

Budget Report 2025-26

May 29, 2025



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CONTEXT

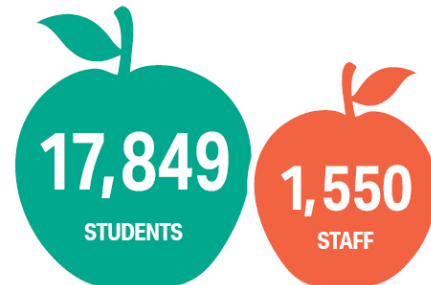
The Division’s Board of Trustees has, as Policy 1, its Mission and Belief Statements. These are the backbone of the budget.

Mission

To provide high-quality, student-centred education.

Belief Statements

- Student growth and success are the core work of the Division.
- All students deserve equitable access to high-quality teaching and learning.
- Every student can learn and experience success.
- Success is measured by academic growth, social-emotional learning, physical well-being, and the competencies required to live a life of dignity and fulfilment.
- Student growth and success are a shared responsibility between all stakeholders.
- Respectful relationships are foundational to creating an environment where teamwork and collaboration thrive.
- Decisions are informed by reliable data and made in the best interest of all students.

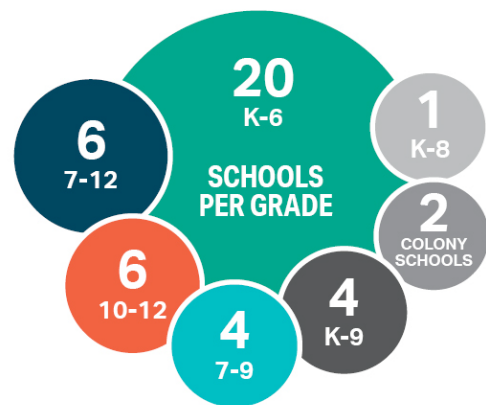


projected for the 2025-26 school year

43 TOTAL SCHOOLS

Schools by location

- 20: Sherwood Park
- 5: Strathcona County
- 5: Lamont County
- 9: City of Fort Saskatchewan
- 4: Vegreville, County of Minburn



Education Plan

The Division also develops a four-year education plan consisting of priorities and goals. These are also key to informing the spring budget.

This budget demonstrates the Division’s commitment to student growth and success through maintaining spending in the classroom. Through consultation, all stakeholders of EIPS – employees, students, parents/caregivers, partners, and the public have contributed to this budget.

2024-25 will be year three of the 2022-26 Education Plan which provides guidance for our work. This plan aligns with the direction of Alberta Education’s Assurance Framework.



PRIORITY 1: PROMOTE GROWTH AND SUCCESS FOR ALL STUDENTS

- Goal 1 Excellent start to learning
- Goal 2 Success for every student

PRIORITY 2: ENHANCE HIGH-QUALITY LEARNING AND WORKING ENVIRONMENTS

- Goal 1 A culture of excellence and accountability
- Goal 2 Positive learning and working environments
- Goal 3 Quality infrastructure for all

PRIORITY 3: ENHANCE PUBLIC EDUCATION THROUGH EFFECTIVE ENGAGEMENT

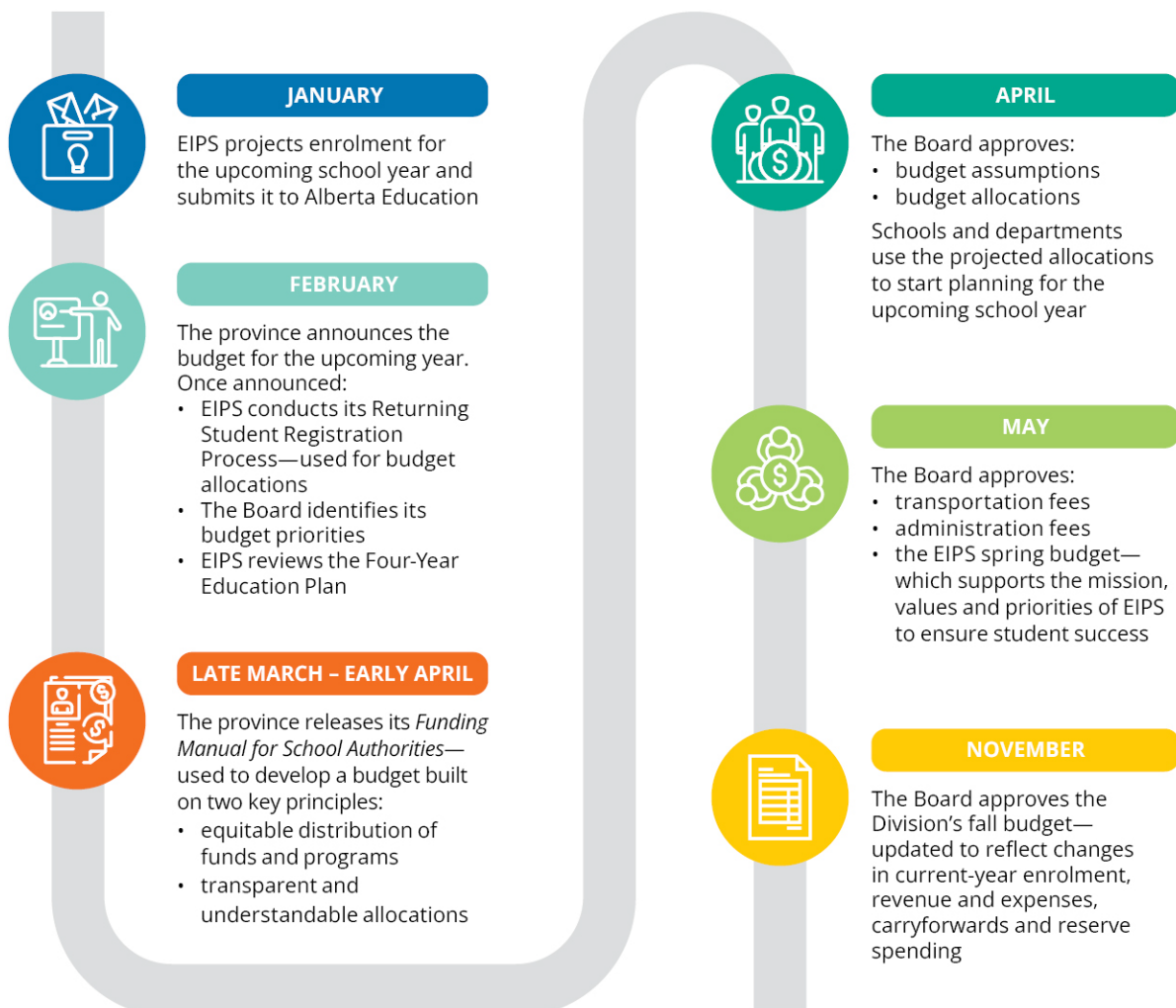
- Goal 1 Parent and caregiver engagement
- Goal 2 Engaged and effective governance

Budget Process and Timeline

In December, stakeholders were surveyed about priorities and the Board reviewed these in February. Also in early February, schools and departments prepared their forecasts using January actuals.

In April 2025, the Board of Trustees approved assumptions and allocations used to build the 2025-26 Budget. The consolidated budget in this report is based on the best information available at the time the school and department budgets were prepared.

Schools and departments completed their budgets in early May with their projected carryforward surplus. They are allowed to carry forward up to a maximum 1% of their prior year operating budget.



BUDGET PROCESS

Elk Island Public Schools aligns the budget with its mission and belief statements in Policy 1 as well as the priorities and goals outlined in the [2022-26 EIPS Four-Year Educational Plan \(Year 4\)](#).

- In December, stakeholders were surveyed about their priorities, and these were reviewed with the Board in February.
- Every spring, EIPS reviews the EIPS Four-Year Education Plan and fine-tunes it, if necessary, which involves stakeholder engagement to develop the Division’s goals, outcomes, strategies, and success measures.
- The education plan informs the EIPS spring budget and individual school education plans—also developed with input from staff, students, and school families.
- After announcing the budget, the Division allocates or redirects resources to meet the priorities and responsibilities outlined in the education plan.

Elk Island Public Schools’ budget will also ensure:

- Sufficient resources are allocated to meet the needs for health and safety,
- Comply with applicable legislation,
- Use one-time sources of funding, such as operating and capital reserves for one-time items, and
- Funding received for 2025-26 is spent on students for that year, subject to minimum operating reserve levels acceptable to the Board.

BUDGET PRIORITIES

The following Board key priorities have been implemented for the 2025-26 Budget. While it would be ideal to be able to put significant resources into each of them, EIPS must also operate within its’ fiscal realities. Some of these key budget priorities involve adding additional resources, using the existing grant dollars, or changing how the Division allocates dollars.

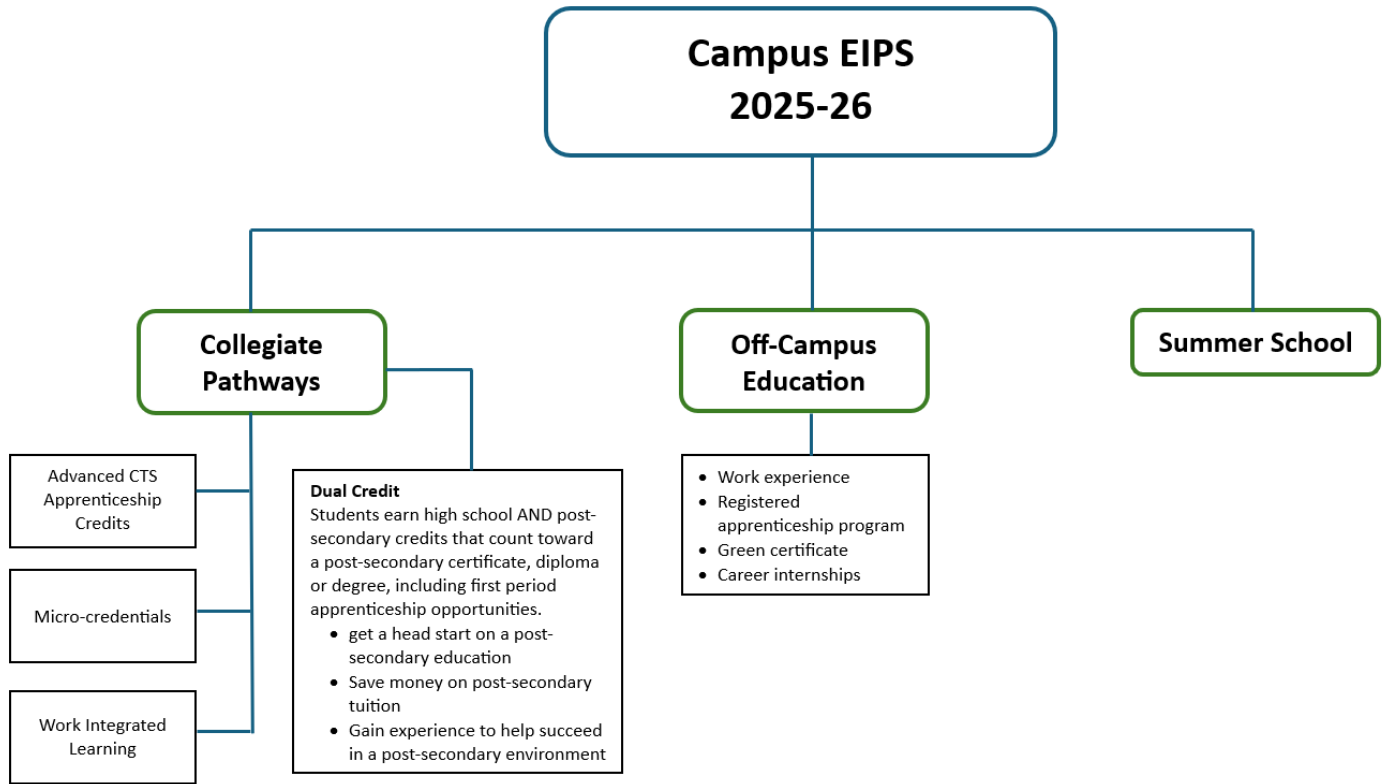
Ongoing Support of Literacy and Numeracy Improvement

- 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 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

Campus EIPS – A Complete Picture

The new school will manage collegiate programming and dual credit, off-campus education, and summer school.



Structure and Funding:

- Collegiate pathways is a career-focused education program designed to provide students with real world skills and post-secondary opportunities while still in high school. Through hands-on learning, industry partnership, and dual credit options, students gain valuable experience, certifications, and a competitive advantage to their futures.
 - Students may be able to get their grade 12 diploma and post-secondary credits at the same time.
- Programming is expensive and EIPS cannot offer this across all schools. Some will be in-person in high schools in Sherwood Park and Fort Saskatchewan while others will be accessible online. For rural students, hybrid and online options will provide greater accessibility.
- In recognition that Campus EIPS will function as a separate school, yet integrated with the high schools, a school Principal position has been created. It is funded by the movement of an Assistant Principal position from Next Step Outreach and then topped up from funds within Supports for Students’ existing budget allocation.

- Another element of the restructuring is moving Summer School programming from Next Step Outreach to Campus EIPS. The funds previously allocated to Summer School will transfer to Campus EIPS.
- EIPS will continue to have a Career Pathways supervisor (now Assistant Principal) 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 funds for this position were transferred over from the block funding from Supports for Students.
- 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 collegiate programming.
- 1.14 FTE new teaching staff for Campus EIPS.
- If Alberta Education funds the Campus EIPS application, funding sources of the above may change.

A *Heartland Collegiate School* in Fort Saskatchewan is Priority #1 on the Three-Year Capital Plan. To move forward, the Division submitted an application to Alberta Education on Jan. 31, 2025, for a Collegiate school in Fort Saskatchewan and is awaiting their decision as to funding.

The Division has also applied for lease funding for this *Skills Centre* in Fort Saskatchewan.

Complexity in Classrooms

Classroom complexity refers to having students with multiple needs in one class, including attendance issues, learning needs, behavioural challenges, emotional and physical issues - all contributing to a challenging and unpredictable learning environment. Without an increase in funding, this has created heightened expectations of classroom teachers without the provision of necessary supports to address more students with individualized learning needs.

Classroom complexity refers to the broad range of factors that shape the overall learning environment in a school and a classroom. Classroom complexity captures the dynamic, collective needs of students:

- Students with medical, behavioural, and learning diagnoses that may impact their ability to learn and participate fully at school. These challenges are often reflected in special education codes, whether mild, moderate, or severe.
- Socioeconomic factors that affect students' readiness to learn, and their access to resources and supports.
- Students in care, who may require additional wraparound supports from both the school and the community.
- Our multilingual learners, for whom targeted strategies to support language acquisition are critical.
- Trends in achievement and assessment data that help identify broader learning needs across classrooms.

- Behavioural and emotional regulation needs that influence classroom climate and instructional approaches.
- Limited access to community supports, particularly in rural areas where services may not be readily available.
- The combined impact of multiple mild or moderate needs within a single classroom, which can significantly increase overall complexity.

Understanding classroom complexity means recognizing that student needs do not exist in isolation. The demands on staff and the strategies required for student success are shaped by the full picture of the classroom, school, and community.

Specific strategies to address classroom complexities:

- 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, when achievement results are received, administration will bring recommendations 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 one hour of collaborative meeting time 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 varying 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. The algorithm was adjusted slightly in 2025-26.
 - 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 school’s respective complexity.

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) program with targeted Grade 2 students in 2025-26. If capacity exists, this will be offered to Grade 1 students in semester 2.
- To further assist in 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 and builds capacity.
 - In the spring budget, EIPS is also able to allocate an additional \$0.9 million as 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.
 - Finally, the Mental Health and Well Being Grant of \$0.44 million is being allocated to schools to provide for a mental health lead teacher in each school.

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 and is estimated to be \$719,000. There will be 3.37 FTE certificated staff (six positions) creating and developing social studies resources – incorporating a variety of pedagogical and assessment best practices into the resources including supports for educational technology, artificial intelligence, and digital literacy. There will also be sub-time for K-6 teachers to support them with the implementation.

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.
- EIPS staff will be completing a *Guarding Minds at Work* survey which will help assess and address psychosocial factors that impact psychological health and safety.

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 schools (costs more for field trips etc.) 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 one principal and assistant principal meeting per month, and one staff meeting per year.
- Hosting a rural symposium with Sector 4 rural communities (Lamont County, Lamont, Bruderheim, Mundare, etc.) designed to bring together principals from rural schools to share their experiences, successes, challenges and students' hopes and aspirations with their rural community families, the applicable municipalities and EIPS staff. The forum will facilitate collaboration and collective problem-solving, fostering a sense of ownership and commitment to high quality 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 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.

BUDGET HIGHLIGHTS

The 2025-26 Budget has a planned operating deficit of \$1.82 million, which is offset by operating reserves (\$1.57 million) and Asset Retirement Obligation Amortization (\$0.25 million). Revenue increased by \$0.97 million to \$211.62 million while expenses increased by \$0.29 million to \$213.44 million from the 2024-25 Fall Budget.

These numbers are subject to change as the final funding profiles have not been received at the time of writing this report; they were anticipated at the end of April.

Accumulated Surplus is projected to be \$7.24 million at Aug. 31, 2026, comprised of:

- \$8.30 million surplus in Investment in Tangible Capital Assets.
- (\$10.97) million deficit in Asset Retirement Obligation.
- \$9.12 million surplus in operating reserves:
 - Schools and Central Services operating reserves are projected to be \$1.72 million;
 - School Generated Funds are projected to be \$1.70 million; and
 - Division Unallocated Operating Reserve is projected to be \$5.70 million.
- \$0.79 million surplus in Capital Reserves.

Significant capital items to be funded from Capital Reserves include: Information Technology Switches and Access Points (\$121,000), Security Appliance (\$177,000), and one school bus (\$153,000).

Student enrolment is projected to be 17,849 at Sept. 29, 2025.

- A decrease of 100 students from the 2024-25 Fall Budget.

Staff decreased to 1,343.74 FTE

- A decrease of 23.26 FTE (1.7%) from 2024-25 Fall Budget;
 - 20.36 at schools (0.47 certificated, (20.83) classified), and
 - 2.90 at Central (0.66 certificated, (3.56) classified).

Compensation

- Salary grid movement and benefit increases have been factored into standard costs (schools).
- Inflationary salary costs are related to grid movement and benefit costs (departments).

Instruction spending comprises 78.5% of the total budget. When capital is excluded the instruction spending is 80.5%, which equals \$9,636 per student FTE.

System administration spending is \$4.83 million (2.26% of total expenses), which is within the \$6.76 million grant provided by Alberta Education (AE). The additional funds have been distributed for Instructional costs, as allowed in the *Funding Manual for School Authorities 2025-26 School Year (Funding Manual)*.

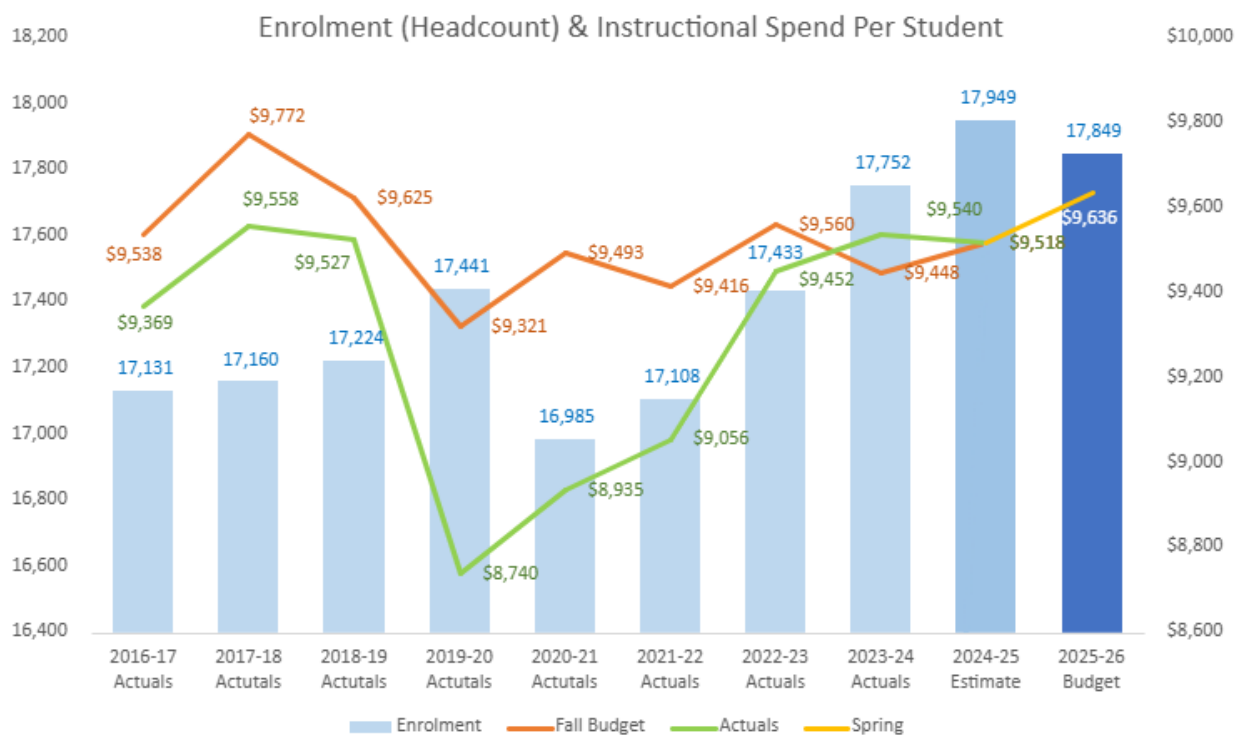
BUDGET ASSUMPTIONS UPDATES

EIPS established assumptions that are the building blocks of the 2025-26 Budget. Changes in key assumptions such as reserve usage, enrolment and standard cost can significantly affect the budget. This budget has been developed based on the Assumptions Report approved by the Board on April 17, 2025. There are no material changes overall to the assumptions detailed in that report.

DISCUSSION OF ENROLMENT, REVENUE, EXPENSES AND RESERVES

Enrolment

EIPS was on a continued growth trajectory until COVID hit in 2020 and some students did not return for the start of the 2020-21 school year. Over the next two years, enrolment recovered close to pre-pandemic levels. Enrolment peaked in 2024-25 and now it is starting to normalize again after the significant growth trajectory after the pandemic.



Adjusted Enrolment Method (AEM)

A notable change has been made to the funding allocation formula for calculating Full Time Equivalent enrolments. Previously, it was based on a percentage of projected Year 1 (2024-25) enrolment (50%), a percentage of estimated Year 2 (2023-24) (30%) and actual Year 3 (2022-23) (20%) enrolments. New for 2025-26 school year, the formula has been changed to be weighted on two years versus three. The revised AEM enrolment calculation is based on 70% of projected Year 1 (2025-26) enrolment and 30% of estimated Year 2 (2024-25) enrolment. By moving the Year 3 20% factor into Year 1, most of the growth being experienced will be funded; therefore, the Supplemental Enrolment Growth Grant has been removed.

Seventy per cent of the funding is based on the number of students enrolled as of Sept. 27, 2025. It is important that enrolment projections are developed carefully. An over-estimation would result in a risk to EIPS as the funding received in the current year will be clawed back in the subsequent year. Underestimating enrolment numbers would result in reduced funding not collected until the following year.

- Spring enrolment has decreased by 100 from 17,949 to 17,849. Last year, enrolment increased by 136 students from spring to fall and while that may happen again, it is good to be conservative when budgeting revenue. Enrolment and revenue will be adjusted to actual enrolment in the fall.
- EIPS’ AEM for 2025-26 is 17,253 students (EIPS calculation). The primary variance between enrolment and AEM is because an ECS student is counted at a 0.5 FTE in AEM and with enrolment it is based on headcount. Rural school enrolment is included in the total AEM; however, it is excluded from the grant calculations for Basic Instruction.

Revenue

- In July 2024, there was a 1.1% increase to 2024-25 base grant funding rates to address higher-than-expected enrolment growth and unavoidable cost pressures, including inflation. There was also at the time a 2% increase in too many of the services and supports grants (Specialized Learning Supports for example). AE does not normally announce additional funding outside of the budget cycle, but they did so school divisions could address cost pressures for 2024-25 school year.
- the following grants were increased for 2025-26:

Grant Type (with exceptions)	Public
Program Supports and Services	2.32%
• Classroom Complexity	20.00%
School-Based Grants	
• Operations & Maintenance	3.00%
• Transportation	2.32%
• School Technology Grant	20.00%
Community-Based Grants	2.32%

Note: Base Instruction grants, Fort McMurray Allowance grant is excluded from grant rate increase.

- The Division has applied for two grants: Dual Credit Start-up and Dual Credit Enhancement Grant—amounts for 2025-26 are not known at this time.
- Low Incidence Supports and Services Funding will be applied for and are subject to approval; once amounts are known (if any) the fall budget will be updated.
- EIPS has not heard if it will receive any of
 - the \$42 million federal government school nutrition funding or
 - the Collegiate funding applied for
- Literacy and numeracy support funding (learning disruption grant) will be coming but amounts for 2025-26 are not yet known. Spring budget includes the carryforward from 2024-25.

Expenses

Compensation

- No increase for certificated staff has been factored into this budget. Negotiations are ongoing; AE has assured school divisions they will be funding the salary increase 100%.
- Salary grid movement and benefit increases have been factored into standard costs (schools) and salary costs (departments).
- Staffing at schools is occurring at the same time as budget development; therefore, estimates relating to salary standard costs have been made. These will be reviewed in the fall once staffing at the schools has been completed.

Salaries and benefits are over 75% of total current total year expenditures. Staffing at schools and departments are detailed in Attachment 1 on pages 43 and 49, respectively.

Inflation and Increased Costs

As in every recent year, there are inflationary non-salary costs that are expected to increase. However, due to the current geopolitical environment, there is a new threat this year and it is unknown how long the tariffs will last and how long recovery will take. *“Tariffs affect many facets of the economy, including inflation. The imposition of tariffs by the United States and/or countermeasure tariffs by the Canadian government will have an impact on prices paid by Canadian consumers in the coming months. No special adjustments will be required to the Consumer Price Index for tariffs, as their effect is embedded in the final prices collected.”*¹

- The Division is continuing to see inflationary pressures on its operations with the increased cost of ASEBP benefits, insurance, energy, carbon tax, construction labour and materials, software, as well as purchases such as school buses. Given the newly imposed tariffs and the broader economic outlook for the province, these pressures are expected to continue into 2025-26 school year.
- As of April 1, the six-year national consumer carbon tax has been repealed. At the time of repeal, the federal surcharge was 17.6 cents per litre of gasoline and 15.25 cents per cubic metre of natural gas. The industrial component of the *Greenhouse Gas Pollution Pricing Act*—an output-based emissions trading system for large emitters—remains in effect. If the consumer

¹ [Statistics Canada. Consumer Price Index, February 2025](#)

carbon tax is not transitioned into the industrial component, these funds will be held as a contingency to mitigate potential tariff impact.

Reserves

The plan for reserve usage has been built into the allocations and is shown on page 21.

AE has identified the Maximum Limits on Operating Reserves in the Funding Manual. As prescribed:

- School jurisdictions are required to acquire Ministerial approval on spending of reserves.
- The “*balance of operating reserves restriction*” on operating reserves excludes School Generated Funds (SGF) at Aug. 31, 2026, are:
 - The maximum reserve limit is calculated at 6% of operating expenditures.
 - The minimum reserve limit is calculated at 1% of operating expenditures.
- The amount estimated at Aug. 31, 2026, is \$12,789,091 (6% of 2024-25 operating expenses).

CAPITAL PLAN

Administration has drafted a Five-Year Capital Plan; contained in that plan are the planned usages that may require directing funds into Capital Reserves over time to ensure there are funds to cover those costs in future years. Capital includes most items that will last more than one year and with an individual cost greater than \$5,000.

In addition to these amounts, EIPS receives Capital Maintenance and Repair (CMR) funding for capital improvements and upgrades at schools. For 2025-26, this amount of funding is \$2.74 million. A portion of Infrastructure Maintenance and Renewal (IMR) will also be capitalized for \$1,000,000.

EIPS Consolidated 5-Year Capital Plan						
2025-26 Budget						
	2025-26	2026-27	2027-28	2028-29	2029-30	TOTALS
	Year 1	Year 2	Year 3	Year 4	Year 5	
Information Technologies (funded by Capital Reserves)						
Switches and Access Points	120,822	102,059	577,961			800,842
CEN Data Server Replacement & RAM Upgrade			423,795			423,795
Security Appliance FortiAuth	177,420					177,420
Firewall Replacement		442,200				442,200
IT Sub-Total	298,242	544,259	1,001,756	-	-	1,844,257
Facility Services (funded by Facilities)						
Vehicles ¹	-	330,200	363,220	399,542	439,496	1,532,458
FAC Sub-Total	-	330,200	363,220	399,542	439,496	1,532,458
Schools (funded by Schools)						
School Bus Replacements ²	152,810	362,282	-	226,322	241,032	982,446
Collegiate School Equipment Purchases						-
School Purchases from Operating Budget ¹	300,000	300,000	300,000	300,000	300,000	1,500,000
SCH Sub-Total	452,810	662,282	300,000	526,322	541,032	2,482,446
GRAND TOTAL	\$ 751,052	\$ 1,536,741	\$ 1,664,976	\$ 925,864	\$ 980,528	\$ 5,859,161

¹ Not required for Capital Reserves.

² Schools will pay for the buses over 10 years to the Division, Funding from Reserves is to finance the initial purchase.

SUMMARY

The Division is continuing to operate in a fiscally constrained environment.

Information from all sources must be balanced against the funding provided by AE when developing a budget. Administration believes the budget for 2025-26 school year will allow EIPS to fund its key budget priorities, which are:

- Ongoing support for literacy and numeracy improvement.
- Continued pursuit of Collegiate School/Program and support for Career Pathways.
- Addressing complexity in classrooms.
- Curriculum and resource development to support teachers.
- Retention of Staff and Staff Equity
- Equity for rural schools to address unique needs.
- Expansion of Early Learning opportunities by offering full-day kindergarten programming.
- Educational technology and Artificial Intelligence (AI) considerations.

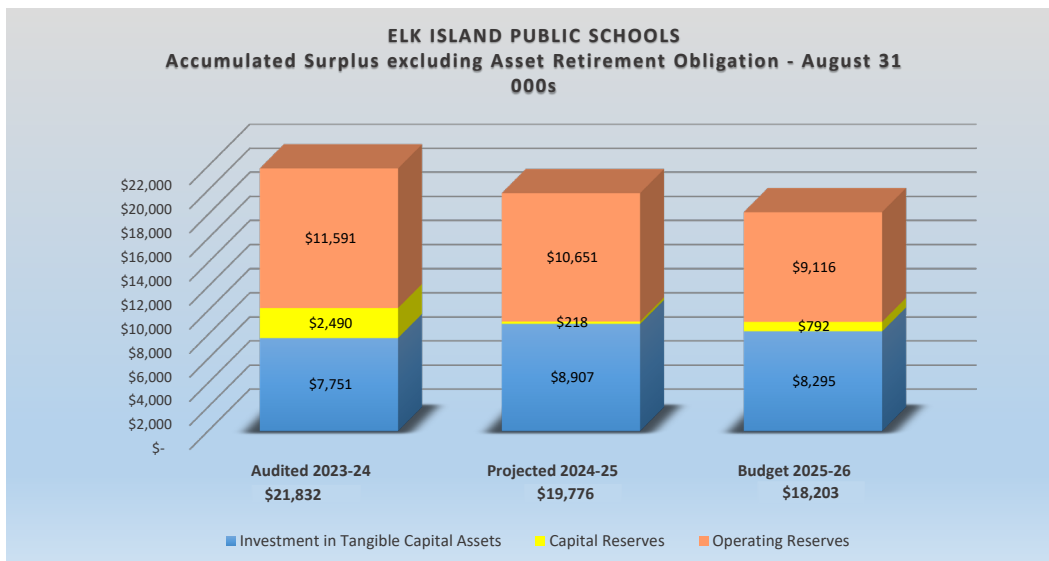
Focusing on these priorities will allow our students to continue to grow academically and socially.

SCHEDULES & NOTES

The following pages contain the supporting schedules and explanatory notes of Budget 2025-26.

Accumulated Surplus/(Deficit)						
	A=B+C+D+E+F	B	C	D	E F Internally Restricted	
	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/(Deficit)

Accumulated Surplus/(Deficit) (pg. 18)

Accumulated Surplus includes several components:

- **Investment in Tangible Capital Assets** includes purchases of Board-funded capital assets (i.e., capital assets not funded by a targeted provincial grant). This balance increases when EIPS purchases assets and then decreases slowly over time as those asset costs are recorded as amortization.
- **Asset Retirement Obligation** represents future costs for EIPS to abate asbestos from school buildings. This obligation would only draw down reserves if unfunded by the provincial government.
- **Operating Reserves** includes reserves carried forward by schools and central services from prior year, school generated fund reserves, and Division Allocated and Division Unallocated reserves. These reserves are available for use. These reserves fall under the provincial maximum reserve limit.
- **Capital Reserves** includes reserves set aside for spending on capital assets and/or capital projects (major building improvements). Funds in capital reserves must be spent on capital assets and cannot be transferred to operating reserves, unless approved by the Minister. These reserves do not fall under the provincial maximum reserve limit.

Accumulated Surplus will decrease from 2024-25 to 2025-26 by \$1.82 million primarily due to:

- Increase of Capital Reserves of \$0.57 million, as a result of a \$1 million transfer from operating reserves, offset by \$0.43 million in capital purchases;
- Decrease in Operating Reserves of \$1.53 million, as a result of the transfer to capital reserves and reserve spending of \$0.53 million;
- Recognition of \$0.25 million of Asset Retirement Obligation amortization expense; and
- A decrease in Investments in Tangible Capital Assets of \$0.7 million (amortization exceeding unsupported capital asset purchases).

As a result, Accumulated Surplus is projected to be \$7.24 million at Aug. 31, 2026 comprised of:

- \$8.3 million surplus in Investment in Tangible Capital Assets;
- \$10.97 million deficit in Asset Retirement Obligation;
- \$0.79 million surplus in Capital Reserves (pg. 20); and
- \$9.12 million surplus in Operating Reserves (pg. 20):
 - School Generated Funds are projected to be \$1.7 million;
 - Central Operating Reserves are projected to be \$0.43 million;
 - Schools Operating Reserves are projected to be \$1.28 million;
 - Division Allocated Reserves is projected to be \$0; and
 - Division Unallocated Reserves is projected to be \$5.7 million (pg. 21);

Reserves									
	A	B	C	D	E = A+B+C+D	F	G	H	I = E+F+G+H
	Audited 31-Aug-24	Contributions /(Use)	2024-25 Capital Effect	Budget/Projection Transfers	Projected 31-Aug-25	Contributions /(Use)	2025-26 Capital Effect	Budget Transfers	Budget 31-Aug-26
OPERATING RESERVES									
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)	\$ 9,116,463

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 31-Aug-24	Contributions /(Use)	2024-25 Capital Effect	Budget/Projection Transfers	Projected 31-Aug-25	Contributions /(Use)	2025-26 Capital Effect	Budget Transfers	Budget 31-Aug-26
CAPITAL RESERVES									
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.

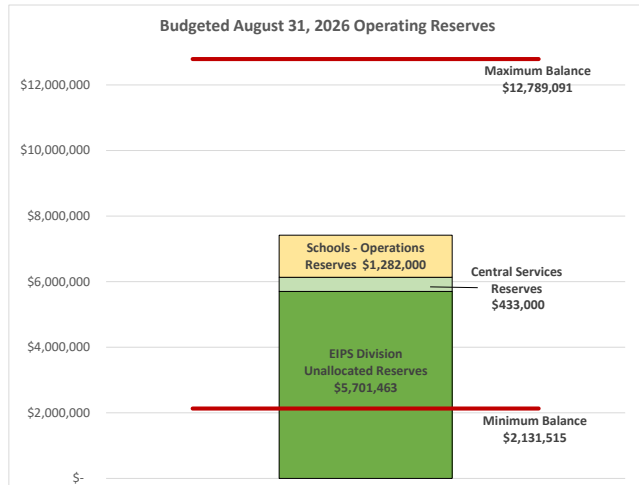
D/H. Budgeted transfers between the EIPS Division Allocated/Unallocated capital reserves and between capital/operating reserves.

Operating Reserves - Three-Year Projection												
		2025-26				E = A + B + C + D Budget	2026-27		H = E + F + G Estimate	2027-28		K = H + I + J Estimate
		A Projections		B Contributions			F Contributions			J Contributions		
		31-Aug-25	/(Use)	Capital Effect ¹	Transfer		/(Use)	Transfer		31-Aug-27	/(Use)	
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 Support			(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)			(1,000,000)			(1,000,000)
Transfer to Allocated Reserves					(1,887,942)	(1,887,942)			(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)	5,701,463	1,004,417	(1,004,417)	5,701,463
Total EIPS Division Reserves	P = M + O	7,614,465	(1,951,476)	1,038,474	(1,000,000)	5,701,463	-	-	5,701,463	-	-	5,701,463
Total Operating Reserves	Q = L + P	\$ 10,651,336	\$ (1,573,347)	\$ 1,038,474	\$ (1,000,000)	\$ 9,116,463	\$ -	\$ -	\$ 9,116,463	\$ -	\$ -	\$ 9,116,463

(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 Estimated Operating Expenses	\$ 213,151,510
Total Operating Reserve Maximum Limit based on 6% rate	12,789,091
Room for Additional Surplus Before Exceeding Maximum Limit	5,372,628
Total Operating Reserve Minimum Limit based on 1% rate	2,131,515
Room for Additional Spending (Deficit) Before Falling Below Minimum Limit	5,284,948

Reserves

Operating Reserves (pgs. 20 & 21)

The **OPERATING RESERVES** table (pg. 20) provides a summary of the budgeted changes in Operating Reserves for 2025-26. The **OPERATING RESERVES PROJECTION** table (pg. 21) provides more detail for changes in Operating Reserves for 2025-26, as well as a projection of use of reserves for 2026-27 and 2027-28.

Central Services & Schools (pg. 20, column F)

School and Central Services projected operating reserve carryforwards from prior year (2024-25) have been included in 2025-26 allocations. For 2025-26, EIPS is budgeting a year-end 1% carryforward.

The budget allocations include use of the Division Operating Reserves as outlined below.

The Board maintains two types of Division operating reserves:

Division Allocated Operating Reserves (pg. 21, row M)

The Division Allocated Operating Reserve is used to fund specific expenses identified by the Board. Proposed changes for 2025-26 have been identified as well as estimates for 2026-27 and 2027-28 to outline future needs (columns F and I respectively) and to facilitate provincial reporting requirements. Each year, Administration will bring the use of Division reserves to the Board for approval.

- EIPS Division Allocated Reserve is being accessed for a total of \$1.95 million as follows (column B):
 - \$64,000 for Leveraging Student Achievement,
 - \$153,000 for a Seconded Principal to focus on artificial intelligence, digital citizenship, and assessment and transformation,
 - \$420,000 to fund Forest Grove School start-up costs,
 - \$54,000 for a term certain employee in Human Resources, supporting absence management.
 - \$55,000 to support a division-wide professional learning day.
 - \$20,000 for rural support,
 - \$59,000 to fund the transition to a new board resulting from elections,
 - \$88,000 to bridge French Immersion program changes, and
 - \$1.04 million transfer of Capital Effect surplus to support operations.

- For 2026-27 School Year, Division Allocated Reserves will be used totaling \$808,000 (column F) for the following item:
 - \$808,000 transfer of Capital Effect surplus to support operations.

- For 2027-28 School Year, Division Allocated Reserves will be used totaling \$1 million (column I) for the following item:
 - \$1 million transfer of Capital Effect surplus to support operations.

Reserves *(continued)*

Division Unallocated Operating Reserve (row O)

The Division Unallocated Operating Reserve is available to provide some flexibility to cover potential emergent issues, price fluctuations, and to stabilize funding in future years.

\$1.89 million of Division Unallocated Reserves are being transferred to Division Allocated Reserves to support projects and initiatives. A transfer of \$1 million to capital reserves is also budgeted for 2025-26.

Capital asset purchases of \$1.44 million and amortization of \$2.48 million have been included in the 2025-26 projection as capital assets purchased from current year funding are offset by amortization from prior year purchases, creating a \$1.04 million surplus in the Division Unallocated reserve.

Operating Reserve Maximum Limit

The Government of Alberta has implemented a maximum limit on school board operating reserves (a “cap”). EIPS’ cap for 2025-26 school year is \$12.79 million calculated as 6% of our estimated 2024-25 expenditures and applies to all operating reserves except School Generated Funds. Based on projected balances at Aug. 31, 2026, EIPS projects to be below the maximum limit by \$5.37 million.

There is also a minimum operating reserve limit of 1% of projected 2024-25 expenditures, or \$2.13 million for EIPS. Based on projected balances at Aug. 31, 2026, EIPS projects to be above the minimum limit by \$5.28 million.

Capital Reserves (pg. 20)

Capital Reserves can be used for the purchase of capital assets and can be accessed with Board approval. Every year, capital items are also purchased from the operating budget in schools and departments (approximately \$100,000 to \$500,000 per year).

The budget includes a plan for the purchase of the following capital items/projects from Capital Reserves:

- School bus replacements at one school of \$153,000¹, and,
- Information Technology purchases (network switch replacement and security appliance) of \$298,000.

A transfer from Unallocated Capital Reserves of \$451,000 will fund these purchases.

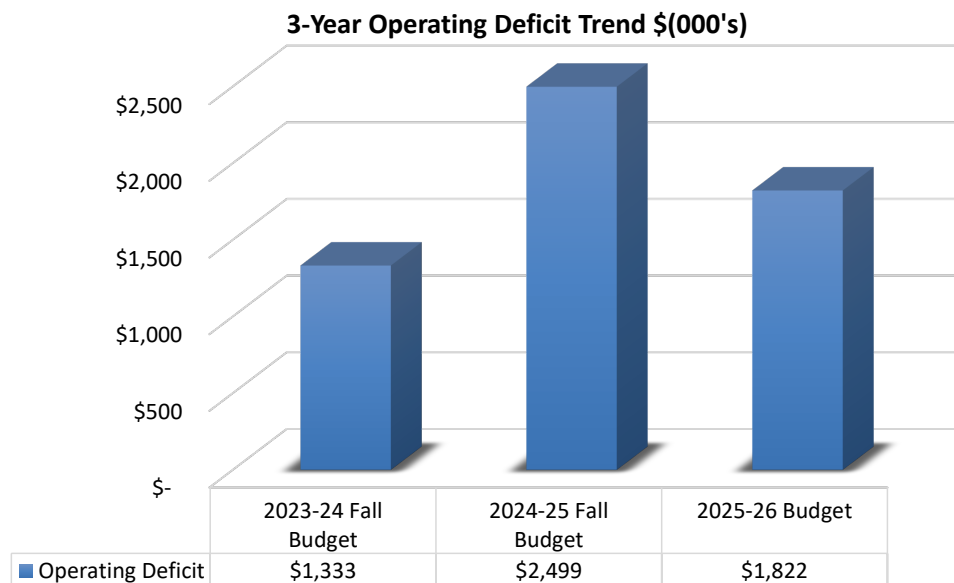
A transfer of \$1.0 million from Division Unallocated Operating Reserves to EIPS Capital

Reserves. There will be \$792,000 of Division Unallocated Capital Reserves available at Aug. 31, 2026.

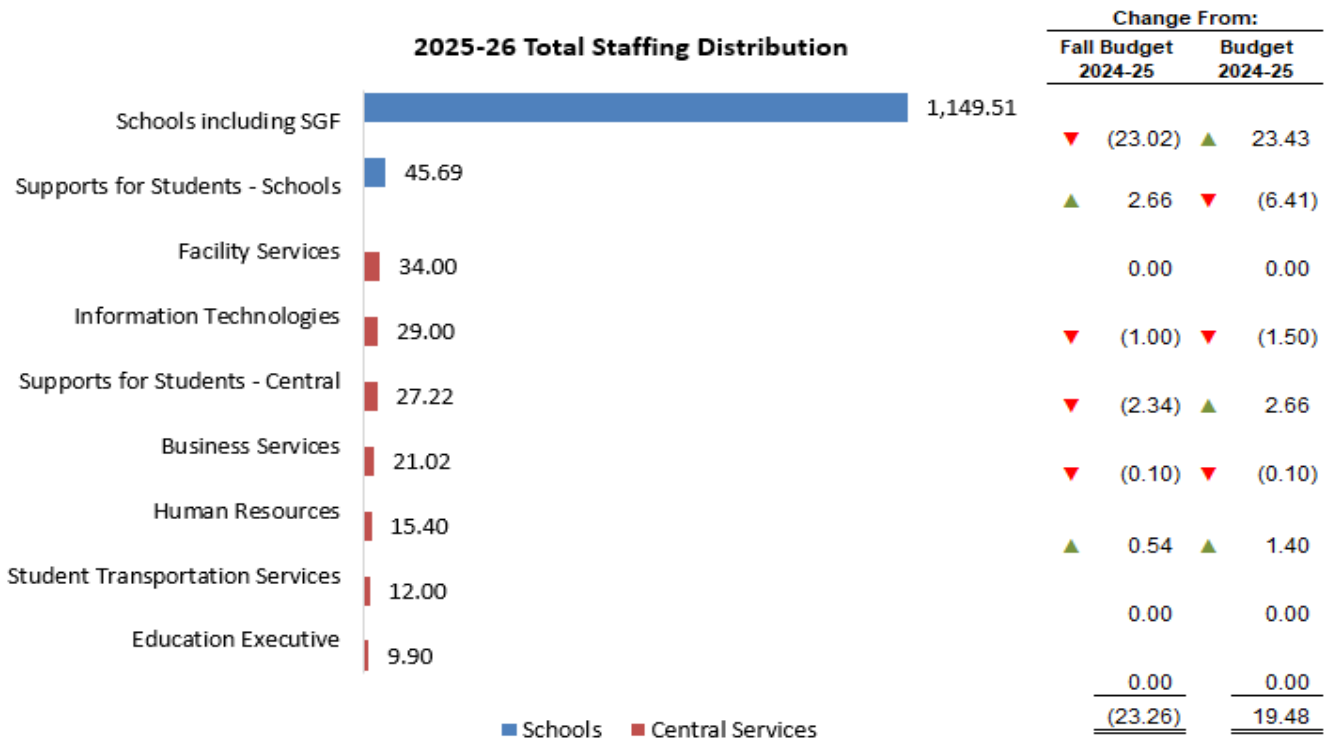
¹ Schools pay for the buses over 10 years; funding from reserves is to finance the initial purchase.

Statement of Revenues and Expenses

	Page Ref	2024-25 Fall Budget	2025-26 Budget	Note	Change	% Change
REVENUES						
Government of Alberta						
Alberta Education	29	\$ 195,657,577	\$ 197,421,848		\$ 1,764,271	1%
Other Government of Alberta		4,461,485	4,117,233	A	(344,252)	(8%)
		<u>200,119,062</u>	<u>201,539,081</u>		<u>1,420,019</u>	<u>1%</u>
Other Alberta School Authorities		50,464	-		(50,464)	(100%)
Fees		4,757,935	5,372,042	B	614,107	13%
Other Sales and Services		2,712,269	2,307,716	C	(404,553)	(15%)
Investment Income		952,194	593,000	D	(359,194)	(38%)
Gifts and Donations		1,437,908	1,220,655	E	(217,253)	(15%)
Rental of Facilities		271,740	271,740		-	0%
Fundraising		351,232	316,332		(34,900)	(10%)
		<u>210,652,804</u>	<u>211,620,566</u>		<u>967,762</u>	<u>0%</u>
EXPENSES						
Instruction						
Schools		144,564,851	145,234,878		670,027	0%
Central Service		21,564,035	22,211,237		647,202	3%
		<u>166,128,886</u>	<u>167,446,115</u>		<u>1,317,229</u>	<u>1%</u>
Operations & Maintenance		24,104,825	23,543,429		(561,396)	(2%)
Transportation		17,413,214	16,952,554		(460,660)	(3%)
System Administration		4,514,586	4,829,989	F	315,403	7%
External Services		989,999	670,575	G	(319,424)	(32%)
		<u>213,151,510</u>	<u>213,442,662</u>		<u>291,152</u>	<u>0%</u>
OPERATING DEFICIT		<u>\$ (2,498,706)</u>	<u>\$ (1,822,096)</u>	H	<u>\$ 676,610</u>	<u>27%</u>



Staffing - Full Time Equivalent (FTE)					
	Page Ref	2024-25 Fall Budget	2025-26 Budget	Change	% Change
SCHOOLS					
Certificated	43	846.09	846.56	0.47	0.1%
Classified	43	369.47	348.64	(20.83)	(5.6%)
		<u>1,215.56</u>	<u>1,195.20</u>	<u>(20.36)</u>	<u>(1.7%)</u>
CENTRAL SERVICES					
Certificated	49	29.26	29.92	0.66	2.3%
Classified	49	122.18	118.62	(3.56)	(2.9%)
		<u>151.44</u>	<u>148.54</u>	<u>(2.90)</u>	<u>(1.9%)</u>
TOTAL STAFFING					
Certificated		875.35	876.48	1.13	0.1%
Classified		491.65	467.26	(24.39)	(5.0%)
		<u>1,367.00</u>	<u>1,343.74</u>	<u>(23.26)</u>	<u>(1.7%)</u>



School staffing variances are explained on page 43.
Central staffing variances are explained on page 49 and onwards.

Statement of Revenues and Expenses Notes

(For changes greater than \$75,000 and 5%.)

The variances identified in the Statement of Revenue and Expenses may be the aggregate of several different changes, both positive and negative. The explanations provided below are intended to highlight the primary contributors and may not add up to the total change.

- A. This change primarily relates to the removal of secondment revenue. At the current time, there have been no signed contracts with the Government of Alberta, so the revenue was updated to nil. As contracts are executed this value will be updated.
- B. The \$614,000 increase in fees is inclusive of the following changes:
- \$284,000 in Transportation fees;
 - \$220,000 in School Generate Funds (SGF) fees; and
 - \$110,000 in ECS Full Time Kindergarten fees.
- C. The decrease in this category is related to a change in the base year used for estimating SGF. For 2025-26, a 2% inflationary increase was applied to 2023-24 actuals. This has no impact on allocations.
- D. The investment income has been projected based on estimated decreases to Bank of Canada 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.
- E. Gifts and Donations has been updated to remove all revenues not known to continue for 2025-26 at the time of drafting this report. These reductions include the following, which were offset by \$13,000 in other small increases:
- \$118,000 SGF gift and donation revenue;
 - \$37,000 donation from Shell for the outdoor initiatives;
 - \$37,000 from the Christian Societies;
 - \$28,000 reduction in Partners 4 Science donations; and
 - \$10,000 donation from the Town of Lamont.
- F. System Administration costs are increasing by \$315,000 and 7%, which is well below the system administration grant and is 2.26% of the operating budget. The primary reasons for the increase are:
- \$208,000 for salary grid and benefits increases;
 - \$99,000 for costs related to the election and new board start up; and
 - \$83,000 reinstating two vacant board positions.
- G. External Services is decreasing primarily from reduced staff secondments for the 2025-26 school year.

Statement of Revenues and Expenses Notes (continued)

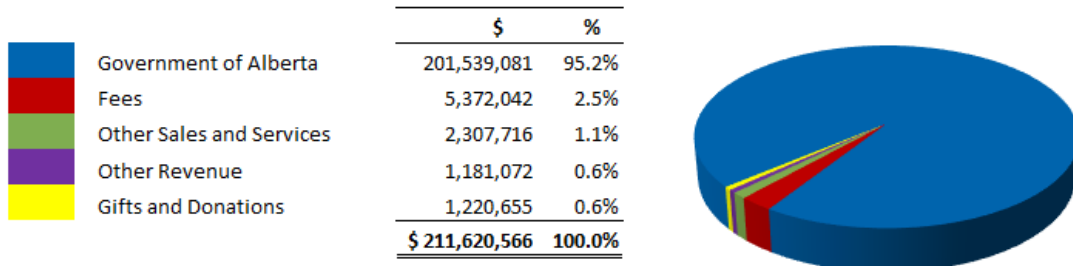
H. A summary of the Operating Deficit has been provided in the table below.

	2024-25		2025-26		Variance
	Fall Budget		Budget		
Capital Effect*	\$	1,113,704	\$	1,038,474	\$ (75,230)
Division Reserve		593,669		849,468	255,799
Asset Retirement Obligation		386,545		248,749	(137,796)
Leveraging Student Achievement		388,343		63,534	(324,809)
SGF Reserve		150,000		-	(150,000)
Carryforward		(133,555)		(378,129)	(244,574)
Operating Deficit	\$	2,498,706	\$	1,822,096	\$ (676,610)

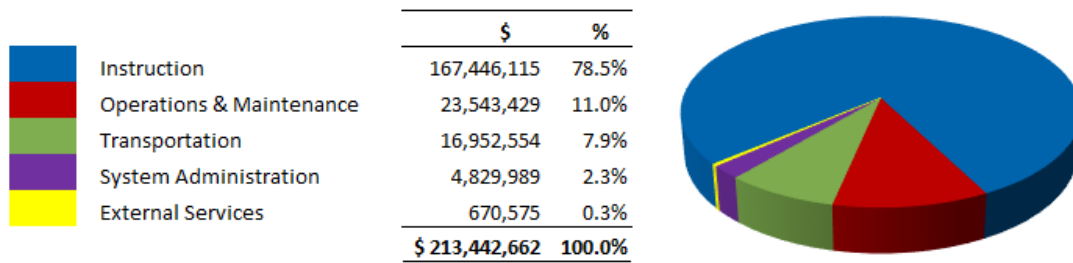
* A change in the Capital Effect is offset by an increase in the Block Revenue Allocation to Fiscal Services (page 68) and essentially a nil impact.

Statement of Revenues and Expenses Notes (continued)

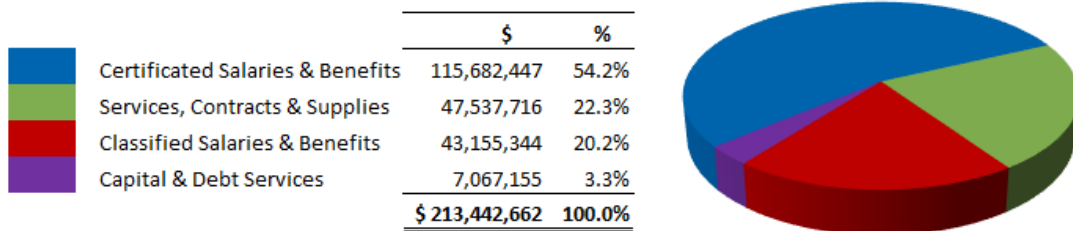
Below is a comparative chart that illustrates EIPS' revenues by source. The Other Revenue includes Investment Income, Rental of Facilities, Fundraising and Other Alberta School Authorities.



Below is a comparative chart that illustrates EIPS' expenditures by Program.



Below is a comparative chart that illustrates EIPS' expenditures by Object.



ALBERTA EDUCATION REVENUE

	2024-25	2025-26			%
	Fall Budget	Budget	Note	Change	Change
Base Instruction					
Early Childhood Services (ECS)	\$ 4,288,945	\$ 4,047,735		\$ (241,210)	(6%)
Grades 1-9	77,263,906	77,041,402		(222,504)	0%
High Schools	32,514,749	33,929,700		1,414,951	4%
Distance Education	4,593	22,965		18,372	400%
Hutterite Colony Funding	53,583	53,583		-	0%
Outreach Programs	350,000	350,000		-	0%
Rural Small Schools	1,861,688	1,742,626		(119,062)	(6%)
	116,337,464	117,188,011	A	850,547	1%
Services & Supports					
Specialized Learning Support	12,930,157	13,271,669		341,512	3%
Specialized Learning Support Kindergarten	1,394,534	1,433,947		39,413	3%
Moderate Language Delay	166,505	229,606		63,101	38%
ECS Pre-K Program Unit Funding (PUF)	1,832,529	1,803,556		(28,973)	(2%)
First Nations, Métis and Inuit Education	1,886,731	1,833,074		(53,657)	(3%)
Classroom Complexity	861,204	1,026,424	B	165,220	19%
English as an Additional Language	469,961	551,676	C	81,715	17%
Institutional Programs	432,986	436,121		3,135	1%
	19,974,607	20,586,073		611,466	3%
School - System Needs					
Operations & Maintenance	16,380,421	17,127,340	D	746,919	5%
Technology Grant	374,400	599,280	E	224,880	60%
Transportation	15,595,238	15,671,121		75,883	0%
Infrastructure Maintenance and Renewal	1,878,231	1,200,000	F	(678,231)	(36%)
	34,228,290	34,597,741		369,451	1%
Community					
Socio-Economic Status	1,093,797	1,099,468		5,671	1%
Geographic	1,488,480	1,518,591		30,111	2%
School Nutrition Program	199,500	204,128		4,628	2%
	2,781,777	2,822,187		40,410	1%
Jurisdictions					
System Administration	6,545,977	6,759,894		213,917	3%
Teacher Salary Settlement	3,456,020	3,461,380		5,360	0%
Supplemental Enrolment Growth	690,000	-	G	(690,000)	(100%)
	10,691,997	10,221,274		(470,723)	(4%)
Other					
Alberta School Council Engagement	27,093	18,500		(8,593)	(32%)
Digital Assessment Grant	150,000	-	H	(150,000)	(100%)
Dual Credit Programming	209,329	52,986	I	(156,343)	(75%)
French Language Funding	289,437	289,437		-	0%
Fuel Price Contingency Program	357,720	357,720		-	0%
Lease Support	657,802	657,802		-	0%
Literacy and Numeracy Grant	-	158,176	J	158,176	100%
Odyssey Official Language Program	81,000	-	K	(81,000)	(100%)
Mental Health and Well Being	352,702	444,172	L	91,470	26%
New Curriculum Funding	308,665	719,367	M	410,702	133%
Secondments	28,680	-		(28,680)	(100%)
Transportation Training Grant	62,000	42,000		(20,000)	(32%)
	2,524,428	2,740,160		215,732	9%
Supported Amortization	1,289,014	1,408,402	N	119,388	9%
Teacher Pensions	7,830,000	7,858,000		28,000	0%
	<u>\$ 195,657,577</u>	<u>\$ 197,421,848</u>		<u>\$ 1,764,271</u>	<u>0.9%</u>

(page 24)

Alberta Education Revenue Notes

(For changes greater than \$75,000 and 5%.)

- A. 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 an overall positive impact.

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. The Classroom Complexity grant received a 20% rate increase, which was slightly offset by the decreasing enrolment in ECS to grade 9.
- C. English as an Additional Language had a grant rate increase of 2.32% and the balance is related to an increase in the AEM.
- D. 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. In prior budgets, this grant was called SuperNet. The Technology Grant now contains both the SuperNet which had a 20% rate increase, and a new technology component for \$150,000.
- F. 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)

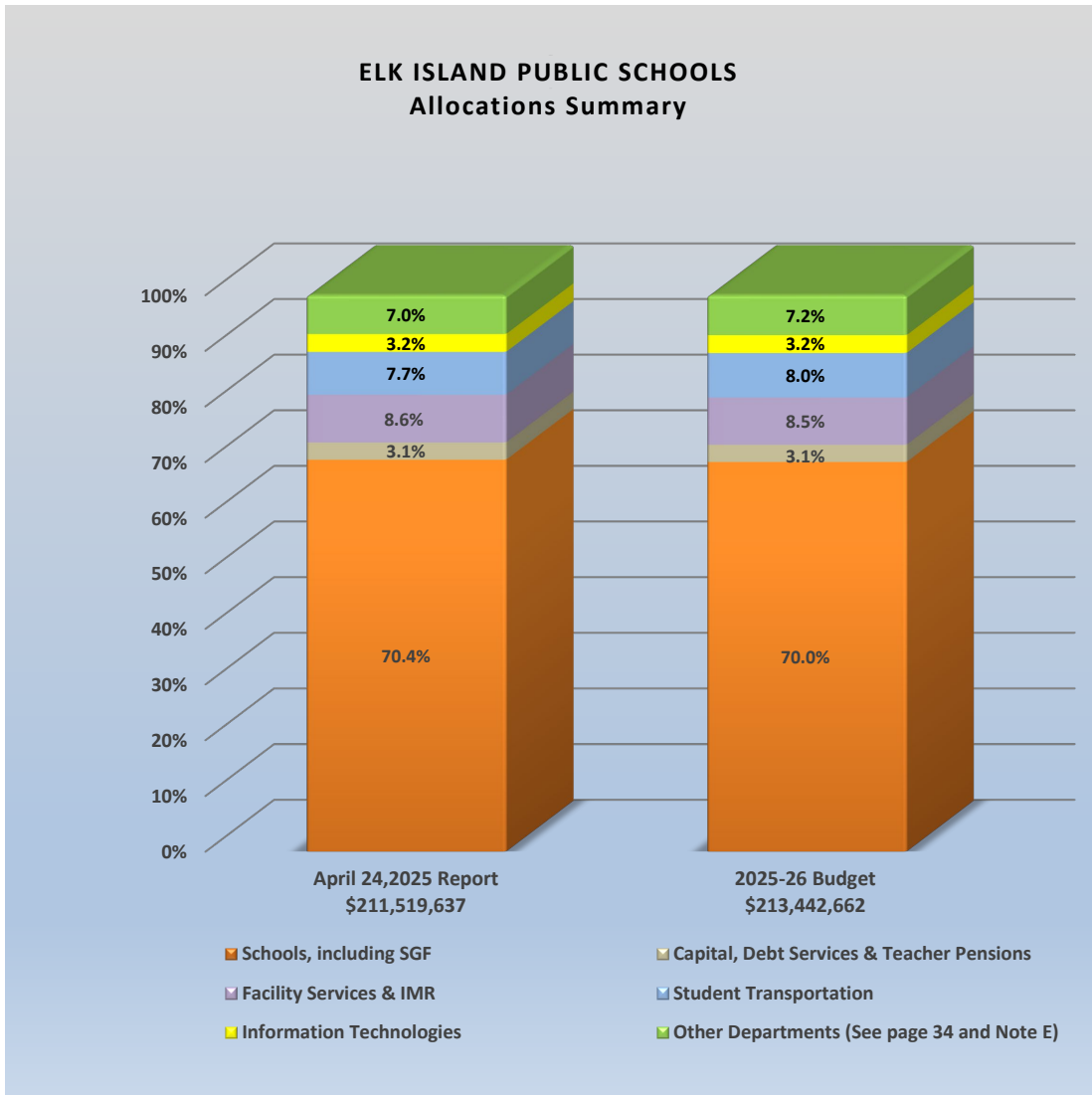
Alberta Education Revenue Notes (continued)

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 grant amount was provided as a 'preliminary draft' by the province and will be confirmed in the coming weeks.

These two grants are targeted.

- G. The Supplemental Enrolment Growth grant was eliminated as the new two-year AEM now funds enrolment at 70% in year one instead of 50%. Doing so, provides more funding in the year of growth – equally, if enrolment declines the impact will be felt as enrolment is no longer blended over three years.
- H. The Digital Assessment grant was to be used in the 2024-25 school year.
- I. The 2025-26 amount for the Dual Credit Programming is the amount expected to be carried forward from 2024-25. New applications for dual credit grants opened in early April. If approved, this value will be updated in the fall budget.
- J. The Literacy and Numeracy amount in the spring represents the carry forward amount from 2024-25's approved grant. This funding is to be used to support students in ECS to grade 6.
- K. Odyssey Official Language Program has been removed from the Spring Budget. This will be updated as EIPS receives approvals of support.
- L. The Mental Health Well Being grant is new for 2025-26. It replaces the Mental Health Pilot which has now ended, 2024-25's amount. These dollars are allocated to schools to support a lead teacher in each school for mental health work and provides for professional development days for the lead teacher.
- M. New Curriculum Funding is based on a calculated estimate and will be confirmed in the upcoming months. These funds will be used for ECS – grade 6 Social Studies, last year was kindergarten – grade 3 Science.
- N. Supported amortization has increased by \$119,000. This amount fluctuates over time as different amounts of funding (such as IMR) are spent on capital projects, and previously completed projects finish their amortization period. There is a matching revenue and expenditure, so this variance has no impact on EIPS overall results.

Allocation Reconciliation					
	Page Ref	April 24, 2025 Report	2025-26 Budget	\$ Change	% Change
Schools, including SGF		\$ 142,704,382	\$ 144,329,564	\$ 1,625,182	1.1%
Supports for Students - Schools		6,155,882	5,179,961	(975,921)	(15.9%)
	35	148,860,264	149,509,525	649,261	0.4%
Facility Services		16,923,417	16,888,268	(35,149)	(0.2%)
Other Departments (See page 34 and Note E)		14,844,078	15,400,421	556,343	3.7%
Student Transportation		16,357,807	17,001,916	644,109	3.9%
Information Technologies		6,772,728	6,747,614	(25,114)	(0.4%)
Capital, Debt Services & Teacher Pensions		6,561,379	6,694,918	133,539	2.0%
Infrastructure Maintenance and Renewal (IMR)		1,200,000	1,200,000	-	0.0%
	49	62,659,409	63,933,137	1,273,728	2.0%
		\$ 211,519,673	\$ 213,442,662	\$ 1,922,989	0.9%



Allocation Reconciliation Notes

(For changes greater than \$75,000 and 5%.)

The notes provided in this section are summarized versions; more detailed notes are within the Schools' and Central Services' pages of this report.

School Allocations	April 24, 2025 Report	2025-26 Budget	Note	Change	% Change
Basic Allocations	\$ 98,868,000	\$ 98,720,000		\$ (148,000)	(0.1%)
Supports for Students Allocations	19,914,000	20,900,000	A	986,000	5.0%
Next Step Consolidated	3,120,000	3,121,000		1,000	0.0%
School Programs* and Other Items	2,555,000	3,163,000	B	608,000	23.8%
Year-End Carryforward	968,000	964,000		(4,000)	(0.4%)
Campus EIPS	491,000	552,000		61,000	12.4%
Forest Grove	420,000	420,000		-	0.0%
Elk Island Youth Ranch Learning Center	357,000	357,000		-	0.0%
	<u>126,693,000</u>	<u>128,197,000</u>		<u>1,504,000</u>	<u>1.2%</u>
School Generated Funds	7,487,000	7,487,000		-	0.0%
Teacher Pensions	7,478,000	7,500,000		22,000	0.3%
Supports for Students – Schools	6,155,000	5,180,000	C	(975,000)	(15.8%)
Contingency - To Be Allocated (TBA)	2,149,000	2,281,000	D	132,000	6.1%
Leveraging Student Achievement	64,000	64,000		-	0.0%
Capital Lease	(181,000)	(218,000)		(37,000)	(20.4%)
Schools' Year-End Carryforward	(985,000)	(981,000)		4,000	0.4%
School Allocations	<u>\$ 148,860,000</u>	<u>\$ 149,510,000</u>		<u>\$ 650,000</u>	<u>0.44%</u>

* School Programs include Language, International Baccalaureate, Advanced Placement, and First Nations, Métis, and Inuit. ECS Full Time Fees and Mental Health Well-being allocations to schools.

A. This increase of \$986,000 is the incremental allocations being provided to schools. \$332,000 was from Early Learning and \$654,000 was from Specialized Supports Schools. Here is a summary of Specialized Supports Schools' changes from fall budget, which reflects that \$375,000 more could go to schools before the end of the 2025-26 school year.

Specialized Supports Schools Allocations	2024-25 Fall Budget	2025-26 Budget	Variance
System Program Allocations	\$ 10,595,000	\$ 9,574,000	\$ (1,021,000)
Inclusive Allocations	6,105,000	-	(6,105,000)
Classroom Complexity Allocations	1,217,000	8,400,000	7,183,000
Contingency - TBA	421,000	739,000	318,000
Total Specialized Supports to Schools	<u>\$ 18,338,000</u>	<u>\$ 18,713,000</u>	<u>\$ 375,000</u>

B. School programs have increased by \$608,000 from the following:

- \$418,000 Mental Health and Well Being allocations for lead teachers;
- \$110,000 for the recognition of the ECS Full Time Kindergarten fees;
- \$100,000 for the multiple programs at Sherwood Heights Junior High; and
- (\$20,000) in other smaller changes.

Allocation Reconciliation Notes (continued)

C. This decrease reflects the fact that more allocations are being provided to schools for \$986,000, as reflected in note A. This is offset by the \$11,000 increase for Mental Health and Well Being allocations for training purposes.

D. Contingency – To Be Allocated (TBA) is being held for uncertainties that will not be resolved until fall 2025-26.

Central Allocations	April 24, 2025 Report	2025-26 Budget	Note	Change	% Change
Student Transportation	\$ 16,358,000	\$ 17,002,000		\$ 644,000	3.9%
Facilities Services	16,923,000	16,888,000		(35,000)	(0.2%)
Other Departments	10,606,000	10,549,000		(57,000)	(0.5%)
Information Technologies	6,773,000	6,748,000		(25,000)	(0.4%)
Capital and Debt Services/Teacher Pension	6,561,000	6,695,000		134,000	2.0%
Supports for Students - Central	4,238,000	4,851,000	E	613,000	14.5%
Infrastructure Maintenance and Renewal	1,200,000	1,200,000		-	0.0%
Central Allocations	<u>\$ 62,659,000</u>	<u>\$ 63,933,000</u>		<u>\$ 1,274,000</u>	<u>2.0%</u>

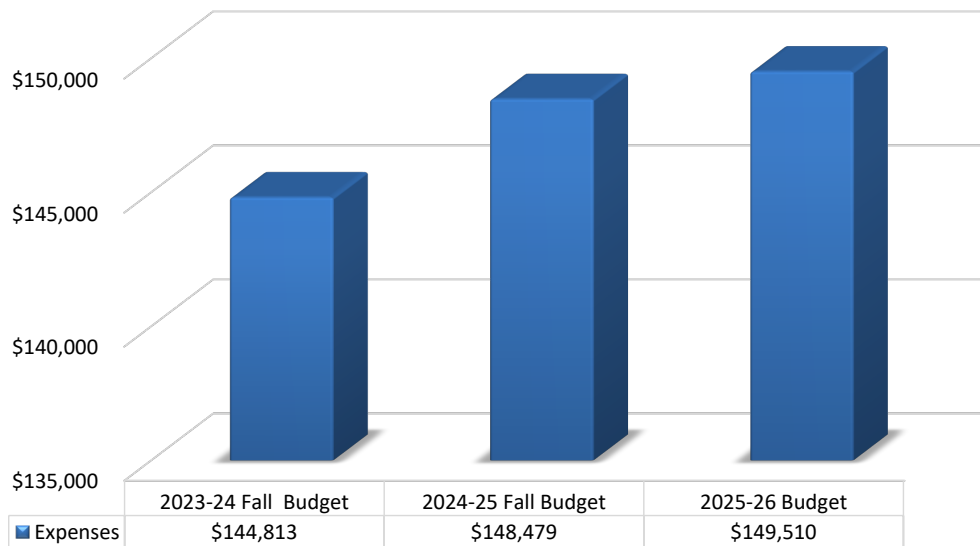
E. Supports for Students – Central increase of \$613,000 is summarized below:

- \$411,000 increase to the Curriculum grant;
- \$158,000 carryforward on the 2024-25 Literacy and Numeracy grant;
- \$100,000 Career and Technology Equipment Replacement project transferred from Human Resources; and
- (56,000) other smaller decreases and transfers.

Schools Expenses

Expenses	Page Ref	2024-25 Fall Budget	2025-26 Budget	Note	Change	% Change
Sector 1 - Sherwood Park		\$ 70,615,187	\$ 70,989,127		\$ 373,940	0.5%
Sector 2 - Strathcona County		13,806,998	13,155,894		(651,104)	(4.7%)
Sector 3 - Fort Saskatchewan		25,622,832	25,780,100		157,268	0.6%
Sector 4 - Lamont County		7,873,468	7,832,544		(40,924)	(0.5%)
Sector 5 - County of Minburn		5,887,033	5,988,482		101,449	1.7%
	38	123,805,518	123,746,147		(59,371)	(0.0%)
Elk Island Youth Ranch Learning Centre		354,676	357,244		2,568	0.7%
Campus EIPS		-	552,130	A	552,130	100.0%
Forest Grove		-	420,000	B	420,000	100.0%
Next Step Continuing Education - Summer		661,236	662,746		1,510	0.2%
Next Step Outreach		2,473,821	2,458,240		(15,581)	(0.6%)
Total School Allocations		127,295,251	128,196,507		901,256	0.7%
Supports for Students	45	4,916,579	5,179,961	C	263,382	5.4%
School Generated Funds		7,971,880	7,487,026	D	(484,854)	(6.1%)
Teacher Pensions		7,478,118	7,500,373		22,255	0.3%
Capital Lease (Photocopiers)		(181,397)	(217,676)		(36,279)	20.0%
Contingency - To Be Allocated		1,880,593	2,280,532	E	399,939	21.3%
Schools' Year-End Carryforward		(1,270,000)	(980,732)	F	289,268	22.8%
Leveraging Student Achievement		388,343	63,534	G	(324,809)	(83.6%)
	32	\$ 148,479,367	\$ 149,509,525		\$ 1,030,158	0.7%

3-Year Expenditure Trend \$(000's)



Schools Expenses Notes
(For changes greater than \$75,000 and 5%.)

- A. This new school will manage dual credit, collegiate pathways, summer school and off-campus education. EIPS is still waiting for a decision from Alberta Education on its application for funding.
- B. These are one-time funds required for addressing startup costs for items not covered by the Furniture and Equipment grant.
- C. The \$263,000 increase in Supports for Students is outlined through the changes below:

Supports for Students Allocation Change:	
2024-25 Fall Budget	\$ 4,917,000
Revenue Changes	616,000
Other Small Changes	(5,000)
Allocations to Schools	(41,000)
Education Assistant Training Program	(66,000)
READ Teachers	(241,000)
2025-26 Budget	<u>\$ 5,180,000</u>

The revenue increase is primarily from the 2.32% increase on the Services and Supports grants and 20% on the Classroom Complexity grant.

The decrease in Allocations to Schools represents more funding going to schools than last fall, which normally is opposite in the spring. However, with the additional revenue more could be allocated to schools in the early budget stage.

The two Reading Enrichment and Development (READ) teachers and the Education Assistant Training Program are now permanently funded from the revenue increases.

- D. The decrease in School Generated Funds (SGF) is related to a change in the base year used for estimating SGF. Also, for 2025-26, a 2% inflationary increase was applied to 2023-24 actuals; prior years have been 5%. This has no impact on allocations. In addition, there was no reserve usage from SGF and there was lower investment income.
- E. Contingency – To Be Allocated is being held for uncertainties that will not be resolved until fall 2025-26.
- F. The Carryforward amount (\$981,000) consists of two amounts.

The first is the 2024-25 carryforward amount of \$301,000 that could be distributed to schools if their financial actuals on August 31, 2025, are higher than 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.

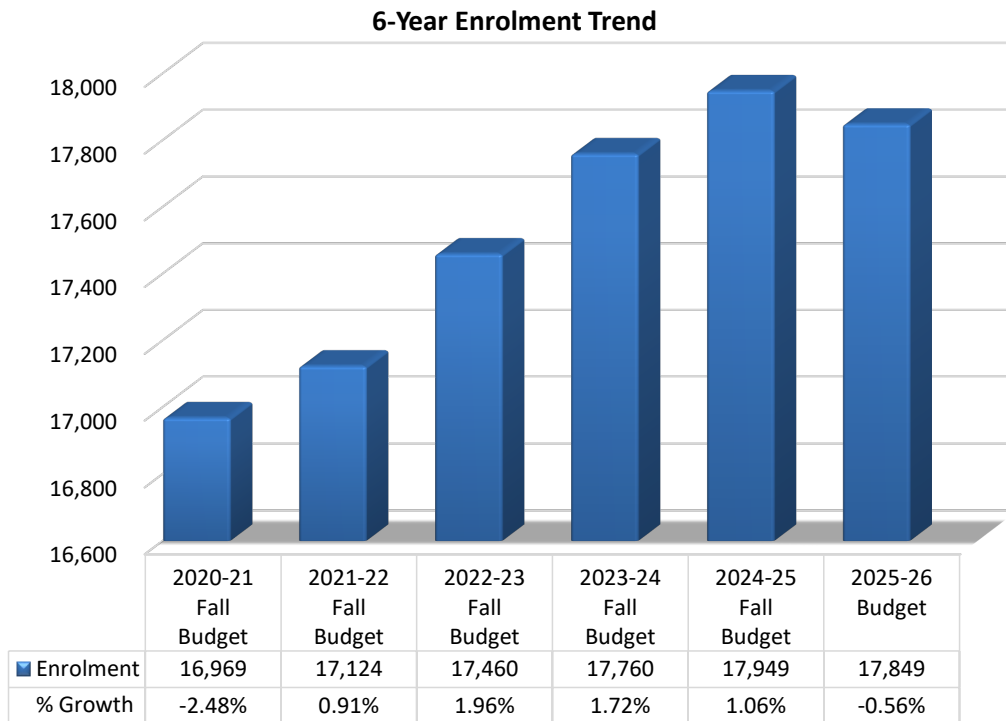
Schools Expense Notes (continued)

- G. Leveraging Student Achievement is a preliminary estimate based on projections and will be adjusted once August 31, 2025, financials are completed.

Schools Expenses - Detail by Sector by Category

	2024-25 Fall Budget	2025-26 Budget	Change	Salaries & Benefits	Services, Contracts & Supplies	Total Salaries as a % of Total Budget
Sector 1 - Sherwood Park						
Bev Facey Community High	\$ 7,496,460	\$ 7,699,360	\$ 202,900	\$ 7,327,421	\$ 371,939	95.17%
Brentwood Elementary	3,230,937	3,165,914	(65,023)	3,005,131	160,783	94.92%
Clover Bar Junior High	3,016,105	3,347,293	331,188	3,134,471	212,822	93.64%
Davidson Creek Elementary	4,295,193	4,100,698	(194,495)	3,930,832	169,866	95.86%
École Campbelltown	2,484,125	2,514,975	30,850	2,423,658	91,317	96.37%
F.R. Haythorne Junior High	4,247,714	4,121,303	(126,411)	3,895,271	226,032	94.52%
Glen Allan Elementary	2,200,177	2,085,681	(114,496)	1,979,697	105,984	94.92%
Heritage Hills Elementary	3,172,041	3,249,886	77,845	3,113,399	136,487	95.80%
Lakeland Ridge	4,364,890	4,339,427	(25,463)	4,143,915	195,512	95.49%
Mills Haven Elementary	3,464,609	3,442,573	(22,036)	3,293,957	148,616	95.68%
Pine Street Elementary	3,441,593	3,451,155	9,562	3,283,405	167,750	95.14%
Salisbury Composite High	9,787,083	9,818,929	31,846	9,259,546	559,383	94.30%
Sherwood Heights Junior High	4,039,901	4,029,414	(10,487)	3,820,912	208,502	94.83%
Strathcona Christian Academy Elementary	3,493,851	3,743,976	250,125	3,559,410	184,566	95.07%
Strathcona Christian Academy Secondary	4,124,622	4,337,185	212,563	4,147,852	189,333	95.63%
Wes Hosford Elementary	2,065,005	2,194,020	129,015	2,089,521	104,499	95.24%
Westboro Elementary	2,666,928	2,472,146	(194,782)	2,346,790	125,356	94.93%
Woodbridge Farms Elementary	3,023,953	2,875,192	(148,761)	2,758,528	116,664	95.94%
	<u>70,615,187</u>	<u>70,989,127</u>	<u>373,940</u>	<u>67,513,716</u>	<u>3,475,411</u>	<u>95.10%</u>
Sector 2 - Strathcona County						
Ardrossan Elementary	3,802,018	3,713,319	(88,699)	3,532,747	180,572	95.14%
Ardrossan Junior Senior High	5,153,111	4,874,556	(278,555)	4,662,559	211,997	95.65%
Castle (Scotford Colony)	211,419	211,618	199	203,067	8,551	95.96%
Fultonvale Elementary Junior High	3,273,660	3,007,080	(266,580)	2,818,820	188,260	93.74%
Uncas Elementary	1,366,790	1,349,321	(17,469)	1,290,492	58,829	95.64%
	<u>13,806,998</u>	<u>13,155,894</u>	<u>(651,104)</u>	<u>12,507,685</u>	<u>648,209</u>	<u>95.07%</u>
Sector 3 - Fort Saskatchewan						
École Parc Élémentaire	2,764,599	2,810,269	45,670	2,672,581	137,688	95.10%
Fort Saskatchewan Christian	3,127,790	3,193,037	65,247	3,043,639	149,398	95.32%
Fort Saskatchewan Elementary	2,554,289	2,468,494	(85,795)	2,363,097	105,397	95.73%
Fort Saskatchewan High	3,607,459	3,701,715	94,256	3,535,204	166,511	95.50%
James Mowat Elementary	2,576,213	2,550,737	(25,476)	2,435,406	115,331	95.48%
Rudolph Hennig Junior High	3,217,120	3,319,974	102,854	3,158,714	161,260	95.14%
SouthPointe School	4,675,186	4,579,197	(95,989)	4,392,165	187,032	95.92%
Win Ferguson Elementary	3,100,176	3,156,677	56,501	2,992,676	164,001	94.80%
	<u>25,622,832</u>	<u>25,780,100</u>	<u>157,268</u>	<u>24,593,482</u>	<u>1,186,618</u>	<u>95.40%</u>
Sector 4 - Lamont County						
Bruderheim School	1,214,232	1,234,673	20,441	1,185,119	49,554	95.99%
Lamont Elementary	2,482,589	2,542,571	59,982	2,431,814	110,757	95.64%
Lamont High	3,056,656	2,832,351	(224,305)	2,695,370	136,981	95.16%
Mundare School	1,119,991	1,222,949	102,958	1,170,847	52,102	95.74%
	<u>7,873,468</u>	<u>7,832,544</u>	<u>(40,924)</u>	<u>7,483,150</u>	<u>349,394</u>	<u>95.54%</u>
Sector 5 - County of Minburn						
A.L. Horton Elementary	2,869,756	2,855,067	(14,689)	2,733,044	122,023	95.73%
Pleasant Ridge Colony	183,309	193,251	9,942	181,278	11,973	93.80%
Vegreville Composite High	2,833,968	2,940,164	106,196	2,799,482	140,682	95.22%
	<u>5,887,033</u>	<u>5,988,482</u>	<u>101,449</u>	<u>5,713,804</u>	<u>274,678</u>	<u>95.41%</u>
	<u>\$ 123,805,518</u>	<u>\$ 123,746,147</u>	<u>\$ (59,371)</u>	<u>\$ 117,811,837</u>	<u>\$ 5,934,310</u>	<u>95.20%</u>

Schools Enrolment					
Enrolment	Page Ref	2024-25 Fall Budget	2025-26 Budget	Change	% Change
Sector 1 - Sherwood Park		10,094	10,137	43	0%
Sector 2 - Strathcona County		2,158	2,042	(116)	(5%)
Sector 3 - Fort Saskatchewan		3,451	3,438	(13)	(0%)
Sector 4 - Lamont County		902	860	(42)	(5%)
Sector 5 - County of Minburn		738	731	(7)	(1%)
		17,343	17,208	(135)	(1%)
Elk Island Youth Ranch Learning Centre		6	6	-	0%
Campus EIPS		-	4	4	100%
Next Step Outreach		600	600	-	0%
To Be Allocated		-	31	31	100%
	41	17,949	17,849	(100)	(1%)

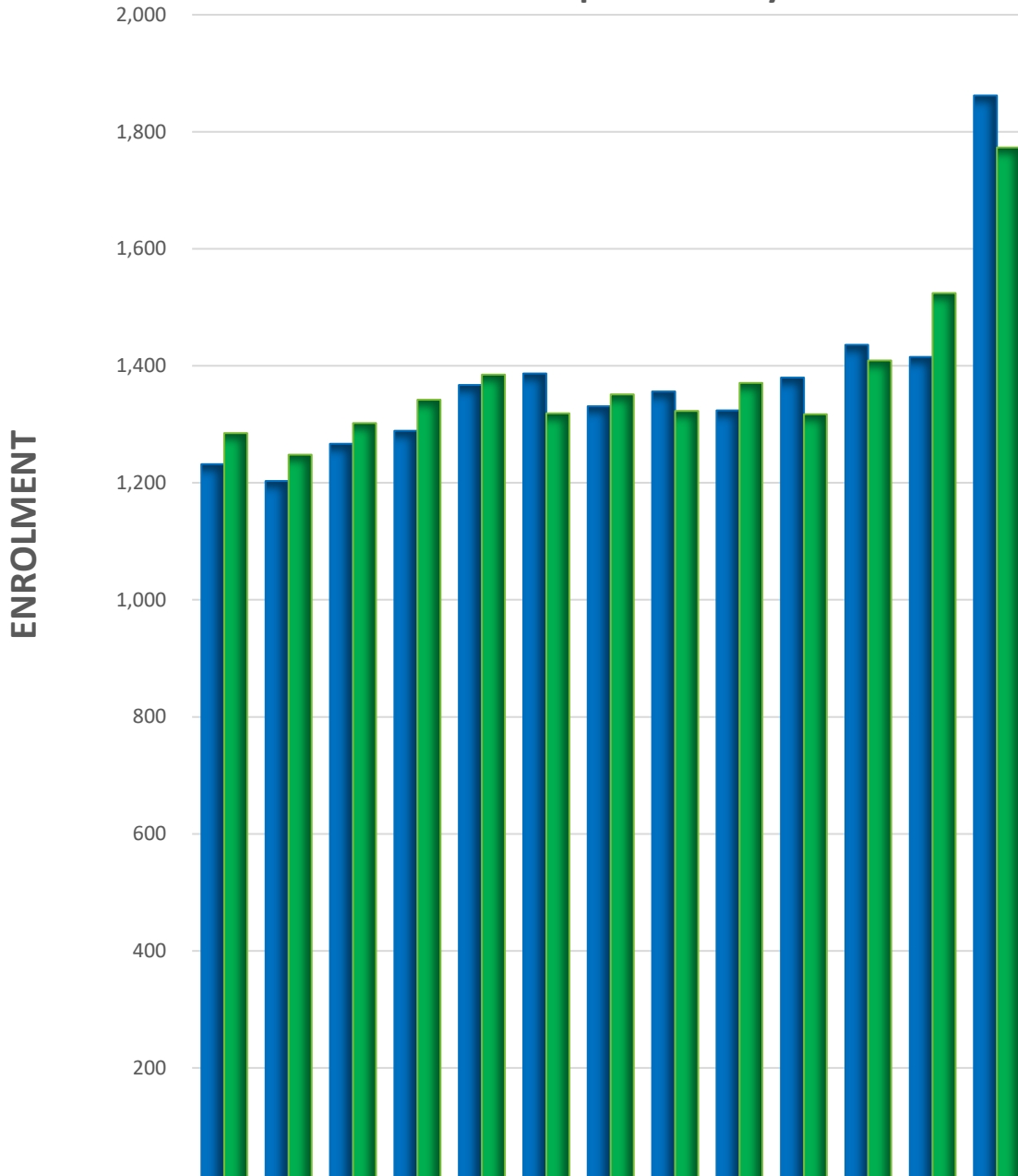


Enrolment Detail - by Sector				
	2024-25 Fall Budget	2025-26 Budget	Change	% Change
Sector 1 - Sherwood Park				
Bev Facey Community High	1,029	1,060	31	3.0%
Brentwood Elementary	446	427	(19)	(4.3%)
Clover Bar Junior High	433	483	50	11.5%
Davidson Creek Elementary	666	632	(34)	(5.1%)
École Campbelltown	372	357	(15)	(4.0%)
F. R. Haythorne Junior High	580	584	4	0.7%
Glen Allan Elementary	284	271	(13)	(5%)
Heritage Hills Elementary	491	515	24	4.9%
Lakeland Ridge	718	714	(4)	(0.6%)
Mills Haven Elementary	472	490	18	3.8%
Pine Street Elementary	370	349	(21)	(5.7%)
Salisbury Composite High	1,508	1,510	2	0.1%
Sherwood Heights Junior High	626	616	(10)	(1.6%)
Strathcona Christian Academy Elementary	579	607	28	4.8%
Strathcona Christian Academy Secondary	654	687	33	5.0%
Wes Hosford Elementary	307	296	(11)	(3.6%)
Westboro Elementary	244	243	(1)	(0.4%)
Woodbridge Farms Elementary	315	296	(19)	(6.0%)
	10,094	10,137	43	0.4%
Sector 2 -Strathcona County				
Ardrossan Elementary	613	610	(3)	(0.5%)
Ardrossan Junior Senior High	850	787	(63)	(7.4%)
Castle (Scotford Colony)	29	29	-	0%
Fultonvale Elementary Junior High	497	450	(47)	(9.5%)
Uncas Elementary	169	166	(3)	(1.8%)
	2,158	2,042	(116)	(5.4%)
Sector 3 - Fort Saskatchewan				
École Parc Élémentaire	307	305	(2)	(0.7%)
Fort Saskatchewan Christian	427	438	11	2.6%
Fort Saskatchewan Elementary	307	289	(18)	(5.9%)
Fort Saskatchewan High	469	473	4	0.9%
James Mowat Elementary	364	359	(5)	(1.4%)
Rudolph Hennig Junior High	433	452	19	4.4%
SouthPointe School	735	712	(23)	(3.1%)
Win Ferguson Elementary	409	410	1	0.2%
	3,451	3,438	(13)	(0.4%)
Sector 4 - Lamont County				
Bruderheim School	111	102	(9)	(8.1%)
Lamont Elementary	336	331	(5)	(1.5%)
Lamont High	353	337	(16)	(4.5%)
Mundare School	102	90	(12)	(11.8%)
	902	860	(42)	(4.7%)

Enrolment Detail - by Sector (continued)				
	2024-25	2025-26		%
	Fall Budget	Budget	Change	Change
Sector 5 - County of Minburn				
A. L. Horton Elementary	345	328	(17)	(4.9%)
Pleasant Ridge Colony	23	22	(1)	(4%)
Vegreville Composite High	370	381	11	3.0%
	<u>738</u>	<u>731</u>	<u>(7)</u>	<u>(0.9%)</u>
Total Enrolment in Sectors	<u>17,343</u>	<u>17,208</u>	<u>(135)</u>	<u>(0.8%)</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Campus EIPS	-	4	4	100%
Next Step Outreach	600	600	-	0.0%
To Be Allocated	-	31	31	100.0%
Total Enrolment	<u>17,949</u>	<u>17,849</u>	<u>(100)</u>	<u>(0.6%)</u>
Enrolment by Grade				
ECS	1,285	1,232	(53)	(4%)
Grade 1-3	3,892	3,759	(133)	(3%)
Grade 4-6	4,055	4,085	30	0.7%
Grade 7-9	3,981	4,030	49	1.2%
Grade 10-12	4,130	4,133	3	0.1%
	<u>17,343</u>	<u>17,239</u>	<u>(104)</u>	<u>(0.6%)</u>
Elk Island Youth Ranch Learning Centre	6	6	-	0%
Campus EIPS	-	4	4	100%
Next Step Outreach	600	600	-	0.0%
Total Enrolment	<u>17,949</u>	<u>17,849</u>	<u>(100)</u>	<u>(0.6%)</u>

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ELK ISLAND PUBLIC SCHOOLS 2025-26 Budget Enrolment Comparative - by Grade



	ECS	1	2	3	4	5	6	7	8	9	10	11	12
2025-26 Budget	1,232	1,203	1,267	1,289	1,367	1,387	1,331	1,356	1,324	1,380	1,436	1,415	1,862
2024-25 Fall Budget	1,285	1,248	1,302	1,342	1,385	1,319	1,351	1,323	1,371	1,317	1,409	1,524	1,773

2025-26 Budget
Enrolment

17,849 ■

2024-25 Fall Budget
Enrolment

17,949 ■

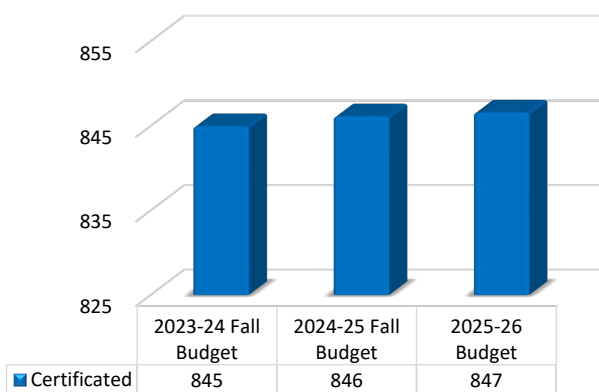
Schools Full Time Equivalent (FTE)							
Staffing - Full Time Equivalent (FTE)	Page Ref	Certificated			Classified		
		2024-25 Fall Budget	2025-26 Budget	Change	2024-25 Fall Budget	2025-26 Budget	Change
Sector 1 - Sherwood Park		470.83	472.56	1.73	164.45	156.54	(7.91)
Sector 2 - Strathcona County		96.72	92.44	(4.28)	26.62	21.42	(5.20)
Sector 3 - Fort Saskatchewan		165.52	166.35	0.83	73.37	65.91	(7.46)
Sector 4 - Lamont County		49.38	48.00	(1.38)	23.35	23.87	0.52
Sector 5 - County of Minburn		38.44	38.12	(0.32)	14.98	15.85	0.87
	44	820.89	817.47	(3.42)	302.77	283.59	(19.18) A
Elk Island Youth Ranch Learning Centre		2.20	2.35	0.15	0.75	0.75	-
Campus EIPS		-	3.44	3.44	-	-	-
Next Step Continuing Education - Summer		0.85	0.85	-	0.74	0.74	-
Next Step Outreach		15.15	15.45	0.30	5.60	4.75	(0.85)
Supports for Students - Schools	45	7.00	7.00	-	36.03	38.69	2.66
To Be Allocated		-	-	-	-	-	-
School Generated Funds		-	-	-	23.58	20.12	(3.46)
	25	846.09	846.56	0.47	369.47	348.64	(20.83)

A • The decrease of 19.18 Classified FTE will be offset slightly by what is being held in Supports for Students - Schools contingency, an increase of 2.66 FTE. Historically, the funds distributed to schools from Supports for Students are lower in the spring budget and thus an FTE reduction is expected, however in 2025-26 Supports for Students was able to match the fall school allocations. The reason FTE numbers are decreasing is because spring allocations typically are used to hire permanent staff which have extra costs, and fall allocations are used to hire hourly staff at a reduced cost. A comparison of hourly and permanent EAs are provided below.

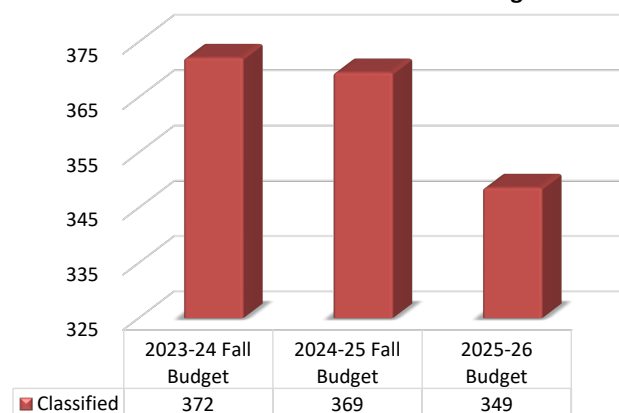
EA's FTE	2024-25 Fall Budget	2025-26 Budget	Variance
Permanent	177.6	193.2	15.6
Hourly	43.7	12.4	-31.3
Total	221.3	205.6	-15.7

• Total Salaries as a % of Total Budget in the spring tend to be set at a lower threshold (<96%) than the fall, which reduces the total FTE.

3-Year Certificated Staffing Trend



3-Year Classified Staffing Trend



Schools Staffing by Sector - Full Time Equivalent (FTE)

	Certificated			Classified ¹			Total Change
	2024-25	2025-26	Change	2024-25	2025-26	Change	
	Fall Budget	Budget		Fall Budget	Budget		
Sector 1 - Sherwood Park							
Bev Facey Community High	50.50	52.85	2.35	16.30	14.97	(1.33)	1.02
Brentwood Elementary	21.75	20.93	(0.82)	7.65	7.12	(0.53)	(1.35)
Clover Bar Junior High	20.65	21.73	1.08	6.13	7.67	1.54	2.62
Davidson Creek Elementary	28.17	26.92	(1.25)	12.51	10.27	(2.24)	(3.49)
École Campbelltown	18.04	18.13	0.09	3.56	3.64	0.08	0.17
F.R. Haythorne Junior High	30.17	29.44	(0.73)	5.39	5.48	0.09	(0.64)
Glen Allan Elementary	12.99	12.99	-	6.96	5.69	(1.27)	(1.27)
Heritage Hills Elementary	23.30	23.13	(0.17)	4.84	5.22	0.38	0.21
Lakeland Ridge	30.27	30.29	0.02	7.94	7.28	(0.66)	(0.64)
Mills Haven Elementary	21.22	21.77	0.55	11.70	9.35	(2.35)	(1.80)
Pine Street Elementary	19.80	19.28	(0.52)	14.90	14.03	(0.87)	(1.39)
Salisbury Composite High	67.57	67.85	0.28	17.25	17.95	0.70	0.98
Sherwood Heights Junior High	28.50	28.71	0.21	6.29	5.63	(0.66)	(0.45)
Strathcona Christian Academy Elementary	24.21	24.38	0.17	6.68	8.55	1.87	2.04
Strathcona Christian Academy Secondary	28.50	29.64	1.14	7.19	8.46	1.27	2.41
Wes Hosford Elementary	12.96	13.26	0.30	5.71	6.79	1.08	1.38
Westboro Elementary	13.59	12.56	(1.03)	13.14	11.19	(1.95)	(2.98)
Woodbridge Farms Elementary	18.64	18.70	0.06	10.31	7.25	(3.06)	(3.00)
	470.83	472.56	1.73	164.45	156.54	(7.91)	(6.18)
Sector 2 - Strathcona County							
Ardrossan Elementary	27.03	26.72	(0.31)	6.62	5.25	(1.37)	(1.68)
Ardrossan Junior Senior High	36.93	34.78	(2.15)	8.59	7.48	(1.11)	(3.26)
Castle (Scotford Colony)	1.10	1.10	-	1.16	1.17	0.01	0.01
Fultonvale Elementary Junior High	23.03	21.23	(1.80)	6.40	4.04	(2.36)	(4.16)
Uncas Elementary	8.63	8.61	(0.02)	3.85	3.48	(0.37)	(0.39)
	96.72	92.44	(4.28)	26.62	21.42	(5.20)	(9.48)
Sector 3 - Fort Saskatchewan							
École Parc Élémentaire	16.36	16.85	0.49	10.45	9.51	(0.94)	(0.45)
Fort Saskatchewan Christian	20.60	20.85	0.25	8.27	7.55	(0.72)	(0.47)
Fort Saskatchewan Elementary	16.47	15.59	(0.88)	7.25	6.61	(0.64)	(1.52)
Fort Saskatchewan High	23.82	24.35	0.53	9.34	8.85	(0.49)	0.04
James Mowat Elementary	16.68	16.42	(0.26)	6.80	6.47	(0.33)	(0.59)
Rudolph Hennig Junior High	21.98	21.75	(0.23)	7.40	8.11	0.71	0.48
SouthPointe School	30.89	31.62	0.73	13.00	9.13	(3.87)	(3.14)
Win Ferguson Elementary	18.72	18.92	0.20	10.86	9.68	(1.18)	(0.98)
	165.52	166.35	0.83	73.37	65.91	(7.46)	(6.63)
Sector 4 - Lamont County							
Bruderheim School	6.96	7.14	0.18	4.61	4.56	(0.05)	0.13
Lamont Elementary	16.19	15.28	(0.91)	6.92	8.10	1.18	0.27
Lamont High	19.23	18.08	(1.15)	8.45	7.17	(1.28)	(2.43)
Mundare School	7.00	7.50	0.50	3.37	4.04	0.67	1.17
	49.38	48.00	(1.38)	23.35	23.87	0.52	(0.86)
Sector 5 - County of Minburn							
A.L. Horton Elementary	17.68	16.78	(0.90)	8.92	9.70	0.78	(0.12)
Pleasant Ridge Colony	1.05	1.05	-	0.65	0.76	0.11	0.11
Vegreville Composite High	19.71	20.29	0.58	5.41	5.39	(0.02)	0.56
	38.44	38.12	(0.32)	14.98	15.85	0.87	0.55
	820.89	817.47	(3.42)	302.77	283.59	(19.18)	(22.60)

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¹ Classified FTE is based on a 12-month year

Supports for Students - Schools

Expenses by Category	2024-25	2025-26	Change	Note	% Change	Salaries & Benefits	Services, Contracts, & Supplies
	Fall Budget	Budget					
Early Learning	\$ 2,595,393	\$ 2,809,952	\$ 214,559	A	8.3%	\$ 2,694,152	\$ 115,800
Specialized Supports - Schools	2,014,532	2,141,737	127,205	B	6.3%	1,742,824	398,913
Partners 4 Science	306,654	228,272	(78,382)	C	(25.6%)	130,704	97,568
	<u>\$ 4,916,579</u>	<u>\$ 5,179,961</u>	<u>\$ 263,382</u>		<u>5.4%</u>	<u>\$ 4,567,680</u>	<u>\$ 612,281</u>

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Staffing (FTE)	Certificated			Note	Classified		
	2024-25	2025-26	Change		2024-25	2025-26	Change
	Fall Budget	Budget			Fall Budget	Budget	
Early Learning	2.00	2.00	-		20.18	21.95	1.77
Specialized Supports - Schools	5.00	5.00	-		14.19	15.07	0.88
Partners 4 Science	-	-	-		1.66	1.67	0.01
	<u>7.00</u>	<u>7.00</u>	<u>-</u>		<u>36.03</u>	<u>38.69</u>	<u>2.66</u>

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Supports for Students – Schools Notes

(For changes greater than \$75,000 and 5%.)

- A. The Early Learning budget has increased by \$215,000 from the fall, which relates to the 2.32% revenue increase on Service and Supports grants and updated for the new adjustment enrolment method (AEM).

Allocations to schools are \$16,000 less than fall, however the department does hold contingency. This contingency will be used to address the needs of new students arriving during the year and to ensure students with pending assessments have support in place when needed.

- B. The Specialized Supports – Schools budget has increased by \$127,000 from the fall, which is related to the 2.32% revenue increase on Service and Supports grants, 20% on the Classroom Complexity grant and updated for the new AEM.

Allocations to schools are \$57,000 more than fall, in addition the department does hold contingency. This contingency will be used to address the needs of new students arriving during the year and to ensure students with pending assessments have support in place when needed.

- C. Partners 4 Science receives 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 2025-26.

Early Learning and Specialized Supports - Schools

	2024-25 Fall Budget	2025-26 Budget	Note	Change	% Change
Revenues					
Alberta Education Funding					
Early Learning	\$ 4,142,301	\$ 3,986,476		\$ (155,825)	(3.8%)
Specialized Supports*	17,626,515	18,478,177		851,662	4.8%
	<u>21,768,816</u>	<u>22,464,653</u>		<u>695,837</u>	<u>3.2%</u>
Expenses					
Schools					
Early Learning	2,940,915	2,925,222		(15,693)	(0.5%)
Specialized Supports - Schools	17,915,912	18,281,298		365,386	2.0%
	<u>20,856,827</u>	<u>21,206,520</u>		<u>349,693</u>	<u>1.7%</u>
Central Services					
Early Learning	2,595,393	2,809,952		214,559	8.3%
Specialized Supports - Central*	2,014,532	2,141,737		127,205	6.3%
	<u>4,609,925</u>	<u>4,951,689</u>	A	<u>341,764</u>	<u>7.4%</u>
	<u>25,466,752</u>	<u>26,158,209</u>		<u>691,457</u>	<u>2.7%</u>
Unfunded by Alberta Education	<u>\$ (3,697,936)</u>	<u>\$ (3,693,556)</u>		<u>\$ 4,380</u>	<u>0.1%</u>

* Fall Budget value was restated to now include the School Nutrition Program and Mental Health Capacity Building.

Early Learning and Specialized Supports - Schools Notes

(For changes greater than \$75,000 and 5%.)

- A. The Central Services expense increase is reflective of both departments holding schools' funds from their contingencies for new students arriving in the Division.

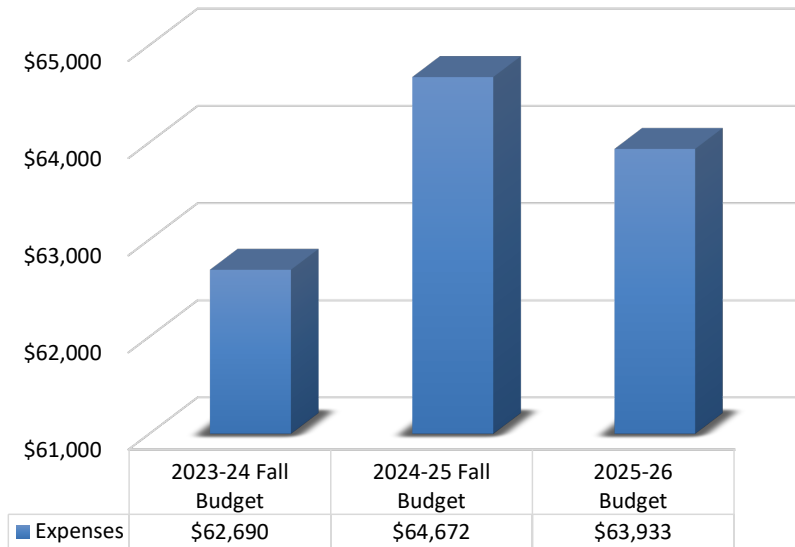
Central Services					
Expenses by Department	Page Ref	2024-25 Fall Budget	2025-26 Budget	Change	% Change
Governance	51				
Board of Trustees		\$ 543,188	\$ 688,456	\$ 145,268	26.7%
Education Executive	53				
Superintendent		869,462	870,361	899	0.1%
Communications & Elections		721,984	767,605	45,621	6.3%
		<u>1,591,446</u>	<u>1,637,966</u>	46,520	2.9%
Supports For Students - Central	55				
Associate Superintendent		470,318	507,024	36,706	7.8%
Instructional Supports		3,670,229	3,179,949	(490,280)	(13.4%)
Curriculum		308,665	719,367	410,702	133.1%
Specialized Supports		442,756	444,695	1,939	0.4%
		<u>4,891,968</u>	<u>4,851,035</u>	(40,933)	(0.8%)
Human Resources	58				
Associate Superintendent		1,388,909	1,244,161	(144,748)	(10.4%)
Staff Relations & Training		810,877	804,423	(6,454)	(0.8%)
Recruitment & Staffing		3,103,629	3,036,185	(67,444)	(2.2%)
		<u>5,303,415</u>	<u>5,084,769</u>	(218,646)	(4.1%)
Business Services	60				
Secretary-Treasurer		770,413	796,439	26,026	3.4%
Financial Services		2,324,097	2,341,756	17,659	0.8%
		<u>3,094,510</u>	<u>3,138,195</u>	43,685	1.4%
Facility Services	62				
Facilities		16,706,707	16,888,268	181,561	1.1%
Infrastructure Maintenance and Renewal		1,878,231	1,200,000	(678,231)	(36.1%)
		<u>18,584,938</u>	<u>18,088,268</u>	(496,670)	(2.7%)
Information Technologies	64	6,566,908	6,747,614	180,706	2.8%
Student Transportation	66	17,477,180	17,001,916	(475,264)	(2.7%)
Fiscal Services	68	6,618,590	6,694,918	76,328	1.2%
		<u>\$ 64,672,143</u>	<u>\$ 63,933,137</u>	<u>\$ (739,006)</u>	<u>(1.1%)</u>

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Staffing - Full Time Equivalents (FTE)	2024-25 Fall Budget	2025-26 Budget	FTE Change	% Change
Certificated	29.26	29.92	0.66	2.3%
Classified	122.18	118.62	(3.56)	(2.9%)
	<u>151.44</u>	<u>148.54</u>	<u>(2.90)</u>	<u>(1.9%)</u>

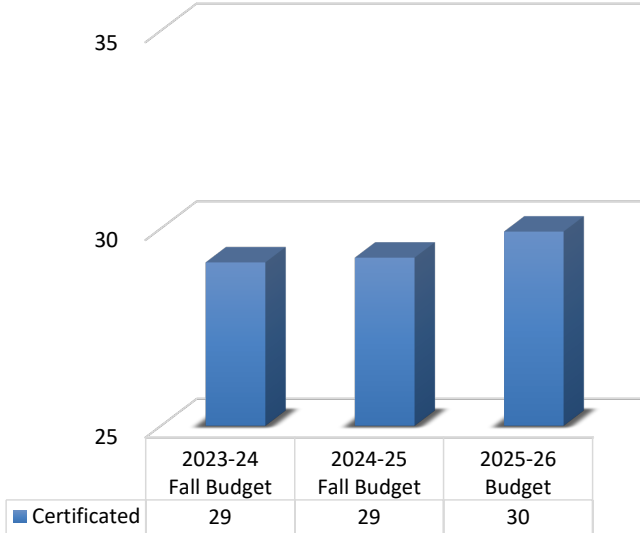
Central Services (continued)

3-Year Expenditure Trend \$(000's)

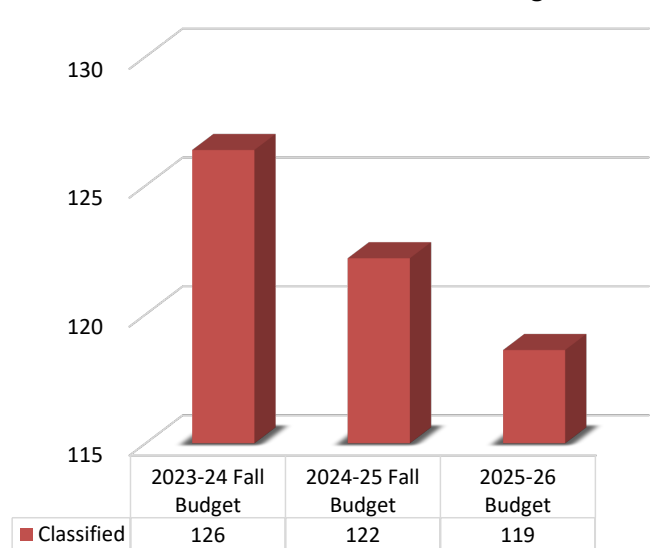


- The change between 2023-24 Fall Budget and 2024-25 Fall Budget is primarily the Transportation grant increase of \$1.47 million.
- Central Services has many reserve funded projects to support schools. As such, expenditures are subject to large swings.

3-Year Certificated Staffing Trend



3-Year Classified Staffing Trend



Governance					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 537,331	\$ 623,670	\$ 86,339	16.1%	A
Reserve Spending	5,857	64,786	58,929	1006.1%	B
	543,188	688,456	145,268	26.7%	
Expenses					
<i>Salaries and Benefits</i>					
Classified	354,579	437,253	82,674	23.3%	A
	354,579	437,253	82,674	23.3%	
<i>Services, Contracts and Supplies</i>					
Dues & Fees	85,912	85,912	-	-	
Contracted Services	19,788	45,098	25,310	127.9%	
Computer Equipment	4,830	30,790	25,960	537.5%	
Staff Development	27,739	28,344	605	2.2%	
Advertising/Public Relations	20,581	21,491	910	4.4%	
Subsistence	4,400	9,820	5,420	123.2%	
Travel	9,777	9,777	-	-	
Supplies & Materials	2,305	5,304	2,999	130.1%	
Mileage	5,000	5,000	-	-	
Mail, Printing & Copying	2,867	2,867	-	-	
Rental/Lease	2,000	2,600	600	30.0%	
Telephone/Fax/Cellular	1,410	2,200	790	56.0%	
Furniture & Equipment	2,000	2,000	-	-	
	188,609	251,203	62,594	33.2%	
	543,188	688,456	145,268	26.7%	
	\$ -	\$ -	\$ -	-	

Governance (continued)

The Governance budget is comprised of the nine elected Trustees. Trustees demonstrate commitment to education by accepting responsibility for the policies and procedures of Elk Island Public Schools.

Notes (For changes greater than \$75,000 and 5%.)

- A. The Block Revenue Allocation and the Salaries and Benefits are both increasing as the two vacant trustee positions will be filled this fall.
- B. The Reserve Spending increase of \$59,000 is for Board startup costs due to the election and a new Board.

Education Executive							
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note	Superintendent	Communications & Elections
Revenue/Allocations							
Block Revenue Allocations	\$ 1,500,277	\$ 1,612,551	\$ 112,274	7.5%	A	\$ 851,666	\$ 760,885
Reserve Spending	81,692	25,415	(56,277)	(68.9%)		18,695	6,720
One-Time Funding	9,477	-	(9,477)	(100.0%)		-	-
	<u>1,591,446</u>	<u>1,637,966</u>	<u>46,520</u>	<u>2.9%</u>		<u>870,361</u>	<u>767,605</u>
Expenses							
<i>Salaries and Benefits</i>							
Certificated	493,672	471,239	(22,433)	(4.5%)		471,239	-
Classified	852,024	859,393	7,369	0.9%		221,457	637,936
	<u>1,345,696</u>	<u>1,330,632</u>	<u>(15,064)</u>	<u>(1.1%)</u>		<u>692,696</u>	<u>637,936</u>
<i>Services, Contracts and Supplies</i>							
Contracted Services - Elections	50,000	89,500	39,500	79.0%		-	89,500
Contracted Services	35,568	57,748	22,180	62.4%		54,553	3,195
Subsistence	38,372	38,372	-	-		37,372	1,000
Supplies & Materials	34,071	34,071	-	-		26,887	7,184
Rental/Lease	24,000	24,000	-	-		23,500	500
Staff Development	20,706	20,706	-	-		17,706	3,000
Advertising/Public Relations	13,982	13,982	-	-		175	13,807
Mileage	9,958	9,958	-	-		7,958	2,000
Dues & Fees	7,925	7,925	-	-		6,025	1,900
Mail, Printing & Copying	7,017	7,017	-	-		4,335	2,682
Computer Equipment	6,000	6,000	-	-		3,500	2,500
Telephone/Fax/Cellular	3,700	3,700	-	-		2,950	750
Furniture & Equipment	2,601	2,601	-	-		2,000	601
Travel	1,600	1,600	-	-		850	750
Repairs & Maintenance	1,000	1,000	-	-		-	1,000
Books, Publications & Subscriptions	450	450	-	-		150	300
Cost Recoveries	(11,200)	(11,296)	(96)	(0.9%)		(10,296)	(1,000)
	<u>245,750</u>	<u>307,334</u>	<u>61,584</u>	<u>25.1%</u>		<u>177,665</u>	<u>129,669</u>
	<u>1,591,446</u>	<u>1,637,966</u>	<u>46,520</u>	<u>2.9%</u>		<u>870,361</u>	<u>767,605</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>

Staffing (FTE)	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note	Superintendent	Communications & Elections
Certificated	2.00	2.00	-	-		2.00	-
Classified	7.90	7.90	-	-		2.00	5.90
	<u>9.90</u>	<u>9.90</u>	<u>-</u>	<u>-</u>		<u>4.00</u>	<u>5.90</u>

Education Executive (continued)

The Superintendent department serves the staff, parents, community, and especially the students by providing a strong public education system.

The Communications department supports the efforts being made by the Division and schools to foster engagement with school families. It includes expenses related to branding, media relations, web-based network, social media, and public engagements.

Notes (For changes greater than \$75,000 and 5%.)

- A. The Block Revenue Allocation increase supports the added Election costs of \$40,000 and Communication costs of \$72,000.

Supports for Students - Central					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Government of Alberta Revenue	\$ 2,299,582	\$ 2,458,354	\$ 158,772	6.9%	A
Block Revenue Allocations	2,658,610	2,423,807	(234,803)	(8.8%)	B
One-Time Funding	(28,282)	121,226	149,508	528.6%	C
Reserve Spending	365,287	91,158	(274,129)	(75.0%)	D
Other Revenue	63,489	23,299	(40,190)	(63.3%)	
Transfers To/From Other Sites	(466,718)	(266,809)	199,909	42.8%	E
	4,891,968	4,851,035	(40,933)	(0.8%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	3,295,925	3,485,488	189,563	5.8%	F
Classified	558,495	481,286	(77,209)	(13.8%)	G
	3,854,420	3,966,774	112,354	2.9%	
<i>Services, Contracts, and Supplies</i>					
Contracted Services	467,801	324,000	(143,801)	(30.7%)	H
Supplies & Materials	79,967	98,893	18,926	23.7%	
Books, Publications & Subscriptions	23,103	65,700	42,597	184.4%	
Furniture & Equipment	134,000	64,000	(70,000)	(52.2%)	
Mileage	54,700	58,400	3,700	6.8%	
Staff Development	53,560	55,360	1,800	3.4%	
Rental/Lease	28,600	52,250	23,650	82.7%	
Repairs & Maintenance	250	50,250	50,000	20000.0%	
Subsistence	34,168	35,968	1,800	5.3%	
Computer Equipment	16,500	21,500	5,000	30.3%	
Dues & Fees	112,884	19,255	(93,629)	(82.9%)	I
Telephone/Fax/Cellular	11,965	10,785	(1,180)	(9.9%)	
Software	11,500	12,250	750	6.5%	
Travel	4,500	5,500	1,000	22.2%	
Mail, Printing & Copying	4,050	5,150	1,100	27.2%	
Contracted Transportation	-	5,000	5,000	100.0%	
	1,037,548	884,261	(153,287)	(14.8%)	
	4,891,968	4,851,035	(40,933)	(0.8%)	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Certificated	21.86	22.52	0.66	3.0%	F
Classified	7.70	4.70	(3.00)	(39.0%)	G
	29.56	27.22	(2.34)	(7.9%)	

Supports for Students - Central (continued)

The Support for Students - Central budget, totaling \$4.85 million, is comprised of the Associate Superintendent \$0.51 million, Instructional Supports \$3.18 million, Curriculum \$0.72 million, and Specialized Supports \$0.44 million departments.

The Associate Superintendent budget includes administration and is primarily salary.

The Curriculum budget is primarily salary.

Instructional Supports is comprised of the Instructional Supports team (made up of literacy, numeracy, educational technology, and career pathways consultants) and the First Nations, Métis, and Inuit team. The budget is comprised primarily of salary and contracted services.

Specialized Supports promote a shared vision of an inclusive education system that values and supports the diverse needs of all learners. Specialized Supports strengthens the quality of education of all students. The budget is comprised primarily of salary and contracted services.

Notes (For changes greater than \$75,000 and 5%.)

- A. Government of Alberta Revenue has increased by \$159,000 from the following:
- \$411,000 increase to the Curriculum grant;
 - \$158,000 carryforward of the 2024-25 Literacy and Numeracy grant;
 - \$30,000 other minor changes to grants;
 - (\$81,000) Odyssey Official Language Program removed and awaiting 2025-26 approval;
 - (\$150,000) Digital Assessment grant was a one-time grant for 2024-25; and
 - (\$209,000) Dual Credit grant being completed or transferred to Campus EIPS.
- B. The decrease in the Block Revenue Allocations is primarily from the transfer of funds to Campus EIPS. Below is a summary of those transfers:
- Career Pathway Supervisor;
 - Consultant position;
 - Services, Contracts and Supplies related to the above positions;
 - Dual Credit Programming;
 - Subs time related to careers professional learning; and
 - Skills Competition dues.
- C. The primary reason for the \$150,000 increase in one-time funding is a new initiative of \$100,000 to address urgent needs related to career and technology studies equipment repairs or purchases. The remainder of the increase was for other smaller initiatives.

Supports for Students - Central (continued)

- D. The decrease in Reserve Spending of \$274,000 reflects the change of finding a permanent funding source for the two Reading Enrichment and Development (READ) teachers from Specialized Supports Schools revenues and the Career Pathway teacher from the high school revenue. These decreases were offset by the Division Wide Professional Development Day funded from reserves.
- E. The increase in Transfers To/From Other Sites of \$200,000 is primarily from Specialized Supports Schools transferring revenue to fund the Reading Enrichment and Development (READ) teachers.
- F. The increase in Certificated Salaries and Benefits of \$190,000 and 0.66 FTE is the result of the following FTE changes:
- (2.14) Career Pathway Supervisor, Consultant and Teacher moving to Campus EIPS;
 - 1.15 Literacy and Numeracy teachers (was 0 in 2024-25); and
 - 1.65 New Curriculum teachers (was 1.72 in 2024-25).
- G. The decrease in Classified Salaries and Benefits of \$77,000 and 3.0 FTE is from removing the French Language Assistants from the budget. EIPS is awaiting approval for the Odyssey Official Language Program and those changes will be reflected in the Fall Budget.
- H. Contracted Services have been reduced by \$144,000 for the following changes:
- Transfer Dual Credit program to Campus EIPS;
 - Near completion of the Shell outdoor spaces;
 - Completion of the Digital Assessment grant; and
 - Near completion of the Trillium space renovation.
- I. Dues & Fees have decreased by \$94,000, which relates to the transfer of the Dual Credit Program to Campus EIPS.

Human Resources					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 4,875,929	\$ 4,839,733	\$ (36,196)	(0.7%)	
One-Time Funding	78,322	97,120	18,798	24.0%	
Other Revenue	59,897	55,889	(4,008)	(6.7%)	
Reserve Spending	27,090	55,877	28,787	106.3%	
Transfers To/From Other Sites	(30,000)	36,150	66,150	220.5%	
Government of Alberta Revenue	292,177	-	(292,177)	(100.0%)	A
	5,303,415	5,084,769	(218,646)	(4.1%)	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	422,097	425,956	3,859	0.9%	
Classified	1,295,448	1,386,460	91,012	7.0%	B
	1,717,545	1,812,416	94,871	5.5%	
Staffing - Certificated *	2,221,819	2,159,039	(62,780)	(2.8%)	
Staffing - Classified *	439,442	440,476	1,034	0.2%	
	2,661,261	2,599,515	(61,746)	(2.3%)	
Secondments - Certificated	352,074	55,889	(296,185)	(84.1%)	A
	4,730,880	4,467,820	(263,060)	(5.6%)	
<i>Services, Contracts and Supplies</i>					
Staff Development	340,832	335,556	(5,276)	(1.5%)	
Contracted Services	82,253	132,253	50,000	60.8%	
Supplies & Materials	39,730	40,264	534	1.3%	
Subsistence	38,229	37,479	(750)	(2.0%)	
Repairs & Maintenance	26,308	26,308	-	-	
Mileage	12,593	12,643	50	0.4%	
Dues & Fees	7,600	7,050	(550)	(7.2%)	
Computer Equipment	6,750	7,000	250	3.7%	
Furniture & Equipment	5,390	5,946	556	10.3%	
Telephone/Fax/Cellular	3,000	3,500	500	16.7%	
Rental/Lease	3,500	3,000	(500)	(14.3%)	
Mail, Printing & Copying	2,350	2,350	-	-	
Advertising/Public Relations	2,500	2,300	(200)	(8.0%)	
Cost Recoveries	800	800	-	-	
Books, Publications & Subscriptions	700	500	(200)	(28.6%)	
	572,535	616,949	44,414	7.8%	
	5,303,415	5,084,769	(218,646)	(4.1%)	
	\$ -	\$ -	\$ -	-	

*The Staffing - Certificated and Classified total relates to severance, leaves of absence, substitutes, benefits for illness and maternity/parental leaves. This expense is for the whole division but is managed, projected, and reported by Human Resources.

Staffing (FTE)*	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Certificated	2.40	2.40	-	-	
Classified	12.46	13.00	0.54	4.3%	B
	14.86	15.40	0.54	3.6%	

* Does not include FTE for secondments, leaves and substitutes for illness or maternity/parental leaves

Human Resources (continued)

The Human Resources budget totalling \$5.08 million is comprised of the Associate Superintendent \$1.24 million, Recruitment & Staffing \$3.04 million, and Staff Relations & Training \$0.80 million departments. This budget provides support to both schools and departments on recruitment, training, safety, staffing, benefits, and health recovery.

The Associate Superintendent department includes administration and occupational health and safety. The budget is comprised primarily of Division secondment salary and severance, and salaries for department staff.

The Recruitment & Staffing department includes recruitment administration and Division staffing. The budget is comprised primarily of department staff salary and the following Division expenses: illness salary, maternity and parental benefits, and Division private business salary.

The Staff Relations & Training department includes benefit administration, long-term disability (LTD), Educational Assistant Training Program and professional development (PD). The budget is comprised primarily of department staff salary, Division salary for PD and benefits for LTD.

Notes (For changes greater than \$75,000 and 5%.)

- A. The decrease in the Government of Alberta Revenue of \$292,000 is due to no employees being seconded. This is also reflected in the Secondments – Certificated Salaries and Benefits total. This will be updated in the Fall Budget should secondments occur after the writing of this report.
- B. The increase in Classified Salaries and Benefits of \$91,000 and 0.54 FTE is for a 1.0 time-certain Human Resource Business Partner position to focus on absence management offset by removing overlapping temporary coverage for various leaves. The increase also includes grid movements and benefit increases.

Business Services					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 3,068,265	\$ 3,111,476	\$ 43,211	1.4%	
Reserve Spending	26,245	26,719	474	1.8%	
	3,094,510	3,138,195	43,685	1.4%	
Expenses					
<i>Salaries and Benefits</i>					
Classified	2,496,299	2,513,020	16,721	0.7%	
	2,496,299	2,513,020	16,721	0.7%	
<i>Services, Contracts and Supplies</i>					
Insurance	323,200	347,200	24,000	7.4%	
Contracted Services	171,335	172,034	699	0.4%	
Staff Development	34,990	36,089	1,099	3.1%	
Dues & Fees	15,654	16,910	1,256	8.0%	
Supplies & Materials	15,760	14,242	(1,518)	(9.6%)	
Computer Equipment	10,822	10,400	(422)	(3.9%)	
Furniture & Equipment	9,000	9,000	-	-	
Subsistence	5,400	5,400	-	-	
Telephone/Fax/Cellular	2,350	3,900	1,550	66.0%	
Mileage	3,800	3,800	-	-	
Mail, Printing & Copying	2,000	2,000	-	-	
Rental/Lease	1,650	1,850	200	12.1%	
Advertising/Public Relations	1,000	1,200	200	20.0%	
Travel	1,050	950	(100)	(9.5%)	
Books, Publications & Subscriptions	200	200	-	-	
	598,211	625,175	26,964	4.5%	
	3,094,510	3,138,195	43,685	1.4%	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Classified	21.12	21.02	(0.10)	(0.5%)	

Business Services (continued)

The Business Services budget totaling \$3.14 million is comprised of the Secretary-Treasurer \$0.80 million, and Financial Services \$2.34 million departments. It provides service to both schools and departments on all financial matters.

The Secretary-Treasurer department includes administration and Division risk management. The budget is comprised primarily of Division liability insurance, contracted services for Division legal fees, and salaries for department staff.

The Financial Services department includes Payroll, Budgeting, School & Department Support, Accounting & Financial Reporting and Purchasing & Contract Services. The budget is comprised primarily of department staff salary and contracted services for external audit fees.

Notes (For changes greater than \$75,000 and 5%.)

Not applicable.

Facility Services					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 15,782,224	\$ 15,979,720	\$ 197,496	1.3%	
Government of Alberta Revenue - IMR	1,878,231	1,200,000	(678,231)	(36.1%)	A
Government of Alberta Revenue	676,432	657,802	(18,630)	(2.8%)	
Other Revenue	271,740	271,740	-	-	
Reserve Spending	(23,689)	(20,994)	2,695	11.4%	
	18,584,938	18,088,268	(496,670)	(2.7%)	
Expenses					
<i>Salaries and Benefits</i>					
Classified*	3,622,811	3,590,711	(32,100)	(0.9%)	
	3,622,811	3,590,711	(32,100)	(0.9%)	
<i>Services, Contracts and Supplies</i>					
Contracted Custodial Services	4,446,346	4,360,000	(86,346)	(1.9%)	
Electricity	2,463,622	2,168,670	(294,952)	(12.0%)	B
Contracted Services	1,599,910	1,922,415	322,505	20.2%	C
Rental/Lease	1,417,471	1,461,768	44,297	3.1%	
Natural Gas/Propane	1,273,165	1,414,368	141,203	11.1%	D
Repairs & Maintenance - IMR	1,878,231	1,200,000	(678,231)	(36.1%)	A
Insurance	600,606	630,055	29,449	4.9%	
Supplies & Materials	356,634	436,250	79,616	22.3%	E
Supplies - Custodial	482,050	431,600	(50,450)	(10.5%)	
Water & Sewer	241,625	273,281	31,656	13.1%	
Repairs & Maintenance	155,000	160,000	5,000	3.2%	
Oil/Gas/Propane	85,000	85,000	-	-	
Software	56,000	56,000	-	-	
Staff Development	31,056	36,056	5,000	16.1%	
Computer Equipment	4,500	16,500	12,000	266.7%	
Dues & Fees	12,000	15,000	3,000	25.0%	
Subsistence	15,000	15,000	-	-	
Mail, Printing & Copying	11,500	14,500	3,000	26.1%	
Telephone/Fax/Cellular	10,424	10,465	41	0.4%	
Furniture & Equipment	34,000	4,000	(30,000)	(88.2%)	
Miscellaneous Bank Charges	4,000	4,000	-	-	
Mileage	500	500	-	-	
Cost Recoveries	(216,513)	(217,871)	(1,358)	(0.6%)	
	14,962,127	14,497,557	(464,570)	(3.1%)	
	18,584,938	18,088,268	(496,670)	(2.7%)	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Classified	34.00	34.00	-	-	

Facility Services (continued)

The Facility Services budget totaling \$18.09 million is comprised of the Facilities \$16.89 million and Infrastructure Maintenance & Renewal (IMR) \$1.20 million departments. It provides safe, healthy, and comfortable learning environments that support educational excellence.

The Facilities Services department includes custodial service, snow removal, property insurance, facility maintenance and utilities.

The IMR budget includes repairs and maintenance expense.

Notes (For changes greater than \$75,000 and 5%.)

- A. The Infrastructure Maintenance and Renewal (IMR) budget for 2025-26, which has no carryforward from the prior year, has been reduced for a capital component (which is budgeted through supported amortization slowly over time). See page 30 for a detailed table.
- B. Electricity has decreased by \$295,000. Each year, EIPS estimates an increase in the delivery fees and the prior year's estimate was high compared to actuals; thus, this is being adjusted in 2025-26. Delivery fees account for 48% of the electricity costs. Based on historical data the electricity usage is stable.
- C. The Contracted Services increase was to fund prior year's inflationary items to address the ongoing needs in the maintenance of EIPS buildings.
- D. The Natural Gas/Propane increase of \$141,000 is based on the new contractual rate for natural gas and historical usages.
- E. The 2024-25 projections show that Supplies & Materials are under budgeted and thus for 2025-26 the department is increasing its budget by \$80,000 to match that trend.

Information Technologies					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Block Revenue Allocations	\$ 6,014,467	\$ 5,891,764	\$ (122,703)	(2.0%)	
Government of Alberta Revenue	374,400	599,280	224,880	60.1%	A
Reserve Spending	126,594	149,207	22,613	17.9%	
One-Time Funding	51,447	107,363	55,916	108.7%	
	6,566,908	6,747,614	180,706	2.8%	
Expenses					
<i>Salaries and Benefits</i>					
Certificated	506,257	517,302	11,045	2.2%	
Classified	3,126,430	3,019,677	(106,753)	(3.4%)	B
	3,632,687	3,536,979	(95,708)	(2.6%)	
<i>Services, Contracts and Supplies</i>					
Software	1,861,120	2,069,295	208,175	11.2%	C
Internet	619,926	616,458	(3,468)	(0.6%)	
Telephone/Fax/Cellular	274,150	249,389	(24,761)	(9.0%)	
Contracted Services	55,786	164,490	108,704	194.9%	D
Staff Development	45,470	45,470	-	-	
Mileage	40,000	40,000	-	-	
Computer Equipment	43,448	26,570	(16,878)	(38.8%)	
Dues & Fees	3,300	10,655	7,355	222.9%	
Subsistence	7,500	7,500	-	-	
Supplies & Materials	10,000	7,500	(2,500)	(25.0%)	
Furniture & Equipment	2,000	2,000	-	-	
Rental/Lease	101	1,050	949	939.6%	
Travel	-	850	850	100.0%	
Mail, Printing & Copying	704	504	(200)	(28.4%)	
Insurance	500	200	(300)	(60.0%)	
Cost Recoveries	(29,784)	(31,296)	(1,512)	(5.1%)	
	2,934,221	3,210,635	276,414	9.4%	
	6,566,908	6,747,614	180,706	2.8%	
	\$ -	\$ -	\$ -	-	

Staffing (FTE)	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Certificated	3.00	3.00	-	-	
Classified	27.00	26.00	(1.00)	(3.7%)	B
	30.00	29.00	(1.00)	(3.3%)	

Information Technologies (continued)

The Information Technologies (IT) department provides support to schools and departments in areas including hardware, software, accounts, network/server operations, printing, and IT purchasing.

Notes (For changes greater than \$75,000 and 5%.)

- A. The Government of Alberta Revenue increase of \$225,000 is from the Technology Grant. This increase was offset against the Block Revenue Allocation resulting in a decrease in that line.
- B. The decrease in Classified Salaries and Benefits of \$107,000 and 1.0 FTE is the result of the department returning a vacant position to the division.
- C. The Software budget increased by \$208,000. This budget is reviewed semi-annually to decide what software continues to be needed and if there are any contractual changes. Any increases or decreases are either funded by the Division or returned to the Division.
- D. The increase of \$109,000 in contracted services is from the following:
 - \$50,000 in one-time funding to build a career and technology studies equipment inventory system and a business process to ensure accuracy of inspections and replacements.
 - \$59,000 increase to support specific department requests to ensure adequate technology support is in place.

Student Transportation Services					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Government of Alberta Revenue	16,014,958	16,070,841	55,883	0.3%	
Other Revenue	901,145	1,166,075	264,930	29.4%	A
Reserve Spending	561,077	(235,000)	(796,077)	(141.9%)	B
	<u>17,477,180</u>	<u>17,001,916</u>	<u>(475,264)</u>	<u>(2.7%)</u>	
Expenses					
<i>Salaries and Benefits</i>					
Classified	1,620,459	1,649,964	29,505	1.8%	
	<u>1,620,459</u>	<u>1,649,964</u>	<u>29,505</u>	<u>1.8%</u>	
<i>Services, Contracts and Supplies</i>					
Contracted Transportation	14,368,575	14,164,376	(204,199)	(1.4%)	
Insurance	730,000	686,351	(43,649)	(6.0%)	
Telephone/Fax/Cellular	102,516	102,516	-	-	
Contracted Services	322,412	80,000	(242,412)	(75.2%)	C
Cost Recoveries	54,624	56,340	1,716	3.1%	
Supplies & Materials	78,000	50,000	(28,000)	(35.9%)	
Mail, Printing & Copying	35,000	42,000	7,000	20.0%	
Miscellaneous Bank Charges	34,500	34,500	-	-	
Staff Development	30,500	30,500	-	-	
Furniture & Equipment	33,601	30,000	(3,601)	(10.7%)	
Subsistence	17,000	17,000	-	-	
Rental/Lease	15,424	16,000	576	3.7%	
Computer Equipment	4,000	10,000	6,000	150.0%	
Software	8,719	8,719	-	-	
Oil/Gas/Propane	8,000	8,500	500	6.3%	
Repairs & Maintenance	7,000	8,300	1,300	18.6%	
Dues & Fees	4,000	4,000	-	-	
Mileage	2,000	2,000	-	-	
Advertising/Public Relations	500	500	-	-	
Books, Publications & Subscriptions	350	350	-	-	
	<u>15,856,721</u>	<u>15,351,952</u>	<u>(504,769)</u>	<u>(3.2%)</u>	
	<u>17,477,180</u>	<u>17,001,916</u>	<u>(475,264)</u>	<u>(2.7%)</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	
Staffing (FTE)					
Classified	<u>12.00</u>	<u>12.00</u>	<u>-</u>	<u>-</u>	

Student Transportation Services (continued)

The Student Transportation Services department provides students with accessibility to learning opportunities while supporting the core values of safety, dependability, efficiency, progressiveness, and professionalism.

Notes (For changes greater than \$75,000 and 5%.)

- A. The Other Revenue variance of \$265,000 is the result of the increase to Transportation Fees and ridership changes.
- B. Reserve Spending is decreasing by \$796,000 due to 2024-25 deficit carryforward, arising from changes to the projected funding.
- C. Contracted Services decrease of \$242,000 is for the completion of the surveillance camera project that was started in 2023-24.

Fiscal Services					
Budget	2024-25 Fall Budget	2025-26 Budget	Change	% Change	Note
Revenue/Allocations					
Government of Alberta Revenue	\$ 5,467,246	\$ 5,527,906	\$ 60,660	1.1%	
Block Revenue Allocation	1,157,657	1,061,846	(95,811)	(8.3%)	A
Asset Retirement Obligation - ARO	386,545	248,749	(137,796)	(35.6%)	B
Other Revenue	42,142	60,985	18,843	44.7%	
Departments' Year-End Carryforward	(435,000)	(204,568)	230,432	53.0%	C
	6,618,590	6,694,918	76,328	1.2%	
Expenses					
<i>Salaries and benefits</i>					
Teacher Pensions - Central	351,881	357,627	5,746	1.6%	
	351,881	357,627	5,746	1.6%	
<i>Services, Contracts and Supplies</i>					
Amortization of Capital	6,638,992	6,604,353	(34,639)	(0.5%)	
Amortization of Capital - ARO	386,545	248,749	(137,796)	(35.6%)	B
Rental / Lease	(9,369)	(11,243)	(1,874)	(20.0%)	
Departments' Year-End Carryforward	(435,000)	(204,568)	230,432	53.0%	C
Equipment Buyouts	(314,459)	(300,000)	14,459	4.6%	
	6,266,709	6,337,291	70,582	1.1%	
	6,618,590	6,694,918	76,328	1.2%	
	\$ -	\$ -	\$ -	-	

Fiscal Services (continued)

Fiscal Services includes the Division's funded & unfunded amortization (capital asset costs recorded over time), and the teacher retirement funds for Central Service's teaching staff. It also includes a 'negative' expense to ensure proper accounting treatment of capital assets funded by individual school and department budgets ("buyouts").

Notes (For changes greater than \$75,000 and 5%.)

- A. Block Revenue Allocation fluctuates each year based upon the lifespan of capital assets previously purchased using school or department budgets, offset by the projected number of buyouts being undertaken by schools in 2025-26.
- B. Asset Retirement Obligation - ARO represents future costs for EIPS to abate asbestos from school buildings. The amortization of these future costs will fluctuate year over year as inflation and other estimates are adjusted.
- C. The Departments' Year-End Carryforward is increasing by \$230,000. The 2025-26 budget amount (\$205,000) is made up of the following:
 - Placeholder of \$228,000, representative of the spending of a 1% surplus carryforward for departments for 2024-25. This value will be removed in the Fall Budget once 2024-25 actuals are known.
 - An offsetting 2025-26 estimated surplus of (\$433,000), representative of the estimated amount departments will carry forward into 2026-27.



Your Future **in MIND** ●●●●●

ELK ISLAND PUBLIC SCHOOLS

**Alberta Education
Budget Report**

2025-26

**Report to the
Board of Trustees**
May 29, 2025

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

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

2195 The Elk Island School Division

Legal Name of School Jurisdiction

683 Wye Road Sherwood Park AB AB T8B 1N2; (780) 417-8231; candace.cole@eips.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Cathy Allen

Name

Signature

SUPERINTENDENT

Sandra Stoddard

Name

Signature

SECRETARY TREASURER or TREASURER

Candace Cole

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 29, 2025 .

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
E-MAIL: EDC.FRA@gov.ab.ca

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Legend:			
Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	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 & Assumptions

The budget was developed to meet EIPS' mission: "To provide high-quality, student-centred education" in addition to its' belief statements, four-year education plan, and priorities and goals. Additionally, the Board developed the following key budget priorities:

- Ongoing support for literacy and numeracy improvement by leveraging reserve dollars, literacy and numeracy grants and also focusing on targeted reading supports to grade two students
- Continued pursuit of Collegiate School/Program and support for Career Pathways by creation of a Campus EIPS to manage collegiate programming and dual credit, off-campus education and summer school, and by putting the Heartland Collegiate School in Fort Saskatchewan as Priority #1 on the Three-Year Capital Plan
- Addressing complexity in classrooms by changing the division calendar to allow for a one hour collaborative meeting each week to build capacity at schools, allocating dollars to schools using a complexity algorithm designed to allocate dollars where needed most, by continuing with the educational assistant capacity building program, dedicating mental health lead time at every school and by hiring targeted supports for speech language and reading
- Curriculum and resource development to support teachers by using the curriculum grant to develop K-6 social studies resources at the Division level for all social studies teachers and sub time to support teachers with implementation
- Retention of Staff and Staff Equity by continuing to hire more permanent educational assistants, implementing a classified staff compensation structure, adding one more working day for classified staff to the Division calendar and by getting staff to complete a survey which will help assess and address psychosocial factors that impact psychological health and safety
- Equity for rural schools to address unique needs by providing additional funds to our two small rural schools and holding a rural symposium with our communities in the Lamont County area (families, municipalities and school staff) to collaborate on high quality rural education
- Expansion of Early Learning opportunities by offering full-day kindergarten programming at three schools.
- Educational technology and Artificial Intelligence (AI) considerations by implementing practices in new curriculum development and supporting a seconded principal to develop a strategic plan for the use of education and system software and applications in schools.

Revenue Assumptions

- Enrolment is the largest revenue assumption as almost all revenue is calculated on it. EIPS is estimating enrolment at 17,849 this year which is 100 students down from the fall of 2024. EIPS bases enrolment on the spring registration, however, estimates are made for both kindergarten and Outreach as registrations are not completed at the time of budget – generally for these two areas EIPS looks at current registrations, last years' registrations, and also reach out to the principals for their input. Families move over the summer, and EIPS is assuming the same number of families move in as move out.
- EIPS is assuming Alberta Education will approve our lease funding request for two of our Christian schools. OLEP funding will continue at the same level as prior year.
- IMR funding was budgeted based on estimate, actuals were not known at the time.
- New Curriculum was based on EIPS estimate as official template has not been received.

Expense Assumptions

- There have not been any economic (cost-of-living) increases built into the certificated staffing salaries or benefits. The certificated contract ended as of August 31, 2024, and at this time a new contract has not been finalized. EIPS is assuming that Alberta Education will 100% fund any increases for certificated staff related to a new contract (including retro pay for 2024-25, if applicable).
- For both certificated and classified standard costs grid movement, benefit cost increases and a new compensation structure for classified staff has been taken into account. The budget assumes similar staffing levels as prior year, however staffing is not finalized until the fall once all funding and enrolment is confirmed.
- Insurance costs are estimated at this time.
- Expenses were not increased for potential tariff impacts due to the uncertainty of determining the amounts.

Explanations of Budget Variances

- Certificated benefits have increased by 4.9% due to:
 - New certificated staff (14.5 FTE) from spring budget having lower salary but higher benefits as a percentage of their salary— most benefits are a fixed monthly cost not a % of salary.
 - Existing staff benefit increase \$598,000 (increases for ASEBP and other benefits)
 - Teacher pensions increasing by \$245,000 (from increase in FTE)
- Non-certificated benefits have increased by 6.5% due to:
 - Increases in ASEBP of \$386,000 (not a percentage of salary), WCB increase of \$92,000 and increased LAPP and CPP amounts due to increased yearly maximum pensionable earnings.
 - There was also an FTE increase of 4.90 and a corporate directive to move to hiring more permanent employees which come with benefits expense.
- Instruction expenses has increased correspondingly to the increase in Government of Alberta funding.
- System Administration has increased by \$339,000 (7.5%) due to increases of spending in this area (increased election costs and costs for a new Board).
- External services have decreased by \$483,000 primarily from less employees being seconded.

Financial Position

At the end of Aug. 31, 2026, EIPS estimates total operating reserves will be \$9.12 million and capital reserves will be \$0.79 million.

Significant Business and Financial Risks

- Assumptions about revenue and expenses as listed above are not correct
- Standard costs (average cost) is reasonable – staffing is occurring right now and it might impact our estimates
- Fee collection rates are same
- Tariffs –the global geopolitical landscape is experiencing an unprecedented level of uncertainty—some would even say crisis—not seen in decades. The United States has announced, then cancelled, then announced again tariffs and/or reciprocal tariffs on many Canadian products used in their manufacturing affecting the purchase price of many supplies. As Canadian organizations shift to non-U.S. alternatives, global supply chains will come under pressure. This will likely lead to higher prices for non-U.S. products due to increased demand. In cases where U.S. goods are the only viable option, tariffs will be unavoidable.
- The timing and outcome of the Canadian federal election, coinciding with the introduction of tariffs, has added another layer of uncertainty.
- Interest rates dropping are impacting interest income.

Unique Challenges

- EIPS is awaiting confirmation of funding amounts for federal school nutrition, collegiate grant funding, literacy and numeracy support funding, Odyssey Official Fresh Language grant, dual credit start-up and enhancement grant and low incidence supports and services grants. As such, EIPS has not included them in the budget. Timely information on these grants would help us plan better and be ready for the fall.
- EIPS non-certificated (classified) staff are not unionized. Many surrounding school divisions are unionized and have signed agreements with their staff that EIPS will have to follow. Non-certificated staff salary increases have generally not been funded in a specific line by Alberta Education (rather through increasing the basic grant rate). It is hoped that basic grant rates will be increased in future years to accommodate future classified staff salary increases, even though the staff are not unionized. No increases to the basic grant means that there will have to be staff reductions in the future. Because there are no additional dollars available.

Significant Costs

- ASEBP costs continue to rise. EIPS estimates the increases costs are \$530,000 for 2025-26.
- Insurance costs are always volatile as well given the property claims across the province for hail and fire (catastrophe's) that invariably drive-up insurance for everyone
- Inflation has slowed, but the tariffs will bring this back in the form of increases in some of our expenditures
- Future carbon tax costs are unknown at this point given the recent federal election and an almost majority Liberal government

The entire budget package can be found on [EIPS website](#).

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	\$ 201,539,081	\$195,842,773	\$199,808,772
Federal Government and First Nations	\$ -	\$0	\$44,182
Property taxes	\$ -	\$0	\$0
Fees	\$ 5,372,042	\$4,733,290	\$4,774,302
Sales of services and products	\$ 2,307,716	\$2,676,892	\$6,540,851
Investment income	\$ 593,000	\$1,021,000	\$1,141,697
Donations and other contributions	\$ 1,536,987	\$1,757,155	\$1,660,157
Other revenue	\$ 271,740	\$231,740	\$435,770
TOTAL REVENUES	\$211,620,566	\$206,262,850	\$214,405,731
EXPENSES			
Instruction - ECS	\$ 10,494,959	\$9,880,543	\$10,191,909
Instruction - Grade 1 to 12	\$ 156,951,156	\$152,154,911	\$154,209,636
Operations & maintenance	\$ 23,543,429	\$23,341,300	\$23,714,135
Transportation	\$ 16,952,554	\$17,052,801	\$16,544,403
System Administration	\$ 4,829,989	\$4,491,037	\$4,551,787
External Services	\$ 670,575	\$1,153,834	\$2,034,709
TOTAL EXPENSES	\$213,442,662	\$208,074,426	\$211,246,579
ANNUAL SURPLUS (DEFICIT)	(\$1,822,096)	(\$1,811,576)	\$3,159,152

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	\$ 92,639,892	\$91,189,502	\$92,904,168
Certificated benefits	\$ 23,042,555	\$21,967,906	\$22,493,288
Non-certificated salaries and wages	\$ 32,422,515	\$31,475,912	\$31,114,864
Non-certificated benefits	\$ 10,732,829	\$10,076,388	\$9,001,525
Services, contracts, and supplies	\$ 47,537,716	\$46,291,083	\$47,655,912
Capital and debt services			
Amortization of capital assets			
Supported	\$ 5,231,265	\$5,082,145	\$5,256,183
Unsupported	\$ 1,835,890	\$1,991,490	\$2,141,515
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$127,780
Other expenses	\$ -	\$0	\$551,344
TOTAL EXPENSES	\$213,442,662	\$208,074,426	\$211,246,579

**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	\$ 9,336,522	\$ 144,792,083	\$ 20,393,544	\$ 16,070,841	\$ 6,828,858	\$ -	\$ 197,421,848	\$ 194,666,944
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 3,761,877	\$ -	\$ -	\$ -	\$ 3,761,877	\$ 4,250,333
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 160,162	\$ -	\$ -	\$ -	\$ 195,194	\$ 355,356	\$ 745,092
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,182
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,403
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 4,205,967	\$ -	\$ 1,166,075	\$ -	\$ -	\$ 5,372,042	\$ 4,774,302
(11) Sales of services and products	\$ -	\$ 2,085,384	\$ -	\$ -	\$ -	\$ 222,332	\$ 2,307,716	\$ 6,540,851
(12) Investment income	\$ -	\$ 593,000	\$ -	\$ -	\$ -	\$ -	\$ 593,000	\$ 1,141,697
(13) Gifts and donations	\$ -	\$ 1,220,655	\$ -	\$ -	\$ -	\$ -	\$ 1,220,655	\$ 1,350,028
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 271,740	\$ 271,740	\$ 305,731
(15) Fundraising	\$ -	\$ 316,332	\$ -	\$ -	\$ -	\$ -	\$ 316,332	\$ 310,129
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,039
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 9,336,522	\$ 153,373,583	\$ 24,155,421	\$ 17,236,916	\$ 6,828,858	\$ 689,266	\$ 211,620,566	\$ 214,405,731

EXPENSES								
(19) Certificated salaries	\$ 3,875,781	\$ 87,665,598			\$ 1,050,798	\$ 47,715	\$ 92,639,892	\$ 92,904,168
(20) Certificated benefits	\$ 940,183	\$ 21,895,292			\$ 198,906	\$ 8,174	\$ 23,042,555	\$ 22,493,288
(21) Non-certificated salaries and wages	\$ 3,370,705	\$ 22,683,519	\$ 2,915,769	\$ 1,328,011	\$ 1,846,619	\$ 277,892	\$ 32,422,515	\$ 31,114,864
(22) Non-certificated benefits	\$ 1,321,716	\$ 7,783,496	\$ 808,120	\$ 321,953	\$ 447,767	\$ 49,777	\$ 10,732,829	\$ 9,001,525
(23) SUB - TOTAL	\$ 9,508,385	\$ 140,027,905	\$ 3,723,889	\$ 1,649,964	\$ 3,544,090	\$ 383,558	\$ 158,837,791	\$ 155,513,845
(24) Services, contracts and supplies	\$ 944,766	\$ 15,581,415	\$ 14,244,415	\$ 15,279,481	\$ 1,200,622	\$ 287,017	\$ 47,537,716	\$ 47,655,912
(25) Amortization of supported tangible capital assets	\$ 2,180	\$ 58,806	\$ 5,170,279	\$ -	\$ -	\$ -	\$ 5,231,265	\$ 5,256,183
(26) Amortization of unsupported tangible capital assets	\$ 39,628	\$ 1,283,030	\$ 156,097	\$ 23,109	\$ 85,277	\$ -	\$ 1,587,141	\$ 1,799,963
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 248,749	\$ -	\$ -	\$ -	\$ 248,749	\$ 341,552
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,780
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 551,344
(35) TOTAL EXPENSES	\$ 10,494,959	\$ 156,951,156	\$ 23,543,429	\$ 16,952,554	\$ 4,829,989	\$ 670,575	\$ 213,442,662	\$ 211,246,579
(36) OPERATING SURPLUS (DEFICIT)	\$ (1,158,437)	\$ (3,577,573)	\$ 611,992	\$ 284,362	\$ 1,998,869	\$ 18,691	\$ (1,822,096)	\$ 3,159,152

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	\$11,500,586	(\$2,580,448)	\$0	\$11,591,180	\$0	\$11,591,180	\$2,489,854
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$2,441,491)			(\$2,441,491)	(\$2,441,491)		
Estimated board funded capital asset additions		\$2,647,376		(\$307,057)	(\$307,057)	\$0	(\$2,340,319)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$68,400)	(\$68,400)		\$68,400
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$6,845,510)		\$6,845,510	\$6,845,510		
Estimated capital revenue recognized - Alberta Education		\$1,286,849		(\$1,286,849)	(\$1,286,849)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,826,351		(\$3,826,351)	(\$3,826,351)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$50,985		(\$50,985)	(\$50,985)		
Budgeted amortization of ARO tangible capital assets		(\$386,545)		\$386,545	\$386,545		
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		\$190,766		(\$190,766)	(\$190,766)	\$0	\$0
Estimated reserve transfers (net)				\$0	\$939,844	(\$939,844)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$9,059,095	(\$1,810,176)	\$0	\$10,651,336	\$0	\$10,651,336	\$217,935
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$1,822,096)			(\$1,822,096)	(\$1,822,096)		
Projected board funded tangible capital asset additions		\$1,895,648		(\$1,444,596)	(\$1,444,596)	\$0	(\$451,052)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$25,000)	(\$25,000)		\$25,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,818,406)		\$6,818,406	\$6,818,406		
Budgeted capital revenue recognized - Alberta Education		\$1,408,402		(\$1,408,402)	(\$1,408,402)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,761,877		(\$3,761,877)	(\$3,761,877)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$60,986		(\$60,986)	(\$60,986)		
Budgeted amortization of ARO tangible capital assets		(\$248,749)		\$248,749	\$248,749		
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		\$228,919		(\$228,919)	(\$228,919)		
Projected reserve transfers (net)				(\$1,000,000)	\$534,873	(\$1,534,873)	\$1,000,000
Projected assumptions/transfers of operations - capital lease addition	\$0	(\$1,149,848)	\$0	\$1,149,848	\$1,149,848	\$0	\$0
Projected Balances for August 31, 2026	\$7,236,999	(\$2,671,347)	\$0	\$9,116,463	\$0	\$9,116,463	\$791,883

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage			
	Year Ended			Year Ended			Year Ended			
	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	
Projected opening balance										
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0	\$10,651,336	\$9,116,463	\$9,116,463	\$217,935	\$791,883	\$841,883
Budgeted disposal of board funded TCA and ARO TCA	Explanation	(\$25,000)	(\$50,000)	\$0		\$0	\$0	\$25,000	\$50,000	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$7,067,155	\$7,428,594	\$7,752,936		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$5,231,265)	(\$5,711,598)	(\$5,856,380)		\$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	(\$228,919)	(\$228,919)	(\$228,919)		\$0	\$0			
Projected reserves transfers (net)	Explanation	\$534,873	\$0	\$0	(\$1,534,873)	\$0	\$0	\$1,000,000	\$0	\$0
Projected assumptions/transfers of operations	Photocopier capital lease	\$1,149,848	\$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	(\$420,000)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	(\$439)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$984,974)	(\$807,877)	(\$1,004,417)		\$0	\$0			
Non-recurring non-certificated remuneration	Human resources term position	(\$53,580)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation	(\$55,000)	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Explanation	\$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	New Board of Trustees transition	(\$59,354)	\$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	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$298,242)	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	(\$330,200)	(\$363,220)	\$0	\$0	\$0	(\$152,810)	\$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	Site purchases of furniture, equip, comp equipment	(\$294,748)	(\$300,000)	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Photocopier capital lease	(\$1,149,848)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Amortization of board funded ARO capital assets	Explanation	(\$248,749)	\$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	\$9,116,463	\$9,116,463	\$9,116,463	\$791,883	\$841,883	\$841,883

Total surplus as a percentage of 2026 Expenses	0.046421581	0.046655836	4.67%
ASO as a percentage of 2026 Expenses	4.27%	4.27%	4.27%

**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 2023/24 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		\$ 10,651,336
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$2,281,758
Estimated 2024/25 Operating Reserves	3.96%	\$8,369,578
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 12,674,795
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (4,305,217)

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.

\$	3,770,000
2024-25	

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.

No exemption required.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

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

\$ (4,305,217)

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.

No exemption required.

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	\$ 8,369,578	\$ 8,369,578	\$ 8,369,578	
Balance is currently below 6% and will remain as such.				
	\$ 8,369,578	\$ 8,369,578	\$ 8,369,578	
	3.96%	3.96%	3.96%	

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)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	
	2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (1,000,000)	To support additional purchases in 2025-26, including school buses and IT infrastructure.
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ (1,000,000)	

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	11,904	11,958	11,979	Head count
Grades 10 to 12	4,713	4,706	4,408	Head count
Total	16,617	16,664	16,387	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.3%	1.7%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	-	4	1	Note 3
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Total Net Enrolled Students	16,617	16,668	16,388	
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Home Ed Students	-	-	-	Note 4
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Total Enrolled Students, Grades 1-12	16,617	16,668	16,388	
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Percentage Change	-0.3%	1.7%		
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Of the Eligible Funded Students:

Students with Severe Disabilities	401	379	363	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,448	1,487	1,310	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	1,232	1,285	1,373	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	1,232	1,285	1,373	
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	616	643	687	
Percentage Change	-4.1%	-6.4%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-	-	Note 4
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Total Enrolled Students, ECS	1,232	1,285	1,373	
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Percentage Change	-4.1%	-6.4%		
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Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	99	98	120	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	31	18	14	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	846.6	846.6	846.1	846.1	844.9	844.9	Teacher certification required for performing functions at the school level.
Non-School Based	29.9	17.9	29.3	23.3	29.1	24.1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	876.5	864.5	875.4	869.3	874.0	869.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.1%		0.2%		0.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	111,910		111,300		109,435		
Student F.T.E. per certificated Staff	20.36		20.51		20.32		

Certificated Staffing Change due to:

Enrolment Change	-	-					
Other Factors	1.1	1.1					Budgeting for staffing at the planned collegiate school. Campus EIPS
Total Change	1.1	1.1					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	716.0	710.0	703.0	697.0	677.0	672.0
Permanent - Part time	101.0	101.0	110.0	110.0	122.0	122.0
Probationary - Full time	47.0	47.0	46.0	46.0	40.0	40.0
Probationary - Part time	22.0	22.0	29.0	29.0	19.0	19.0
Temporary - Full time	19.0	19.0	19.0	19.0	46.0	46.0
Temporary - Part time	28.0	28.0	24.0	24.0	44.0	44.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	205.6	-	221.3	-	224.6	-	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	195.7	-	202.2	-	207.4	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	35.3	-	35.3	-	35.1	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	12.0	-	12.0	-	11.0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	18.7	-	20.8	-	20.3	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	467.3	-	491.7	-	498.4	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-5.0%		-1.4%		-6.2%		

Explanation of Changes to Non-Certificated Staff:

Education Assistants (EAs) / other non-certification instruction- The division has elected to hire more permanent educational assistants (EAs), as a recruitment and staff retention item. This has resulted in less EAs being hired for the same funding value.
 In addition, the schools' budgets were prepared with a cap of 95% of total salaries as a % of total budget. This will allow for flexibility for future staffing changes in the fall once final enrolment is known. It is normal that in the Spring Budget that the number of EAs/other staff is lower as we typically get more funding and increase salary % between now and the fall budget.
 Other category - The primary change here is related to having no French Language Assistant for the Odyssey program, prior year we had 3.0. EIPS is still awaiting approval.

Additional Information

Are non-certificated staff subject to a collective agreement?

No	
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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.

School Jurisdiction Code: 2195

System Admin Expense Limit %	
2195 The Elk Island School Division	3.20%