

DATE: May 23, 2025

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: 2025-2026 School Year Budget

ORIGINATOR: Todd Burnstad, Chief Financial Officer

RESOURCE STAFF: Jeremy Higginbotham, Drew Horn, Robert Mah, Jennifer Price, Madonna Proulx, Amanda Wong

REFERENCE [Funding Manual for School Authorities for the 2025-2026 School Year](#)

ISSUE

The 2025-2026 Budget is being presented to the Board of Trustees for approval.

The budget allocations aim to support student success through transparent and strategic fund distribution aligned with the Division's strategic plan.

BACKGROUND

Provincial Budget

On February 27, 2025, the province announced an education budget of \$9.9 billion for 2025, marking a 4.5 per cent increase in educational funding. This boost in funding aims to address growing student enrolment, expand staffing, and support specialized student learning needs.

Based on the Division's funding profile that was released on March 25, 2025, the Division's projected provincial operational funding for 2025-2026 is \$1.235 billion reflecting an increase of \$50.5 million (4.3 per cent) compared to the 2024-2025 Fall Revised Budget.

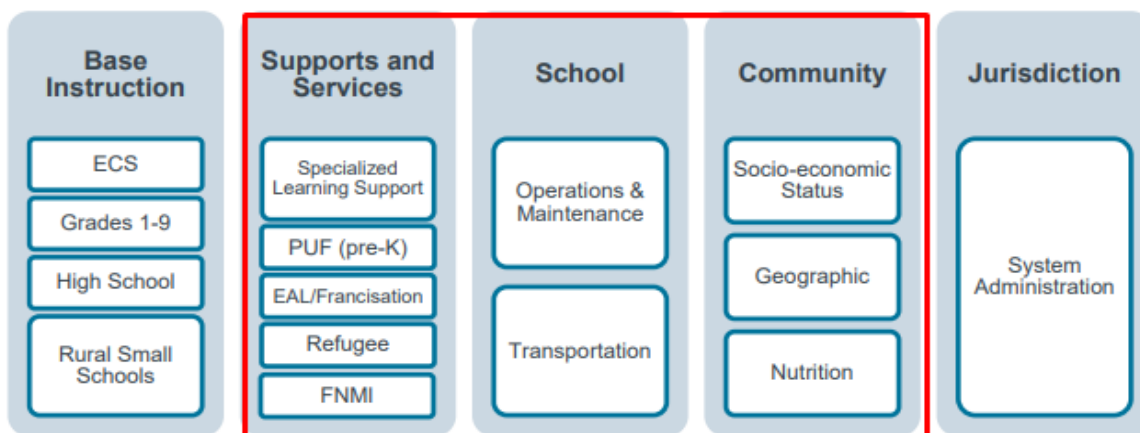
The funding increase is driven by higher projected enrolment, as well as increases to some grant rates, and Alberta Education's adoption of a new method of calculating Full Time Equivalent (FTE) enrolment. This shift is to ensure a more stable and predictable allocation of resources.

New Funding Enrolment Calculation: The Adjusted Enrolment Method (AEM) replaces the Weighted Moving Average (WMA). Under this AEM formula, 30 per cent of funding is based on current enrolment, while 70 per cent is based on projected enrolment for the upcoming school year. The previous WMA method was based on 20 per cent of enrolment from two years ago, 30 per cent from the current year, and 50 per cent of the projected enrolment for the upcoming school year.

Funding Allocation Rate Changes: Some targeted grants within the provincial allocation model have received funding rate increases ranging from 2.32 per cent to 20 per cent.

Capital Funding: The government will invest \$2.6 billion in provincial infrastructure projects over the next three years, a \$505 million increase from last year. This year's plan includes 41 school projects, comprising 30 new schools, five replacement schools, three modernization projects, and three public charter school projects.

Alberta's funding model consists of 15 major grant allocations as outlined in the following diagram. In some instances, sub-grants are contained within the allocations.



The province is increasing the funding rates for the following grants (the dollar impact related to the increase is included in brackets):

- **Supports and Services:**
 - Classroom Complexity – 20.0 per cent funding rate increase (\$1.1 million)
 - Program Unit Funding (PUF) - 2.32 per cent funding rate increase (\$0.2 million)
 - Specialized Learning Support Grant - 2.32 per cent funding rate increase (\$2.5 million)
 - Moderate Language Delay Grant - 2.32 per cent funding rate increase (\$8 thousand)
 - English as an Additional Language (EAL) - 2.32 per cent funding rate increase (\$0.6 million)
 - First Nations, Métis, and Inuit Education - 2.32 per cent funding rate increase (\$0.5 million)
 - Refugee Student - 2.32 per cent funding rate increase (\$0.5 million)
- **School:**
 - SuperNet – 20.0 per cent increase to the per site funding rate (\$0.5 million)
 - Operations & Maintenance – 3.0 per cent funding rate increase (\$3.2 million)
 - Transportation - 2.32 per cent funding rate increase (\$0.8 million)
- **Community:**
 - Socio-Economic Status Grant - 2.32 per cent funding rate increase (\$0.3 million)
 - Geographic Grant - 2.32 per cent funding rate increase (\$35 thousand)
 - School Nutrition Grant - 2.32 per cent funding rate increase (\$39 thousand)
- **Additional funding adjustments or changes include:**
 - The introduction of a new School Technology Grant aimed at strengthening cybersecurity in schools (\$0.3 million).
 - Transportation - the province has changed the distance eligibility criteria for students in Grades 1-6 from 1.0 kilometer to 1.6 kilometers, effective September 1, 2025. (For students in Grades 7-12, the distance criteria is 2.0 kilometers). (Transition funding \$1.1 million)

- Elimination of the Supplemental Enrolment Growth Grant. (The Division received \$22.8 million for this grant in 2024-2025, and would have received \$17.1 million if the grant was available for 2025-2026).
- The Mental Health Pilot is being replaced with Mental Health Well-being funding. The allocation for funding is based on enrolments, base funding, and socioeconomic status. This grant is available to public, separate, francophone, and charter school authorities. After the Distribution of Funds report, the Division was advised that our share of the Mental Health Grant would be \$3.3 million for 2025-2026. This additional revenue has now been reflected in the budget documents.

2025-2026 Division Budget Highlights

Including the provincial operating funding from our funding profile, the total revenue (all sources) for the Division is estimated at \$1.42 billion (see Attachment I).

Revised Adjusted Enrolment Method (AEM) Funding Calculation

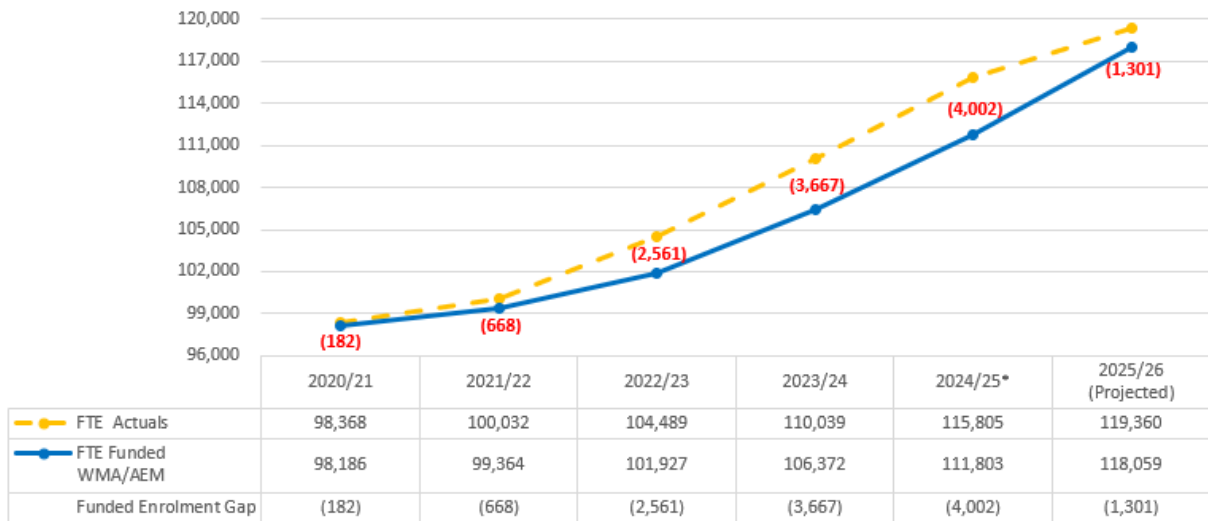
The shift to a two-year Adjusted Enrolment Method (AEM) reduces the number of unfunded students from 4,002 in 2024-2025 (under the previous 50 per cent – 30 per cent – 20 per cent WMA formula) to 1,301 in 2025-2026 (under the revised 70 per cent – 30 per cent AEM formula). If the previous WMA methodology remained in place for 2025-2026, the number of unfunded students would have been 3,164.

EPSB 2025-2026 Funded Enrolment using AEM / WMA			
	2025-2026 AEM	2025-2026 if WMA still used	2024-2025 WMA*
AEM / WMA Percentages	70% - 30%	50% - 30% - 20%	50% - 30% - 20%
Total Projected Funded Enrolment (ECS at 0.5)	119,360	119,360	115,805
Total Projected AEM/WMA FTE Enrolment	118,059	116,196	111,803
Projected <u>Unfunded</u> Enrolment	(1,301)	(3,164)	(4,002)

* From the 2024-2025 approved spring budget



Actual FTE vs Funded WMA/AEM FTE Enrolment



* From the 2024-2025 approved Spring Budget

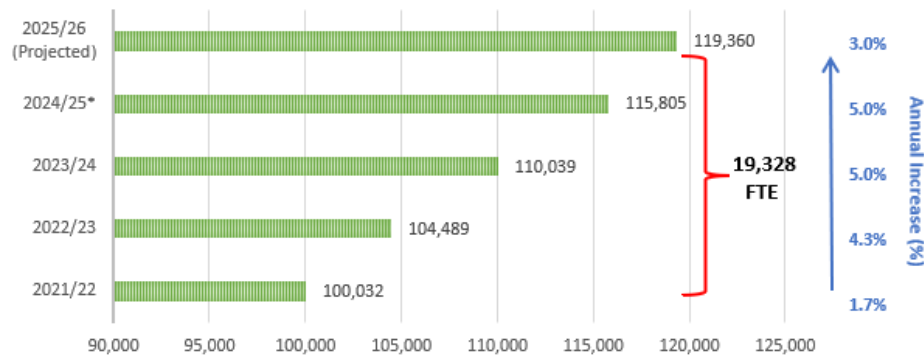
While this change in formula better reflects the actual number of students being supported, the elimination of the Supplemental Enrolment Growth grant offsets most of the student driven funding that otherwise would have increased because of this change in formula.

Page 2 of Appendix I calculates what our provincial operating funding would have been (without any grant rate increases) using the previous WMA methodology with our 2025-2026 projected enrolment (\$1.224 billion), compared to using the new AEM methodology and eliminating the Supplemental Enrolment Growth Grant (\$1.225 billion), the difference being a net increase in funding of \$1.1 million, or 0.1 per cent.

Enrolment

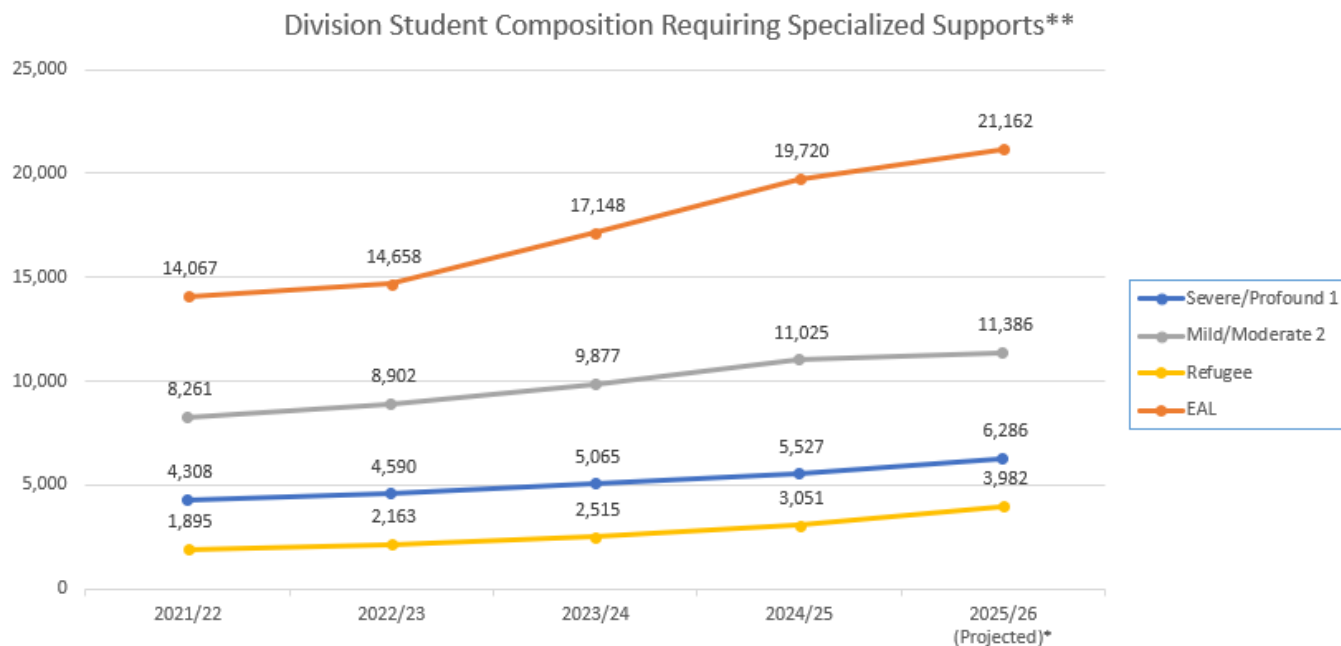
The Division is on track to grow by 19 per cent, or 19,328 students (FTE) from 2021-2022 (five years).

STUDENT FTE



* From the 2024-2025 approved Spring Budget

The chart below shows the enrolment trend for all our students that require specialized supports.



Notes:

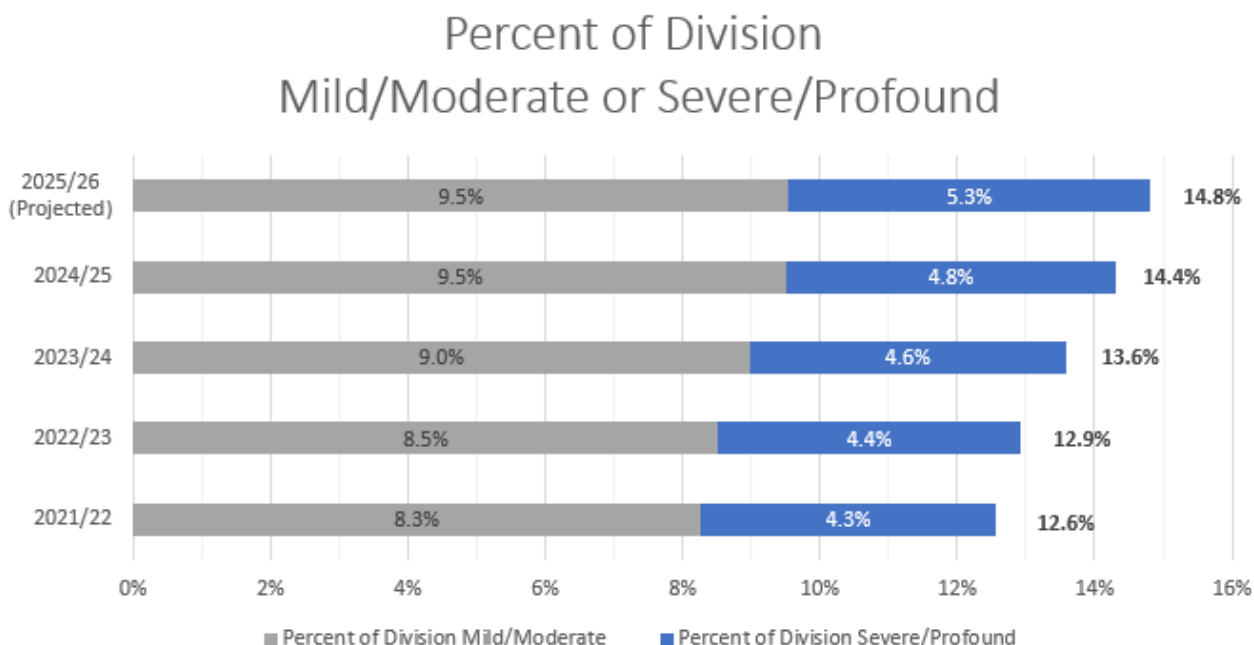
1) **Severe/Profound** - A child/student with a severe Alberta Education special education code has been diagnosed with a disability or disorder by a qualified professional. In addition to a diagnosis, there is clear evidence regarding how the disability/disorder impacts the child's/student's participation and learning in an educational environment. A student with a severe code requires extensive or constant support in the classroom. Alberta Education severe codes include: Intellectual Disability Severe (code 41), Severe Emotional/Behavioral Disability (code 42), Severe Multiple Disability (code 43), Severe Physical/Medical Disability (code 44), Deafness (code 45), Blindness (code 46), and Severe Language Delay (ECS children only, code 47).

2) **Mild/Moderate** - A child/student with a mild/moderate Alberta Education special education code has been diagnosed with a disability or disorder by a qualified professional. In addition to a diagnosis, there is clear evidence regarding how the disability/disorder impacts the child's/student's participation and learning in an educational environment. A student with a mild/moderate code frequently requires adult support in the classroom. Alberta Education mild/moderate codes include: Intellectual Disability Mild (code 51), Intellectual Disability Moderate (code 52), Emotional/Behavioral Disability (code 53), Learning Disability (code 54), Hearing Disability (code 55), Visual Disability (code 56), Communication Disability/Disorder (code 57), Physical/Medical Disability (code 58), Multiple Disability (code 59), and Gifted and Talented (code 80).

* 2025/26 (Budget) - the projected enrolment counts are based on allocation levels that correspond to Mild/Moderate and Severe/Profound supports needed as determined by the Budget Department and not the final Alberta Education codes.

**Within Edmonton Public Schools, these children/students are further differentiated based on the level of support that is provided within the classroom. A student who benefits from extensive adult support is considered severe and a student requiring constant adult support is identified as profound.

The rate of enrolment growth in both our mild/moderate and our severe/profound students is outpacing that of students not requiring specialized supports over the last five years.



Changes to Grant Funding Rates

Some targeted grants within the provincial allocation model have received funding rate increases ranging from 2.32 per cent to 20 per cent. In total, as outlined on page 2 of Appendix I, the increase in grant rates accounts for \$10.7 million or 0.9 per cent of our total provincial operating funding.

Classroom Complexity Grant

As shown on page 2 of Appendix I, the 20 per cent increase to the grant funding rate is a large percentage increase wise; however, the grant itself only accounts for 0.6 per cent of the Division's total operating budget.

Elimination of Jordan's Principle Funding for Edmonton Public Schools

On February 20, 2025, the Division was notified by Indigenous Services Canada (ISC) of a change to its funding model. ISC will redirect support for off-reserve school boards and private schools to provincial boards or existing federal programs, with complete requests escalated to National Headquarters for review. As a result, beginning in the 2025-2026 school year, Edmonton Public Schools will no longer be eligible for Jordan's Principle funding. As such, schools will need to complete their budget without accessing these funds.

Infrastructure Maintenance and Renewal (IMR) Grant

The Division's IMR grant for 2025-2026 remains unchanged from the current year at \$13.8 million, out of which the Division anticipates using \$7.8 million towards operating expenses, with the balance being used for capital improvements.

Capital Maintenance and Renewal (CMR) Grant

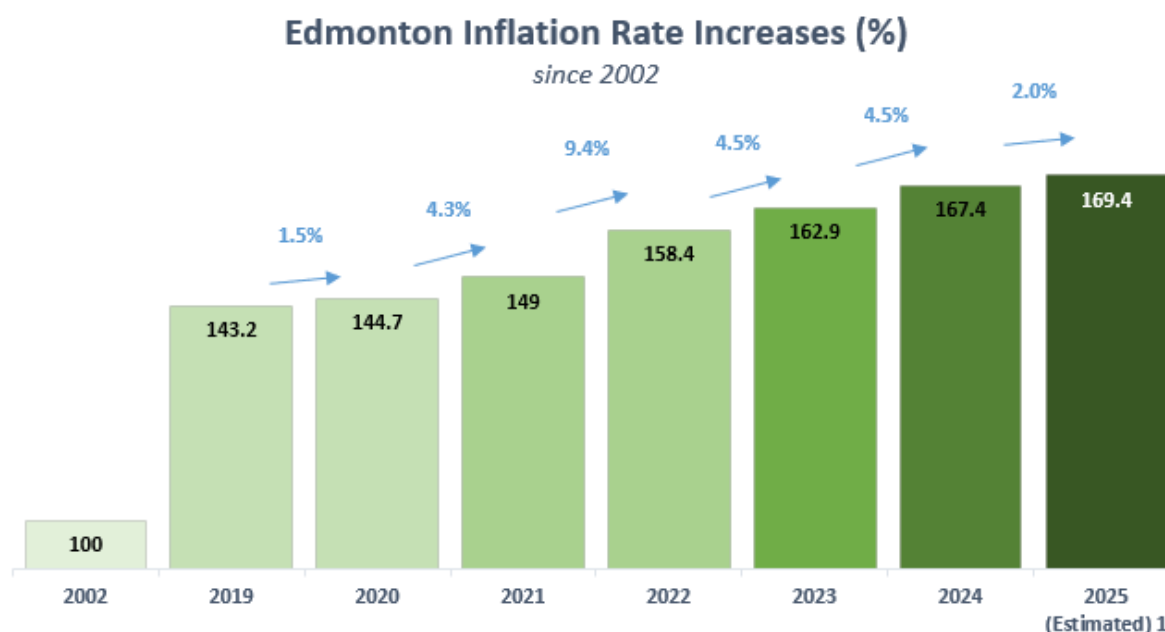
The Division's CMR grant for 2025-2026 remains relatively unchanged at \$17.6 million. For 2024-2025 the Division received \$17.7 million.

Further information on the above grants can be found in Attachment I and its supporting notes.

Inflationary Pressures

Inflationary pressures contribute to our growing infrastructure deferred maintenance gap when grants like IMR and CMR remain unchanged while the cost of goods have increased by over six per cent over the last two years.

The Division will continue to feel the effects of rising inflation going into the 2025-2026 school year. Based on recent inflationary data, Statistics Canada is expecting Edmonton to see a two per cent rise in inflation for 2025 as demonstrated on the following page.



¹ Estimated 2% Inflation rate increase is based on information from January 2025 Bank of Canada Monetary Policy Report

2025-2026 Staff Unit Costs

As part of the Division's budget process, unit costs and benefit overhead rates are projected to increase for the upcoming school year. Salaries, wages, and benefits remain the largest expense, comprising approximately 80 per cent of total operating costs (64 per cent salaries/wages, 16 per cent benefits). To stabilize compensation impacts on school and central budgets, the Division calculates unit costs for each staff group.

For 2025-2026, in addition to salary adjustments, benefit rates are also anticipated to increase, including dental, extended health care, and workers' compensation.

Projected 2025-2026 Unit Cost Salary Changes

Unit cost and benefit overhead rates have been projected using the approved general wage increases for Exempt, Custodial, Maintenance and Support Staff (approximately three per cent). Teacher Unit costs have only increased marginally as they are currently in negotiations and any centrally negotiated increase will be offset by additional provincial funding. For all other staff groups, unit costs have increased between seven and nine per cent, factoring in the general wage increase, grid movements and cost of benefits.

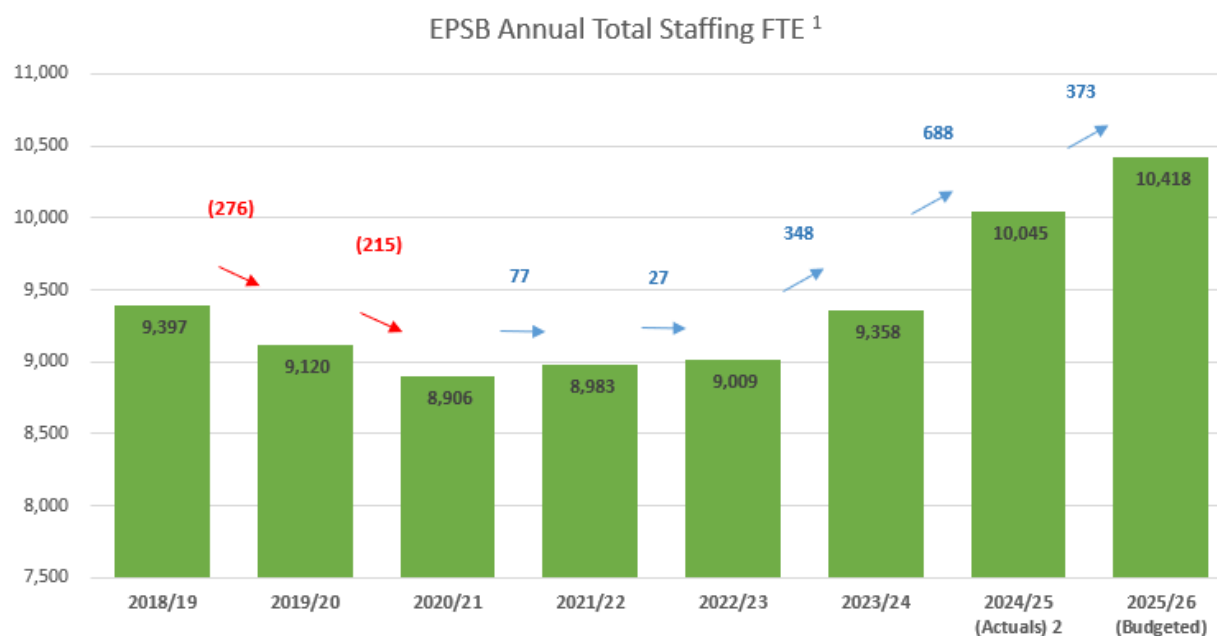
The increase in unit costs (based on the current staffing complement, excluding any additional hires) is estimated at \$24.6 million.

The 2025-2026 Budget includes providing an offsetting allocation to both central and schools to cover the increased unit costs to maintain existing staffing levels (see Appendix II for additional information on the unit cost relief allocation provided to schools).

2025-2026 Budgeted Staff FTE

Attachment VIII shows the budgeted staffing for 2025-2026, 10,418 FTE, compared to the current staffing (snapshot as of April 30, 2025) of 10,045 FTE an increase of 373 FTE or four per cent.

The following graph shows total staffing levels over the last eight years.

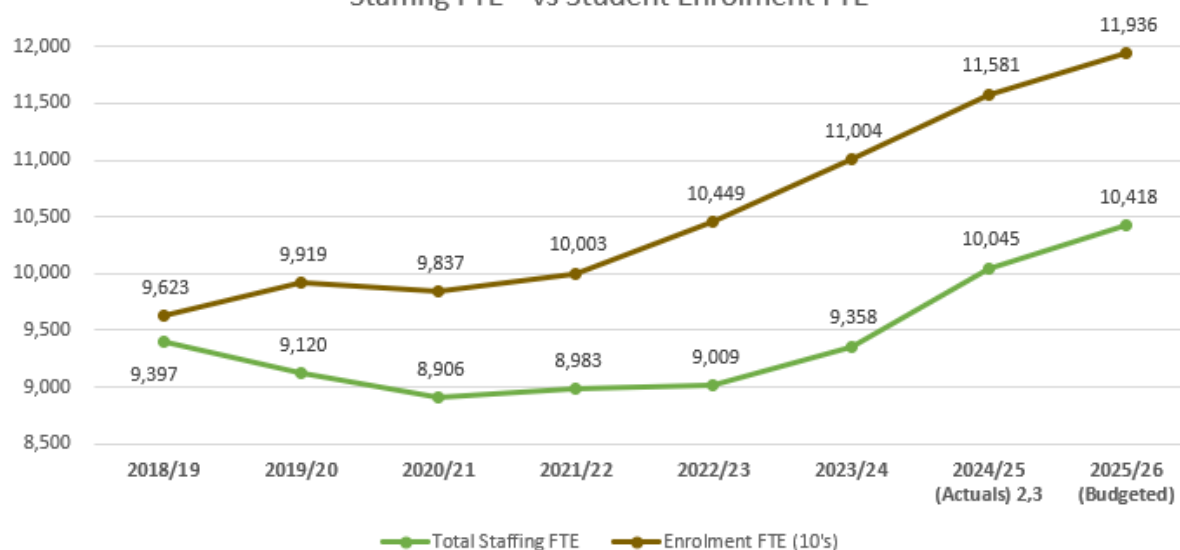


¹ All staffing FTE's, unless otherwise noted, are from the Audited Financial Statements

² Actual FTEs as of April 30th, 2025

The following chart compares our enrolment growth trend against the growth in our total staffing complement. For purposes of this graph the enrolment information has been divided by 10 to plot both pieces of data against the same index.

Staffing FTE ¹ vs Student Enrolment FTE



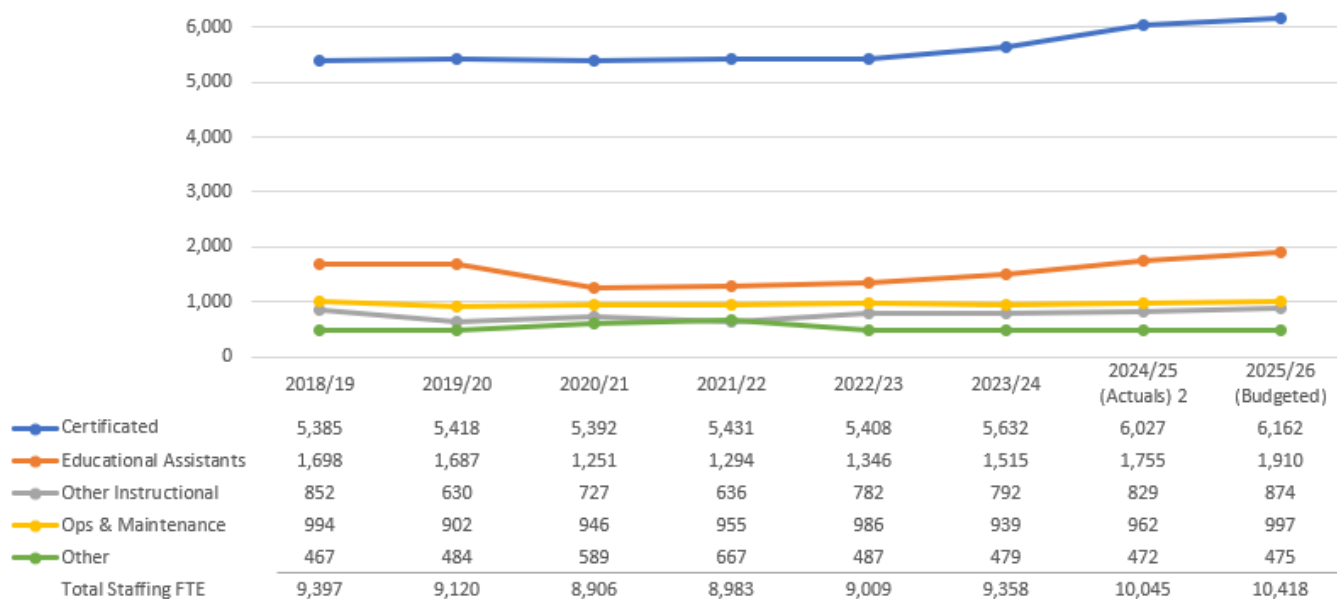
¹ All staffing FTE's, unless otherwise noted, are from the Audited Financial Statements

² Actual Staffing FTEs as of April 30th, 2025

³ Student Enrolment FTE is from the 2024-2025 approved Spring Budget

The following chart breaks out our total staff FTE by staff group over the last eight years.

EPSB Annual Staffing Group FTE Trends ¹



¹ All staffing FTE's, unless otherwise noted, are from the Audited Financial Statements

² Actual FTEs as of April 30th, 2025

2025-2026 Allocation Highlights

The Division allocates resources to schools and central cost centres in a variety of ways that support the Division's Strategic Plan. Highlights of some of the 2025-2026 allocations that directly support the Division Priorities are included:

Build On Outstanding Learning Opportunities for all Students

- **Campus EPSB and Dual Credit** - the Division continues to see growth in high school completion.
 - **Campus EPSB** (\$0.3 million) - is designed to provide students with another way to earn high school credits, industry credentials and get ahead of studies or prepare for post-secondary education. It provides opportunities and hands-on experiences that help students plan their next steps. In 2025-2026, four new courses including welding, psychology, musical theatre and artificial intelligence will be available to senior high students.
 - **Dual Credit Allocation** (\$0.3 million) - supports optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. Dual credit courses allow students to earn both high school credits and credits that count towards a post-secondary certificate, diploma or degree. For 2025-2026, the allocation is proposed to increase opportunities for senior high school students.
- **Division One Targeted Allocation** (\$40 million) - the Board of Trustees has identified early learning in both literacy and numeracy as a high priority. This allocation provides additional resources for Division One children and students.
- **Equity Achievement Project (EAP)** (\$2.2 million) - the Equity Achievement Project is an evidence-based, multi-faceted and collaborative approach to supporting literacy and numeracy outcomes for some of the Division's most vulnerable students. The funding is targeted towards the designated lead teacher role at each of the participating EAP schools and supporting consultant expertise in the areas of literacy and numeracy. The EAP model is built around key areas that address the holistic well-being of students and has been proven critical in achieving positive academic outcomes for students facing the barriers and challenges that come with high social vulnerability. Foundational to the evidence-based practices of EAP are the focus on collaboration, building teacher capacity, student self-efficacy as learners and shared leadership.
- **High Social Vulnerability (HSV)** (\$6 million) - this allocation is considered a high priority for the Division and aids the top 60 schools with a significant percentage of students deemed as being socially vulnerable.
- **Programming and Student Accommodation** (\$8.8 million) - this allocation supports the establishment and activation of Division centres, which typically require facility modifications and additional resources to facilitate optimum learning spaces for students who qualify for specialized learning supports. As Division enrolment grows, and the number of students requiring specialized supports, as a percentage of overall growth, also grows. The Division must establish more Division centres to accommodate families who desire Division centre programming. Administration projects a need for 34 new Division centres for 2025-2026, with 33 of them being Interactions classrooms that will include the construction of sensory spaces (not seclusion rooms). In Edmonton Public Schools, a sensory space is a dedicated space specifically designed to provide a calming and supportive environment to help regulate students. These spaces are meant to meet the unique sensory needs of students and are equipped with features and activities such as specialized equipment, lighting, and sounds that help students manage sensory processing needs, improve fine and gross motor skills, and regulate their emotions.
- **Division Technology - High Speed Networking** (\$3.3 million) - this allocation is used to cover the expenses associated with the Division's SuperNet connection between the Centre for Education and schools. This allocation is made up of a grant from the Alberta Government (\$2.7 million) with the balance being subsidized by the Division. It is necessary for the Division to supplement provincial

funding as the funding only covers the base installation of SuperNet up to 100 megabytes per second. Only 24 of the Division's smallest schools use this baseline model with the remainder requiring more bandwidth. The Board of Trustees advocated for an increase in the province's funding and for the 2025-2026 Budget the per-site funding reflected an increase of 20 per cent (the first increase in decades).

- **Specialized Services Programs** (\$1.0 million) - this allocation is to support home-based specialized learning programs at Scott Robertson and Waverly Schools. Historically, the program's financial sustainability has relied on a matching grant from the provincial Ministry of Seniors, Community and Social Services, through the Family Support for Children with Disabilities (FSCD) program. However, an increase in provincial FSCD program applications has led to substantial processing delays. This backlog is resulting in extended wait times for grant approvals, creating a potential funding gap for our home-based learning programs. The Division is actively engaged in discussions with provincial authorities to expedite the resolution of these delays
- **The Technology Evergreening Strategy (TES)** (\$11.0 million) – this allocation aims to maintain equity of access to technology, increase efficiency, and reduce administrative workload in schools. This approach includes providing and supporting staff workstations, student devices (Chromebooks), classroom projection systems, and print devices at all schools.
- **Unit Cost Relief** (\$18.4 million) - the largest expense for school budgets is salaries and wages making up over 96 per cent of the annual school-based operating expenses. To stabilize the impact of compensation expenses for school budgets the Division calculates unit costs for each staff group. For the upcoming school year, the Division is anticipating increases to our benefit rates, increases in salary due to grid movements, and increases in salary tied to collective agreements (approximately three per cent). On average, unit costs are expected to increase between seven and nine per cent for all staff groups except for certificated staff (currently in negotiations at the Provincial level). To offset the increase in unit costs, the following allocations have been put into place:
 - Central - an increase to existing base allocations was provided to offset the impact of the increase in unit costs based on the current staffing complement in each cost centre.
 - Schools - a new stand-alone allocation "Unit Cost Relief" was provided to schools to offset the impact of the increase to unit costs based on their current staffing complement. Approximately half of the required allocation is proposed to be funded through access to the accumulated operating surplus. (See Appendix II showing a sample school 2025-2026 budget allocation memo, including the unit cost relief allocation).
- **Weighted Enrolment Allocation** (\$710 million) - this allocation is provided to all schools based on their proportion of the Division's enrolment. The level of specialized learning support required will be correlated to the school's adjusted enrolment allocation. This is our largest allocation and represents approximately 72 per cent of the total direct school allocations. This allocation is supplemented by the Classroom Complexity Grant.

Advance Action Towards Anti-Racism and Reconciliation

- **Anti-Racism and Equity Action Plan** (\$0.5 million) - This work supports the Division's responsibility and commitment to belonging, inclusion and equity for all, supporting progress towards Priority Two of the Strategic Plan and aligning with expectations set out in the *Education Act*. This work is guided by the voices of staff and students and is framed around key actions focused on equitable opportunity, enhancing staff awareness and capacity as they support schools, and growth in process and programming that reflects the nuanced needs of our school communities. Funding is designated for staff across multiple units who lead various initiatives, facilitate a range of engagement opportunities and support the implementation of key strategic actions that are responsive, and impact based. These funds also allow access to external consultants, resource materials, translation services and key communication tools. This work bridges across the Division as we strive to grow together while

cultivating an environment where all staff and students experience a sense of belonging and safety in their working and learning environments.

- **First Nations, Métis, and Inuit Student Support: Allocation and Graduation Coaches** (\$12.6 million)
 - This allocation is dedicated to enhancing support for students who self-identify as First Nations, Métis, or Inuit. The funding is distributed as follows:
 - The largest portion is divided among all schools based on the number of self-identified First Nations, Metis, and Inuit students.
 - A portion provides transportation for junior high students attending amiskwaciy Academy and for elementary students in the Awasis program at awasis waciston School.
 - Another portion of the grant is directed to Central services to assist schools in delivering First Nations, Métis, and Inuit education.
 - Finally, a segment of the funding is allocated to Dr. Anne Anderson, Eastglen, Jasper Place, and Queen Elizabeth senior high schools to support First Nations, Métis, and Inuit Senior High Completion Coaches.

Promote a Comprehensive Approach to Student and Staff Well-Being and Mental Health

- **Mental Health Supports Allocation** (\$4.6 million) – even prior to the recent announcement of additional targeted Provincial Mental Health grant funds (\$3.3 million), the Division was already providing targeted mental health supports as detailed below. The additional Mental Health grant funding will allow the Division to review the supports that are currently in place and provide additional supports where most impactful. This review will occur over the coming months. For the time being these additional resources are being held centrally and will be allocated in conjunction with the fall budget.
 - **CASA classrooms at J.A. Fife and Rosslyn schools:** In June 2023, CASA and the Division signed a Memorandum of Understanding to support students and their families who would benefit from the mental health services provided by CASA. CASA and the Division committed to working together to develop and operate the first CASA classroom in the Division. In this model, CASA provides mental health services to children and their families, and the Division provides educational programming for the child. The first CASA classroom was established at J.A. Fife School with the first cohort beginning in September 2023. A second classroom was established at Rosslyn School in September 2024.
 - **Aldergrove and Keheewin schools:** These Division mental health classrooms are supported by Hospital School Campuses.
 - **Hospital School Campuses and Specialized Learning Supports:** A coordinated mental health approach to provide mental health supports and services to students across the Division.
 - **Mental Health Therapists:** To help support the work occurring in schools around belonging and safety, the Division has developed a framework - Building a Culture of Belonging and Safety: A Shared Responsibility. This framework emphasizes the relationship of belonging and safety and how the two are foundational to student success in school. The model of having a school-based mental health therapist in this framework helps build and increase this sense of belonging and safety, positive behaviors, improves academic outcomes and supports health and well-being. The school-based mental health therapist works in collaboration with schools' multidisciplinary teams by providing on-site therapy and mental health services to students. This role focuses on addressing students' mental health needs, offering individual and group therapy, crisis intervention, a pathway to care and preventative mental health education. The therapist works closely with school-based teams to identify students who may be at risk, ensuring a coordinated approach to student safety and well-being. This collaboration aims to create a supportive and secure school environment, where mental health

concerns are addressed proactively alongside safety measures. Three mental health therapists were hired in 2024-2025 and an additional 3.5 FTE's will join the team in 2025-2026.

- **Mental Health Capacity Building (MHCB) Wellness Coaches** focus on four core themes: Social and Emotional Learning, Anti-racism and Building Inclusive Communities, Healthy Choices, and Mental Health and Resilience. To date, 50,248 students have participated in MHCB programming, 1,495 staff members have received professional learning opportunities, and 513 parents/caregivers have attended caregiver information sessions. Students, staff and families may have participated in more than one session or program.

Summary of the 2025-2026 Budget

Given the Division's enrolment growth, increased fixed operating costs and increased staff remuneration costs, Administration considers this to be a 'status quo' budget, with most of the funding increase being driven by our enrolment growth.

As shown on page 2 of Appendix I, the increase in provincial operating funding is composed of:

Provincial Operational Revenue Increase - Attributed to:		
Enrolment Growth	38,753,800	77%
Grant Rate Increases	10,659,100	21%
Changes to WMA Formula	1,113,700	2%
	\$ 50,526,600	

Also, as detailed on page 1 of Appendix I, the average provincial operational funding per student (FTE) has increased slightly from the current year by \$49/FTE (0.5 per cent).

In summary, as detailed in this report, the additional provincial operating funding for 2025-2026 of \$50.5 million is proposed to be allocated as follows (additional details of the allocations are included in Attachments III to V):

- \$0.4 million - an additional 3.5 FTE - mental health therapists (ongoing increase to the mental health allocation)
- \$0.4 million - for Dual Credit oversight, which will provide increased opportunities for senior high students; a 1.0 FTE staff member working to support the School Belonging and Safety Framework; and an additional 1.0 FTE staff member working in Information Management helping with increases in FOIP and other information requests.
- \$2.0 million - increased fixed costs like utilities, insurance and software licenses
- \$6.2 million - central cost centers will receive a matching increase to base allocations to offset the rise in unit costs
- \$27.4 million - increase in total per student allocations as a result of enrolment growth
- \$5.7 million - increase to targeted school allocations where the allocation is linked to funding
- \$8.4 million - schools will receive a Unit Cost Relief allocation to offset the rise in unit costs. The total amount required is \$18.4 million, requiring access to surplus for \$10 million.

RELATED FACTS

- Approximately 76 per cent of the total Division funds are allocated to support students in the classroom, with the remaining balance covering fixed and committed costs. This is a slight increase from 75 per cent for the current year.

- The provincially funded school nutrition grant received a 2.32 per cent increase, raising it by \$39,000 to \$1.74 million. In addition, the Federal government recently announced funding for a National School Food Program. The provincial government will oversee the roll out of these federal funds (\$42.2 million). We expect to learn more about this initiative in the coming months. None of these additional funds have been included in the 2025-2026 Budget document.
- The Division's student projection for 2025-2026 is 123,856. Factoring in Kindergarten children at 0.5, our projected FTE enrolment is 119,360. These figures exclude international and non-resident students.
- Total FTE enrolment growth is projected to increase by approximately 4,335 students or 3.8 per cent compared to the actual September 2024, enrolment counts.
- The two-year funded FTE enrolment (AEM) is 118,059, factoring in Kindergarten children at 0.5 as well as factoring in enrolment from the previous year. This is an increase of 6,637 or six per cent compared to the 2024-2025 WMA funded enrolment of 111,422.
- Staff FTE's are budgeted to increase by 373 compared to our current staffing at April 30, 2025.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.
- On March 31, 2025, the Minister of Education announced additional provincial funding (\$7.5 million), for early literacy and numeracy intervention for the current school year, with the ability to use the funds in the 2025-2026 school year. As no specific details are currently available, this has not been factored into the 2025-2026 Budget report.
- The 2025-2026 Budget does not provide any relief for the potential increased costs of supplies, materials, and technology that may transpire because of the current and potential on-going trade dispute with the United States.
- If approved, the Division's accumulated operating surplus is projected to be at three per cent of our total annual operations by the end of the 2025-2026 school year.
- The 2025-2026 budget aligns with key actions outlined in the Division's Four-Year Education plan, which will also be submitted to the Province by May 31, 2025.

RECOMMENDATION

That the 2025-2026 budget for Edmonton Public Schools as presented in Attachment IX be approved.

NEXT STEPS

- If approved, the 2025-2026 budget report will be submitted to the Province prior to May 31, 2025
- The 2025-2026 Budget will be posted on the Division's public website.

ATTACHMENT I	2025-2026 Revenue Budget
ATTACHMENT II	2025-2026 Enrolment Projections using AEM
ATTACHMENT III	2025-2026 Total Allocations
ATTACHMENT IV	2025-2026 School Allocations
ATTACHMENT V	2025-2026 Other Allocations
ATTACHMENT VI	2025-2026 Accumulated Operating Surplus Funds
ATTACHMENT VII	2025-2026 Capital Reserve Plan
ATTACHMENT VIII	2025-2026 Budget – Staff Full-Time Equivalent
ATTACHMENT IX	2025-2026 Alberta Education Budget Report
APPENDIX I	Funding Analysis
APPENDIX II	Sample School Budget Allocation Memo

TB:ja

**Edmonton Public Schools
2025-2026 Budget - Revenue**

	2025-2026 Budget	2025-2026 Distribution of Funds	Variance \$	Variance %	NOTES
BASE INSTRUCTION GRANTS					1
Kindergarten	\$ 29,203,800	\$ 29,203,800	-	-	
Grades 1 to 9	542,091,100	542,091,100	-	-	
SUBTOTAL KINDERGARTEN TO GRADE 9	571,294,900	571,294,900	-	-	
High School Subtotal	220,484,500	220,484,500	-	-	2
SUBTOTAL BASE INSTRUCTION GRANTS	791,779,400	791,779,400	-	-	
SERVICES AND SUPPORT GRANTS					
Classroom Complexity	6,837,200	6,837,200	-	-	3
ECS Pre-Kindergarten Program Unit Funding (PUF)	8,608,000	8,608,000	-	-	4
Institutional and Specialized Education Programs	10,908,700	10,908,700	-	-	5
English as an Additional Language	28,557,400	28,557,400	-	-	6
First Nations, Métis, and Inuit	15,014,100	15,014,100	-	-	7
Moderate Language Delay Grant (Pre-K & SLS-K)	338,900	338,900	-	-	8
Refugee Student	22,920,100	22,920,100	-	-	6
SLS - Kindergarten Severe	11,490,300	11,490,300	-	-	9
Specialized Learning Support	97,615,500	97,615,500	-	-	10
SUBTOTAL SERVICES AND SUPPORT GRANTS	202,290,200	202,290,200	-	-	
SCHOOL GRANTS					
Technology - Cybersecurity	300,000	300,000	-	-	11
Operations and Maintenance (O&M)	108,927,700	108,927,700	-	-	12
SuperNet	2,753,300	2,753,300	-	-	13
Transportation	38,125,300	38,125,300	-	-	14
SUBTOTAL SCHOOL GRANTS	150,106,300	150,106,300	-	-	
COMMUNITY GRANTS					
Geographic	1,534,800	1,534,800	-	-	15
School Nutrition	1,735,300	1,735,300	-	-	16
Socio-Economic Status (SES)	15,653,600	15,653,600	-	-	17
SUBTOTAL COMMUNITY GRANTS	18,923,700	18,923,700	-	-	
AUTHORITY GRANTS					
Supplemental Enrolment Growth	-	-	-	-	18
System Administration	41,849,200	41,849,200	-	-	19
Teacher Salary Settlement	22,684,900	22,684,900	-	-	20
SUBTOTAL JURISDICTION GRANTS	64,534,100	64,534,100	-	-	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,227,633,700	1,227,633,700	-	-	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	7,767,600	7,767,600	-	-	21
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,235,401,300	1,235,401,300	-	-	

(Reconciled to the March 2025 Funding Profile)

	2025-2026 Budget	2025-2026 Distribution of Funds	Variance \$	Variance %	NOTES
PROVINCIAL PRIORITY GRANTS					
Curriculum	2,273,300	2,395,100	(121,800)	-5.1%	22
Dual Credit - Start Up	50,000	50,000	-	-	22
Dual Credit Funding	100,000	100,000	-	-	22
Literacy and Numeracy Support Funding	1,490,000	1,490,000	-	-	22
Low Incidence Supports and Services	519,000	519,000	-	-	22
Mental Health Grant	3,262,300	-	3,262,300	100.0%	22
SUBTOTAL PROVINCIAL PRIORITY GRANTS	7,694,600	4,554,100	3,140,500	69.0%	
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	46,865,800	49,331,800	(2,466,000)	-5.00%	23
SUBTOTAL CAPITAL	46,865,800	49,331,800	(2,466,000)	-5.00%	
TOTAL PROVINCIAL OPERATIONAL + CAPITAL REVENUE	1,289,961,700	1,289,287,200	674,500	0.05%	
OTHER PROVINCIAL GRANTS					
Other Provincial Grants	3,077,100	4,726,100	(1,649,000)	-34.89%	24
Transportation Eligibility Transition Funding	1,100,000	-	1,100,000	100.00%	24
SUBTOTAL OTHER PROVINCIAL REVENUES	4,177,100	4,726,100	(549,000)	-11.62%	
OTHER PROVINCIAL REVENUES					
Alberta Teachers' Retirement Fund (ATRF)	53,065,200	55,684,200	(2,619,000)	-4.70%	25
Educational Programs Cost Recovery and Conditional Grants	1,490,700	1,490,700	-	-	
Secondments - Provincial	1,781,700	1,781,700	-	-	
SUBTOTAL OTHER PROVINCIAL REVENUES	56,337,600	58,956,600	(2,619,000)	-4.44%	
OTHER ALBERTA SCHOOL AUTHORITIES	571,000	580,800	(9,800)	-1.69%	26
FEDERAL FRENCH FUNDING	1,851,500	1,876,500	(25,000)	-1.33%	27
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,352,722,300	1,355,250,600	(2,528,300)	-0.19%	
FEDERAL GOVERNMENT AND FIRST NATIONS	1,837,200	4,500,600	(2,663,400)	-59.18%	28
FEES					
Lunch Program Fees	5,285,000	5,174,100	110,900	2.14%	29
Metro Continuing Education Fees	812,800	863,900	(51,100)	-5.92%	30
Music Instrument & Other Material Fees	227,100	259,100	(32,000)	-12.35%	29
School Fees - School Generated Funds	16,090,600	13,949,700	2,140,900	15.3%	31
Transportation Fees	11,860,200	9,136,400	2,723,800	29.81%	32
SUBTOTAL FEES	34,275,700	29,383,200	4,892,500	16.65%	
OTHER SALES AND SERVICES					
Adult Education	592,800	610,800	(18,000)	-2.95%	33
International Student Tuition	2,630,000	3,105,000	(475,000)	-15.3%	33
Other Sales and Services - School Generated Funds	5,000,000	5,000,000	-	-	
Sales and Services - Schools and Central DUs	4,744,000	5,307,500	(563,500)	-10.62%	33
Secondments - Other Entities	1,099,500	1,099,500	-	-	
SUBTOTAL SALES AND SERVICES	14,066,300	15,122,800	(1,056,500)	-6.99%	
INVESTMENT INCOME	4,000,000	6,000,000	(2,000,000)	-33.33%	34
GIFTS AND DONATIONS					
EPSB Gifts and Donations	6,627,900	7,121,700	(493,800)	-6.93%	35
SUBTOTAL GIFTS AND DONATIONS	6,627,900	7,121,700	(493,800)	-6.93%	
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	
RENTAL OF FACILITIES	4,708,100	4,578,300	129,800	2.84%	36
TOTAL REVENUE	\$ 1,420,435,200	\$ 1,424,154,900	\$ (3,719,700)	-0.26%	

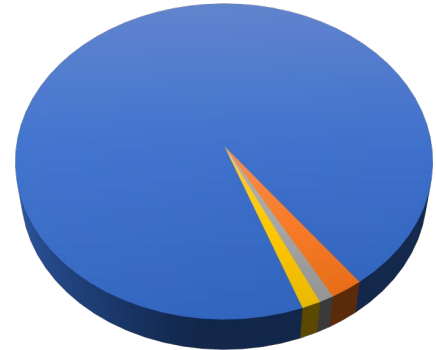
Edmonton Public Schools - Revenue & Expense Analysis

2025-2026 Budget

Revenue by source

(all dollar amounts are expressed in thousands)

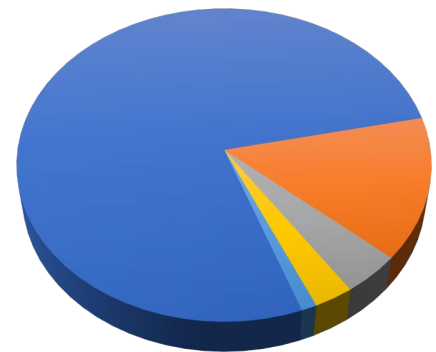
	2025-2026	
	\$	%
Government of Alberta	1,352,722	95.2%
Fees	34,276	2.4%
Sales and Services	14,066	1.0%
Other	19,371	1.4%
	1,420,435	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

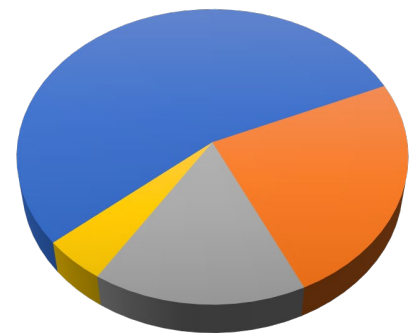
	2025-2026	
	\$	%
ECS - Grade 12 Instruction	1,131,441	78.3%
Operations and Maintenance	201,782	14.0% *
Transportation	56,286	3.9%
Board and System Administration	41,349	2.9%
External Services	14,938	0.9%
	1,445,796	100%



Expenses by object

(all dollar amounts are expressed in thousands)

	2025-2026	
	\$	%
Certificated salaries, wages and benefits expense	783,182	54.2%
Non-certificated salaries, wages and benefits expense	370,433	25.6%
Services, contracts and supplies expense	228,990	15.8%
Amortization & other expenses	63,191	4.4% *
	1,445,796	100.0%



* Excludes \$1.677 million for Amortization of Unsupported (ARO) Tangible Capital Assets

Notes to supplement the 2025-2026 Budget - Revenue

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Budget differs from the Distribution of Funds by more than five per cent.

1. **Base Instruction Grants**

These grants are the base funding grants for Early Childhood Services (ECS) through to Grade 12 and are intended to support the teacher in the classroom. There is no change to the base instruction grant rates for 2025-2026.

2. **High School Funding**

The base funding rate for high school continues to be 10 per cent higher than the Grade 1 to 9 base funding rate to account for the increased cost of high school programming.

High school funding is no longer based on Credit Enrolment Units (CEUs), except for summer school, which is funded using the previous year's completed credits. For example, course completion data from the 2024-2025 school year will determine funding for 2025-2026.

3. **Classroom Complexity**

This grant was provided to school divisions to address classroom complexity by adding more classroom support staff such as educational assistants or increasing their hours, by providing additional training opportunities for staff and/or by hiring additional support specialists such as counsellors, psychologists, interpreters and additional teachers.

School authorities are required to submit a final report demonstrating how the funds were spent by September 30, 2026. Data to be reported includes:

- staff recruited and/or trained by school authorities
- number of additional hours, specified by position type
- number of new hires, specified by position type
- how the funding was spent
- the unspent portion and why it was unspent

4. **ECS Pre-Kindergarten Program Unit Funding (PUF)**

Program Unit Funding (PUF) continues to support Pre-Kindergarten children with severe disabilities or delays. The ECS PUF grant is based on the AEM enrolment of children aged 2 years, 8 months to under 4 years, 8 months as of August 31 who have been assessed and diagnosed with a severe disability or language delay. This funding is available for a maximum of two years before kindergarten.

Program Unit Funding now includes a second count date with details on the required hours for children, reporting requirements, and clarification on claimable instructional hours. Children new to the Division who arrive between December 1, 2025, and February 2, 2026, will receive 50 per cent of the Program Unit Funding Grant.

A child counted in the Adjusted Enrolment Method (AEM) for the PUF/SLS Kindergarten Severe Grant cannot also be included in the AEM calculation for Refugee or English as an Additional Language (EAL) grant funding.

5. **Education Program in an Institution (EPI) and Specialized Education Programs (SEP)**

- Education Program in an Institution (EPI): These are educational programs provided to resident students under the care of the Government. As per the *Education Act* (Section 4[7]), the Minister is responsible for ensuring that students residing in correctional facilities, licensed group homes, or treatment facilities with a residential license from Children and Family Services receive an education program.
- Specialized Education Programs (SEP): These programs serve resident students of a school board who are temporarily unable to attend school within their resident board. Instead, they participate in an education program offered in emergency-stage women's shelters, hospitals, or facilities that are not licensed by Children's Services as residential facilities.

6. English as an Additional Language (EAL) and Refugee Student grants

Students can only qualify for one of these grants, whichever is the higher amount. Students continue to qualify for refugee or EAL grants for a maximum of five years.

7. First Nations, Métis, and Inuit

This grant is intended to provide system, program, and instructional supports for First Nations, Métis, and Inuit students. The grant is also intended to support the implementation of Truth and Reconciliation Commission recommendations and is made up of three components:

- Support for Truth and Reconciliation
- Student Self Identification
- School and Community Demographic.

8. Moderate Language Delay (Pre-Kindergarten and SLS-Kindergarten)

- **Pre-Kindergarten:** This grant is provided to school authorities for children with a moderate language delay who require supports. To qualify, children must be a minimum of 2 years 8 months as of August 31 and less than 4 years 8 months of age as of September 1 and have been assessed and diagnosed with a moderate language delay.
- **SLS-Kindergarten:** This grant helps school authorities support children with moderate language delays who need more assistance than regular Kindergarten programming provides. To qualify, children must be between 4 years and 8 months (by August 31) and less than 6 years old (by September 1). They must have a diagnosed moderate language delay and must not have attended three years of Early Childhood Services (ECS) programming.

To qualify for the grant, both the Pre-K and SLS-K eligible children must be registered as of December 2, as opposed to the September count date.

9. SLS - Kindergarten Severe

This grant supports children with severe disabilities or language delays who need extra help beyond regular Kindergarten programming. To qualify, children must be between 4 years and 8 months (by August 31) and under 6 years old (by September 1) and must not have completed three years of ECS programming. All eligible children must be registered by December 2, 2025, instead of the usual September count date. Children who arrive between December 3, 2025, and February 2, 2026, will receive 50 per cent of the SLS Kindergarten Severe Grant funding.

Children included in the AEM enrolment calculation for the PUF/SLS Kindergarten Severe Grant cannot be counted in the AEM enrolment calculation for refugee or English as an Additional Language funding.

10. Specialized Learning Supports (SLS)

The SLS grant is part of the services and supports grant category and provides additional funding for the entire school jurisdiction to provide a continuum of supports and services to children/students in an inclusive learning environment.

11. School Technology Grant

Beginning in the 2025-2026 school year, a new School Technology Grant will be introduced to enhance cybersecurity in schools. The Division technology allocation is \$300,000, based on the grant limit for greater than 40,000 FTE enrolment.

12. Operations and Maintenance (O&M)

The O&M grant is intended to support the Division's responsibility for the operation, maintenance, safety, and security of all school buildings. Eligible costs under this program include expenses related to utilities, custodial services, amortization, insurance, and similar operational needs.

13. SuperNet

Starting in the 2025-2026 school year, the per-location amount will increase from \$800 to \$960 (a 20 per cent grant rate increase) in SuperNet funding which will help close the gap between funding and actual expenses.

14. Transportation

Student transportation is funded through a combination of provincial transportation grants and student transportation fees. Bus pass fees contribute to offsetting the costs of providing this service. As outlined in the *Transportation Fees for 2025–2026* report, approved at the May 6, 2025, Board Meeting, the portion of transportation costs not covered by the provincial grant will be offset through an increase in fees and the use of Division surplus funds.

The province has changed the distance eligibility criteria for students in Grades 1-6 from 1.0 kilometer to 1.6 kilometers, effective September 1, 2025. (For students in Grades 7-12, the distance criteria is 2.0 kilometers). Transition funding of \$1.1 million is being provided to the Division for 2025-2025 and appears under the Other Provincial Grants category.

15. Geographic

The Geographic Grant provides additional funding to school jurisdictions to address their unique geographic challenges including rurality, sparsity, distance, area and location and to enhance equity and fairness of educational opportunities for children/students.

16. School Nutrition

The provincial school nutrition grant will receive a 2.32 per cent increase from the 2024-2025 funding rate of \$1.7 million.

The federal government has announced funding for a National School Food Program, which will be managed by the provincial government. However, since the federal funding amount is still unknown, it is not included in the 2025-2026 budget report.

17. Socio-Economic Status (SES)

The SES Grant is provided to school jurisdictions to help address their societal contexts and promote equity and fairness in educational opportunities.

The SES Index, used to determine grant allocation, is calculated by Alberta Education using data from the 2021 Statistics Canada Census, based on the following indicators:

- Average number of years of education of mothers in families with children
- Percentage of families with children headed by a lone parent
- Percentage of families with children who own their dwelling
- Average income of families with children
- Percentage of parents with children who have no post-secondary education

The next federal Census is slated to be done in 2026.

18. Supplemental Enrolment Growth

The Supplemental Enrolment Growth Grant, which provided extra per-student funding for enrolment increases based on growth or enrolment thresholds, was eliminated for the 2025-2026 school year. The Division received \$22.8 million for this grant in 2024-2025, and would have received \$17.1 million if the grant was available for 2025-2026.

19. System Administration

This grant is intended to support the cost of board governance and central office functions that are not directly related to instruction.

The 2025–2026 funding amount is based on 3.2 percent of operating expenditures reported in the August 31, 2023, Audited Financial Statements.

System Administration is a targeted grant and transfer of funds to this grant is not permitted. However, funds from this grant may be transferred to other funding framework grants.

20. Teacher Salary Settlement

The Teacher Salary Settlement Grant helps cover increased salary costs resulting from the collective agreement between the Alberta Teachers' Association (ATA) and the Teachers' Employer Bargaining Association (TEBA).

For the 2025-2026 school year, the grant amount is \$22,684,900. It is calculated based on salary data from 2021 to 2024, using the 2024-2025 forecasted Full-Time Equivalent (FTE) count, which was submitted with the 2023-2024 School Board Audited Financial Statements.

This grant covers salary increases up to and including the 2023-2024 school year.

21. Infrastructure Maintenance Renewal (IMR)

IMR funding is provided to school divisions to ensure that school facilities meet all regulatory requirements particularly as they pertain to providing a safe and healthy learning environment. The Division's IMR grant allocation of \$13.7 million remains unchanged for 2025-2026.

The IMR grant can be used for both operating and capital expenditures. The \$7.8 million budgeted as revenue is the amount estimated to be used for operating expenses with the remaining balance to be used on expenses that are capital in nature. A capital expense is typically something that extends an asset's useful life or is an upgrade that provides a benefit for longer than one year.

Budget 2025 includes both Capital Maintenance and Renewal (CMR) funding and IMR funding for school jurisdictions. IMR funding will continue to be allocated using the same formula as previously used. Both CMR and IMR projects must meet the IMR eligibility criteria outlined in the School Capital Manual; however, there are differences in terms of project identification, capitalization, reporting requirements and payment schedule.

22. Provincial Priority Grants

The following grants are not included in the Division's funding profile but are expected to become available through an application process or upon meeting specific eligibility criteria. Projections for 2025–2026 are based on funding received or anticipated in the 2024–2025 school year. Budget amendments will be made once actual funding amounts are confirmed.

- Curriculum Resource and Professional Learning: This funding consists of three separate grants that support curriculum implementation, professional development, and resource development across various grades and subject areas. The implementation timeline is as follows:
 - September 2025
 - Implementation for Kindergarten to Grade 3 Social Studies
 - Pilot programs begin for Grades 7–9 in Mathematics, Physical Education and Wellness, and Social Studies
 - September 2026
 - Mandatory implementation for Grades 4–6 in Social Studies, Physical Education and Wellness
 - Piloting begins for Grades 7–9 English and French Language Arts and Literature, Science, and Grade 10 Social Studies
- Low Incidence Supports and Services (LISS): This funding is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired.
- Literacy and Numeracy Support Funding (formerly Learning Disruption Funding): This funding supports students in Grades 1 to 5 in addressing learning gaps resulting from pandemic-related disruptions. On March 31, 2025, the Minister of Education announced an additional \$7.5 million in provincial funding for the Literacy and

Numeracy Support Program, bringing the total provincial allocation to \$47.5 million for the 2024–2025 school year. Although this is a one-time funding increase, jurisdictions may carry forward unspent funds into the 2025–2026 school year. As individual allocations have not yet been confirmed, these additional funds are not reflected in the current report.

- **Dual Credit Funding:** The 2025 provincial budget will continue to support dual credit programming and the launch of new collegiate schools with:
 - \$22 million over three years for start-up operating costs.
 - \$43 million for capital expenses to fund new collegiate schools opening in the 2025-2026 and 2026-2027 school years.
 - The government is also exploring additional enhancements to career education, with plans for increased funding in the 2026-2027 and 2027-2028 fiscal years.
- **Mental Health Funding:** Alberta Education’s Mental Health Pilot has concluded and has been replaced with Mental Health Well-being funding. This new funding is intended to strengthen the primary role of school jurisdictions in providing a continuum of mental health supports and services, including prevention, promotion, early and short-term intervention, and partnerships that ensure barrier-free access to an integrated pathway to, through and from specialized services.

23. Amortization of Capital Allocations and Expended Deferred Capital Revenue

The variance is attributed to several IMR capital assets which are fully depreciated and will longer be amortized starting in 2025-2026.

24. Other Provincial Grants

Other provincial grants primarily consist of the following estimated allocations.

- Family Support for Children with Disabilities (FSCD): \$0.9 million to support Autism programs at Scott Robertson and Waverley Schools
- Mental Health Building Capacity Grant: \$0.7 million
- Fuel Contingency Funding: Approximately \$1.1 million
- Transportation Eligibility Transition Funding: Approximately \$1.1 million

25. Alberta Teachers’ Retirement Fund (ATRF)

This revenue amount represents a flow-through of teacher retirement benefits paid by the province on behalf of our teachers. The variance is attributed to the government contribution rate for 2025-2026 decreasing from 9.89 to 8.92 per cent. The ATRF Board carefully reviews several factors when determining the plan’s contribution rate and adjusts the rate as required following each actuarial valuation.

26. Other Alberta School Authorities

This amount includes ECS visiting Kindergarten children supported by third-party providers, as well as sponsorship agreements with other school authorities.

27. French Federal Funding

French Federal funding is used to provide extra support to the Division’s French-language programs. The variance is due to updated funding information for 2025-2026.

28. Federal Government and First Nations

This line item includes approximately \$1.38 million in ongoing funding from the federal Language Instruction for Newcomers to Canada (LINC) program, administered through Metro Continuing Education. The LINC grant supports language training for adult permanent residents who are new to Canada. The Division also anticipates receiving approximately \$0.5 million in sponsorship funding for students attending Edmonton Public Schools while residing on a reserve.

The variance is primarily due to the removal of Jordan’s Principle funding for the 2025–2026 school year. This adjustment follows a federal announcement indicating that the Division is no longer eligible for the funding due to revised eligibility criteria.

29. Lunch Program Fees and Music Instrument & Other Material Fees

As student enrolment is projected to increase in 2025-2026, schools are projecting an increase in their fee revenue for these line items.

30. Metro Continuing Education (MCE) Fees

The variance of \$51,000 is primarily the result of decreased enrolment projections for summer school courses.

31. School Fees – School Generated Funds

The increase to SGF School Fees is in line with the increases in enrolment and aligns with the actual fees being received in the current year.

32. Transportation Fees

Student Transportation is funded through a combination of provincial transportation grants and student transportation fees. Bus pass fees contribute to offsetting the cost of providing transportation services. As outlined in the *Transportation Fees for 2025–2026* report, approved at the May 6, 2025, Board Meeting, the portion of transportation costs not covered by the provincial grant for the 2025–2026 school year will be addressed through increased fees and the use of Division surplus funds. The total funding shortfall is \$4.1 million.

33. Other Sales and Services

- **Adult Education:** The variance from the Distribution of Funds report is attributable to an increase in enrolment among students under the age of 20, who pay \$60 per course, and a corresponding decrease in enrolment among students over the age of 20 who are not eligible for provincial funding, who pay \$589 per course. Additionally, part-time bursaries for evening programs are no longer available.
- **International Students:** Enrolment is expected to decline due to limited space in Division schools, the elimination of active recruitment efforts, and a decrease in the acceptance of study permits by Immigration, Refugees and Citizenship Canada (IRCC).
- **Sales and Services – Schools and Central DUs:** The variance is due mostly to timing where the Distribution of Funds figure was based on the current fall budget. The spring budget is based on information schools and central cost centres have available currently and will be updated in the fall.

34. Investment Income

The decrease in investment income is driven by a projected decline in forecasted interest rates for 2025-2026.

35. Gifts and Donations

Annual gifts and donations fluctuate from year to year based on a variety of factors, including donor capacity, economic conditions and fundraising efforts. The variance reflects a decrease in the anticipated PAC donations as schools are encouraged to only include donations that are confirmed for purposes of the budget.

36. Rental of Facilities

Although the Division is actively reclaiming space (due to operational space pressures) where the number of lease agreements is decreasing, the lease rates and amounts charged for utility recovery is increasing for the remaining leases, resulting in an overall increase in anticipated rental revenue. Specifically:

- Lease rates for for-profit tenants have increased by 20 per cent
- Lease rates for not-for-profit tenants have increased by 30 per cent, and
- Utility recovery rates have risen by 10 per cent.

Edmonton Public Schools
2025-2026 Funded Enrolment using the Adjusted Enrolment Method (AEM)

	Projected					
	<u>2025-2026</u>		<u>2024-2025</u>		<u>2025-2026</u>	
	Projected		Frozen Actuals		AEM Funded Enrolment	
<u>Student Enrolment</u>	100%	*	70%	100%	*	30%
Funded Students:						
Early Childhood Services (ECS)	8,993		6,295	8,679		2,604
Grades 1-9 students	83,621		58,535	80,189		24,057
Senior High:						
Years 1-3	28,603		20,022	27,623		8,287
Year 4	1,471		1,030	1,802		541
Year 5+	543		380	610		183
Subtotal Senior High	30,617		21,432	30,035		9,011
Online > 35 credits Years 1-3	105		74	83		25
Online > 35 credits Year 4	57		39	56		17
Online > 35 credits Year 5	43		30	49		15
	205		144	188		56
Online Students <35 credits	420		294	273		82
Subtotal Funded Students	123,856		86,700	119,364		35,810
Total AEM Funded (ECS at 0.5 FTE)	119,360		83,552	115,025		34,507

* Effective for 2025-2026, the funded enrolment calculation is using a new AEM formula based on 30 per cent from the current year and 70 per cent of the enrolment projection for the upcoming school year. The previous Weighted Moving Average (WMA) method was based on 20 per cent of enrolment from two years ago, 30 per cent from the current year, and 50 per cent of the projected enrolment for the upcoming school year.

Funded enrolment excludes international and non-resident students.

<u>Additional Information/Analysis</u>	<u>2025-2026</u>	<u>2024-2025</u>	<u>Difference</u>	<u>% Change</u>
Increase in Funded Enrolment (AEM/WMA)	118,059	111,422	6,637	6.0%
Increase in total enrolment	123,856	119,364	4,492	3.8%
Incr. in FTE enrolment (ECS at 0.5 FTE)	119,360	115,025	4,335	3.8%
	<u>2025-2026</u>	<u>2025-2026 AEM</u>	<u>Difference</u>	
Difference between actual FTE and AEM Funded FTE	119,360	118,059	1,301	

Edmonton Public Schools
2025-2026 Budget - Total Allocations

		2025-2026 Budget	2025-2026 Distribution of Funds		Variance \$	Variance %	NOTES
REVENUE	*			*			
Operating Revenue (Attachment I)		\$ 1,420,435,194	\$ 1,424,154,894		\$ (3,719,700)	-0.26%	1
Operating Reserve Funds Requested (Attachment VI)		27,038,500	22,938,500		4,100,000	17.87%	2
Total Operating Revenue		<u>\$ 1,447,473,694</u>	<u>\$ 1,447,093,394</u>		<u>\$ 380,300</u>	<u>0.03%</u>	
SCHOOL ALLOCATIONS							
Direct School Allocations (Attachment IV)		\$ 982,228,681	\$ 981,238,681		\$ 990,000	0.10%	3
Indirect School Allocations (Attachment V)		77,210,734	77,127,057		83,677	0.11%	4
		<u>\$ 1,059,439,415</u>	<u>\$ 1,058,365,738</u>		<u>\$ 1,073,677</u>	<u>0.10%</u>	
School Generated Funds/External Revenues (combination of line items from Attachment I)		39,481,890	38,039,921		1,441,969	3.79%	5
SUBTOTAL SCHOOL ALLOCATIONS	75.9%	<u>\$ 1,098,921,305</u>	<u>\$ 1,096,405,659</u>	75.8%	<u>\$ 2,515,646</u>	<u>0.23%</u>	
OTHER ALLOCATIONS							
Metro Continuing Education (Attachment V)		\$ 10,065,250	\$ 10,128,081		\$ (62,831)	-0.62%	6
External Revenue Allocations - Central (combination of line items from Attachment I)		11,639,735	12,731,413		(1,091,678)	-8.57%	7
Division Level Fixed Costs (Attachment V)	4.3%	61,978,089	62,037,315	4.3%	(59,226)	-0.10%	8
Division Level Committed Costs (Attachment V)	8.0%	115,321,510	111,158,128	7.7%	4,163,382	3.75%	9
		<u>\$ 199,004,584</u>	<u>\$ 196,054,937</u>		<u>\$ 2,949,647</u>	<u>1.50%</u>	
System Administration (Attachment I)	2.9%	\$ 41,849,205	\$ 41,849,205	2.9%	\$ -	-	10
SUBTOTAL OTHER ALLOCATIONS		<u>240,853,789</u>	<u>237,904,142</u>		<u>2,949,647</u>	<u>1.24%</u>	
SUPPORTED CAPITAL AND IMR (combination of line items from Attachment I)		\$ 54,633,400	\$ 57,099,393		\$ (2,465,993)	-4.32%	11
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)		53,065,200	55,684,200		(2,619,000)	-4.70%	12
TOTAL BUDGET ALLOCATIONS		<u>\$ 1,447,473,694</u>	<u>\$ 1,447,093,394</u>		<u>\$ 380,300</u>	<u>0.03%</u>	

* The amount as a percentage of the total allocations

Note: Some of the 2025-2026 Distribution of Funds figures have been reclassified to conform to the comparable 2025-2026 Budget presentation.

Notes to supplement the 2025-2026 Budget – Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Budget differs from the 2025-2026 Distribution of Funds by more than five per cent.

1. Operating Revenue

Attachment I provides a detailed breakdown of the Division's operating revenue.

2. Operating Reserve Funds Requested

Attachment VI provides additional details regarding the Division's requests to access operating reserves.

3. Direct School Allocations

These allocations are provided directly to schools to support classrooms. Additional details regarding each of these allocations can be found on Attachment IV.

4. Indirect School Allocations

Indirect school allocations are provided to central departments that directly support the classroom. This includes departments such as Research and Innovation, Curriculum and Learning Supports and Specialized Learning Supports. Further details are included on Attachment V.

5. School Generated Funds/External Revenues

School generated funds (SGF) are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. These funds are collected and retained for expenses at the school level.

6. Metro Continuing Education (MCE)

This allocation includes Summer School and Adult Education. Summer School funding is based on the previous year's completed credits.

7. External Revenue Allocations – Central

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation.

8. Division-Level Fixed Costs

This line represents an allocation for a variety of costs covered at the Division level to limit their impact to school budgets (additional details are included on Attachment V).

9. Division-Level Committed Costs

This includes a variety of Division-level committed costs (additional details are included on Attachment V).

10. System Administration

To align with the System Administration grant, a matching allocation has been created. This grant is targeted and intended to cover governance (Board of Trustees) and school authorities' central administration costs. These costs cannot exceed the amount of the grant.

11. Supported Capital and Infrastructure and Maintenance Renewal (IMR)

Buildings and other government-funded capital items are amortized over their useful life and an equal amount is recognized as revenue from the Province each year. Capital additions that are funded through the Divisions' operating or capital reserve are included in the Fiscal and Debt allocation and are not included in this amount.

12. Alberta Teachers' Retirement Fund (ATRF)

This amount represents a flow-through of teacher retirement benefits paid by the province on behalf of our teachers and matches the revenue received.

Edmonton Public Schools
2025-2026 Budget - Direct School Allocations

	2025-2026 Budget	2025-2026 Distribution of Funds	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 30,524,217	\$ 30,034,217	\$ 490,000	1.63%	1
Base Allocation	65,243,604	65,243,604	-	-	2
Campus EPSB	338,700	338,700	-	-	3
Community Use of Schools	326,083	326,083	-	-	4
Division One Targeted Allocation	40,000,000	40,000,000	-	-	5
Educational Programs in and Institution/Specialized Education Program	10,908,719	10,908,719	-	-	6
First Nations, Metis and Inuit	13,585,061	13,585,061	-	-	7
High Social Vulnerability	6,000,000	6,000,000	-	-	8
Moderate Language Delay (Pre-K & SLS-K)	338,898	338,898	-	-	9
Operations and Maintenance	16,950,222	16,950,222	-	-	10
Program Unit Funding	10,577,051	10,577,051	-	-	11
* September Actual Enrolment vs Projected Enrolment Relief	5,000,000	5,000,000	-	-	12
Service Agreements Allocation	2,000,000	2,000,000	-	-	13
SLS - Kindergarten Severe	11,490,258	11,490,258	-	-	14
Special Education Supplemental Allocation	10,000,000	10,000,000	-	-	15
Weighted Enrolment Allocation	710,161,609	709,661,609	500,000	0.07%	16
Subtotal School Allocations	\$ 933,444,422	\$ 932,454,422	\$ 990,000	0.11%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
School Lease Payments	3,348,648	3,348,648	-	-	17
Equity Fund	10,000,000	10,000,000	-	-	18
Specialized Services Programs	1,030,650	1,030,650	-	-	19
Transportation for amiskwaciy and Awasis	441,000	441,000	-	-	20
Provincial Priority Funding Allocations					
Curriculum Implementation	2,395,135	2,395,135	-	-	21
Literacy and Numeracy Support Allocation	1,490,000	1,490,000	-	-	21
Low Incidents Supports and Services	518,997	518,997	-	-	21
Mental Health Well-Being	4,631,855	4,631,855	-	-	21
Program Enhancement Allocations					
* Anti-Racism Plan	525,000	525,000	-	-	22
CAT-4 Allocation	1,100,000	1,100,000	-	-	23
Dual Credit Allocation	280,000	280,000	-	-	24
* Educational Assistant (EA) internship Program	1,950,000	1,950,000	-	-	22
* Equity Achievement Project	2,215,500	2,215,500	-	-	22
* New School Startup	270,000	270,000	-	-	22
School Belonging and Safety Allocation	155,636	155,636	-	-	25
* Unit Cost Relief	18,431,838	18,431,838	-	-	22/26
Subtotal Other Supplemental Allocations	\$ 48,784,259	\$ 48,784,259	\$ -	-	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 982,228,681	\$ 981,238,681	\$ 990,000	0.10%	

* These allocations are funded through access to a portion of our accumulated operating surplus. Additional details have been included in Attachment VI.
Note: Some of the 2025-2026 Distribution of Funds figures have been reclassified to conform to the comparable 2025-2026 Budget presentation.

Notes to Supplement the 2025-2026 Budget – Direct School Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Budget differs from the 2025-2026 Distribution of Funds by more than five per cent.

1. **Alternate Allocation**

Some schools/programs are very specialized and receive their budget allocations differently than other schools in the Division. This allocation represents the resources provided to Alberta School for the Deaf, Argyll Centre, Aspen, Braemar, Centre High, the CASA Day Program, and the Outreach programs. The increase in this allocation is a result of increases in enrolment at Argyll Centre. Increases to concurrent enrolment as well as expansion to senior high programming have necessitated increased teacher support.

2. **Base Allocation**

A fixed Base Allocation is provided to every school to cover the unit cost of a principal, an administrative assistant, and a head custodian.

3. **Campus EPSB**

The Campus EPSB allocation is designed to provide students with another way to earn high school credits, industry credentials and get ahead of studies or prepare for post-secondary education. It provides opportunities and hands-on experiences that help students plan their next steps.

Campus EPSB offers semester options during the school year. The opportunities allow students to take a semester long 2-4 block course at another high school or industry site and immerse themselves in an area of study of their interest.

This allocation is intended to offset some of the expenses of Campus EPSB and is given to schools offering the Campus EPSB options.

Depending on enrolment in the courses offered to students through Campus EPSB, the allocation may stay the same or be reduced for the fall revised budget.

In 2025-2026, four new courses including welding, psychology, musical theatre, and artificial intelligence will be available to senior high students.

4. **Community Use of Schools**

This allocation is to accommodate the public use of schools and is intended to cover the costs associated with after-hours use, including custodial costs; it is calculated based on information on public use of schools from the previous school year. The amount currently reflected for 2025-2026 is based on actual usage from 2023-2024 and will be updated in the fall based on actual usage from 2024-2025.

5. **Division One Targeted Allocation**

The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. This allocation provides additional resources for Division I children and students.

6. **Educational Programs in an Institution/Specialized Education Program**

This allocation is based on the projected number of students who reside in an institution or who temporarily attend educational programs in shelters, hospitals, or other facilities. This allocation is a flow-through where the exact amount of provincial funding received is allocated directly to the programs.

7. **First Nations, Métis and Inuit**

This per-student allocation is based on the number of students who self-identify as First Nations, Métis, or Inuit. The prior year, September count date actual enrolment data is used to calculate the amount of the allocation for the spring budget. The transportation portion of the allocation provides transportation for junior high students

attending amiskwaciy Academy and elementary students attending the Awasis program. A portion of this funding is directed to Dr. Anne Anderson, Eastglen, Jasper Place, and Queen Elizabeth senior high schools for First Nations, Métis, and Inuit Senior High Completion Coaches.

8. High Social Vulnerability

The High Social Vulnerability Allocation is intended to provide assistance to the top 60 of our schools with a significant percentage of students deemed as being socially vulnerable. Mobility, median income, and lone-parent families averaged over a three-year period comprise the data used to calculate the schools' high social vulnerability ranking and the allocation.

9. Moderate Language Delay Grant (Pre-K & SLS-K)

This is a targeted allocation to match the provincial grant being provided to jurisdictions for children with moderate language delays who require additional supports beyond that offered in a regular Kindergarten program. The allocation amount is tied to the projected number of children with moderate language delays.

10. Operations and Maintenance (O&M)

The Operational and Maintenance (O&M) allocation for schools is determined partly by a student-driven calculation. This calculation considers the normalized enrolment at each school and the school's total square footage. Schools exceeding 100,000 square feet receive an additional O&M allocation based on their total square footage (including both the main building and portables). Furthermore, schools also receive O&M funds through their Base Allocation.

11. Program Unit Funding (PUF)

This allocation is provided to Pre-Kindergarten programs for children with a severe disability or severe language delay who require additional support and is a flow-through where 100 per cent of the funding received is allocated directly to the sites.

12. September Actual Enrolment vs Projected Enrolment Relief

This allocation will occur in the fall based on fluctuations in a school's actual September count date weighted enrolment versus their projected enrolment. This allocation is being funded through a request to access a portion of our accumulated operating surplus funds.

13. Service Agreements Allocation

This allocation is intended to cover the expenses related to some of the Division's most complex students. Additional services are provided to these students through partner organizations such as Entrust, UP Schools, E2 Academy and Elves. As the Division's enrolment increases, there is a corresponding increase in these services.

14. Specialized Learning Support (SLS) – Kindergarten Severe

This is a targeted allocation to match the provincial grant being provided to school jurisdictions for children with severe disabilities or severe language delays who require additional supports beyond that offered in a regular Kindergarten program. The allocation is based on the projected number of kindergarten children that will require supports for severe disabilities or severe language delays.

15. Special Education Supplemental Allocation

This allocation is intended to provide additional resources for students in need of specialized support and/or services. The allocation is directed to students requiring mild, moderate, severe, and profound supports.

16. Weighted Enrolment Allocation

This allocation is provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's weighted enrolment allocation. This is our largest allocation and represents approximately 72 per cent of the total direct school allocations. The Classroom Complexity Grant supplements this allocation. It was originally anticipated that the Division's insurance premiums would increase; however, the premiums were successfully secured at a rate lower than initially projected for the

Distribution of Funds, as such we were able to redirect these additional funds (\$0.5 million) to the Weighted Enrolment Allocation.

17. School Lease Payments

This allocation reflects the lease payments for our Outreach programs, amiskwaciy, and Christian schools for the ongoing repair, maintenance, and operation of their facilities.

18. Equity Fund

The Equity Fund was established by the Board to support the Division's four Cornerstone Values: Collaboration, Accountability, Integrity, and Equity.

The Equity Fund allocation is distributed to the four school leadership groups supervised by the assistant superintendents of schools. The allocation may support projects to enhance learning and to support students in areas such as literacy, numeracy, and mental health. The fund supports schools that encounter unusual or unexpected budget challenges during the year. The allocation is distributed to schools at the discretion of the assistant superintendents.

19. Specialized Services Programs

This allocation is to support home-based specialized learning programs at Scott Robertson and Waverly Schools. Historically, the program's financial sustainability has relied on a matching grant from the provincial Ministry of Seniors, Community and Social Services, through the Family Support for Children with Disabilities (FSCD) program. However, an increase in provincial FSCD program applications has led to substantial processing delays. This backlog is resulting in extended wait times for grant approvals, creating a potential funding gap for our home-based learning programs. The Division is actively engaged in discussions with provincial authorities to expedite the resolution of these delays.

20. Transportation for amiskwaciy and Awasis

This is the transportation portion of the First Nations, Metis, and Inuit allocation. It provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program at awasis waciston school. This allocation has been maintained at the same level for many years. Given changes to the Transportation distance eligibility criteria and increased costs of providing transportation services, this allocation will be reviewed during the 2025-2026 year and any required changes to this allocation will be reflected in future year budgets.

21. Provincial Priority Funding Allocations

These allocations are comprised of both estimated and confirmed funds from the Provincial Priorities grants, Curriculum Implementation Grant, Literacy and Numeracy Support Funding, Low Incidence Supports and Services Grant and the Mental Health Well-Being Grant.

The Low Incidence Supports and Services Grant is funding provided to school authorities to help cover the high costs associated with supporting students with specific low incidence disabilities such as blind, visually impaired, deaf or hard of hearing or deafblind students. The estimated total of this funding has been allocated to the Specialized Learning Support team.

The Mental Health Well-Being Grant will be used to expand upon the existing supports that the Division has already put into place to promote student and staff well-being and mental health:

- **CASA classrooms at J.A. Fife and Rosslyn schools:** In June 2023, CASA and the Division signed a Memorandum of Understanding to support students and their families who would benefit from the mental health services provided by CASA. CASA and the Division committed to work together to develop and operate the first CASA classroom in the Division. In this model, CASA provides mental health services to children and their families, and the Division provides educational programming for the child. The first CASA classroom was established at J.A.

Fife School with the first cohort beginning in September 2023. A second classroom was approved at Rosslyn in September 2024.

- **Aldergrove and Keheewin schools:** Hospital School Campuses supports these Division mental health classrooms.
- **Hospital School Campuses and Specialized Learning Supports:** A coordinated mental health approach to provide mental health supports and services to students across the Division.
- **Mental Health Therapists:** To help articulate the work occurring in schools that supports belonging and safety, the Division has developed a framework -- Building a Culture of Belonging and Safety: A Shared Responsibility. This framework emphasizes the relationship of belonging and safety and how the two are foundational to student success in school. The model of having a school-based mental health therapist in this framework helps build and increase this sense of belonging and safety, positive behaviors, improves academic outcomes and supports health and well-being. The school-based mental health therapist works in collaboration with schools' multidisciplinary teams by providing on-site therapy and mental health services to students. This role focuses on addressing students' mental health needs, offering individual and group therapy, crisis intervention, a pathway to care and preventative mental health education. The therapist collaborates closely with school-based teams to identify students who may be at risk, ensuring a coordinated approach to student safety and well-being. This collaboration aims to create a supportive and secure school environment, where mental health concerns are addressed proactively alongside safety measures. Three mental health therapists were hired in 2024-2025 and an additional 3.5 FTE's will join the team in 2025-2026.

Once the funding amounts have been confirmed and received for Curriculum Implementation and Literacy and Numeracy, corresponding budget amendments to school and central cost centres will occur.

22. Planned Use of Operating Reserves - Schools

Allocations that are funded by the Division's accumulated operating surplus are further detailed in Attachment VI.

23. The Canadian Achievement Test (CAT)-4 Allocation

This allocation is intended to cover the costs associated with an assessment tool used for students in Grades 2 through 9, to identify where students are in respect to literacy and numeracy learning. By administering the test in the fall and again in the spring, schools will be able to monitor individual student growth within the same year.

24. Dual Credit Allocation

This allocation supports optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. Dual credit courses allow students to earn both high school credits and credits that count towards a post-secondary certificate, diploma, or degree. For 2025-2026, the allocation is being increased to expand opportunities for senior high school students.

25. School Belonging and Safety Allocation

Funds are to support the ongoing evaluation of Division-level initiatives in support of our strategic priorities. Current examples of this would include the Equity Achievement Project, High School Completion Coaches and the Division's Belonging and Safety framework. The Belonging and Safety framework will be introduced for the 2025-2026 school year and is intended to support schools in evidence-based actions that enhance the sense of belonging and safety within the school community.

26. Unit Cost Relief

The largest expense for school budgets is salaries and wages making up over 96 per cent of the annual operating expenses. To stabilize the impact of compensation expenses for school budgets the Division calculates unit costs for each staff group. For the upcoming school year, the Division is anticipating increases to our benefit rates, increases in salary due to grid movements, and increases in salary tied to collective agreements (approximately three per cent). On average, unit costs are expected to increase between seven and nine per cent for all staff groups except for certificated staff (currently being negotiated at the Provincial level). To offset this increase in costs for school budgets, funds are required from the operating surplus and are allocated to schools.

**Edmonton Public Schools
2025-2026 Budget - Other Allocations**

	2025-2026 Budget	2025-2026 Distribution of Funds	Variance \$	Variance %	NOTES
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 16,047,774	\$ 15,607,000	\$ 440,774	2.82%	1
High Speed Networking	3,318,300	3,318,300	-	-	2
Insurance	11,012,015	11,512,015	(500,000)	-4.34%	3
Utilities	31,600,000	31,600,000	-	-	4
	\$ 61,978,089	\$ 62,037,315	\$ (59,226)	-0.10%	
DIVISION LEVEL COMMITTED COSTS					
Audit	\$ 136,946	\$ 136,946	\$ -	-	
* Board of Trustees	2,223,988	2,223,988	-	-	
Central Building Maintenance	425,000	425,000	-	-	
Core Technology Enterprise Management	5,760,266	5,760,266	-	-	
Division Awards	8,900	8,900	-	-	
Division Feedback Survey	142,400	142,400	-	-	
Enterprise Systems	6,515,293	6,515,293	-	-	
Human Resources Supply Services	14,711,305	14,711,305	-	-	
Infrastructure Parking Allocation	755,000	755,000	-	-	
* Language and Cultural Support	3,337,673	3,337,673	-	-	
Operations and Maintenance	21,071,840	21,071,840	-	-	
* Partnership Commitments	2,198,597	2,198,597	-	-	
Professional Improvement Leaves	1,300,000	1,300,000	-	-	
Staff Development	501,831	501,831	-	-	
Student Transportation	56,232,471	52,069,089	4,163,382	8.00%	5
	\$ 115,321,510	\$ 111,158,128	\$ 4,163,382	3.75%	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
CENTRAL REVENUE ALLOCATIONS	\$ 11,639,735	\$ 12,731,413	\$ (1,091,678)	-8.57%	6
METRO CONTINUING EDUCATION (MCE)	10,065,250	10,128,081	(62,831)	-0.62%	7
	\$ 21,704,985	\$ 22,859,494	\$ (1,154,509)	-5.05%	
CENTRAL DECISION UNITS					
** Corporate Services	\$ 25,903,122	\$ 25,894,730	\$ 8,392	0.03%	8
Curriculum and Resource Support	7,678,790	7,663,408	15,382	0.20%	8
International Programs	842,004	842,004	-	-	
** Office of the Superintendent	8,514,318	8,514,318	-	-	
** Operations and Learning Supports	50,888,986	50,829,083	59,903	0.12%	8
Specialized Learning Supports	24,111,800	24,111,800	-	-	
Student Information	1,120,919	1,120,919	-	-	
	\$ 119,059,939	\$ 118,976,262	\$ 83,677	0.07%	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 77,210,734	\$ 77,127,057	\$ 83,677	0.11%	8
SYSTEM ADMINISTRATION	41,849,205	41,849,205	-	-	
	\$ 119,059,939	\$ 118,976,262	\$ 83,677	0.07%	

* See Attachment V^A - for a detailed breakdown of this line item.

** See Attachment V^B - for a detailed breakdown of this line item.

Note: Some of the 2025-2026 Distribution of Funds figures have been reclassified to conform to the comparable 2025-2026 Budget presentation.

Edmonton Public Schools
2025-2026 Budget - Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2025-2026 Budget	2025-2026 Distribution of Funds	Variance \$	Variance %
LANGUAGE AND CULTURAL SUPPORT				
First Nations, Metis and Inuit Education	\$ 988,020	\$ 988,020	\$ -	-
Language Centre at Woodcroft	2,349,653	2,349,653	-	-
	<u>\$ 3,337,673</u>	<u>\$ 3,337,673</u>	<u>\$ -</u>	<u>-</u>
BOARD OF TRUSTEES				
ACSA Membership	\$ 21,500	\$ 21,500	\$ -	-
ASBA Membership	236,300	236,300	-	-
Board Initiative Fund/Chair Discretionary Fund	47,150	47,150	-	-
Board of Trustees	1,004,738	1,004,738	-	-
Elections	819,000	819,000	-	-
PSBAA Membership	77,800	77,800	-	-
Trustee Transition Allowance	12,500	12,500	-	-
Youth Engagement Model	5,000	5,000	-	-
	<u>\$ 2,223,988</u>	<u>\$ 2,223,988</u>	<u>\$ -</u>	<u>-</u>
PARTNERSHIP COMMITMENTS				
Alberta Youth Theatre Collective	\$ 20,000	\$ 20,000	\$ -	-
Community University Partnerships	12,500	12,500	-	-
Confucius Institute	223,000	223,000	-	-
Corporate Challenge	6,000	6,000	-	-
Nutrition Grant	1,735,347	1,735,347	-	-
Partnership for Kids (All in for Youth)	191,000	191,000	-	-
United Way	750	750	-	-
The Learning Partnership	10,000	10,000	-	-
	<u>\$ 2,198,597</u>	<u>\$ 2,198,597</u>	<u>\$ -</u>	<u>-</u>

Note: Some of the 2025-2026 Distribution of Funds figures have been reclassified to conform to the comparable 2025-2026 Budget presentation.

Edmonton Public Schools
2025-2026 Budget - Other Allocations
Detailed Breakdown - Central Decision Units

	2025-2026 Budget	2025-2026 Distribution of Funds	Variance \$	Variance %	
OFFICE OF THE SUPERINTENDENT					
Board Office and Strategic Division Supports	\$ 1,961,303	\$ 1,961,303	\$ -	-	
Division Support Services	2,336,533	2,336,533	-	-	
General Counsel	1,511,269	1,511,269	-	-	
Office of the Superintendent of Schools	476,351	476,351	-	-	
School Leadership Groups	2,228,862	2,228,862	-	-	
	<u>\$ 8,514,318</u>	<u>\$ 8,514,318</u>	<u>\$ -</u>	<u>-</u>	
CORPORATE SERVICES					
Edmonton Public Schools Foundation	\$ 382,924	\$ 374,532	\$ 8,392	2.24%	8
Financial Services	8,646,406	8,646,406	-	-	
Human Resources	16,873,792	16,873,792	-	-	
	<u>\$ 25,903,122</u>	<u>\$ 25,894,730</u>	<u>\$ 8,392</u>	<u>0.03%</u>	
OPERATIONS AND LEARNING SUPPORTS					
Communications	\$ 3,272,098	\$ 3,272,098	\$ -	-	
Information Management	1,516,762	1,516,762	-	-	
Integrated Infrastructure Services	10,529,876	10,501,141	28,735	0.27%	8
Distribution Centre	2,173,020	2,173,020	-	-	
Programming and Student Accommodation	8,800,000	8,800,000	-	-	
Division Technology	24,597,230	24,566,062	31,168	0.13%	8
	<u>\$ 50,888,986</u>	<u>\$ 50,829,083</u>	<u>\$ 59,903</u>	<u>0.12%</u>	

Note: Some of the 2025-2026 Distribution of Funds figures have been reclassified to conform to the comparable 2025-2026 Budget presentation.

Notes to Supplement the 2025-2026 Budget – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Budget differs from the 2025-2026 Distribution of Funds by more than five per cent.

1. **Fiscal and Debt Services**

This decision unit is responsible for debenture and capital loan principal payments, interest costs and the amortization cost for Division supported capital assets such as buildings. The increase in Fiscal and Debt is due to additional non-cash amortization of board funded capital, mainly capital Growth Accommodation and changes to the Asset Retirement Obligation estimate.

2. **High Speed Networking**

This allocation (\$3.3 million) is used to cover the expenses associated with the Division's SuperNet connection between the Centre for Education and schools. This allocation is made up of a grant from the Provincial Government (\$2.7 million) with the balance being subsidized by the Division. It is necessary for the Division to supplement provincial funding as the funding only covers the base installation of SuperNet up to 100 megabytes per second. Only 24 of the Division's smallest schools use this baseline model with the remainder requiring more bandwidth. The Board of Trustees advocated for an increase to the province's funding and for the 2025-2026 Budget the per-site funding reflected an increase of 20 per cent (the first increase in decades).

3. **Insurance**

The Division's insurance renewal date is May 1 in any given year. The Risk Management & Insurance department successfully secured May 1, 2025 - May 1, 2026, annual insurance coverage at premiums comparable to the current year. It was originally anticipated that the Division's insurance premiums would increase by \$0.533 million as presented in the Distribution of Funds report, with no major increase to premiums, we were able to redirect \$0.5 million to the Weighted Enrolment Allocation.

4. **Utilities**

Energy Management is the Division's cost centre that manages utilities and energy conservation opportunities for schools, as well as monitoring consumption and cost data. This decision unit works closely with outside organizations in identifying energy saving initiatives, obtaining available grants and identifying ways to reduce greenhouse gas emissions. This decision unit sponsors the Division's environmental awareness program and initiatives. As reflected in the Distribution of Funds report, the Division anticipates utilities costing approximately \$0.45 million more for the upcoming year compared to the current year.

5. **Student Transportation**

Student Transportation is funded by provincial transportation grants and student transportation fees. Bus pass fees help cover the cost of providing bus service. As detailed in the 2025-2026 Transportation Fee report that was approved at the May 6, 2025 Board Meeting, the cost of providing transportation services for 2025-2026 not covered by the transportation grant will be offset by an increase in fees as well as accessing Division Surplus funds. The total amount needed is \$4.1 million which includes depleting the restricted transportation accumulated surplus balance of \$0.7 million anticipated at the end of the 2024-2025 school year.

6. **Central Revenue Allocations**

Central decision units include sources of revenue within their budgets. Secondments, lease revenue and other sales and services are reported here. As the Division's enrolment continues to increase, so does the amount of revenue collected from lunch fees, school generated funds (funds raised in the community for student activities such as drama, ski club and school teams) and transportation fees; however, fees collected from International Students, sales and services as well as the Division's investment income are predicted to decrease.

7. Metro Continuing Education

Metro Continuing Education offers a range of educational programs designed to support students' academic achievements, personal development, and career advancement. Their Academic Success programs encompass several areas, including options for high school students to fast-track or upgrade courses, the organization of EPSB Summer School, and School and Community Supports for students from Kindergarten to Grade 12. These community supports provide tutoring for high school students (grades 9-12), after-school and summer camps, classes to help students prepare for diploma exams, as well as enrichment courses for elementary and junior high students. The reduction to this allocation is due to an anticipated reduction in the collection of adult course fees.

8. Central Decision Units

Central Decision Units consist of many department and cost centres such as the Board Office, Division Support Services, Human Resources, Financial Services, Integrated Infrastructure Services, Division Technology, etc. The 2025-2026 budget for Central Decision Units has now been updated to include previously omitted funding increases for positions that were vacant at the time of the Distribution of Funds.

Edmonton Public Schools
Accumulated Operating Surplus (AOS)* Plan for 2025-2026

	Amount	Total Amount	Notes
Projected AOS at September 1, 2025 (excluding SGF)		4.6% \$ 60,740,717	A
<u>2025-2026 Projected Initiatives Funded through AOS</u>			
1 Unit Cost Relief	\$ 10,000,000		
2 September Actual Enrolment vs Projected Enrolment relief	5,000,000		
3 Continuation of the Equity Achievement Project (Year 5)	2,215,500		
4 Continuation of the Education Assistant (EA) Internship (2 EA Mentors & compensation for 2 cohorts of participants (100 and 50))	1,950,000		
5 Special Needs and Language Teacher Development (Year 4)	1,500,000		
6 Continuation of the Anti-Racism and Equity Action Plan (Year 5)	525,000		
7 Certification Development and Job Evaluation for Support Staff	500,000		
8 Energy Management/Deferred Maintenance - building audits/studies for identification of capital investments	450,000		
9 Recruitment Enhancement	300,000		
10 Phase 3 - New School Start-up (Elder Dr. Francis Whiskeyjack)	270,000		
11 New Division website (Year 2 of 2)	228,000		
12 Transportation (\$0.7M from Transportation restricted surplus, \$3.4M from unrestricted surplus funds)	4,100,000		
Proposed access to surplus (to be released during 2025-2026) - excluding transportation	\$ 27,038,500	(27,038,500)	
Projected Consolidated operating surplus for 2024-2025		5,000,000	B
Projected AOS at September 1, 2026 (excluding SGF)		3.0% \$ 38,702,217	

Notes:

- * The AOS is comprised of internally restricted reserves. Transportation reserve can only be used for transportation-related expenses, System Administration (SA) can be used for SA expenses or the Board can transfer SA reserve funds into the Instruction reserve. Instruction can only be used for Instruction (not for SA expenses).
- A School jurisdictions are required to maintain a minimum one per cent operating reserve balance and a maximum of six per cent of the total expenses reported in the prior year Audited Financial Statements. As the 2024-2025 school year is not completed, actual year end expenses are not yet available. As such, the Division is projecting the AOS ending balance. ☐
- B The Division must operate within the approved budget. Due to timing differences or staffing-related challenges, it is reasonable to assume small operating surpluses will be generated by some schools and some central cost centers. Upon consolidation it is estimated that these surpluses will add up to approximately \$5 million for the year.

Notes to supplement the 2025-2026 Accumulated Operating Surplus (AOS) Plan

1. Unit Cost Relief

The largest expense for school budgets is salaries and wages making up over 96 per cent of the annual operating expenses. To stabilize the impact of compensation expenses for school budgets the Division calculates unit costs for each staff group. For the upcoming school year, the Division is anticipating increases to our benefit rates, increases in salary due to grid movements, and increases in salary tied to collective agreements (approximately three per cent). On average, unit costs are anticipated to increase between seven and nine per cent for all staff groups with the exception of certificated staff (currently being negotiated at the Provincial level). To offset this increase in costs for school budgets, funds are required from the operating surplus in addition to the provincial funding increase.

2. September Actual Enrolment vs Projected Enrolment relief

Even with the recent update to the funded enrolment (AEM) formula, funding is still provided to school divisions based on past enrolment as well as projected enrolment for the upcoming school year. To match this methodology, school budgets are completed in April with allocations being calculated using the individual school's projected enrolment. In the fall, surplus funds are required to support schools where their actual enrolment is higher than their projected enrolment or where the composition of students in September may result in the school requiring additional supports.

3. Continuation of the Equity Achievement Project (EAP) (Year 5)

The Equity Achievement Project is an evidence-based, multi-faceted and collaborative approach to supporting literacy and numeracy outcomes for some of the Division's most vulnerable students. The funding is targeted towards the designated lead teacher role at each of the participating EAP schools and supporting consultant expertise in the areas of literacy and numeracy. The EAP model is built around key areas that address the holistic well-being of students and has been proven critical in achieving positive academic outcomes for students facing the barriers and challenges that come with high social vulnerability. Foundational to the evidence-based practices of EAP are the focus on collaboration, building teacher capacity, student self-efficacy as learners and shared leadership.

4. Continuation of the Education Assistant (EA) Internship Program (Year 4)

This request reflects the continuation of the Educational Assistant Internship Program (Year 4). This program helps with the recruiting and training of educational assistants through comprehensive online modules, mentor support, and on-the-job training in the classroom. The increases will allow continued support by educational assistant mentors as well as compensation for two cohorts of educational assistants.

5. Special Needs and Language Teacher Development (Year 5)

These funds support a pilot project which enables the Division to build teaching capacity in the areas of special needs, French immersion, and teachers in other high priority areas. These teachers are assigned to schools to work alongside experienced teachers and build capacity for placement in the following school year. This pilot has had a positive impact on the Division's ability to hire teachers in these areas of high need and on the retention of teachers in these classrooms.

6. Continuation of the Anti-Racism Equity Action Plan (Year 5)

This work supports the Division's responsibility and commitment to belonging, inclusion and equity for all, supporting progress towards Priority Two of the Strategic Plan and aligning with expectations set out in the *Education Act*. This work is guided by the voices of staff and students and is framed around key actions focused on equitable opportunity, enhancing staff awareness and capacity as they support schools, and growth in process and programming that reflects the nuanced needs of our school communities. Funding is designated for staff across multiple cost centres who lead various initiatives, facilitate a range of engagement opportunities and support the implementation of key strategic actions that are responsive, and impact based. These funds also allow access to external consultants, resource materials, translation services and key communication tools. This work bridges across

the Division as we strive to grow together while cultivating an environment where all staff and students experience a sense of belonging and safety in their working and learning environments.

7. Certification Development and Job Evaluation for Support Staff

Staffing and contract resources will be required to support the implementation of two new letters of understanding (LOU) on certification and job evaluation. Once the project work has been completed, this will most likely require an ongoing budget allocation.

8. Energy Management/Deferred Maintenance

This access to surplus funding is requested to sustain ongoing project development (building condition/energy audits and engineering studies) in order to identify and prioritize capital building projects that will have the largest impact in reducing the Division's carbon footprint and deferred maintenance.

9. Recruitment Enhancement

This funding is requested for a project to support enhancements to teacher and business staffing including a review of current processes.

10. Phase II - New Schools Start-up Allocation

Prior to the opening year, the Division typically provides an allocation intended to cover start-up costs not covered by the province such as furniture and equipment as well as the principal assignment for the year.

A new school start-up allocation is typically \$0.75 million, while replacement and modernizations are slightly less at \$0.6 million. As the capacity of Elder Dr. Francis Whiskeyjack School is approximately 2.2 times greater than a typical K-9 school, the allocation was calculated to reflect the larger school capacity.

Most of the school startup was completed in 2024-2025; however, some additional furniture, instruments, and culinary equipment are going to be purchased in 2025-2026.

11. New Division Website – (Year 2 of 2)

The Division's public website that launched in 2014 is in urgent need of redesign and redevelopment. Over the last decade, the website has experienced a 233 per cent increase in traffic, underscoring its significance as a crucial resource for families seeking information about what the Division has to offer. However, users are currently facing multiple issues, including poor mobile compatibility, outdated design, accessibility concerns, limitations of the content management system, lack of multilingual support, and navigation difficulties.

The funding from surplus dollars will cover the cost of two full-time contract staff members, who will be instrumental in overseeing the redesign project from its initial research phase through to build and implementation.

While the primary budget request is for staffing, additional costs may arise, particularly in relation to procuring a new content management system. These potential expenses will be more accurately determined during the research phase of the project.

12. Transportation

Student Transportation is funded by provincial transportation grants and student transportation fees. Bus pass fees help cover the cost of providing bus service. As detailed in the 2025-2026 Transportation Fees report that was approved at the May 6, 2025, Board Meeting, the cost of providing transportation services for 2025-2026 not covered by the transportation grant will be offset by an increase to fees as well as accessing Division Surplus funds. The total amount needed is \$4.1 million which includes depleting the transportation restricted accumulated surplus balance of \$0.7 million anticipated at the end of the 2024-2025 school year, as well as accessing \$3.4 million of unrestricted surplus funds.

**Edmonton Public Schools
2025-2026 Budget - Capital Reserve Plan**

Notes:	Approved	Proposed
Capital Reserve balance at September 1, 2024		\$ 43,257,785
A Less: Projected funds used during 2024-2025		(3,000,000)
Funds received from First Place Program and Land Sale		1,617,484
Projected Capital Reserve balance at September 1, 2025		\$ 41,875,269
Capital transactions projected for 2025-2026		
1 Growth and Student Accommodation 2025-2026		(5,000,000) (5,000,000)
2 Division Energy and Environment Strategy		(1,000,000) (1,000,000)
3 CFE Capital Plan		(6,500,000) (6,500,000)
Projected Capital Reserve balance at September 1, 2026		\$ 29,375,269
Capital Reserve funded projects, future use:		
1 Growth and Student Accommodation (future use)	(11,000,000)	(11,000,000)
2 Division Energy and Environment Strategy	(7,500,000)	(7,500,000)
3 CFE Capital Plan	(2,000,000)	(2,000,000)
Projected Uncommitted Capital Reserve balance	\$ (20,500,000)	\$ (12,500,000)
		\$ 8,875,269

- A A revised Capital Reserve Plan for 2024-2025 was approved on November 26, 2024. This plan included the planned use of capital reserve funds totalling \$7.15 million. The Division now projects utilizing only \$3 million for the CFE.

Notes to supplement the 2025-2026 Capital Reserve Plan

1. **Growth and Student Accommodation (2025-2026)**

This allocation supports school modifications to accommodate enrolment growth and increasing classroom complexity and enables the procurement of modular classrooms beyond those funded by the province.

2. **Division Energy and Environment Strategy**

The Division is committed to reducing our greenhouse gas emissions and has set reduction targets of five per cent by 2025 and 45 per cent by 2035. These funds will be used to address the action items identified with the strategy.

3. **CFE Capital Plan**

The Centre for Education (CFE) has reached 43 years of age and several key building components and systems have reached end-of-life and require renewal. A CFE Capital Plan has been created to identify projects that will need to be undertaken over multiple years. These projects include priority deferred maintenance such as roof renewal, structural repairs and the mitigation of ground water infiltration, and upgrades to the building electrical system and Division data centre. For more information on the CFE Capital Plan, refer to the recommendation report approved at the May 14, 2024, Board meeting.

Edmonton Public Schools
2025-2026 Budget - Staff Full Time Equivalents (FTE)

Staffing Group	2025-2026 Budget	Total FTEs %	2024-2025 Actuals at <i>April 30, 2025</i>	Total FTEs %	Variance 25/26 Budget to 24/25 Actuals		Notes
					FTE	%	
Schools							
Teaching FTE	5,932.4	63%	5,831.8	64%	100.6	2%	1
Educational Assistants FTE	1,905.0	20%	1,749.5	19%	155.4	9%	2
Other Support Staff FTE	535.6	6%	497.0	6%	38.6	8%	3
Custodial FTE	691.2	7%	661.3	7%	29.9	5%	4
Exempt FTE	326.9	4%	319.2	4%	7.7	2%	
Total Schools FTE	9,391.1	100%	9,058.8	100%	332.3	4%	
Central Services							
Teaching FTE	185.5	18%	185.3	19%	0.2	0.1%	
Educational Assistants (Mentors) FTE	5.0	1%	5.0	1%	-	-	
Other Support Staff FTE	139.8	14%	133.0	14%	6.8	5%	3
Custodial FTE	59.0	6%	63.0	6%	(4.0)	-6%	
Maintenance FTE	247.0	25%	237.6	25%	9.4	4%	5
Exempt FTE	366.5	36%	339.2	35%	27.3	8%	6
Total Central Services FTE	1,002.8	100%	963.0	100%	39.7	4%	
Metro Continuing Education							
Teaching FTE	13.1	53%	10.1	43%	3.0	30%	7
Support FTE	5.8	24%	7.8	33%	(2.0)	-26%	7
Custodial FTE	-	-	-	-	-	-	
Exempt FTE	5.6	23%	5.5	24%	0.1	2%	
Total Metro Cont. Ed. FTE	24.5	100%	23.4	100%	1.1	5%	
Division Total FTE's	10,418.4		10,045.2		373.2	4%	

Total by Group	2025-2026 Budget	Total FTEs %	2024-2025 Actuals at <i>April 30, 2025</i>	Total FTEs %	Variance 25/26 Budget to 24/25 Actuals		Notes
					FTE	%	
Teaching FTE	6,131.0	59%	6,027.1	60%	103.8	2%	1
Educational Assistants FTE	1,910.0	18%	1,754.5	18%	155.4	9%	2
Other Support Staff FTE	681.2	7%	637.7	6%	43.5	7%	3
Custodial FTE	750.2	7%	724.3	7%	25.9	4%	4
Maintenance FTE	247.0	2%	237.6	2%	9.4	4%	5
Exempt FTE	699.1	7%	663.9	7%	35.2	5%	6
Total FTE's	10,418.4	100%	10,045.2	100%	373.2	4%	

Notes to Supplement the 2025-2026 Budget Staff Full-Time Equivalents (FTE)

Overall:

Staffing levels are projected to increase primarily due to an anticipated four per cent increase in enrolment and an equivalent increase in Alberta Education Provincial Operational Funding. The Division also strategically allocated funds from the Accumulated Operating Surplus (AOS) to create a Unit Cost Relief Allocation. This allocation was created to avoid any negative impact on staffing levels because of higher staff unit costs resulting from recent collective bargaining agreement settlements.

1. Teachers:

The 2025-2026 budget reflects an increase of 104 FTE (two percent) in teaching staff. This increase is mostly driven by enrolment growth. In addition, the Division is scheduled to open over 35 Interactions classrooms in 2025-2026, with each classroom requiring one teacher and two Educational Assistants. The full implementation of the Grade 12 program at Elder Dr. Francis Whiskeyjack High School accounts for an increase of 17 Teacher FTE's. The school commenced operations in the current year with a phased entry for Grades 10 and 11 only.

2. Educational Assistants:

The 2025-2026 budget reflects an increase of 155 FTE (nine percent) in Educational Assistants. This variance is also linked to enrolment growth as well as the expansion of Interactions classrooms. Part of the variance is a result of a timing difference, as following the support staff job action, a few staff members either resigned or retired, resulting in a slightly lower current year comparison number. The Division also has 60 individuals currently participating in the Educational Assistant Internship Program. While their hourly classification excludes them from the current staffing counts, they are all expected to transition to full-time employment in the fall and would be reflected in the budget figures.

3. Other Support Staff:

The Division is budgeting for an increase of 44 FTE (seven percent) in Other Support Staff, which includes Administrative Assistants, Clerks, Librarians, Food Preparers, and Interpreters, among others. The current year's comparison number reflects some vacant positions resulting from resignations and retirements following the support staff job action.

4. Custodial FTE:

Custodial staffing levels are budgeted to increase by 26 FTE (four percent) compared to current levels. This variance is primarily driven by increasing student enrolment, which necessitates additional custodial services to accommodate the additional occupied space and square footage within our school facilities.

5. Maintenance FTE:

Maintenance staffing levels are budgeted to increase by nine FTE (four percent) over the current levels.

6. Exempt FTE:

An increase of 35 FTE (five percent) is budgeted for Exempt Staff in the 2025-2026 school year. The Division has been progressively hiring additional Exempt staff annually to support the increasing number of students with mild/moderate or severe/profound specialized support needs.

7. Metro Continuing Education (MCE) FTE:

The 2025-2026 budgeted Teacher FTE for Metro Continuing Education is increasing by three FTE, while Support Staff FTE is decreasing by two FTE from the current actuals. According to MCE, this is a redistribution of FTE's within the budget to more accurately reflect the time allocation of their staff who provide support across their various locations within the Bennett Centre, Argyll, and Metro Continuing Education (BAM) group of schools.

School Jurisdiction Code: 3020

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2026

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

3020 The Edmonton School Division

Legal Name of School Jurisdiction

One Kingsway NW Edmonton AB AB T5H 4G9; (780) 429-8000; todd.burnstad@epsb.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

JULIE KUSIEK

Name

Signature

SUPERINTENDENT

DARREL ROBERTSON

Name

Signature

SECRETARY TREASURER or TREASURER

TODD BURNSTAD

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on**

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

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

Legend:

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

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

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2025/2026 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

-The Division's projected provincial operational funding for 2025-2026 is \$1.235 billion reflecting an increase of \$50.5 million (4.3 per cent) compared to the 2024-2025 Fall Revised Budget. Including the provincial operating funding from our funding profile, the total revenue (all sources) for the Division is estimated at \$1.42 billion.

-The provincial operating funding increase of \$50.5 million, is comprised of higher projected enrolment (\$38.8 million), as well as increases to some grant rates (\$10.6 million), and Alberta Education's adoption of a new method of calculating Full Time Equivalent (FTE) enrolment (\$1.1 million).

-The shift to a two-year Adjusted Enrolment Method (AEM) reduces the number of unfunded students from 4,002 in Budget 2024-2025 to 1,301. While this change in formula better reflects the actual number of students being supported, the elimination of the Supplemental Enrolment Growth grant offsets most of the student driven funding that otherwise would have increased as a result of this change in formula. (The difference being a net increase in funding of \$1.1 million, or 0.1 per cent).

-Total FTE enrolment growth for 2025-2026 is projected to increase by approximately 4,335 students or 3.8 per cent compared to the actual September 2024, enrolment count. The Division is on track to grow by 19 per cent, or 19,328 students (FTE) since 2021-2022 (five years).

-Given the Division's enrolment growth, increased fixed operating costs and increased staff remuneration costs, Administration considers this to be a 'status quo' budget, with most of the funding increase being driven by our enrolment growth.

Significant Business and Financial Risks:**Inflationary Pressures**

-The Division will continue to feel the effects of rising inflation going into the 2025-2026 school year. Based on recent inflationary data, Statistics Canada is expecting Edmonton to see a two per cent rise in inflation for 2025 as demonstrated below. Inflationary pressures contribute to our growing infrastructure deferred maintenance gap when grants like IMR and CMR remain unchanged while the cost of goods have increased by over six per cent over the last two years.

-As part of the Division's budget process, unit costs and benefit overhead rates are projected to increase for the upcoming school year. Salaries, wages, and benefits remain the largest expense, comprising approximately 80 per cent of total operating costs (64 per cent salaries/wages, 16 per cent benefits). To stabilize compensation impacts on school and central budgets, the Division calculates unit costs for each staff group. Unit cost and benefit overhead rates have been projected using the approved salary increases for Exempt, Custodial, Maintenance and Support Staff.

-Teacher Unit costs have only increased marginally as they are currently in negotiations and any centrally negotiated increase will be offset by additional provincial funding. For all other staff groups, unit costs have increased between seven and nine per cent (factoring in general wage increases (approximately three per cent), grid movement, and benefits).

-Student transportation is funded through a combination of provincial transportation grants and student transportation fees. Bus pass fees contribute to offsetting the costs of providing this service. The portion of transportation costs not covered by the provincial grant will be offset through an increase in fees and the use of Division surplus funds.

-The 2025-2026 Budget does not provide any relief for the potential increased costs of supplies, materials, and technology that may transpire because of the current and potential on-going trade dispute with the United States.

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	\$ 1,353,130,400	\$1,285,853,801	\$1,232,584,246
Federal Government and First Nations	\$ 1,837,200	\$3,115,294	\$3,358,160
Property taxes	\$ -	\$0	\$0
Fees	\$ 34,275,700	\$31,072,986	\$30,529,094
Sales of services and products	\$ 13,757,300	\$14,017,453	\$17,733,875
Investment income	\$ 4,000,000	\$3,000,000	\$7,037,088
Donations and other contributions	\$ 8,825,700	\$9,023,551	\$11,558,109
Other revenue	\$ 4,608,900	\$2,694,115	\$9,880,769
TOTAL REVENUES	\$1,420,435,200	\$1,348,777,200	\$1,312,681,341
EXPENSES			
Instruction - ECS	\$ 55,066,900	\$52,450,288	\$55,352,159
Instruction - Grade 1 to 12	\$ 1,076,375,100	\$1,000,274,533	\$958,020,971
Operations & maintenance	\$ 203,459,200	\$201,313,564	\$189,530,009
Transportation	\$ 56,285,500	\$57,619,173	\$47,075,286
System Administration	\$ 41,349,300	\$38,486,400	\$39,009,545
External Services	\$ 14,937,700	\$15,029,478	\$18,799,697
TOTAL EXPENSES	\$1,447,473,700	\$1,365,173,436	\$1,307,787,667
ANNUAL SURPLUS (DEFICIT)	(\$27,038,500)	(\$16,396,236)	\$4,893,674

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	\$ 621,775,300	\$588,545,171	\$581,268,158
Certificated benefits	\$ 161,407,000	\$155,595,801	\$140,642,005
Non-certificated salaries and wages	\$ 273,433,800	\$245,480,401	\$233,707,827
Non-certificated benefits	\$ 96,999,500	\$88,522,499	\$70,250,748
Services, contracts, and supplies	\$ 230,667,200	\$221,792,564	\$209,083,828
Capital and debt services			
Amortization of capital assets			
Supported	\$ 46,865,800	\$49,331,800	\$46,981,296
Unsupported	\$ 15,777,800	\$15,427,000	\$24,727,450
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 212,300	\$236,100	\$259,145
Other interest and finance charges	\$ 335,000	\$242,100	\$713,475
Losses on disposal of capital assets	\$ -	\$0	\$153,735
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$1,447,473,700	\$1,365,173,436	\$1,307,787,667

**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	\$ 54,943,500	\$ 1,047,586,200	\$ 125,051,300	\$ 40,325,300	\$ 41,849,200	\$ 1,991,000	\$ 1,311,746,500	\$ 1,185,802,786
(2) Alberta Infrastructure - non remediation			\$ 38,495,000				\$ 38,495,000	\$ 42,243,454
(3) Alberta Infrastructure - remediation							\$ -	\$ -
(4) Other - Government of Alberta		\$ 1,672,500	\$ 124,000			\$ 301,300	\$ 2,097,800	\$ 2,620,989
(5) Federal Government and First Nations		\$ 455,100				\$ 1,382,100	\$ 1,837,200	\$ 3,358,160
(6) Other Alberta school authorities	\$ 123,400	\$ 447,700	\$ 220,000				\$ 791,100	\$ 1,917,017
(7) Out of province authorities							\$ -	\$ -
(8) Alberta municipalities-special tax levies							\$ -	\$ -
(9) Property taxes							\$ -	\$ -
(10) Fees		\$ 22,415,500		\$ 11,860,200			\$ 34,275,700	\$ 30,529,094
(11) Sales of services and products		\$ 2,600,000	\$ 24,800			\$ 11,132,500	\$ 13,757,300	\$ 17,733,875
(12) Investment income			\$ 4,000,000				\$ 4,000,000	\$ 7,037,088
(13) Gifts and donations		\$ 6,628,000					\$ 6,628,000	\$ 9,948,033
(14) Rental of facilities			\$ 4,478,100			\$ 130,800	\$ 4,608,900	\$ 5,161,612
(15) Fundraising		\$ 2,197,700					\$ 2,197,700	\$ 1,610,076
(16) Gains on disposal of tangible capital assets							\$ -	\$ 4,719,157
(17) Other							\$ -	\$ -
(18) TOTAL REVENUES	\$ 55,066,900	\$ 1,084,002,700	\$ 172,393,200	\$ 52,185,500	\$ 41,849,200	\$ 14,937,700	\$ 1,420,435,200	\$ 1,312,681,341
EXPENSES								
(19) Certificated salaries	\$ 20,453,400	\$ 596,166,500			\$ 2,738,500	\$ 2,416,900	\$ 621,775,300	\$ 581,268,158
(20) Certificated benefits	\$ 3,520,000	\$ 156,383,600			\$ 873,200	\$ 630,200	\$ 161,407,000	\$ 140,642,005
(21) Non-certificated salaries and wages	\$ 13,637,000	\$ 162,251,900	\$ 70,393,300	\$ 1,330,000	\$ 22,881,300	\$ 2,940,300	\$ 273,433,800	\$ 233,707,827
(22) Non-certificated benefits	\$ 4,902,200	\$ 60,692,200	\$ 23,633,900	\$ 414,100	\$ 6,532,700	\$ 824,400	\$ 96,999,500	\$ 70,250,748
(23) SUB - TOTAL	\$ 42,512,600	\$ 975,494,200	\$ 94,027,200	\$ 1,744,100	\$ 33,025,700	\$ 6,811,800	\$ 1,153,615,600	\$ 1,025,868,738
(24) Services, contracts and supplies	\$ 12,521,200	\$ 90,077,500	\$ 59,638,600	\$ 54,541,400	\$ 6,220,200	\$ 7,668,300	\$ 230,667,200	\$ 209,083,828
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 46,865,800	\$ -	\$ -	\$ -	\$ 46,865,800	\$ 46,981,296
(26) Amortization of unsupported tangible capital assets	\$ 33,100	\$ 10,738,400	\$ 1,038,200	\$ -	\$ 1,833,400	\$ 457,600	\$ 14,100,700	\$ 14,097,673
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 1,677,100	\$ -	\$ -	\$ -	\$ 1,677,100	\$ 10,629,777
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 212,300	\$ -	\$ -	\$ -	\$ 212,300	\$ 259,145
(32) Other interest and finance charges	\$ -	\$ 65,000	\$ -	\$ -	\$ 270,000	\$ -	\$ 335,000	\$ 713,475
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,735
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 55,066,900	\$ 1,076,375,100	\$ 203,459,200	\$ 56,285,500	\$ 41,349,300	\$ 14,937,700	\$ 1,447,473,700	\$ 1,307,787,667
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ 7,627,600	\$ (31,066,000)	\$ (4,100,000)	\$ 499,900	\$ -	\$ (27,038,500)	\$ 4,893,674

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

		Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES				
TRANSPORTATION		\$11,860,200	\$10,993,900	\$8,472,948
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES		\$5,285,000	\$5,077,700	\$5,055,520
FEES TO ENHANCE BASIC INSTRUCTION				
Technology user fees		\$0	\$0	\$0
Alternative program fees		\$1,327,400	\$1,327,387	\$1,277,471
Fees for optional courses		\$3,530,600	\$2,985,607	\$3,303,530
ECS enhanced program fees		\$0	\$0	\$0
Activity fees		\$7,654,000	\$6,442,006	\$7,653,992
Other fees to enhance education	MCE fee's (non-adult and non-grants)	\$812,800	\$832,660	\$1,035,278
NON-CURRICULAR FEES				
Extra-curricular fees		\$3,078,900	\$2,555,871	\$3,078,866
Non-curricular goods and services		\$726,800	\$857,855	\$726,842
Non-curricular travel		\$0	\$0	\$0
OTHER FEES	(Describe here)	\$0	\$0	\$4,200
TOTAL FEES		\$34,275,700	\$31,072,986	\$30,608,647

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.		Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs		\$1,112,800	\$1,283,100	\$1,112,837
Special events		\$2,067,100	\$1,613,677	\$2,067,138
Sales or rentals of other supplies/services		\$1,326,200	\$1,248,500	\$1,326,236
International and out of province student revenue		\$2,630,000	\$2,946,300	\$4,234,395
Adult education revenue		\$592,700	\$412,000	\$0
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Other (describe)	Library fines, book donations	\$183,300	\$0	\$183,252
Other (describe)		\$0	\$0	\$0
Other (describe)		\$0	\$0	\$0
Other (describe)		\$0	\$0	
Other (describe)		\$0	\$0	
TOTAL		\$7,912,100	\$7,503,577	\$8,923,858

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	\$197,407,513	\$116,169,313	\$0	\$37,980,415	\$0	\$37,980,415	\$43,257,785
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$24,224,098			\$24,224,098	\$24,224,098		
Estimated board funded capital asset additions		\$17,642,046		(\$14,642,046)	(\$14,642,046)	\$0	(\$3,000,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$1,617,484)	(\$1,617,484)		\$1,617,484
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$62,282,139)		\$62,282,139	\$62,282,139		
Estimated capital revenue recognized - Alberta Education		\$9,324,393		(\$9,324,393)	(\$9,324,393)		
Estimated capital revenue recognized - Alberta Infrastructure		\$39,057,264		(\$39,057,264)	(\$39,057,264)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$24,837		(\$24,837)	(\$24,837)		
Budgeted amortization of ARO tangible capital assets		(\$1,681,486)		\$1,681,486	\$1,681,486		
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		\$761,398		(\$761,398)	(\$761,398)	\$0	\$0
Estimated reserve transfers (net)				\$0	(\$22,760,301)	\$22,760,301	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$221,631,611	\$119,015,626	\$0	\$60,740,716	\$0	\$60,740,716	\$41,875,269
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$27,038,500)			(\$27,038,500)	(\$27,038,500)		
Projected board funded tangible capital asset additions		\$22,492,948		(\$9,992,948)	(\$9,992,948)	\$0	(\$12,500,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$60,966,500)		\$60,966,500	\$60,966,500		
Budgeted capital revenue recognized - Alberta Education		\$8,346,000		(\$8,346,000)	(\$8,346,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$38,495,000		(\$38,495,000)	(\$38,495,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$24,800		(\$24,800)	(\$24,800)		
Budgeted amortization of ARO tangible capital assets		(\$1,677,100)		\$1,677,100	\$1,677,100		
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		\$784,852		(\$784,852)	(\$784,852)		
Projected reserve transfers (net)				\$0	\$22,038,500	(\$22,038,500)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$194,593,111	\$126,515,626	\$0	\$38,702,216	\$0	\$38,702,216	\$29,375,269

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		\$0	\$0	\$0	\$60,740,716	\$38,702,216	\$38,702,216	\$41,875,269	\$29,375,269	\$29,375,269
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$62,643,600	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$46,865,800)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	(\$784,852)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$22,038,500	\$0	\$0	(\$22,038,500)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Phase Three Elder Dr Francis Whiskeyjack	(\$270,000)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Cont Ed Assistants and Mentor	(\$1,950,000)	\$0	\$0		\$0	\$0			
Professional development, training & support	Special needs and Language Teacher Dev, Cert Dev and	(\$2,000,000)	\$0	\$0		\$0	\$0			
Transportation Expenses	Transportation Surplus	(\$4,100,000)	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	New Website Costs, Recruitment Enhancement	(\$528,000)	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Building Audits and Studies	(\$450,000)	\$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	Growth and Programing, Renewal and Energy and Environ	(\$6,117,948)	\$0	\$0	\$0	\$0	\$0	(\$1,000,000)	\$0	\$0
Capital costs - School modular & additions	Growth Accomodation	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,000,000)	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	(\$2,500,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	(\$75,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,500,000)	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	(\$1,300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Unit Cost and Projected Enrolment Relief	Explanation	(\$15,000,000)	\$0	\$0		\$0	\$0		\$0	\$0
Equity Achievement Project, Equity Action Plan	Explanation	(\$2,740,500)	\$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	\$38,702,216	\$38,702,216	\$38,702,216	\$29,375,269	\$29,375,269	\$29,375,269

Total surplus as a percentage of 2026 Expenses	0.047031932	0.047031932	4.70%
ASO as a percentage of 2026 Expenses	2.67%	2.67%	2.67%

**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		\$ 60,740,716
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$2,239,698
Estimated 2024/25 Operating Reserves	4.47%	\$58,501,018
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 78,467,260
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (19,966,242)

SECTION A: 2023/24 EXEMPTION REQUEST

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

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

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

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

Not Applicable

Not Applicable

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

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

\$

(19,966,242)

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

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

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ 58,501,018	\$ 58,501,018	\$ 58,501,018	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 58,501,018	\$ 58,501,018	\$ 58,501,018	
	4.47%	4.47%	4.47%	

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)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	83,621	80,426	77,225	Head count
Grades 10 to 12	31,242	30,464	28,863	Head count
Total	114,863	110,890	106,088	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3.6%	4.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	300	303	310	Note 3
Total Net Enrolled Students	115,163	111,193	106,398	
Home Ed Students	256	259	269	Note 4
Total Enrolled Students, Grades 1-12	115,419	111,452	106,667	
Percentage Change	3.6%	4.5%		

Of the Eligible Funded Students:

Students with Severe Disabilities	4,979	4,311	3,833	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	11,311	10,892	9,709	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	8,993	8,696	8,462	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	38	40	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	8,993	8,734	8,502	
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	4,497	4,367	4,251	
Percentage Change	3.0%	2.7%		The Edmonton Region has continued seeing large numbers of families moving to the city, hence the increase.

Home Ed Students	7	12	7	Note 4
Total Enrolled Students, ECS	9,000	8,746	8,509	
Percentage Change	2.9%	2.8%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	1,307	1,057	1,005	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	75	43	19	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**

	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	5,945.5	5,945.5	5,582.4	5,582.4	5,402.8	5,402.8	Teacher certification required for performing functions at the school level.
Non-School Based	216.5	216.5	245.2	245.2	229.6	229.6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	6,162.0	6,162.0	5,827.5	5,827.5	5,632.4	5,632.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	5.7%		3.5%		9.4%		The Division is expecting nearly a 4% increase in student enrolments in the upcoming year requiring additional teachers
If an average standard cost is used, please disclose rate:	108,384		108,073		-		
Student F.T.E. per certificated Staff	20.19		20.63		20.45		

Certificated Staffing Change due to:

	-						
Enrolment Change	334.4	334.4					
Other Factors							Please explain
Total Change	334.4	334.4					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	5,256.0	5,256.0	4,880.0	4,880.0	4,619.0	4,619.0
Permanent - Part time	333.0	333.0	248.0	248.0	261.0	261.0
Probationary - Full time	144.0	144.0	432.0	432.0	470.0	470.0
Probationary - Part time	64.0	64.0	112.0	112.0	108.0	108.0
Temporary - Full time	439.0	439.0	300.0	300.0	316.0	316.0
Temporary - Part time	72.0	72.0	49.0	49.0	49.0	49.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	1,910.0	1,910.0	1,588.3	1,588.3	1,514.6	1,514.6	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	873.9	541.4	801.9	506.1	791.8	504.4	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	997.2	997.2	948.1	948.1	939.3	939.3	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	14.0	5.0	14.0	5.0	14.5	5.5	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	461.3	134.8	458.9	135.1	464.9	144.5	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	4,256.4	3,588.3	3,811.1	3,182.5	3,725.2	3,108.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	11.7%		2.3%		14.3%		

Explanation of Changes to Non-Certificated Staff:

The 2024-2025 actual FTE's were reported based on staffing levels as of September 30, 2024. If the comparison was done to our current staffing levels (April 2025), the percentage change would be 6.7% vs the 11.7% increase observed above. Overall increases can also be explained due to our Divisions continued enrolment growth (approximately 4% increase for 2025-2026). The Support Staffing group (EA's and other non-certificated instruction) have experienced staffing supply shortages over recent years. Part of the increase is also related to the increased number of students requiring specialized supports. Operations & Maintenance experienced layoffs heading into 2023-24 but the need for their services and continued IMR and CMR funding has allowed the Division to try and re-hire some of those lost positions.

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes	
-----	--

Please provide terms of contract for 2024/25 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Support Staff Union (including EA's and Administrative Assistants) - CUPE Local 3550. Collective agreement from Sept 1, 2020 to Aug 31, 2028. 2,591.1 FTE
Custodial Union - CUPE Local 474. Collective agreement from Sept 1, 2020 to Aug 31, 2028. 750.2 FTE
Maintenance Staff Union - CUPE Local 784. Collective agreement from Sept 1, 2020 to Aug 31, 2024. 247.0 FTE

School Jurisdiction Code: 3020

System Admin Expense Limit %	
3020 The Edmonton School Division	3.20%

2025-2026 Budget Profile - Analysis to Prior year	2025-2026 Profile Revenue	2024-2025 Fall Budget	Variance (%)
BASE INSTRUCTION GRANTS			
Kindergarten	\$ 29,203,800	\$ 28,396,800	2.8%
Grades 1 to 9	542,091,100	512,475,400	5.8%
SUBTOTAL KINDERGARTEN TO GRADE 9	571,294,900	540,872,200	5.6%
High School (Year 1 - 3)	204,387,600	189,618,600	7.8%
High School Year 4	5,668,700	7,107,300	-20.2%
High School Year 5	1,016,400	1,028,700	-1.2%
High School Metro summer	6,535,000	5,544,100	17.9%
Outreach Programs	350,000	350,000	0.0%
Home Education and Blended Funding	479,900	532,900	-9.9%
Online Education Funding	2,046,900	2,285,100	-10.4%
High School Subtotal	220,484,500	206,466,700	6.8%
SUBTOTAL BASE INSTRUCTION GRANTS	791,779,400	747,338,900	5.9%
SERVICES AND SUPPORT GRANTS			
Classroom Complexity	6,837,200	5,396,400	26.7%
ECS Pre-Kindergarten Program Unit Funding (PUF)	8,608,000	8,087,500	6.4%
Education Programs in an Institution and Specialized Education Programs	10,908,700	10,908,700	0.0%
English as an Additional Language	28,557,400	23,261,800	22.8%
First Nations, Metis, and Inuit	15,014,100	14,517,900	3.4%
Moderate Language Delay Grant (Pre-K & SLS-K)	338,900	378,300	-10.4%
Refugee Student	22,920,100	16,053,100	42.8%
SLS - Kindergarten Severe	11,490,300	9,887,600	16.2%
Specialized Learning Support	97,615,500	91,658,700	6.5%
SUBTOTAL SERVICES AND SUPPORT GRANTS	202,290,200	180,150,000	12.3%
SCHOOL GRANTS			
Operations and Maintenance (O&M)	108,927,700	102,558,600	6.2%
Transportation	38,125,300	42,999,900	-11.3%
SuperNet (Increase from \$800 to \$960 per site)	2,753,300	2,294,400	20.0%
New School Technology Grant (Cybersecurity)	300,000	-	100.0%
SUBTOTAL SCHOOL GRANTS	150,106,300	147,852,900	1.5%
COMMUNITY GRANTS			
Geographic	1,534,800	1,500,000	2.3%
School Nutrition	1,735,300	1,696,000	2.3%
Socio-Economic Status (SES)	15,653,600	14,861,700	5.3%
SUBTOTAL COMMUNITY GRANTS	18,923,700	18,057,700	4.8%
AUTHORITY GRANTS			
System Administration	41,849,200	38,986,400	7.3%
Supplemental Enrolment Growth	-	22,796,000	-100.0%
Teacher Salary Settlement	22,684,900	21,925,200	3.5%
SUBTOTAL JURISDICTION GRANTS	64,534,100	83,707,600	-22.9%
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,227,633,700	1,177,107,100	4.3%
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	7,767,600	7,767,600	0.0%
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,235,401,300	\$ 1,184,874,700	4.3%

Summary:

Total Provincial Operational Revenue

2025-2026 Profile

2024-2025
Fall Budget

\$ 1,235,401,300 \$ 1,184,874,700

Year over Year Increase (\$)

\$ 50,526,600

Year over Year Increase (%)

4.3%

Per Student Funding:

Provincial Operational Revenue per Funded FTE

\$ 10,350 \$ 10,301

(Provincial Operating Revenue divided by FTE Enrolment (Attachment II))

Year over Year Increase (\$)

\$ 49.00

Year over Year Increase (%)

0.5%

Edmonton Public Schools 2025-2026 Budget Profile Grant Revenue Analysis	A 2025-2026 Projected Revenue 70%/30% No Grant Increases	B 2025-2026 Projected Revenue 50%/30%/20% No Grant Increases	C = (A - B) Revenue Variance from changing from 50%/30%/20% to 70%/30%	D % Increase to Targeted Grants	E = (A x D) \$ Increase to Targeted Grants	F = (A + E) 2025-2026 Budget Profile INCLUDES Grant Increases	Grant % of Total Provincial Op. Revenue
BASE INSTRUCTION GRANTS							
Kindergarten	\$ 29,203,800	\$ 28,847,400	356,400			\$ 29,203,800	
Grades 1 to 9	542,091,100	533,366,900	8,724,200			542,091,100	
SUBTOTAL KINDERGARTEN TO GRADE 9	571,294,900	562,214,300	9,080,600			571,294,900	46%
High School (Year 1 - 3)	204,387,600	200,486,000	3,901,600			204,387,600	
High School Year 4	5,668,700	5,942,300	(273,600)			5,668,700	
High School Year 5	1,016,400	1,016,700	(300)			1,016,400	
High School Metro summer	6,535,000	6,535,000				6,535,000	
Outreach Programs	350,000	350,000				350,000	
Home Education and Blended Funding	479,900	479,900				479,900	
Online Education Funding	2,046,900	1,922,600	124,300			2,046,900	
High School Subtotal	220,484,500	216,732,500	3,752,000			220,484,500	18%
SUBTOTAL BASE INSTRUCTION GRANTS	791,779,400	778,946,800	12,832,600			791,779,400	64%
SERVICES AND SUPPORT GRANTS							
Classroom Complexity	5,697,700	5,607,700	90,000	20.00%	1,139,500	6,837,200	0.6%
ECS Pre-Kindergarten Program Unit Funding (PUF)	8,412,800	8,350,500	62,300	2.32%	195,200	8,608,000	
Education Programs in an Institution and Specialized Education Programs	10,908,700	10,908,700				10,908,700	
English as an Additional Language	27,909,900	26,828,800	1,081,100	2.32%	647,500	28,557,400	
First Nations, Metis, and Inuit	14,567,100	14,636,700	(69,600)	2.32%	447,000	15,014,100	
Moderate Language Delay Grant (Pre-K & SLS-K)	331,200	325,800	5,400	2.32%	7,700	338,900	
Refugee Student	22,400,400	20,625,400	1,775,000	2.32%	519,700	22,920,100	
SLS - Kindergarten Severe	11,229,700	10,897,400	332,300	2.32%	260,600	11,490,300	
Specialized Learning Support	95,403,500	94,486,300	917,200	2.32%	2,212,000	97,615,500	
SUBTOTAL SERVICES AND SUPPORT GRANTS	196,861,000	192,667,300	4,193,700		5,429,200	202,290,200	16%
SCHOOL GRANTS							
Operations and Maintenance (O&M)	105,750,300	105,337,400	412,900	3.00%	3,177,400	108,927,700	
Transportation	37,260,800	37,260,800		2.32%	864,500	38,125,300	
SuperNet (Increase from \$800 to \$960 per site)	2,294,400	2,294,400		20.00%	458,900	2,753,300	
New School Technology Grant (Cybersecurity)				NEW	300,000	300,000	
SUBTOTAL SCHOOL GRANTS	145,305,500	144,892,600	412,900		4,800,800	150,106,300	12%
COMMUNITY GRANTS							
Geographic	1,500,000	1,500,000		2.32%	34,800	1,534,800	
School Nutrition	1,696,000	1,696,000		2.32%	39,300	1,735,300	
Socio-Economic Status (SES)	15,298,600	15,298,600		2.32%	355,000	15,653,600	
SUBTOTAL COMMUNITY GRANTS	18,494,600	18,494,600			429,100	18,923,700	2%
AUTHORITY GRANTS							
System Administration	41,849,200	41,084,700	764,500			41,849,200	
Supplemental Enrolment Growth*	-	17,090,000	(17,090,000)			-	
Teacher Salary Settlement	22,684,900	22,684,900				22,684,900	
SUBTOTAL JURISDICTION GRANTS	64,534,100	80,859,600	(16,325,500)			64,534,100	5%
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,216,974,600	1,215,860,900	1,113,700		10,659,100	1,227,633,700	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	7,767,600	7,767,600				7,767,600	1%
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,224,742,200	1,223,628,500	1,113,700		10,659,100	1,235,401,300	100%

*The Supplemental Enrolment Growth grant "projection" was calculated using the 2024-2025 funding model and updating with 2025-2026 projected enrolment

Summary:

Provincial Operational Revenue Increase - Attributed to:		
Enrolment Growth	38,753,800	77%
Grant Rate Increases	10,659,100	21%
Changes to AEM from WMA Formula	1,113,700	2%
	\$ 50,526,600	

The below sample allocation memo reflects the 2025-2026 school allocations for a school that is projecting an increased enrolment of 16 students or 3.8 per cent.

2025-2026 Budget - School Allocation Memo Mary Goround School				
	2025-2026 Proposed	2024-2025 Budget	Difference	%
Enrolment¹	440	424	16	3.8%
Normalized Enrolment	440.0	424.0	16	
Weighted Enrolment	539.18	532.26	6.92	1.3%
-----Allocations-----				
Base Allocation	\$ 306,308	\$ 294,873	\$ 11,435	
Community Use of School	2,666	2,666	-	
First Nation Metis and Inuit	82,850	79,888	2,962	
Jordan's Principle Allocation	-	55,555	(55,555)	
Operations and Maintenance	44,876	36,784	8,092	
Special Education Supplemental Allocation	54,272	42,400	11,872	
Weighted Enrolment Allocation	2,654,374	2,620,078	34,296	
Unit Cost Relief Allocation	65,206	-	65,206	
TOTAL RESOURCE ALLOCATION	\$ 3,210,552	\$ 3,132,244	\$ 78,308	2.5%

Note: excluding Jordan's Principle the increase would be 4.3%

Other Information -

Current Unit Cost of Staff at March 2025	\$ 3,020,592
Projected: Current staff with new unit costs	\$ 3,072,200
	<u><u>\$ 51,608</u></u>

The Unit Cost Relief Allocation amount as included in the Allocation Memo, covers the entire amount needed to offset the increase in unit costs for the existing staff plus some additional funds to address any potential changes in staffing.

ENROLMENT TYPES¹

Different types of enrolment figures are used for a variety of budget allocations.

Enrolment is the actual student count which recognizes each student at 1.0 Full Time Equivalent (FTE)

Normalized Enrolment recognizes Kindergarten enrolment as 0.5 FTE, Full Day Kindergarten and Grade 1-12 students as 1.0 FTE.

Weighted Enrolment is calculated by assigning a weighting to each student based on the level of specialized supports or services they require; the higher the need, the higher the weighting.