets.
- C. Asset retirement obligation, representing future costs to abate asbestos from school buildings. These costs would only draw down reserves if unfunded by the provincial government.
- D. Surplus/(Deficit) that is transferred to reserves at the end of each year.
- E. Operating reserves includes Schools - Operations, School Generated Funds, Central Services and Division Allocated and Unallocated Reserves.
- F. Capital reserves includes Capital Allocated and Unallocated Reserves, available for future unsupported capital purchases.



Accumulated Surplus and Reserve Notes

EIPS' accumulated surplus includes investment in tangible capital assets, asset retirement obligation, and reserves.

- Investment in tangible capital assets (ITCA) includes the unamortized balance of all previous unsupported capital asset purchases. As these asset costs are amortized slowly over time, the balance in ITCA decreases. As we purchase more unsupported assets, the balance increases.
- Asset retirement obligation (ARO) represents the potential future costs of asbestos remediation at school sites. Due to Public Sector Accounting Standards Board standards introduced in 2022-23, EIPS must record the legal obligation associated with the retirement of tangible capital assets that are controlled by the Division. The ARO balance represents estimated, potential future costs. Should EIPS want to consider completing remediation on a particular building, an amount would need to be incorporated into the budget for funding this remediation (funded by current year funding or reserves).
- Reserves includes both operating reserves and capital reserves, available for use to fund costs not covered by current year funding. More information on these balances is included on the following page.

Reserve Limits

For 2025-26, the maximum and minimum limits on operating reserves set by Alberta Education have not changed from prior year. These limits apply to all operating reserves except school generated funds (SGF).

- The minimum limit for all school boards is 1% of prior year expenditures. The minimum limit for EIPS at August 31, 2025 is estimated to be \$2,131,515.
- The maximum limit for all school boards is 6% of prior year expenditures. The maximum limit for EIPS at August 31, 2026 is estimated to be \$12,789,091.
- **EIPS' operating reserve balance (excluding SGF) at August 31, 2026 will be appropriately between these two limits, with a balance of \$5,701,463.**

Reserve Assumptions

The following assumptions were made when Administration examined reserves:

- In February, schools and departments prepared forecasts using January actual results. These results were used to calculate their expected carryforward balance for the start of 2025-26.
- Projects funded by reserves in 2024-25 were expected to be completed as planned.
- SGF balances are projected to decline by \$581,000 in 2024-25, then remain stable in 2025-26. This additional spending will bring the schools into compliance with the new SGF administrative procedure.
- EIPS has estimated (on a consolidated basis), an approximate 1% reserve carryforward for schools and departments at the end of 2025-26.

Reserves										
	A	B	C	D	E = A+B+C+D	F	G	H	I = E+F+G+H	
	Audited	Contributions	2024-25	Budget/Projection	Projected	Contributions	2025-26	Budget	Budget	
	31-Aug-24	/(Use)	Capital	Transfers	31-Aug-25	/(Use)	Capital	Transfers	31-Aug-26	
OPERATING RESERVES			Effect				Effect			
Central Services	\$ 626,964	\$ (487,218)	\$ -	\$ (85,314)	\$ 54,432	\$ 378,568	\$ -	\$ -	\$ 433,000	
Schools - Operations	944,481	341,629	-	(3,671)	1,282,439	(439)	-	-	1,282,000	
School Generated Funds (SGF)	2,281,758	(581,758)	-	-	1,700,000	-	-	-	1,700,000	
Central Services & Schools	3,853,203	(727,347)	-	(88,985)	3,036,871	378,129	-	-	3,415,000	
Leveraging Student Achievement	388,343	(388,343)	-	63,534	63,534	(63,534)	-	-	-	
Non-Capital Asset Proceeds	3,809,102	-	-	(3,809,102)	-	-	-	-	-	
Projects	-	(593,669)	-	593,669	-	(849,468)	-	849,468	-	
Budgeted Transfer to Support Operations	-	(1,113,704)	-	1,113,704	-	(1,038,474)	-	1,038,474	-	
EIPS Division Allocated	4,197,445	(2,095,716)	-	(2,038,195)	63,534	(1,951,476)	-	1,887,942	-	
EIPS Division Unallocated	3,540,532	768,117	1,115,102	2,127,180	7,550,931	-	1,038,474	(2,887,942)	5,701,463	
	\$ 11,591,180	\$ (2,054,946)	\$ 1,115,102	\$ -	\$ 10,651,336	\$ (1,573,347)	\$ 1,038,474	\$ (1,000,000)	\$ 9,115,463	

B/F. Budgeted deficits are supported by school, department and Division reserves.

C/G. Net effect of unsupported capital transactions.

D/H. Budgeted transfers between the EIPS Division Allocated/Unallocated operating reserves and between capital/operating reserves.

	A	B	C	D	E = A+B+C+D	F	G	H	I = E+F+G+H	
	Audited	Contributions	2024-25	Budget/Projection	Projected	Contributions	2025-26	Budget	Budget	
	31-Aug-24	/(Use)	Capital	Transfers	31-Aug-25	/(Use)	Capital	Transfers	31-Aug-26	
CAPITAL RESERVES			Effect				Effect			
Facility Services	\$ 15,541	\$ -	\$ (15,541)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Chiller Replacement at Salisbury Composite High	-	-	(1,000,000)	1,000,000	-	-	-	-	-	
VOIP Phone System	-	-	(548,000)	548,000	-	-	-	-	-	
IT Infrastructure	-	-	(150,000)	150,000	-	-	(298,242)	298,242	-	
Buses	-	-	(626,778)	626,778	-	-	(152,810)	152,810	-	
EIPS Division Allocated	-	-	(2,324,778)	2,324,778	-	-	(451,052)	451,052	-	
Opening Balance	2,474,313	-	-	-	2,474,313	-	-	-	\$ 2,474,313	
Proceeds on Sale of Assets	-	-	68,400	-	68,400	-	25,000	-	93,400	
Transfer (to)/from Capital Allocated	-	-	-	(2,324,778)	(2,324,778)	-	-	(451,052)	(2,775,830)	
Transfer from Operating Reserves	-	-	-	-	-	-	-	1,000,000	1,000,000	
EIPS Division Unallocated	2,474,313	-	68,400	(2,324,778)	217,935	-	25,000	548,948	791,883	
	\$ 2,489,854	\$ -	\$ (2,271,919)	\$ -	\$ 217,935	\$ -	\$ (426,052)	\$ 1,000,000	\$ 791,883	

C/G. Use of reserves for purchases of unsupported assets.

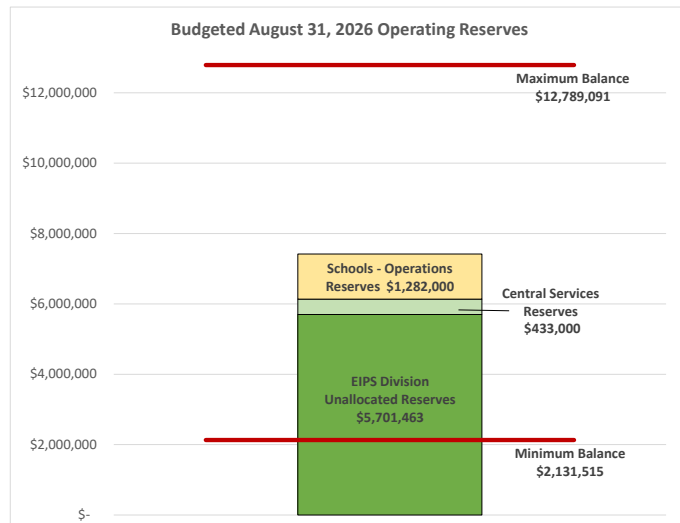
D/H. Budgeted transfers between the EIPS Division Allocated/Unallocated capital reserves and between capital/operating reserves.

Operating Reserves - Three-Year Projection												
		A	B	C	D	E = A + B + C + D	F	G	H = E + F + G	I	J	K = H + I + J
		Projections	Contributions	2025-26		Budget	Contributions	2026-27	Estimate	Contributions	2027-28	Estimate
		31-Aug-25	/(Use)	Capital Effect ¹	Transfer	31-Aug-26	/(Use)	Transfer	31-Aug-27	/(Use)	Transfer	30-Aug-28
Central Services & Schools (includes SGF)	L	\$ 3,036,871	\$ 378,129	\$ -	\$ -	\$ 3,415,000	\$ -	\$ -	\$ 3,415,000	\$ -	\$ -	\$ 3,415,000
Leveraging Student Achievement		63,534	(63,534)			-			-			-
Seconded Principal - Artificial Intelligence Work			(153,234)		153,234	-			-			-
Forest Grove School Start-Up Funds			(420,000)		420,000	-			-			-
Human Resources - Term Certain			(53,580)		53,580	-			-			-
Division-wide PL Day			(55,000)		55,000	-			-			-
Rural			(20,000)		20,000	-			-			-
Board Start Up			(59,354)		59,354	-			-			-
French Immersion			(88,300)		88,300	-			-			-
Capital Effect Transfer to Support Operations			(1,038,474)		1,038,474	-	(807,877)	807,877	-	(1,004,417)	1,004,417	-
EIPS Division Allocated Reserves	M	63,534	(1,951,476)	-	1,887,942	-	(807,877)	807,877	-	(1,004,417)	1,004,417	-
Capital Effect - Purchases from Operating Budget				(1,444,596)		(1,444,596)	(630,200)		(2,074,796)	(663,220)		(2,738,016)
Capital Effect - Annual Amortization and Other Capital Impacts				2,483,070		2,483,070	1,438,077		3,921,147	1,667,637		5,588,784
Transfer to Capital Reserves					(1,000,000)	(1,000,000)						
Transfer to Allocated Reserves					(1,887,942)	(1,887,942)		(807,877)	(2,695,819)		(1,004,417)	(3,700,236)
EIPS Division Unallocated Opening Balance	N	7,550,931				7,550,931			7,550,931	-		7,550,931
EIPS Division Unallocated Reserves	O	7,550,931	-	1,038,474	(2,887,942)	5,701,463	807,877	(807,877)	6,701,463	1,004,417	(1,004,417)	6,701,463
Total EIPS Division Reserves	P = M + O	7,614,465	(1,951,476)	1,038,474	(1,000,000)	5,701,463	-	-	6,701,463	-	-	6,701,463
Total Operating Reserves	Q = L + P	\$ 10,651,336	\$ (1,573,347)	\$ 1,038,474	\$ (1,000,000)	\$ 9,116,463	\$ -	\$ -	\$ 10,116,463	\$ -	\$ -	\$ 10,116,463

(1) Capital Effect relates to assets purchased from current year funding, offset by the annual amortization. A surplus is created because the current purchases are less than the amortization of prior year purchases. The effect is non-cash but the surplus created is available for use. Although the Capital Effect is projected to fluctuate over the next three years (contribute more or less to EIPS Division Unallocated Reserves), these year over year changes are partially offset by a fluctuating funding requirement for the Fiscal Services budget (capital amortization budget).

Operating Reserve Analysis

Effective Aug. 31, 2023, the Government of Alberta has implemented new restrictions on school board operating reserves, including a minimum and maximum reserve balance.



Budgeted August 31, 2026 Operating Reserve Balances (excluding SGF)

Central Services Reserves	\$ 433,000
Schools - Operations Reserves	1,282,000
EIPS Division Allocated Reserves	-
EIPS Division Unallocated Reserves	5,701,463
Total Budgeted Operating Reserves	\$ 7,416,463
2024-25 Total Operating Expenses	\$ 213,151,510
Total Operating Reserve <u>Maximum</u> Limit based on 6% rate	12,789,091
Room for Additional Surplus Before Exceeding Maximum Limit	5,372,628
Total Operating Reserve <u>Minimum</u> Limit based on 1% rate	2,131,515
Room for Additional Spending (Deficit) Before Falling Below Minimum Limit	5,284,948

Reserve Notes

Operating Reserves

Operating reserves are available for use by the Division. When an initiative is identified as reserve-funded, the cost of the initiative is transferred from Division Unallocated Operating Reserves to Division Allocated Operating Reserves to reflect that those dollars have been set aside for a particular purchase and are no longer available.

For 2025-26, the following initiatives have been identified and funds have been allocated accordingly (see Page 4, columns B and D):

- The Leveraging Student Achievement Reserve balance includes any surplus at a school >1% and any standard cost surplus at August 31, 2025. The Board of Trustees' budget surplus > 1% is also included in the balance in this report, with that decision planning to be finalized after year-end. These funds will be allocated for uses focusing on student learning needs and equity of student programming. Based on projections, the estimated balance available for use in 2025-26 will be approximately \$64,000; this amount will be finalized in fall 2025.
- \$153,000 for a seconded principal to continue work related to digital citizenship, assessment and transformation, as well as artificial intelligence.
- \$420,000 to provide additional funds for start-up for Forest Grove School. The additional start-up funds cover transition costs not funded by the provincial government, including principal time, support staff time, supplies, library materials and other equipment to prepare the school. EIPS, along with other school divisions, provides additional start-up funds for new and replacement schools.
- \$54,000 to support a one-year term certain position in Human Resources, intending to support absence management in the Division.
- \$55,000 for a division-wide PL Day to bring all staff across EIPS together (last run in 2023-24).
- \$20,000 for rural support, including \$10,000 for kindergarten support at Mundare School and \$10,000 for a rural forum.
- \$59,000 for Board startup costs associated with new trustees (post-election).
- \$88,000 for towards certificated staffing for French Immersion transition support.
- \$1,038,000 will be transferred to support overall operations; this is funded by the Capital Effect surplus (resulting from current unsupported capital purchases being less than amortization of prior year purchases).
- There is a transfer of \$1,000,000 from operating reserves to capital reserves.

For 2026-27 and later, no new initiatives have been identified to spend from reserves. Funds will continue to be transferred each year to support overall operations, funded by the Capital Effect (see Page 4, columns F and I).

Reserve Notes (continued)

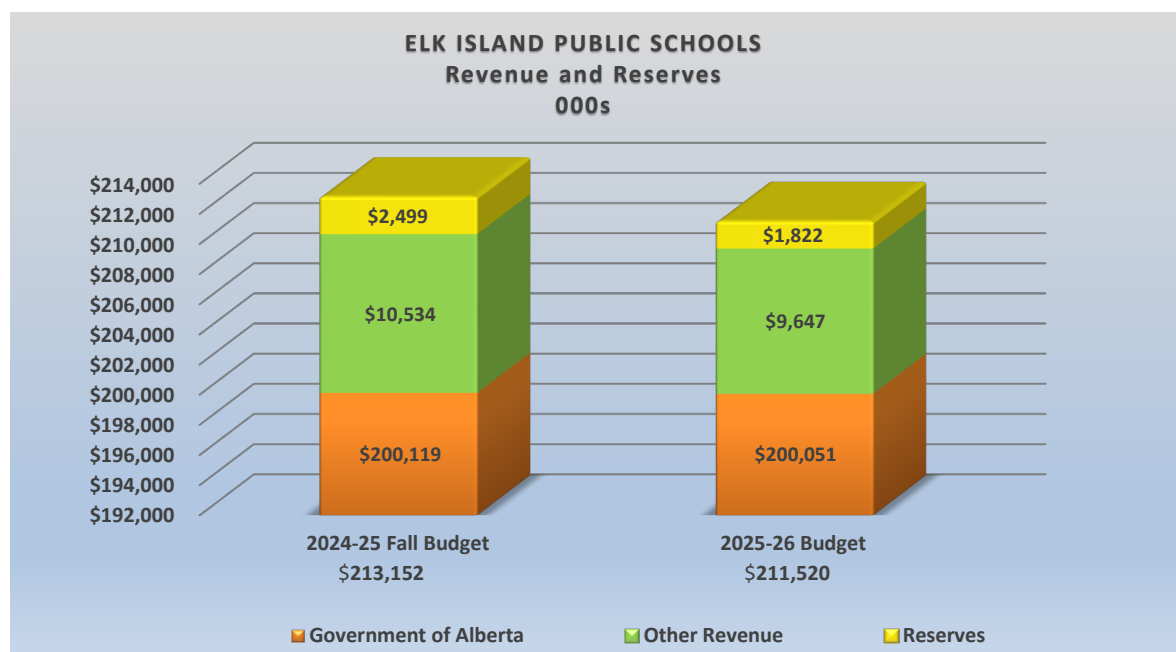
Capital Reserves

Capital reserves are required to be used on capital items and improvements and cannot be spent on operating expenses (such as teacher salaries, supplies, etc.). When a capital purchase is identified as reserve-funded, the cost of the initiative is transferred from Division Unallocated Capital Reserves to Division Allocated Capital Reserves to reflect that those dollars have been set aside for a particular purchase and are no longer available.

For 2025-26, the following initiatives have been identified and funds have been allocated accordingly (see the lower half of page 3, column G):

- \$153,000 for one school bus replacement for Lamont High School. The school will amortize the cost over the life of the bus.
- \$298,000 for information technology infrastructure, including network switch replacement and security appliance.
- There is a transfer of \$1,000,000 to capital reserves from operating reserves.

REVENUE AND RESERVE SUMMARY					
	Note	2024-25 Fall Budget	2025-26 Budget	Change	% Change
Revenue					
Government of Alberta					
Alberta Education (Page 9)		\$ 195,657,577	\$ 195,869,232	\$ 211,655	0.1%
Other Government of Alberta	A	4,461,485	4,181,707	(279,778)	(6.3%)
		200,119,062	200,050,939	(68,123)	(0.0%)
Other Alberta School Authorities		50,464	-	(50,464)	(100.0%)
Fees	B	4,757,935	4,978,562	220,627	4.6%
Other Sales and Services	B	2,712,269	2,248,637	(463,632)	(17.1%)
Investment Income	C	952,194	593,000	(359,194)	(37.7%)
Gifts and Donations	D	1,437,908	1,238,367	(199,541)	(13.9%)
Rental of Facilities		271,740	271,740	-	0.0%
Fundraising	B	351,232	316,332	(34,900)	(9.9%)
		210,652,804	209,697,577	(955,227)	(0.5%)
Reserves					
Central Services		191,964	(378,568)	(570,532)	(297.2%)
Schools - Operations		(175,519)	439	175,958	(100.3%)
		16,445	(378,129)	(394,574)	(2399.4%)
EIPS Division Allocated		2,095,716	1,951,476	(144,240)	(6.9%)
		2,095,716	1,951,476	(144,240)	(6.9%)
Investment In Tangible Capital Assets					
Asset Retirement Obligation		386,545	248,749	(137,796)	(35.6%)
		2,498,706	1,822,096	(676,610)	(27.1%)
Total to Allocate		\$ 213,151,510	\$ 211,519,673	\$ (1,631,837)	(0.8%)



Revenue & Reserve Summary Notes

A. Other Government of Alberta \$280,000 decrease (6.3%)

This primarily relates to the removal of secondment revenue. At the current time, there have been no signed secondment contracts, so the revenue was updated to nil. As contracts are executed this value will be updated.

B. Fees, Other Sales and Services, Fundraising \$278,000 decrease (3.6%)

The decrease in these categories is primarily related to a change in the base year used for estimating School Generated Funds (SGF). For 2025-26, a 2% inflationary increase was applied to 2023-24 actuals. This has no impact on allocations.

C. Investment Income \$359,000 decrease (37.7%)

The investment income has been projected based on an estimated interest rate and projected spending for 2025-26. The operating budget's interest income decreased \$308,000 and the SGF investment income decreased \$51,000.

D. Gifts and Donations \$200,000 decrease (13.9%)

The Gifts and Donations revenue was updated to remove all revenues not known to continue for 2025-26 at the time of drafting this report. These reductions include the following:

- \$118,000 SGF gift and donation revenue;
- \$44,000 donation from Shell for the outdoor initiatives;
- \$28,000 reduction in Partners 4 Science donations; and
- \$10,000 donation from the Town of Lamont.

ALBERTA EDUCATION REVENUE					
	Note	2024-25 Fall Budget	2025-26 Budget	Change	% Change
Base Instruction					
Early Childhood Services (ECS)		\$ 4,288,945	\$ 4,047,735	\$ (241,210)	(5.6%)
Grades 1-9		77,263,906	77,041,401	(222,505)	(0.3%)
High Schools		32,514,749	33,929,701	1,414,952	4.4%
Distance Education		4,593	22,965	18,372	400.0%
Hutterite Colony Funding		53,583	53,583	-	0.0%
Outreach Programs		350,000	350,000	-	0.0%
Rural Small Schools		1,861,688	1,742,626	(119,062)	(6.4%)
	A	116,337,464	117,188,011	850,547	0.7%
Services & Supports					
Specialized Learning Support	B	12,930,157	13,271,669	341,512	2.6%
Specialized Learning Support Kindergarten		1,394,534	1,433,947	39,413	2.8%
Moderate Language Delay		166,505	229,606	63,101	37.9%
ECS Pre-K Program Unit Funding (PUF)		1,832,529	1,803,556	(28,973)	(1.6%)
First Nations, Métis and Inuit Education		1,886,731	1,833,074	(53,657)	(2.8%)
Classroom Complexity	C	861,204	1,026,424	165,220	19.2%
English as an Additional Language		469,961	551,676	81,715	17.4%
Institutional Programs		432,986	436,121	3,135	0.7%
		19,974,607	20,586,073	611,466	3.1%
School - System Needs					
Operations & Maintenance	D	16,380,421	17,127,340	746,919	4.6%
School Technology	E	374,400	599,280	224,880	60.1%
Transportation	F	15,595,238	15,258,943	(336,295)	(2.2%)
Infrastructure Maintenance and Renewal	G	1,878,231	1,200,000	(678,231)	(36.1%)
		34,228,290	34,185,563	(42,727)	(0.1%)
Community					
Socio-Economic Status		1,093,797	1,099,468	5,671	0.5%
Geographic		1,488,480	1,518,591	30,111	2.0%
School Nutrition Program		199,500	204,128	4,628	2.3%
		2,781,777	2,822,187	40,410	1.5%
Jurisdictions					
System Administration	H	6,545,977	6,759,894	213,917	3.3%
Teacher Salary Settlement		3,456,020	3,461,380	5,360	0.2%
Supplemental Enrolment Growth	I	690,000	-	(690,000)	(100.0%)
		10,691,997	10,221,274	(470,723)	(4.4%)
Other					
Alberta School Council Engagement		27,093	18,500	(8,593)	(31.7%)
Digital Assessment Grant	J	150,000	-	(150,000)	(100.0%)
Dual Credit Programming	K	209,329	52,986	(156,343)	(74.7%)
French Language Funding	L	289,437	289,437	-	0.0%
Fuel Price Contingency Program		357,720	357,720	-	0.0%
Lease Support		657,802	657,802	-	0.0%
New Curriculum Funding	L	308,665	308,665	-	0.0%
Odyssey Language Program		81,000	-	(81,000)	(100.0%)
Mental Health in School Pilot	M	352,702	-	(352,702)	(100.0%)
Secondments		28,680	-	(28,680)	(100.0%)
Transportation Training Grant		62,000	62,000	-	0.0%
		2,524,428	1,747,110	(777,318)	(30.8%)
Supported Amortization		1,289,014	1,289,014	-	0.0%
Teacher Pensions		7,830,000	7,830,000	-	0.0%
		<u>\$ 195,657,577</u>	<u>\$ 195,869,232</u>	<u>\$ 211,655</u>	<u>0.1%</u>
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Alberta Education Revenue Notes

A. Base Instruction **\$851,000 increase (0.7%)**

Revenue is now calculated on the two-year Adjusted Enrolment Method (AEM). The years used in the revenue calculations are 2024-25 [estimated enrolment] and 2025-26 [projected enrolment]. There has been no change to the grant rates.

The drop in EIPS enrolment has resulted in both the Early Childhood Services (ECS) and grades 1-9 revenues decreasing. However, there was growth in high school enrolment, which has a higher funding rate resulting in a positive impact overall.

Rural Small Schools Grant has decreased, as Mundare has shifted to a lower funding group.

School	Group	2025-26 Block Funding Rate
Bruderheim	Group 5	930,844
Mundare	Group 4	811,782
Total		\$1,742,646

B. Specialized Learning Support **\$342,000 increase (2.6%)**

This grant received a 2.32% rate increase, in addition it is affected by the Division AEM. EIPS Division AEM has increased from Fall Budget.

C. Classroom Complexity **\$165,000 increase (19.2%)**

This grant received a 20% rate increase, which was slightly offset by the decreasing enrolment in ECS to Grade 9.

D. Operations & Maintenance **\$747,000 increase (4.6%)**

This grant received a 3% rate increase, and a new supplemental rural allocation amount of \$12,000. In addition, Salisbury Composite High School utilization rate has increased to 86% which results in full funding for this area, an increase of \$163,000.

E. School Technology **\$225,000 increase (60.1%)**

In prior budgets, this grant was called SuperNet. This grant now has both the SuperNet that had a 20% rate increase and a new technology component was added for \$150,000.

F. Transportation **\$336,000 decrease (2.2%)**

In 2024-25, the grant from AE for Student Transportation was overstated due to:

- The delay in the implementation of the updated Student Transportation Regulation which resulted in less funding available in 2024-25 than previously anticipated; and
- An interpretation of the funding manual that did not align with Alberta Education's intended model.

The 2025-26 grant amount displayed here from AE for Student Transportation is currently reflecting what was in the funding profile for EIPS on March 25, 2025. This amount is not correct as it has not been updated completely for the changes described above and it also does not include the one-year transition funding that is available to school boards for 2025-26 related to the funding for K-6 students between the 1.0 km - 1.6 km range. Student Transportation is

Alberta Education Revenue Notes (continued)

currently working on the grant estimate for 2025-26 and that will be brought to the Board when Transportation fees are approved and when the budget is approved.

G. Infrastructure Maintenance and Renewal (IMR) \$678,000 decrease (36.1%)

The IMR funding assumes that Facility Services will spend 100% of the 2024-25 IMR funding this year and have no carryforward balance. The IMR budget for 2025-26 has been reduced for an estimated capital component (which is budgeted through supported amortization slowly over time). This funding is still not finalized, and the below amounts are still preliminary draft amounts.

	2024-25 Fall Budget	2025-26 Budget	Variance
IMR Funding	\$ 2,225,100	\$ 2,200,000	\$ (25,100)
Prior Year Carryforward	335,131	-	(335,131)
IMR Capitalized	(682,000)	(1,000,000)	(318,000)
IMR Revenue Total	\$ 1,878,231	\$ 1,200,000	\$ (678,231)

In addition, the Capital Maintenance Renewal (CMR) Grant has slightly decreased from \$2.84 million to \$2.81 million in 2025-26 (\$30,000 decrease). This particular grant amount was provided as a 'preliminary draft' by the province and will be confirmed in the coming weeks.

These two grants are targeted.

H. System Administration \$214,000 increase (3.3%)

This grant is calculated using 3.2% of the 2023-24 expenditures, which were approximately \$6.7 million higher than 2023-24.

I. Supplemental Growth \$690,000 decrease (100.0%)

This grant was eliminated as the new two-year AEM now funds growth at 70% in year one instead of 50%.

J. Digital Assessment Grant \$150,000 decrease (100.0%)

The grant was to be used in the 2024-25 school year.

K. Dual Credit \$156,000 decrease (74.7%)

The 2025-26 amount only accounts for the amounts expected to be carried forward from 2024-25. New application submissions for dual credit grants open in early April, if approved this value will be updated.

L. French Language Funding and New Curriculum Funding \$0 change (0%)

Both grants are currently budgeted at the prior year amounts, these values will be updated once more accurate estimates or actuals are available. The estimated curriculum grant is \$700,000 and will be incorporated into the Spring Budget.

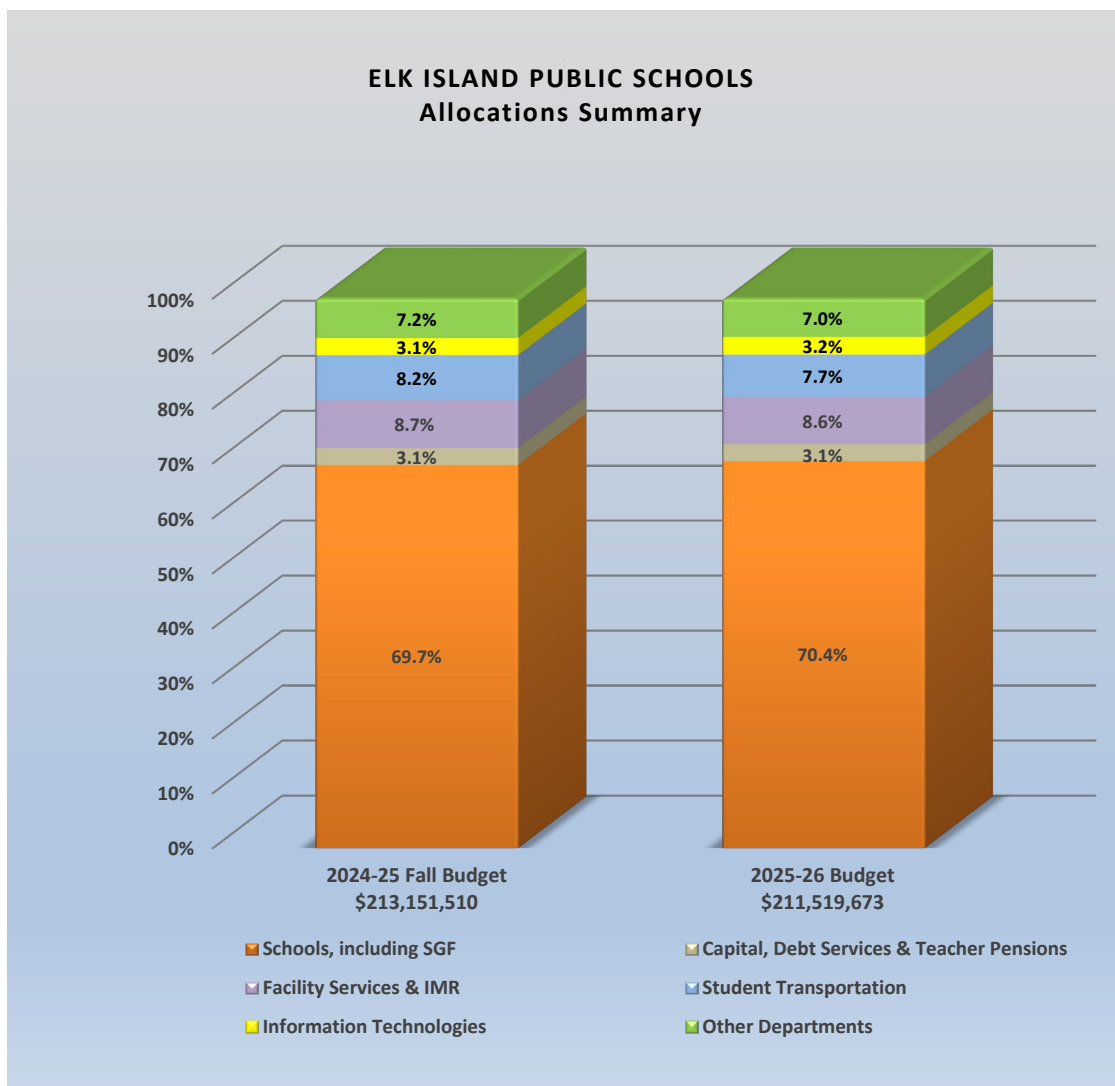
Alberta Education Revenue Notes (continued)

M. Mental Health in School Pilot

\$353,000 decrease (100.0%)

The Mental Health Pilot has now ended. It will be replaced with a Mental Health Well-Being grant estimated at \$440,000, and work will be done in the upcoming weeks to incorporate this allocation into the final Spring Budget.

Allocation Summary					
	Page Ref	2024-25 Fall Budget	2025-26 Budget	\$ Change	% Change
Schools, including SGF		\$ 143,562,788	\$ 142,704,382	\$ (858,406)	(0.6%)
Supports for Students - Schools		4,916,579	6,155,882	1,239,303	25.2%
	14	148,479,367	148,860,264	380,897	0.3%
Facility Services		16,706,707	16,923,417	216,710	1.3%
Other Departments		15,424,527	14,844,078	(580,449)	(3.8%)
Student Transportation		17,477,180	16,357,807	(1,119,373)	(6.4%)
Information Technologies		6,566,908	6,772,728	205,820	3.1%
Capital, Debt Services & Teacher Pensions		6,618,590	6,561,379	(57,211)	(0.9%)
Infrastructure Maintenance and Renewal (IMR)		1,878,231	1,200,000	(678,231)	(36.1%)
	18	64,672,143	62,659,409	(2,012,734)	(3.1%)
		<u>\$ 213,151,510</u>	<u>\$ 211,519,673</u>	<u>\$ (1,631,837)</u>	<u>(0.8%)</u>



Schools					
	Note	2024-25 Fall Budget	2025-26 Budget	\$ Change	% Change
Schools					
Basic Allocations					
Early Childhood Services Regular		\$ 2,968,224	\$ 2,910,224	\$ (58,000)	(2.0%)
Elementary - Grades 1 to 6		39,927,191	39,988,380	61,189	0.2%
Junior High - Grades 7 to 9		18,644,667	18,959,307	314,640	1.7%
Senior High - Grades 10 to 12		22,455,940	22,662,292	206,352	0.9%
School Fixed Rate Allocations		12,631,002	12,676,836	45,834	0.4%
Fall Allocation Adjustment		363,354	-	(363,354)	(100.0%)
Administrative Allowances		1,672,995	1,670,618	(2,377)	(0.1%)
	A	98,663,373	98,867,657	204,284	0.2%
School Programs*					
Early Learning & Specialized Supports	B	1,330,373	1,082,270	(248,103)	(18.6%)
Other	C	20,836,905	19,914,387	(922,518)	(4.4%)
	D	2,041,130	1,472,974	(568,156)	(27.8%)
Year-End Carryforward		933,737	968,071	34,334	3.7%
		123,805,518	122,305,359	(1,500,159)	(1.2%)
Elk Island Youth Ranch Learning Center					
Campus EIPS	E	354,676	357,244	2,568	0.7%
Forest Grove School	F	-	490,724	490,724	100.0%
Next Step Consolidated		-	420,000	420,000	100.0%
		3,135,057	3,119,907	(15,150)	(0.5%)
		127,295,251	126,693,234	(602,017)	(0.5%)
Contingency - To Be Allocated (TBA)	G	1,880,593	2,148,943	268,350	14.3%
Carryforward - TBA	H	(1,270,000)	(985,076)	284,924	22.4%
Leveraging Student Achievement - TBA	I	388,343	63,534	(324,809)	(83.6%)
Capital Lease		(181,397)	(181,397)	-	-
Teacher Pensions		7,478,118	7,478,118	-	-
School Generated Funds (SGF) incl. Reserves	J	7,971,880	7,487,026	(484,854)	(6.1%)
Schools		143,562,788	142,704,382	(858,406)	(0.6%)
Supports for Students - Schools					
Early Learning					
Government of Alberta Revenue		4,142,301	4,234,946	92,645	2.2%
Block Allocation		1,384,349	1,384,349	-	0.0%
Division Allocated Reserve		-	10,000	10,000	100.0%
Transfers		(2,940,915)	(2,592,856)	348,059	(11.8%)
Year-End Carryforward		9,658	5,858	(3,800)	(39.3%)
	K	2,595,393	3,042,297	446,904	17.2%
Specialized Supports - Schools					
Government of Alberta Revenue		17,618,960	18,229,707	610,747	3.5%
Block Allocation		2,272,363	2,272,363	-	0.0%
Division Allocated Reserve		30,480	-	(30,480)	(100.0%)
Transfers		(17,917,106)	(17,628,343)	288,763	1.6%
Other Revenue		8,749	-	(8,749)	(100.0%)
Year-End Carryforward		1,086	11,586	10,500	966.9%
	L	2,014,532	2,885,313	870,781	43.2%
Partners 4 Science					
Block Allocation		88,988	88,988	-	0.0%
Transfers		4,630	4,630	-	0.0%
Other Revenue		213,036	134,654	(78,382)	(36.8%)
	M	306,654	228,272	(78,382)	(25.6%)
Supports for Students - Schools		4,916,579	6,155,882	1,239,303	25.2%
TOTAL		148,479,367	148,860,264	\$ 380,897	0.3%

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* School programs include: Language, International Baccalaureate, Advanced Placement, First Nations, Métis, and Inuit, and Mental Health Well-being allocations to schools.

Schools Notes (for changes greater than \$75,000)

A. Basic Allocations **\$204,000 increase (0.2%)**

An increase of \$680,000 was allocated to offset the impacts of standard cost and one additional operating day for classified staff. Also, \$260,000 was provided to maintain the same allocation rate to grant rate ratio as the prior year. These increases were then offset primarily due to enrolment decreases at schools and a decrease to high schools for \$90,000 to permanently fund the Dual Credit Teacher in Campus EIPS, which was previously funded from reserves and previously operated out of SFS.

B. School Programs **\$248,000 decrease (18.6%)**

This decrease is primarily from the Mental Health in Schools Pilot ending. It will be replaced with a Mental Health Well-Being grant estimated at \$440,000. Work will be done in the upcoming weeks to incorporate this allocation into the final Spring Budget.

C. Early Learning & Specialized Supports **\$923,000 decrease (4.4%)**

The reduction in transfers to schools from Early Learning and Specialized Supports - Schools is the result of both departments holding a contingency for completing spring allocations, fall enrolment changes and addressing emerging needs. This is consistent with prior years.

D. Other **\$568,000 decrease (27.8%)**

In the Fall Budget, schools were allocated \$1.48 million as a one-time classroom complexity allocation. The spring funding profile allowed this one-time allocation to continue at a reduced amount of \$900,000, which is the primary variance in the other category.

E. Campus EIPS **\$491,000 increase (100%)**

This new school will manage the dual credit and collegiate programming, summer school and off-campus education. This is a conservative budget as EIPS is still waiting for a decision from Alberta Education on its application for funding. Campus EIPS budget currently includes the following:

- assistant principal, previously funded as a supervisor in Supports for Students Central;
- dual credit teacher, funded from high schools, previously funded from reserves;
- 1.14 FTE for new teaching staff;
- the grant supported dual credit programs; and
- the summer school program and all its staffing, which is not reflected in this report but will be adjusted for Spring Budget.

F. Forest Grove School **\$420,000 increase (100%)**

These are one-time funds required for addressing startup costs for items not covered in the Furniture and Equipment grant.

G. Contingency – To Be Allocated (TBA) **\$268,000 increase (14.3%)**

Contingency funds are being held for uncertainties that will not be resolved until 2025-26.

Schools Notes (continued)

H. Carryforward - TBA **\$285,000 increase (22.4%)**

The Carryforward total of (\$985,000) consists of two amounts.

The first is the 2024-25 carryforward amount of \$297,000 that could be distributed to schools if their financial actuals on August 31, 2025, are higher than what was projected in February 2025 to top them up to one per cent as part of projections. This will be reduced to zero in the Fall Budget.

The second is the estimated 2025-26 one per cent carryforward reduction amount of (\$1.28) million, which trues up the budget as a portion of the funds will not be spent in 2025-26 and will be carried into 2026-27.

I. Leveraging Student Achievement - TBA **\$325,000 decrease (83.6%)**

This is a preliminary estimate and will be adjusted once August 31, 2025, financials are completed.

J. School Generated Funds (SGF) incl. Reserves **\$485,000 decrease (6.1%)**

This decrease is reflective of the schools working towards spending down excess SGF funds, offset by a 2 % inflationary increase.

K. Early Learning **\$447,000 increase (17.2%)**

The Government of Alberta Revenue has increased by \$93,000. All Services and Supports grants in this department received a 2.32% increase and each grant was adjusted for enrolment changes.

The transfer increase of \$348,000 is reflective of less allocations going to the schools and more being held in contingency. This contingency will be used to complete spring allocations, address the needs of new students arriving during the year and to ensure students with pending assessments have support in place when needed. It is prudent not to distribute these dollars and hire staff until we know these students are arriving and complete their assessments.

L. Specialized Supports - Schools **\$871,000 increase (43.2%)**

The Government of Alberta Revenue has increased by \$611,000. All Services and Supports grants in this department received a 2.32% increase, except for Classroom Complexity, which received a 20% increase. Each grant was then adjusted for enrolment changes.

The transfer increase of \$289,000 is due to:

- \$575,000 less allocations to schools and more being held in contingency;
- \$21,000 less allocations to Next Step Consolidated;
- (\$66,000) to Human Resources for the Education Assistant training; and
- (\$241,000) to Supports for Students Central for the two Reading Enrichment and Development (READ) teachers.

In the spring, funds are held in contingency which will be used to complete spring allocations, address the needs of new students arriving during the year and to ensure students with pending assessments have support in place when needed. It is prudent not to distribute these dollars and hire staff until we know these students are arriving and complete their assessments.

Schools Notes *(continued)*

M. Partners 4 Science

\$78,000 decrease (25.6%)

This program received donations to build science kits for the new curriculum. Each year these funds are used in the continued process of building those kits. This decrease reflects the expected funds that will be spent in 2024-25.

Central Services					
	Note	2024-25 Fall Budget	2025-26 Budget	\$ Change	% Change
Capital and Debt Services		\$ 6,618,590	\$ 6,561,379	(57,211)	(0.9%)
Block Allocation		15,782,224	16,014,869	232,645	1.5%
Year-End Carryforward		(23,689)	(20,994)	2,695	(11.4%)
Other Revenue		271,740	271,740	-	0.0%
Government of Alberta Revenue		676,432	657,802	(18,630)	(2.8%)
Facility Services	A	16,706,707	16,923,417	216,710	1.3%
Infrastructure Maintenance and Renewal - Targeted	B	1,878,231	1,200,000	(678,231)	(36.1%)
Block Allocation		6,014,467	5,936,413	(78,054)	(1.3%)
Year-End Carryforward		(26,640)	(4,027)	22,613	(84.9%)
Allocations - One Time		51,447	87,828	36,381	70.7%
Division Allocated Reserve		153,234	153,234	-	100.0%
Government of Alberta Revenue		374,400	599,280	224,880	60.1%
Information Technologies	C	6,566,908	6,772,728	205,820	3.1%
Year-End Carryforward		561,077	(222,001)	(783,078)	(139.6%)
Other Revenue		901,145	901,145	-	0.0%
Government of Alberta Revenue		16,014,958	15,678,663	(336,295)	(2.1%)
Student Transportation	D	17,477,180	16,357,807	(1,119,373)	(6.4%)
Board of Trustees					
Block Allocation		537,331	623,670	86,339	16.1%
Division Allocated Reserve		-	59,354	59,354	100.0%
Year-End Carryforward		5,857	5,432	(425)	(7.3%)
	E	543,188	688,456	145,268	26.7%
Education Executive					
Block Allocation		1,500,277	1,612,551	112,274	7.5%
Year-End Carryforward		14,844	15,415	571	3.8%
Division Allocated Reserve		66,848	10,000	(56,848)	(85.0%)
Allocations - One Time		9,477	-	(9,477)	(100.0%)
	F	1,591,446	1,637,966	46,520	2.9%
Supports for Students					
Block Allocation		2,658,610	2,483,085	(175,525)	(6.6%)
Year-End Carryforward		42,180	36,158	(6,022)	(14.3%)
Division Allocated Reserve		323,107	55,000	(268,107)	(83.0%)
Other Revenue		63,489	20,000	(43,489)	(68.5%)
Allocations - One Time		(28,282)	21,226	49,508	(175.1%)
Government of Alberta Revenue		2,299,582	1,889,476	(410,106)	(17.8%)
Transfers		(466,718)	(266,809)	199,909	42.8%
	G	4,891,968	4,238,136	(653,832)	(13.4%)
Human Resources					
Block Allocation		4,875,929	4,986,853	110,924	2.3%
Year-End Carryforward		27,090	2,297	(24,793)	(91.5%)
Division Allocated Reserve		-	53,580	53,580	100.0%
Other Revenue		59,897	-	(59,897)	(100.0%)
Government of Alberta Revenue		292,177	-	(292,177)	(100.0%)
Transfers		(30,000)	36,150	66,150	(220.5%)
Allocations - One Time		78,322	50,000	(28,322)	(36.2%)
	H	5,303,415	5,128,880	(174,535)	(3.3%)
Business Services					
Block Allocation		3,068,265	3,123,921	55,656	1.8%
Year-End Carryforward		26,245	26,719	474	1.8%
		3,094,510	3,150,640	56,130	1.8%
Other Departments		15,424,527	14,844,078	(580,449)	(3.8%)
TOTAL		\$ 64,672,143	\$ 62,659,409	\$ (2,012,734)	(3.1%)

* Fall Budget was restated for a classification change.

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Capital and Debt Services	6,618,590	6,561,379	(57,211)	(0.9%)
Block Allocation	34,437,103	34,781,362	344,259	1.0%
Year-End Carryforward	626,964	(161,001)	(787,965)	(125.7%)
Division Allocated Reserve	543,189	331,168	(212,021)	(39.0%)
Other Revenue	1,296,271	1,192,885	(103,386)	(8.0%)
Government of Alberta Revenue	21,535,780	20,025,221	(1,510,559)	(7.0%)
Transfers	(496,718)	(230,659)	266,059	(53.6%)
Allocations - One Time	110,964	159,054	48,090	43.3%
	\$ 64,672,143	\$ 62,659,409	\$ (2,012,734)	(3.1%)

Central Services Notes (for changes greater than \$75,000)

A. Facility Services **\$217,000 increase (1.3%)**

Block Allocations have increased by \$233,000 for the following:

- \$200,000 for inflationary increases to contracted services;
- \$42,000 for the society lease;
- \$40,000 for benefits, grid movement; and
- (\$49,000) for estimated utilities and insurance impacts.

B. Infrastructure Maintenance and Renewal (IMR) **\$678,000 decrease (36.1%)**

The IMR funding is assuming that Facility Services will be able to spend 100% of the 2024-25 IMR funding this year. The IMR funding for 2025-26 has been reduced by an estimated \$1,000,000 capital component. Please refer to the IMR detailed table provided in the Alberta Education Revenue Note section of this report for additional details (page 11, note K)

C. Information Technologies **\$206,000 increase (3.1%)**

Block Allocations have decreased by \$78,000 for the following:

- \$220,000 for software contractual increases;
- (\$4,000) other minor changes;
- (\$69,000) vacant position, benefits, grid movement; and
- (\$225,000) School Technology grant offset see note below.

The Government of Alberta Revenue increase of \$225,000 is for the new School Technology grant that includes both a 20% increase to the existing SuperNet grant and a new \$150,000 component for information security needs. Since the Division had already been funding these costs, the revenue increase was offset by a corresponding decrease in block funding, as noted above.

D. Student Transportation **\$1.12 million decrease (6.4%)**

Year-End Carryforward amount decreased by \$783,000. In 2024-25, the grant from AE for Student Transportation was overstated due to:

- The delay in the implementation of the updated Student Transportation Regulation which resulted in less funding available in 2024-25 than previously anticipated; and
- An interpretation of the funding manual that did not align with Alberta Education's intended model.

These items resulted in the true 2024-25 Transportation Grant to be \$916,000 less at \$14,679,494. This decrease in revenue was not known until the fall of 2024. Student Transportation anticipates being able to mitigate a significant portion of the decrease but not all of it, resulting in a projected deficit of \$222,000 at August 31, 2025. There was a significant surplus at August 31, 2024, due to Student Transportation incurring delays in receiving equipment ordered (not arriving by year end), and the installation costs were then also deferred into the 2025-26 year.

Government of Alberta Revenue decreased by \$336,000. The 2025-26 grant amount displayed here from AE for Student Transportation is currently reflecting what was in the funding profile for EIPS on March 25, 2025. This amount is not correct as it has not been updated completely for the changes described above. It does not include the one-year transition funding that is available to school boards for 2025-26 for K-6 students between the 1.0 km - 1.6 km range. Student Transportation is currently working on the grant estimate for 2025-26 and that will be brought to the Board when Transportation fees are approved, as well as the budget.

Central Services Notes *(continued)*

E. Board of Trustees **\$145,000 increase (26.7%)**

This increase relates to reestablishing funds for two vacant trustee positions and a one-time increase to fund the new Board startup costs.

F. Education Executive **\$47,000 increase (2.9%)**

Block Allocations have increased by \$112,000 for the following:

- \$67,000 increased communication costs;
- \$40,000 for election costs; and
- \$5,000 for benefits and grid movement.

G. Supports for Students **\$654,000 decrease (13.4%)**

Block Allocations have decreased by \$176,000 for the following:

- \$24,000 benefits, grid movement;
- (\$45,000) move Dual Credit Program to Campus EIPS; and
- (\$155,000) transfer a position to Campus EIPS.

Division Allocated Reserve has been reduced by \$268,000 primarily from the two Reading Enrichment and Development (READ) teachers now being permanently funded from the Specialized Learning Support grant increase.

Government of Alberta Revenue has decreased \$410,000 due to:

- \$30,000 other small increases;
- (\$150,000) removal of the Digital Assessment grant;
- (\$81,000) removal of the Odyssey grant, which is yet to be confirmed; and
- (\$209,000) transfer of Dual Credit Program to Campus EIPS.

Transfers have increased by \$200,000, primarily from the transfer of the Specialized Learning Supports grant to fund the READ teachers, offset by small school allocation changes.

H. Human Resources **\$175,000 decrease (3.3%)**

Block Allocations have increased by \$111,000 for the following:

- \$100,000 for a Career and Technology Studies equipment repair/replacement fund;
- \$52,000 for benefits, staffing changes, grid movement; and
- (\$41,000) for rural sub pilot ending.

Government of Alberta Revenue decreased by \$292,000 which is related to secondment revenue. EIPS has yet to receive any secondment contracts for 2025-26.