



MEMORANDUM

May 27, 2025
Regular Board Meeting

TO	Board of Trustees
FROM	Eric Cameron, Audit Committee Chair
ORIGINATOR	Scott McFadyen, Associate Superintendent
RESOURCE	Jason Krefting, Director Financial Services
GOVERNANCE POLICY	Board Policy 2: Role of the Board Board Policy 8: Board Committees Board Policy 12: Role of the Superintendent
ADDITIONAL REFERENCE	Board Policy 2: Resource Stewardship Board Policy 8.5: Audit Committee Terms of Reference Board Annual Work Plan Education Act
SUBJECT	2025-2026 FISCAL BUDGET

PURPOSE

For approval. Recommendation required.

RECOMMENDATION

That the Board of Trustees approves the 2025-2026 Fiscal Budget, as recommended by the Audit Committee and presented at the Regular Meetings of May 27, 2025.

BACKGROUND

The Education Act, Part 6: sections 139, specify that school boards are required to provide a budget to the Education Minister. The Audit Committee is empowered by the Board of Trustees to oversee the budget and provide recommendations to the Board. The following report supports these fiscal responsibilities and provincial reporting requirements.

REPORT SUMMARY

On Wednesday, May 14, 2025, the Audit Committee reviewed the 2025-2026 budget.

The budget results in a deficit of \$409K. This \$409K is the result of accounting for the amortization on the asset retirement obligation and does not impact PSD's operating reserves. Total revenue is \$159,947,291 with expenses of \$160,356,500. It is expected that the Division's accumulated surplus from operations (inclusive of SGF-\$807,225) will have a balance of \$6,000,638 as of August 31, 2026.

Revenues increased \$2.0M or 1.3% from last year's budget while operating expenses increased by \$2.2M or 1.4%.

After discussion with Corporate Supports & Services staff, the Audit Committee approved the recommendation that the Board of Trustees approve the Parkland School Division budget for the fiscal year ending August 31, 2026.

The Audit Committee would be pleased to respond to any questions.

SM:ly

THE PARKLAND SCHOOL DIVISION 2025-2026 Budget



PARKLAND
SCHOOL DIVISION

Corporate Supports and Services
Presented to the Board of Trustees
May 27, 2025

ANNUAL BUDGET PROCESS

December-January

Initial enrolment
projections prepared

January

Enrolment Projections
sent to Alberta
Education

February-March

Budget
announcement from
Alberta Government

February-March

Review allocation
model

Preliminary budget
assumptions reviewed
by the Board

March-April

Expected Funding
Profile and Funding
Manual

Budgets prepared by
site administrators

Budget assumptions
approved by Audit
Committee

May

Budget Assumptions
Approved by the
Board

Budget approved by
the Board

Budget sent to
Alberta Education

September-October

Adjust school
allocations based on
actual September
enrolments

November-December

Q1 forecast prepared
by site administrators

January

Q1 forecast
presented to the
Board

February-March

Q2 forecasts
prepared by site
administrators

April

Q2 forecast
presented to the
Board

May

Q3 forecasts
prepared by site
administrators

June

Q3 forecasts
presented to the
Board

ANNUAL BUDGET PROCESS

Guiding Principles

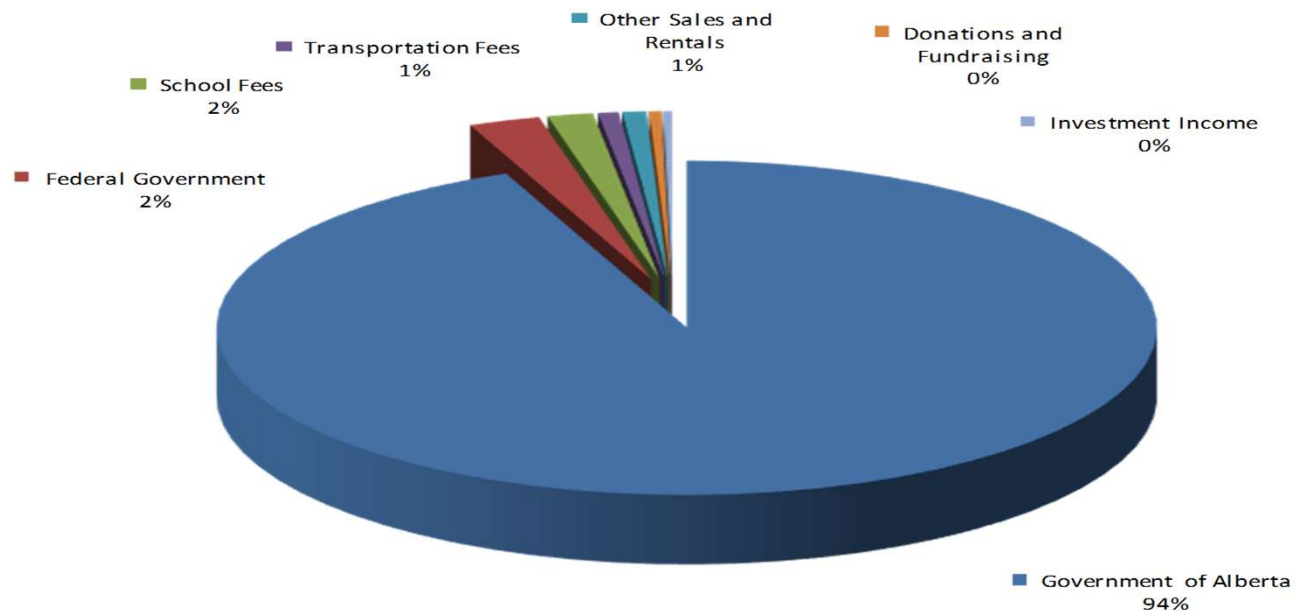
- Fair and Equitable Allocation Model
- Distributed Decision-Making Principles
- Based on Budget Assumptions

BUDGET SUMMARY

		2025-2026 Budget		2024-2025 Budget		Difference	%
↑	Revenues	\$	159,947,291	\$	157,920,167	\$ 2,027,124	1.3%
↑	Expenditures		160,356,500		158,170,303	2,186,197	1.4%
		\$	(409,209)	\$	(250,136)	\$ (159,073)	

Current year deficit is comprised of:
\$409,209 Asset Retirement Obligation (ARO)

REVENUES



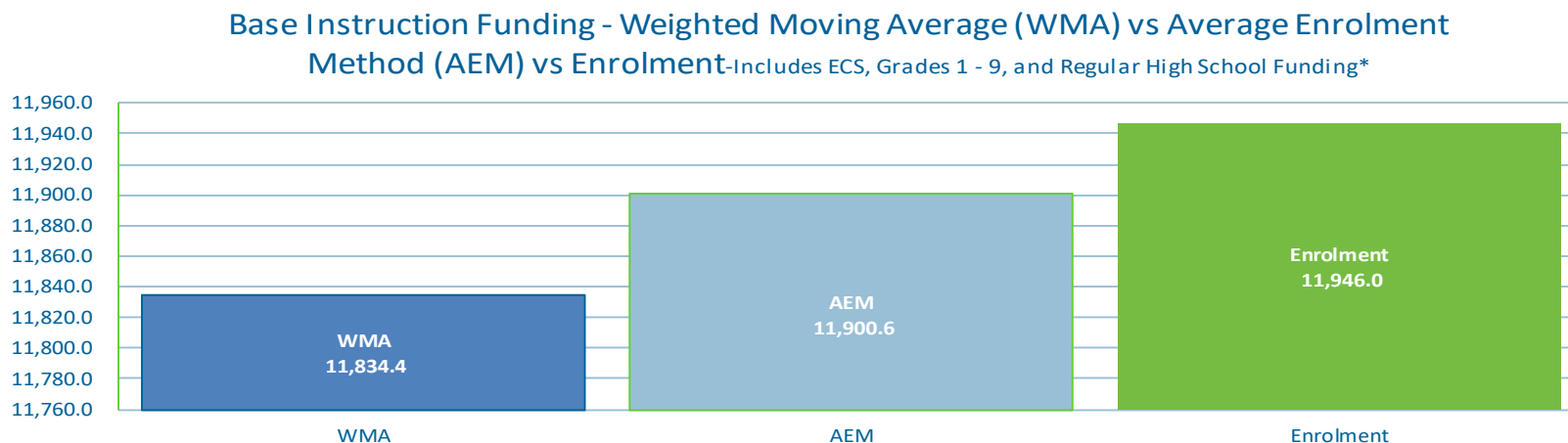
ENROLMENTS

Enrolment Projections (Head Count)

Enrolments	2025-2026 Budget	2024-2025 Budget	Difference	2024-2025 Actuals
Pre-Kindergarten and Kindergarten	910	932	(22)	916
Grades 1 to 3	2,592	2,728	(136)	2,675
Grades 4 to 6	3,042	2,956	86	2,936
Grades 7 to 9	3,108	3,029	79	3,005
Grades 10-12	3,201	3,103	98	3,135
	12,853	12,748	105	12,667

- Includes all students (Home Education, Outreach, Virtual, etc.)
- Actual Enrolments are as of September 27, 2024

REVENUES



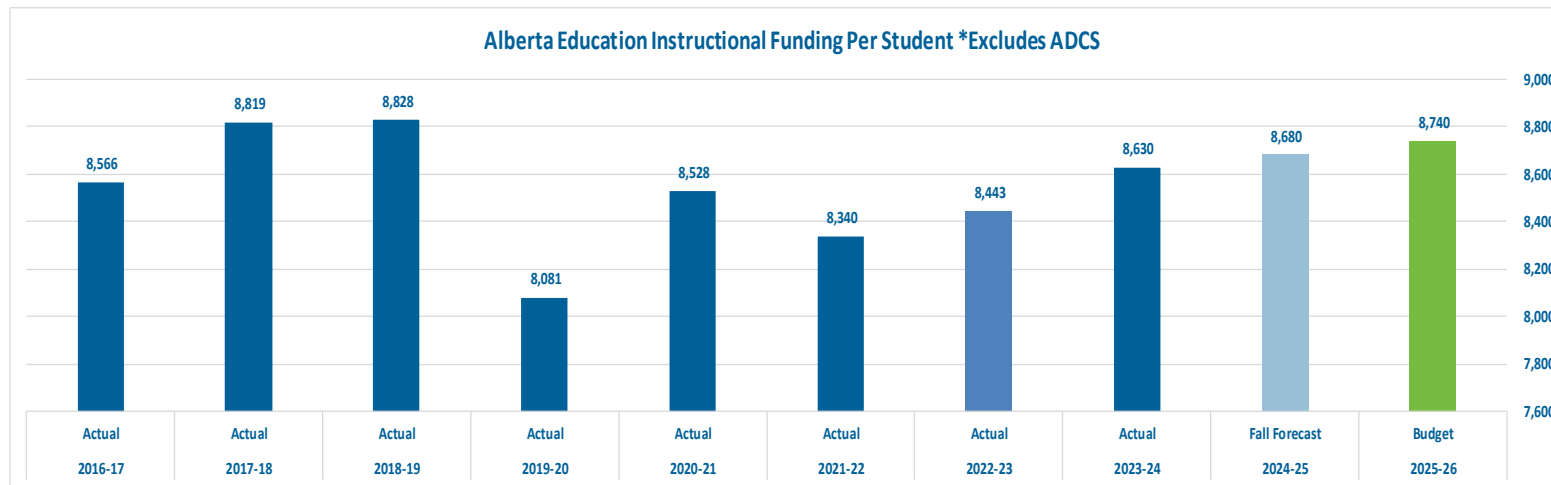
AEM FTE is 45 students lower than the Enrolment FTE This equates to \$341K lower base funding

AEM FTE is 66 students higher than the WMA FTE. This equates to 421K higher base funding offset by a decrease in the supplemental Enrolment Growth Grant of \$346K resulting in an increase of \$75K over WMA Funding

WMA enrolments and enrolments are the funded Alberta Students from the grant calculation sheets

*High School Enrolments and funding exclude Summer Schools and Distance Education

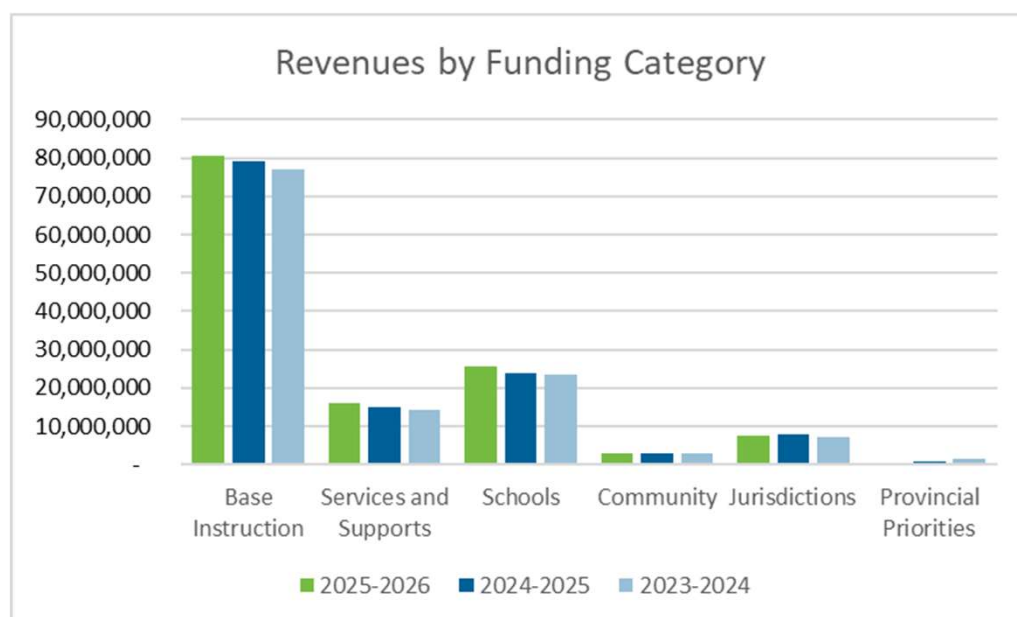
REVENUES



Alberta Education instructional funding is Alberta Education revenue deemed instructional as per the schedule of program operations less Alberta Education funding for Athabasca Delta Community School.

Enrolments are calculated based on total enrolments as of September of each year less federally funded students and Athabasca Delta Community School Students.

Revenues



- Base Instruction – is primarily non targeted funds
- Services and Supports is targeted funds
- Schools is targeted funds
- Community includes targeted and non targeted funds
- Jurisdiction is primarily targeted funds
- Provincial Priorities funding is targeted

REVENUES

		2025-2026 Budget	2024-2025 Budget	Difference	%
↑ Government of Alberta	\$	149,892,360	\$ 143,603,230	\$ 6,289,130	4.4%
↓ Federal Government		3,926,673	8,207,497	(4,280,824)	-52.2%
↓ School Fees		2,500,710	2,577,965	(77,255)	-3.0%
↑ Transportation Fees		1,142,100	1,101,060	41,040	3.7%
↑ Other Sales and Rentals		1,317,355	1,031,009	286,346	27.8%
↑ Donations and Fundraising		668,093	549,406	118,687	21.6%
↓ Investment Income		500,000	850,000	(350,000)	-41.2%
	\$	159,947,291	\$ 157,920,167	\$ 2,027,124	1.3%

REVENUES

		2025-2026 Budget	2024-2025 Budget	Difference	%
↑ Government of Alberta	\$	149,892,360	\$ 143,603,230	\$ 6,289,130	4.4%
↑ Base Funding		80,700,881	78,588,797	2,112,084	2.7%
↑ Services & Supports		15,629,855	14,511,390	1,118,465	7.7%
↑ Operations & Maintenance		11,274,248	10,584,661	689,587	6.5%
↓ Infrastructure Maintenance & Renewal		1,462,000	1,477,642	(15,642)	-1.1%
↑ Transportation		13,171,272	11,651,968	1,519,304	13.0%
↑ Community		2,973,912	2,900,213	73,699	2.5%
↑ Jurisdictions		4,926,416	4,784,528	141,888	3.0%
↓ Spent Capital Contributions		6,327,554	6,411,911	(84,357)	-1.3%
↓ ATRF		5,807,281	5,869,503	(62,222)	-1.1%
↑ Teacher Salary Settlement Funding		2,444,900	2,438,460	6,440	0.3%
↑ Other GOA		2,205,829	1,852,473	353,356	19.1%
↑ ADCS Funding		2,968,212	2,531,684	436,528	17.2%

REVENUES

		2025-2026 Budget		2024-2025 Budget		Difference	%
↓ Federal Government	\$	3,926,673	\$	8,207,497	\$	(4,280,824)	-52.2%
↓ Instruction		2,699,904		7,024,639		(4,324,735)	-61.6%
Operations & Maintenance		911,914		911,914		-	0.0%
↑ Transportation		170,691		155,759		14,932	9.6%
↑ Other		144,164		115,185		28,979	25.2%

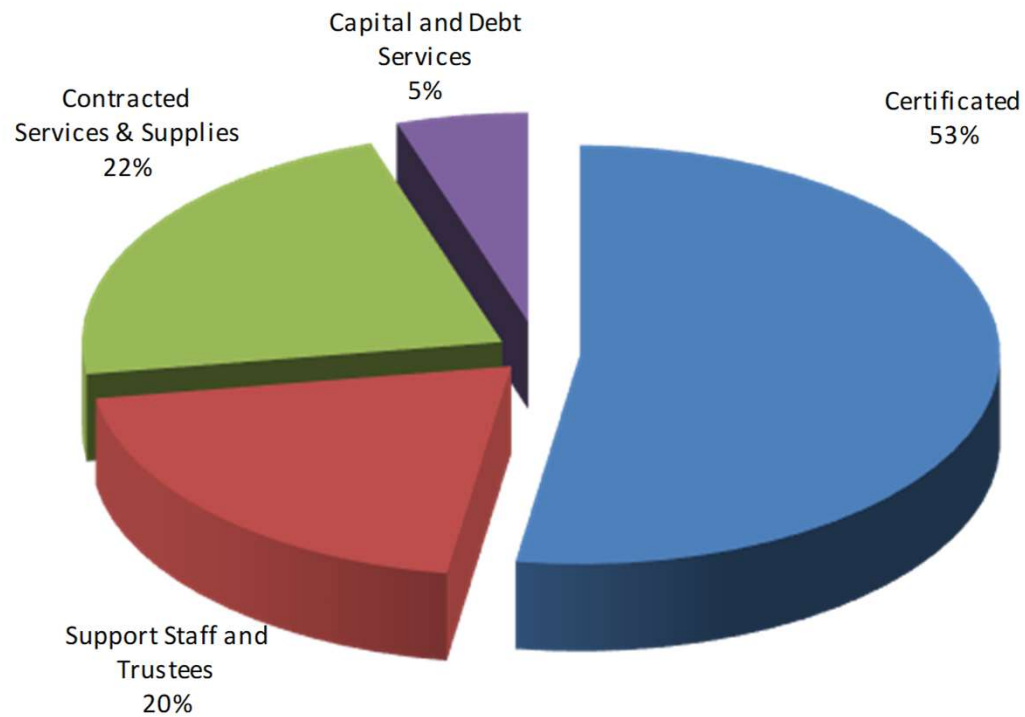
REVENUES

		2025-2026 Budget		2024-2025 Budget		Difference	%
↓ School Fees	\$	2,500,710	\$	2,577,965	\$	(77,255)	-3.0%
↑ Activity Fees		925,765		896,425		29,340	3.3%
↓ Course Material and Optional Course Fees		763,385		764,500		(1,115)	-0.1%
↓ Extra Curricular and Travel Fees		622,560		623,040		(480)	-0.1%
↓ Full-time Kindergarten		189,000		294,000		(105,000)	-35.7%
↑ Transportation Fees		1,142,100		1,101,060		41,040	3.7%
↑ Funded		981,110		946,760		34,350	3.6%
↑ Non funded		110,106		106,425		3,681	3.5%
↑ Other		50,884		47,875		3,009	6.3%
	\$	3,642,810	\$	3,679,025	\$	(36,215)	-1.0%

REVENUES

Other Revenue		2025-2026 Budget	2024-2025 Budget	Difference	%
↑	Other Sales & Rentals	\$ 1,317,355	\$ 1,031,009	\$ 286,346	27.8%
↑	Miscellaneous Sales	869,665	575,294	294,371	51.2%
↑	Special Events & Graduations	140,500	137,000	3,500	2.6%
↓	Rentals	117,250	154,250	(37,000)	-24.0%
↑	Other	189,940	164,465	25,475	15.5%
↑	Donations & Fundraising	668,093	549,406	118,687	21.6%
↓	Investment Income	500,000	850,000	(350,000)	-41.2%
		\$ 2,485,448	\$ 2,430,415	\$ 55,033	2.3%

EXPENDITURES



EXPENDITURES

By Category		2025-2026 Budget		2024-2025 Budget		Difference	%
↓	Salaries, wages and benefits	\$	116,322,200	\$	116,714,460	\$ (392,260)	(0.3%)
↑	Services, contracts and supplies		32,886,398		30,789,477	2,096,921	6.8%
↑	School generated funds		1,563,734		1,290,680	273,054	21.2%
↓	Infrastructure maintenance & renewal		1,462,000		1,477,642	(15,642)	(1.1%)
↑	Amortization		8,122,168		7,898,044	224,124	2.8%
		\$	160,356,500	\$	158,170,303	\$ 2,186,197	1.4%



EXPENDITURES

By Category		2025-2026 Budget		2024-2025 Budget		Difference	%
↓	Salaries, wages and benefits	\$	116,322,200	\$	116,714,460	\$ (392,260)	(0.3%)
↓	Certificated wages and benefits		84,106,842		84,207,778	(100,936)	(0.1%)
↓	Support wages and benefits		32,215,358		32,506,682	(291,324)	(0.9%)

STAFFING

	2025-2026 FTE	2024-2025 FTE	Total Change	Instruction Schools	Instruction Central	Admin	Maintenance	Transportation
↓ Certificated	641.38	648.19	(6.81)	(7.71)	0.90	-	-	-
↓ Support	431.66	481.84	(50.18)	(51.53)	1.58	-	(0.26)	0.03
	1,073.05	1,130.03	(56.98)	(59.23)	2.48	-	(0.26)	0.03

EXPENDITURES

	By Category	2025-2026		2024-2025		Difference		%
		Budget		Budget				
	Services, contracts and supplies	\$	32,886,398	\$	30,789,477	\$	2,096,921	6.8%
								

EXPENDITURES

By Category		2025-2026 Budget		2024-2025 Budget		Difference	%
↑	School generated funds	\$	1,563,734	\$	1,290,680	\$ 273,054	21.2%
↓	Infrastructure maintenance & renewal		1,462,000		1,477,642	(15,642)	(1.1%)
↑	Amortization		8,122,168		7,898,044	224,124	2.8%
		\$	11,147,902	\$	10,666,366	\$ 481,536	4.5%

BUDGET SUMMARY – ADCS

		2025-2026 Budget		2024-2025 Budget		Difference	%
↓	Revenues	\$	5,164,427	\$	5,908,825	\$ (744,397)	(12.6%)
↓	Expenditures		5,177,443		5,920,617	(743,174)	(12.6%)
		\$	(13,015)	\$	(11,792)	\$ (1,223)	

REVENUES - ADCS

	2025-2026 Budget		2024-2025 Budget		Difference	%
↑ Government of Alberta	\$	2,968,212	\$	2,531,684	\$ 436,528	17.2%
↓ Federal Government		1,986,765		3,143,690	(1,156,925)	-36.8%
↓ Other Sales and Rentals		76,250		100,250	(24,000)	-23.9%
Donations and Fundraising		14,800		14,800	-	0.0%
Spent Capital Contributions		118,401		118,401	-	0.0%
	\$	5,164,427	\$	5,908,825	\$ (744,397)	-12.6%

EXPENDITURES - ADCS

	2025-2026 Budget		2024-2025 Budget		Difference		%
↓ Salaries, Wages and Benefits	\$	2,885,090	\$	3,201,519	\$	(316,429)	-9.9%
↓ Services, Contracts & Supplies		2,164,952		2,591,697		(426,746)	-16.5%
School Generated Funds		9,000		9,000		-	0.0%
Amortization of Capital Assets		118,401		118,401		-	0.0%
	\$	5,177,443	\$	5,920,617	\$	(743,174)	-12.6%

OPERATING RESERVES

Accumulated Surplus from Operations (ASO) Excludes School Generated Funds

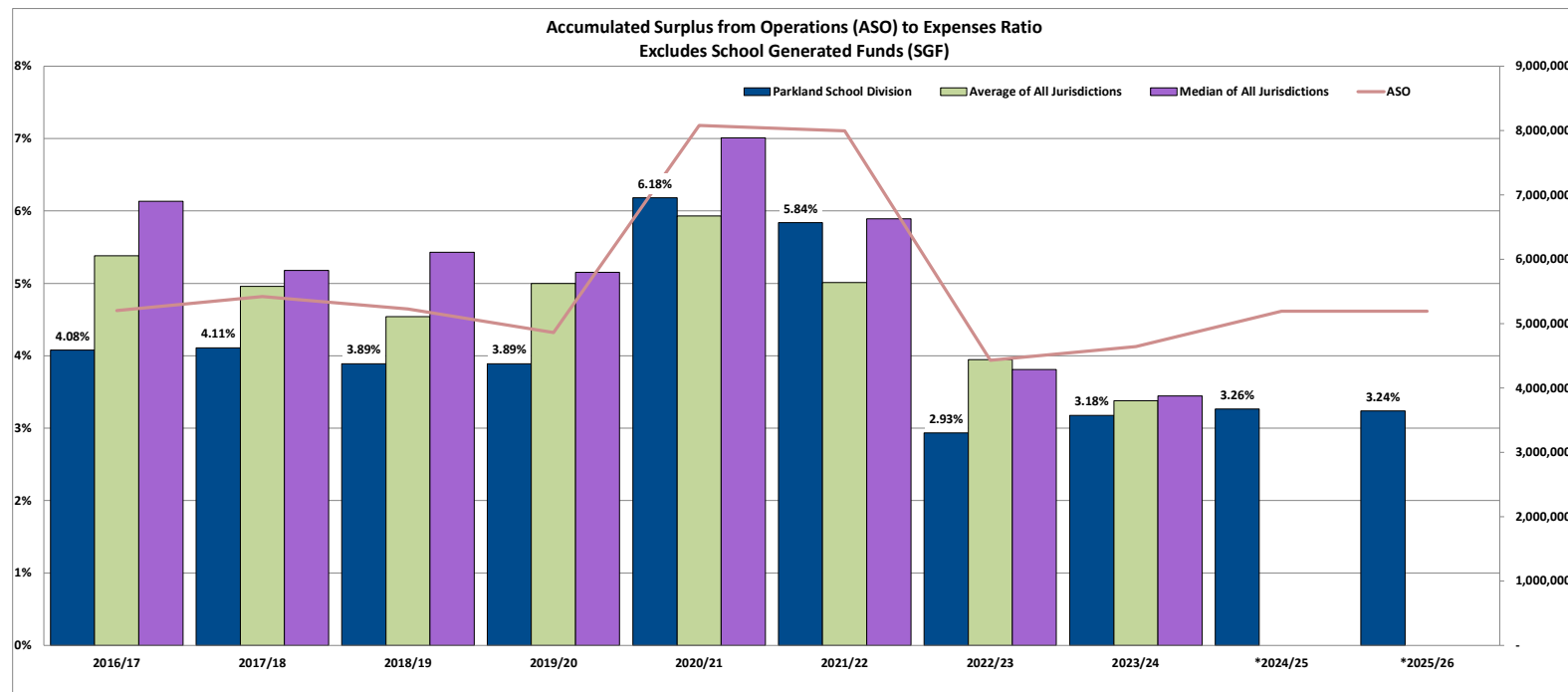
■ Instruction ■ Administration ■ Operations and Maintenance ■ Transportation ■ External Services ■ Unrestricted



Projected ASO Cap

2025-2026 \$9,550,215
2024-2025 \$9,272,499

FINANCIAL PROFILE



QUESTIONS



PARKLAND
SCHOOL DIVISION

The Parkland School Division

Budget Analysis 2025-2026

*Prepared by: Scott McFadyen
Associate Superintendent Corporate
Supports and Services
May 27, 2025*

Where
THE **WORLD**
opens up

Note the information presented in this document is summary information only. Please see the Parkland School Division website (www.psd.ca) for the document after Budget approval May 27, 2025.

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EXECUTIVE SUMMARY

Parkland School Division (PSD) has a total operating budget of \$160.4 million, an increase of \$2.2 million from the 2024-2025 budget. PSD provides public education services to the citizens of the Tri-Municipal Region, including Spruce Grove, Stony Plain, Parkland County and Paul First Nation. With the agreement to be the interim education authority for Athabasca Delta Community School (ADCS), the north remote community of Fort Chipewyan in Treaty 8 Territory was added to the mix beginning in the 2022-2023 school year. PSD serves the educational needs of 12,853 students from Early Learning to Grade twelve within twenty-three schools and a number of alternative learning options offered through the Connections for Learning.

The executive summary presents highlights of the budget and organizational information of the school division.

Budget Principals

PSD allocates its revenues in accordance with the following principles:

Equitable Allocation Model:

- *A fair, transparent and equitable allocation model.*
- *Equity is established through a process of collaboration and consensus building.*

Distributed Decision-Making Principles:

- *Decentralized (site-based budgets).*
- *Those who are closest to the activity will have the major influence in decision-making surrounding that activity. The Division's staff has the capability to make decisions about activities within the realms of its responsibility.*
- *Individuals will accept responsibility for their decisions.*
- *Informed decisions will be made with attention to balancing choice, responsibility and accountability, while maintaining alignment with the organization's mission, vision and principles.*
- *Decision makers will endeavor to consider the full scope of impact of their decisions and will collaborate with those who may be affected by such decisions.*

Budget Process

The budget was developed based on funding and expenditure assumptions. Revenues are allocated in accordance with the equitable allocation model and distributed decision-making principles. The PSD allocation model was developed in collaboration with School Administrators, Directors and Senior Executive. Assumptions used to prepare the budget are approved by the board. The budget was sent out to site administrators for completion, review and compilation. The budget is presented to the Board for approval on May 27, 2025 regular board meeting. An updated forecast will be made in the fall to reflect actual September 2025 enrolments.

Enrolment

PSD is forecasted to have 12,853 students enrolled in Early Learning through Grade twelve in the 2025-2026 school year which is an increase of 105 students over the previous year's budget. This is an increase of 186 students from the September 2024 enrolment count. Projected enrolments for September 2025 and comparative figures for the 2025-2026 budget and actual enrolments for the past five years are shown on Schedule A.

Funding Sources

PSD is financially dependent on funding from the Province of Alberta and receives 96% of its funding from government sources. PSD has other revenues such as school fees, school generated funds, external grants and investment revenues which comprise only 4% of the total revenue.

Total budgeted revenues for 2025-2026 are \$159.9 million. Total revenues for PSD increased by 1.3% or \$2.0 million from the 2024-2025 budget.

Instruction

The 2025-2026 budget is based on the Alberta government funding model which uses the two-year Average Enrolment Method (AEM) to allocate funding grants. The AEM formula is based on 30% of estimated enrolments for the 2024-2025 school year and 70% of the projected enrolments for the 2025-2026 school year. Using the AEM allocation, growth is not fully funded for 2 years.

The AEM model is having an impact on instruction funding per student. In 2025-2026 funding per student is forecast to be \$8,740 per student compared to the 2024-2025 fall forecast of \$8,680 per student. The increase of .69% in per student funding is primarily the result increases to Specialized Learning funding in the 2025-2026 year. Base funding did not receive an increase in 2025-2026 to address inflationary increases. The change from Weighted Moving Average (WMA) to the AEM model had a minimal impact on PSD as the loss of the supplemental enrolment growth grant offset the increase from the change in the model. Alberta Education instructional funding includes Alberta Education revenue from the schedule of program operations for pre-k to grade 12.

Operations and Maintenance

The Operations and Maintenance grant increased \$641K and Supernet funding increased by \$49K. These increases were offset by Infrastructure Maintenance and Renewal (IMR) funding, which decreased by \$16K.

Operations and Maintenance is budgeted to operate within its funding envelope.

The IMR grant which provides operational funds for school and facility upgrading projects, is \$1.5 million.

The Capital Maintenance Renewal (CMR) program was introduced in the 2021-2022 budget to provide funding for specific maintenance and renewal projects identified by school jurisdictions and approved in accordance with treasury board and finance criteria. CMR funding may only be used for the purpose for which it is approved. Completed projects must be capitalized unless otherwise stated and are allocated based on the government fiscal year (April 1 – March 30th).

Board and System Administration

Administration is a targeted grant based on 3.2% of total audited operating expenses for the year ended August 31, 2024.

Transportation

Transportation revenues increased by 12.2% (\$1.6M) and will operate within its funding envelope. A revised funding model and criteria was implemented by Alberta Education for 2025-2026. Changes included eligibility distance for kindergarten to grade 6 to 1.6km from 1.0km. Grade 7 to grade 12 eligibility remained unchanged at 2.0km. PSD will continue to transport kindergarten to grade 6 over 1.0km to the school for a transition year. PSD will receive transitional funding for 2025-2026 to provide this service.

External Services

Amortization of supported buildings utilized through external services is recognized as revenue. External services include services offered outside the Board's regular education programs for students who are served by the Board. Some examples of external services include joint use agreements with municipalities, rent on teacherages in Fort Chipewyan, after school care and services provided to external organizations and individuals.

Spending by Program

Funding is allocated to PSD programs and services to ensure that programs meet the needs of students and schools remain viable. The total budget of \$160.4 million is allocated to five program areas. The five programs include Instruction, Operations and Maintenance, Transportation, Board and System Administration and External Services.

Instruction

Instruction is the allocation to all schools and other instructional programs and services that provide educational opportunities to students within the school division.

Some of the instructional programs include Early Learning, Special Education and Outreach Programs. Instructional services provided centrally are included in the Instruction program.

Operations and Maintenance

The Operations and Maintenance activities relate to PSD's responsibility for the construction, operation, maintenance, insurance, safety and security of all school buildings.

Transportation

The Transportation program relates to all activities of transporting students to, from and between schools. PSD is planning to contract additional routes to accommodate new ridership.

Board and System Administration

Administration includes Board Governance, Office of the Superintendent and Deputy Superintendent, Financial Services, Human Resources, and System Instructional Support.

Financial Impact

The 2025-2026 budget is a balanced budget before ARO (\$409K). ARO does not impact operating reserves as it is recorded to investment in intangible capital assets, which is a portion of the accumulated surplus. PSD's Accumulated Operating Reserves before School Generated Funds is projected to be \$5.2 million as of August 31, 2025. PSD's 2025-2026 operating reserves are subject to a cap of 6.0% (2024-2025 6%) of the prior year's audited operating expenses. The 2025-2026 budget leaves operating reserves at \$5.2 million or 3.24% of operating expenses.

ADCS

PSD is the interim school authority for ADCS. Revenues and expenses are accounted for separately from PSD south and the funding is distinctive to ADCS students from PSD south students.

Financial Risk and Impact

One of the risks to PSD is that funding is based on the AEM enrolments, therefore, PSD only receives 70% of the funding for new students which is causing a shortfall as PSD is growing.

PSD's two support staff collective agreements were settled since the 2024-2025 budget was approved. These settlements have resulted in higher staffing costs without an increase in base funding. It is anticipated that the Provincial Government will fund all changes to the ATA central agreement.

Changes to the Federal Government's Jordan's Principle grant do not allow schools that are not on First Nation's communities to receive the grant. The 2024-2025 budget included \$3.7M of Jordan's Principle funding. The 2024-2025 Jordan's Principle application was for over \$6 million but sites were conservative during the budget process. The 2025-2026 budget does not include Jordan's Principle funding.

PSD is part of a reciprocal that has helped to stabilize insurance costs. As the current policy requires payment of the first \$500K in the occurrence of a catastrophic event or loss, PSD must hold these funds in reserve for such an event. The risk to PSD is if one or more of these events took place within a short period of time, reserves could be depleted very quickly.

PSD will continue to monitor Accumulated Operating Reserves to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. Beginning in 2024-2025, The maximum limit of operating reserves increased to 6% based on the total operating expenses for the school year. PSD is no longer required to obtain Ministerial approval to utilize operating reserves.

A summary of PSD budgeted revenues, expenditures and operating reserves is shown on Schedule B.

Human Resources

PSD will spend approximately \$116.3 million on human resources, which is about 72.5% of the Division's budget.

A new collective agreement with the Canadian Union of Public Employees (CUPE) was reached on March 19, 2025, effective September 1, 2024 to August 31, 2028.

The International Union of Operating Engineers (IUOE) collective agreement expires August 31, 2028.

The Alberta Teachers Association collective agreement expired August 31, 2024.

The Alberta government has an active role in bargaining through legislation and formed the Teachers' Employer Bargaining Association (TEBA) represented by government and school

boards to create an effective bargaining structure that will meet the needs of teachers, students and the public.

PSD staffing has the greatest impact on the educational opportunities provided to students within PSD and consequently makes up 72.5% of the Division's budget. Total salaries and benefits for PSD decreased by \$392K or 0.3% over the 2024-2025 budget. The decrease in staffing is primarily due to the loss of staff related to Jordan's Principle funding, negotiated salary increases, and benefit increases offset by enrolment growth.

	2025-2026	2024-2025	Total	Instruction	Instruction	Admin	Maintenance	Transportation
	FTE	FTE	Change	Schools	Central			
↓ Certificated	641.38	648.19	(6.81)	(7.71)	0.90	-	-	-
↓ Support	431.66	481.84	(50.18)	(51.53)	1.58	-	(0.26)	0.03
	1,073.05	1,130.03	(56.98)	(59.23)	2.48	-	(0.26)	0.03

PSD will employ 641.38 full time equivalent teaching (FTE) and 431.66 full time equivalent support staff in 2025-2026 which is a decrease of 6.81 FTE teaching staff and a decrease of 51.53 FTE support staff over the 2024-2025 budget. Overall staffing decreased 56.98 FTE or 5.0%. The decrease in staff is primarily due to the loss of Jordan's Principle funding as changes in the grant no longer make it available to schools that are provincially funded.

Asset Retirement Obligation

The accounting standard PS3280 – Asset Retirement Obligations (ARO) addresses the reporting of legal obligations associated with the retirement of tangible capital assets including the removal of hazardous materials such as asbestos. Although Alberta Infrastructure normally funds this work, PSD is required to account for it until agreements are in place during the modernization or replacement of a school. PSD will record offsetting revenues at the time the work is done if the work is supported by the government. Expenses related to ARO in the 2025-2026 budget are \$409K. The ARO does not impact PSD's operating reserves ratio.

Capital Plan

All new school facilities are funded by the Province of Alberta in consultation with the Department of Infrastructure. Each year, school divisions submit facility needs for the next three years and await funding and approval from the province.

The Board approved Capital Plan list of priorities for 2025-2028 is listed as follows:

- New K-9 school in Tonewood on the east side of Spruce Grove
- Modernization and expansion of Brookwood School
- Modernization and expansion of Forest Green School
- New K-9 school on the west side of Spruce Grove
- Replacement of Parkland Village School
- Modernization and preservation of Ecole Broxton Park School

The Capital Plan for 2025-2028 is referenced for information purposes only and does not form part of PSD's operating budget.

Schedule A - 2025-2026 Budget
Enrolment Report

School Name	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2025-2026	Budget 2024-2025	2025-26 to 2024 25 Budget Variance	Actual Sep 2024	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021
Athabasca Delta Community School		10	19	11	16	18	17	17	16	6	3	6	1	2	142	156	(14)	139	151	156	
Blueberry		42	50	60	67	59	62	65	69	54	67				595	593	2	598	585	563	572
Brookwood	22	75	84	114	100	127									522	576	(54)	555	579	496	493
Connections for Learning		-	20	16	21	32	34	98	87	111	93	34	13	21	580	504	76	549	500	527	593
Home Ed		12	15	14	16	18	14	12	15	7	6	4	1	1	135	90	45	138	131	111	165
Copperhaven		55	66	80	80	64	94	90	83	91	61				764	733	31	731	721	782	739
Duffield		20	20	26	32	22	30	33	30	30	30				273	285	(12)	273	285	310	282
École Broxton Park	40	50	68	64	58	83	55	55	45	62	69				649	726	(77)	662	689	697	689
École Meridian Heights	18	34	53	42	57	57	63	54	82	55	50				565	627	(62)	595	628	687	724
Entwistle		9	11	9	10	20	14	8	4	7	5				97	84	13	93	98	107	126
Forest Green		36	42	31	39	41	40	40							269	250	19	262	255	250	229
Graminia		42	57	49	56	65	54	54	52	50	50				529	523	6	534	515	522	527
Greystone Centennial Middle		-					116	104	125	103	105				553	532	21	542	513	525	536
High Park		27	36	42	32	46	49	57	46	59	57				451	475	(24)	479	508	524	531
Memorial Composite High		-										463	460	442	1,365	1,346	19	1373	1327	1267	1117
Millgrove		87	93	84	108	88									460	503	(43)	492	510	519	470
Muir Lake		52	50	52	35	69	54	68	50	60	45				535	532	3	535	541	498	460
Parkland Village		18	22	17	22	22	24	22							147	174	(27)	162	172	157	145
Prescott Learning Centre		72	72	75	78	98	88	73	96	69	112				833	860	(27)	822	861	913	879
Spruce Grove Composite High		-										488	426	429	1,343	1,281	62	1302	1247	1229	1134
Tomahawk		6	13	7	7	10	6	8	7	9	11				84	90	(6)	96	91	101	102
Westview	20	44	40	51	54	44	51	49	88	93	89				623	620	3	601	625	614	603
Wabamun		6	11	9	9	6	12	8	10	9	9				89	112	(23)	105	111	119	126
Woodhaven Middle		-				3	111	147	138	184	144				727	650	77	652	539	489	427
Projected Additional Enrolments*		113										13	10	10	146	80	66			0	
ECS - Grade 12 Enrolment	100	810	842	853	897	992	988	1,062	1,043	1,059	1,006	1,008	911	905	12,476	12,402	74	12,290	12,182	12,163	11,669
Outreach Programs												20	24	163	207	219	(12)	209	218	252	275
Virtual Part Time												23	35	112	170	127	43	168	117		
Projected Additional Enrolments*															-	-	-	-			
Outreach Programs												43	59	275	377	346	31	377	335	252	275
Total Enrolment	100	810	842	853	897	992	988	1062	1043	1059	1006	1051	970	1180	12,853	12,748	105	12,667	12,517	12,415	11,944

Schedule A - 2025-2026 Budget
Enrolment Report
Community A

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2025-2026	Budget 2024-2025	Variance	Actual Sep 2024	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021
Duffield		20	20	26	32	22	30	33	30	30	30				273	285	(12)	273	285	310	282
Entwistle		9	11	9	10	20	14	8	4	7	5				97	84	13	93	98	107	126
Seba Beach															-	-	-	-	-	-	-
Tomahawk		6	13	7	7	10	6	8	7	9	11				84	90	(6)	96	91	101	102
Wabamun		6	11	9	9	6	12	8	10	9	9				89	112	(23)	105	111	119	126
Total Community A	-	41	55	51	58	58	62	57	51	55	55	-	-	-	543	571	(28)	567	585	637	636

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2025-2026	Budget 2024-2025	Variance	Actual Sep 2024	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021
Forest Green		36	42	31	39	41	40	40							269	250	19	262	255	250	229
High Park		27	36	42	32	46	49	57	46	59	57				451	475	(24)	479	508	524	531
Memorial Composite High												463	460	442	1,365	1346	19	1373	1327	1267	1117
Ecole Meridian Heights	18	34	53	42	57	57	63	54	82	55	50				565	627	(62)	595	628	687	724
Westview	20	44	40	51	54	44	51	49	88	93	89				623	620	3	601	625	614	603
Stony Plain	38	141	171	166	182	188	203	200	216	207	196	463	460	442	3,273	3,318	(45)	3,310	3,343	3,342	3,204
Connections for Learning- Stony Plain			20	16	21	32	34	42	34	36	34	26	3	1	299	338	(39)	331	343	361	437
Home Ed		12	15	14	16	18	14	12	15	7	6	4	1	1	135	90	45	138	131	111	165
Muir Lake		52	50	52	35	69	54	68	50	60	45				535	532	3	535	541	498	460
Blueberry		42	50	60	67	59	62	65	69	54	67				595	593	2	598	585	563	572
Total Community B	38	247	306	308	321	366	367	387	384	364	348	493	464	444	4,837	4,871	(34)	4,912	4,943	4,875	4,838

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2025-2026	Budget 2024-2025	Variance	Actual Sep 2024	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021
Brookwood	22	75	84	114	100	127									522	576	(54)	555	579	496	493
Ecole Broxton Park	40	50	68	64	58	83	55	55	45	62	69				649	726	(77)	662	689	697	689
Copperhaven		55	66	80	80	64	94	90	83	91	61				764	733	31	731	721	782	739
Greystone Centennial Middle							116	104	125	103	105				553	532	21	542	513	525	536
Millgrove		87	93	84	108	88									460	503	(43)	492	510	519	470
Prescott Learning Centre		72	72	75	78	98	88	73	96	69	112				833	860	(27)	822	861	913	879
Spruce Grove Composite High												488	426	429	1,343	1,281	62	1,302	1,247	1,229	1,134
Woodhaven Middle						3	111	147	138	184	144				727	650	77	652	539	489	427
Spruce Grove	62	339	383	417	424	463	464	469	487	509	491	488	426	429	5,851	5,861	(10)	5,758	5,659	5,650	5,367
Graminia		42	57	49	56	65	54	54	52	50	50				529	523	6	534	515	522	527
Parkland Village		18	22	17	22	22	24	22							147	174	(27)	162	172	157	145
Connections for Learning - Spruce Grove								56	53	75	59	8	10	20	281	166	115	218	157	166	156
Total Community C	62	399	462	483	502	550	542	601	592	634	600	496	436	449	6,808	6,724	84	6,672	6,503	6,495	6,195

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2025-2026	Budget 2024-2025	Variance	Actual Sep 2024	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021
Outreach Programs												20	24	163	207	219	(12)	209	218	252	275
Virtual Part Time												23	35	112	170	127	43	168	117	-	-
Projected Additional Enrolments		113										13	10	10	146	80	66	-	-	-	-
Total Other		113										56	69	285	523	426	97	377	335	252	275
Athabasca Delta Community School		10	19	11	16	18	17	17	16	6	3	6	1	2	142	156	(14)	139	151	156	-
Total Enrolments	100	810	842	853	897	992	988	1,062	1,043	1,059	1,006	1,051	970	1,180	12,853	12,748	105	12,667	12,517	12,415	11,944

Schedule B - 2025-26 Budget Statement of Operations

	Annual Budget 2025-26	Annual Budget 2024-25	Change	% Increase (decrease)
Revenues				
Government of Alberta	\$ 149,892,360	\$ 143,603,230	\$ 6,289,130	4.4%
Federal Government	3,926,673	8,207,497	(4,280,824)	-52.2%
Fees	3,642,810	3,679,025	(36,215)	-1.0%
Sales of Services and Products	1,200,105	876,759	323,346	36.9%
Investment Income	500,000	850,000	(350,000)	-41.2%
Donations and Other Contributions	668,093	549,406	118,687	21.6%
Other Revenue	117,250	154,250	(37,000)	-24.0%
Total Revenues	\$ 159,947,291	\$ 157,920,167	\$ 2,027,124	1.3%
				*
Expenses				
Instruction - ECS	\$ 6,284,912	\$ 6,621,547	\$ (336,635)	-5.1%
Instruction - Grades 1 - 12	113,779,401	\$ 113,875,784	\$ (96,383)	
Operations & Maintenance	20,445,210	19,667,351	777,859	4.0%
Transportation	14,516,063	12,937,287	1,578,776	12.2%
System Administration	5,074,327	4,823,747	250,580	5.2%
External Services	256,587	244,587	12,000	4.9%
Total Expenses	\$ 160,356,500	\$ 158,170,303	\$ 2,186,197	1.4%
Annual Operating Surplus (Deficit)	\$ (409,209)	\$ (250,136)	\$ (159,073)	

Accumulated Surplus from Operations

	Projected Operating Reserves at Aug 31, 2025	Projected Surplus (Deficit)	Transfer for ARO	Transfers	Projected Operating Reserves at
Instruction	\$ 3,597,002	\$ (1,870)	\$ 1,870	\$ -	\$ 3,597,002
Board & System Administration	1,718,140	(2,936)	2,936	-	1,718,140
Operations & Maintenance	(121,729)	(404,403)	404,403	-	(121,729)
Transportation	-	-	-	-	-
External Services	-	-	-	-	-
Total	\$ 5,193,413	\$ (409,209)	\$ 409,209	\$ -	\$ 5,193,413
Unrestricted	\$ -		\$ -	\$ -	\$ -
Total Accumulated Surplus from Operations (Excluding SGF)	\$ 5,193,413				\$ 5,193,413
SGF	807,225				807,225
Accumulated Surplus from Operations	\$ 6,000,638				\$ 6,000,638

A.S.O. before SGF to expense Ratio 3.26% 3.24%

Allocation of Revenue and Expenses to Programs
SCHEDULE A

	REVENUES	Instruction			Operations and Maintenance of Schools & Maintenance Shops	Transportation	System Administration	External Services	TOTAL
		ECS	Grades 1-12	Total					
(1)	Alberta Education	\$ 6,067,241	\$ 106,311,733	\$ 112,378,974	\$ 13,619,433	\$ 13,171,272	\$ 4,975,905	\$ -	144,145,584
(2)	Alberta Infrastructure	-	-	-	5,409,460	-	-	34,909	5,444,369
(3)	Other - Government of Alberta	-	245,997	245,997	-	-	-	-	245,997
(4)	Federal Government and First Nations	-	2,699,904	2,699,904	911,914	170,691	94,736	49,428	3,926,673
(5)	Other Alberta school authorities	-	56,410	56,410	-	-	-	-	56,410
(6)	Out of province authorities	-	-	-	-	-	-	-	-
(7)	Alberta Municipalities-special tax levies	-	-	-	-	-	-	-	-
(8)	Property Taxes	-	-	-	-	-	-	-	-
(9)	Fees	189,000	2,311,710	2,500,710	-	1,142,100	-	-	3,642,810
(10)	Other sales and services	23,040	1,089,315	1,112,355	-	32,000	750	55,000	1,200,105
(11)	Investment income	-	500,000	500,000	-	-	-	-	500,000
(12)	Gifts and donations	-	448,453	448,453	100,000	-	-	-	548,453
(13)	Rental of facilities	-	-	-	-	-	-	117,250	117,250
(14)	Fundraising	-	119,640	119,640	-	-	-	-	119,640
(15)	Gains on disposal of capital assets	-	-	-	-	-	-	-	-
(16)	Other revenue	-	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ 6,279,281	\$ 113,783,162	\$ 120,062,443	\$ 20,040,807	\$ 14,516,063	\$ 5,071,391	\$ 256,587	\$ 159,947,291
	EXPENSES								
(1)	Certificated salaries	\$ 2,810,122	\$ 64,388,395	\$ 67,198,517	-	-	\$ 554,814	\$ 55,000	\$ 67,808,331
(2)	Certificated benefits	508,778	15,619,236	16,128,014	-	-	170,497	-	16,298,511
(3)	Non-certificated salaries and wages	1,993,736	15,413,637	17,407,373	4,537,942	899,704	2,160,412	15,000	25,020,431
(4)	Non-certificated benefits	560,862	4,648,257	5,209,119	1,234,050	222,074	529,684	-	7,194,927
(5)	SUB - TOTAL	5,873,498	100,069,525	105,943,023	5,771,992	1,121,778	3,415,407	70,000	116,322,200
(6)	Services, contracts and supplies	411,414	12,938,341	13,349,755	7,711,170	13,166,045	1,533,484	151,678	35,912,132
(7)	Amortization of supported tangible capital assets	-	-	-	6,392,645	-	-	34,909	6,427,554
(8)	Amortization of unsupported tangible capital assets	-	769,665	769,665	165,000	228,240	122,500	-	1,285,405
(9)	Amortization of supported ARO tangible capital assets	-	-	-	-	-	-	-	-
(10)	Amortization of unsupported ARO tangible capital assets	-	1,870	1,870	404,403	-	2,936	-	409,209
(11)	Unsupported interest on capital debt	-	-	-	-	-	-	-	-
(12)	Other interest and finance charges	-	-	-	-	-	-	-	-
(13)	Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	-
(14)	Other expense	-	-	-	-	-	-	-	-
(13)	TOTAL EXPENSES	6,284,912	113,779,401	120,064,313	20,445,210	14,516,063	5,074,327	256,587	160,356,500
(14)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (5,631)	\$ 3,761	\$ (1,870)	\$ (404,403)	\$ -	\$ (2,936)	\$ -	\$ (409,209)

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

	Annual Budget 2025-26
Annual surplus (deficit)	\$ (409,209)
Effect of changes in tangible capital assets	
Acquisition of tangible capital assets	(5,976,050)
Amortization of tangible capital assets	8,117,362
Net (gain)/loss on disposal of tangible capital assets	-
Net proceeds from disposal of unsupported capital assets	
Write-down carrying value of tangible capital assets	-
Transfer of tangible capital assets (from)/to other entities	
Other changes	-
Total effect of changes in tangible capital assets	2,141,312
Acquisition of inventory supplies	
Consumption of inventory supplies	-
(Increase)/Decrease in prepaid expenses	-
(Increase)/Decrease in other non-financial assets	-
Net remeasurement gains and (losses)	-
Change in spent deferred capital contributions	(4,007,554)
Other changes	-
Increase (decrease) in net financial assets (net debt)	1,732,103
Net financial assets (net debt) at beginning of year	(1,855,857)
Net financial assets (net debt) at end of year	\$ (123,754)

School Jurisdiction Code: 2305

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

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

2305 The Parkland School Division

Legal Name of School Jurisdiction

4603 48 Street Stony Plain AB AB T7Z 2A8; (780) 963-4010; scott.mcfadyen@psd.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Dr. Lorraine Stewart

Name

Signature

SUPERINTENDENT

Ms. Shauna Boyce

Name

Signature

SECRETARY TREASURER or TREASURER

Mr. Scott McFadyen

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

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Legend:

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

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

Teacher salary increases will continue to be funded through Alberta Education.
 The teachers' provincial collective agreement is currently being negotiated and any increases will be within Government of Alberta prescribed mandates and funded by Alberta Education.
 The budget includes Athabasca Delta Community School (ADCS) that was added by Ministerial Order after the 2022-2023 budget. The funding model for Athabasca Delta is based on a separate agreement with Alberta Education. Reserves that belong to ADCS are accounted for separately from PSD South and are not included within PSD's Operating Reserve limits.
 Transportation, Maintenance and Administration will operate within their funding envelopes.
 Actual enrolments will increase by 186 students this year.

Significant Business and Financial Risks:

AEM enrolment growth is not fully funded until the second year a student attends school in the Division.
 The ratification and/or ongoing negotiations of the teacher collective agreement will increase operating expenditures which will need to be funded by Alberta Education.
 Ridership, inflation and capacity issues increase risk to the transportation system during the third year of the new funding model. Hiring bus drivers and purchasing new or used buses continues to be challenging for external contractors who serve the Division's Transportation System.
 Enrolment estimates for ADCS can fluctuate based on programs and grades being offered by another school in the community. As ADCS operates within its own funding envelope, this can create challenges if there are large changes in September to the budget.

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	\$ 149,892,360	\$143,603,229	\$141,685,225
Federal Government and First Nations	\$ 3,926,673	\$8,207,498	\$7,368,394
Property taxes	\$ -	\$0	\$0
Fees	\$ 3,642,810	\$3,679,025	\$3,634,699
Sales of services and products	\$ 1,200,105	\$876,759	\$1,397,508
Investment income	\$ 500,000	\$850,000	\$941,009
Donations and other contributions	\$ 668,093	\$549,406	\$1,101,029
Other revenue	\$ 117,250	\$154,250	\$263,205
TOTAL REVENUES	\$159,947,291	\$157,920,167	\$156,391,069
EXPENSES			
Instruction - ECS	\$ 6,284,912	\$6,621,547	\$6,742,465
Instruction - Grade 1 to 12	\$ 113,779,401	\$113,875,784	\$110,772,197
Operations & maintenance	\$ 20,445,210	\$19,667,351	\$19,499,582
Transportation	\$ 14,516,063	\$12,937,287	\$12,181,850
System Administration	\$ 5,074,327	\$4,823,747	\$4,383,492
External Services	\$ 256,587	\$244,587	\$370,919
TOTAL EXPENSES	\$160,356,500	\$158,170,303	\$153,950,505
ANNUAL SURPLUS (DEFICIT)	(\$409,209)	(\$250,136)	\$2,440,564

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	\$ 67,808,331	\$68,375,056	\$67,001,530
Certificated benefits	\$ 16,298,511	\$15,832,722	\$15,728,942
Non-certificated salaries and wages	\$ 25,020,431	\$25,109,326	\$22,970,245
Non-certificated benefits	\$ 7,194,927	\$7,397,356	\$6,756,695
Services, contracts, and supplies	\$ 35,912,132	\$33,557,798	\$33,852,586
Capital and debt services			
Amortization of capital assets			
Supported	\$ 6,427,554	\$6,492,911	\$6,189,284
Unsupported	\$ 1,694,614	\$1,405,134	\$1,451,223
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$160,356,500	\$158,170,303	\$153,950,505

**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	\$ 6,067,241	\$ 106,311,733	\$ 13,619,433	\$ 13,171,272	\$ 4,975,905	\$ -	\$ 144,145,584	\$ 135,988,420
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 5,409,460	\$ -	\$ -	\$ 34,909	\$ 5,444,369	\$ 5,417,101
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 245,997	\$ -	\$ -	\$ -	\$ -	\$ 245,997	\$ 234,704
(5) Federal Government and First Nations	\$ -	\$ 2,699,904	\$ 911,914	\$ 170,691	\$ 94,736	\$ 49,428	\$ 3,926,673	\$ 7,368,394
(6) Other Alberta school authorities	\$ -	\$ 56,410	\$ -	\$ -	\$ -	\$ -	\$ 56,410	\$ 45,000
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 189,000	\$ 2,311,710		\$ 1,142,100		\$ -	\$ 3,642,810	\$ 3,634,699
(11) Sales of services and products	\$ 23,040	\$ 1,089,315	\$ -	\$ 32,000	\$ 750	\$ 55,000	\$ 1,200,105	\$ 1,397,508
(12) Investment income	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 941,009
(13) Gifts and donations	\$ -	\$ 448,453	\$ 100,000	\$ -	\$ -	\$ -	\$ 548,453	\$ 821,987
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,250	\$ 117,250	\$ 237,962
(15) Fundraising	\$ -	\$ 119,640	\$ -	\$ -	\$ -	\$ -	\$ 119,640	\$ 279,042
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,243
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 6,279,281	\$ 113,783,162	\$ 20,040,807	\$ 14,516,063	\$ 5,071,391	\$ 256,587	\$ 159,947,291	\$ 156,391,069

EXPENSES

(19) Certificated salaries	\$ 2,810,122	\$ 64,388,395			\$ 554,814	\$ 55,000	\$ 67,808,331	\$ 67,001,530
(20) Certificated benefits	\$ 508,778	\$ 15,619,236			\$ 170,497	\$ -	\$ 16,298,511	\$ 15,728,942
(21) Non-certificated salaries and wages	\$ 1,993,736	\$ 15,413,637	\$ 4,537,942	\$ 899,704	\$ 2,160,412	\$ 15,000	\$ 25,020,431	\$ 22,970,245
(22) Non-certificated benefits	\$ 560,862	\$ 4,648,257	\$ 1,234,050	\$ 222,074	\$ 529,684	\$ -	\$ 7,194,927	\$ 6,756,695
(23) SUB - TOTAL	\$ 5,873,498	\$ 100,069,525	\$ 5,771,992	\$ 1,121,778	\$ 3,415,407	\$ 70,000	\$ 116,322,200	\$ 112,457,412
(24) Services, contracts and supplies	\$ 411,414	\$ 12,938,341	\$ 7,711,170	\$ 13,166,045	\$ 1,533,484	\$ 151,678	\$ 35,912,132	\$ 33,852,586
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 6,392,645	\$ -	\$ -	\$ 34,909	\$ 6,427,554	\$ 6,189,284
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 769,665	\$ 165,000	\$ 228,240	\$ 122,500	\$ -	\$ 1,285,405	\$ 1,050,038
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ 1,870	\$ 404,403	\$ -	\$ 2,936	\$ -	\$ 409,209	\$ 401,185
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 6,284,912	\$ 113,779,401	\$ 20,445,210	\$ 14,516,063	\$ 5,074,327	\$ 256,587	\$ 160,356,500	\$ 153,950,505
(36) OPERATING SURPLUS (DEFICIT)	\$ (5,631)	\$ 3,761	\$ (404,403)	\$ -	\$ (2,936)	\$ -	\$ (409,209)	\$ 2,440,564

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$1,142,100	\$1,101,060	\$1,028,794
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$1,934
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$303,466
Fees for optional courses	\$421,625	\$365,670	\$445,353
ECS enhanced program fees	\$189,000	\$294,000	\$261,007
Activity fees	\$787,435	\$761,235	\$844,488
Other fees to enhance education Cultural Events and Other Course Material Fees	\$462,850	\$519,780	\$83,763
NON-CURRICULAR FEES			
Extra-curricular fees	\$491,610	\$441,340	\$484,157
Non-curricular goods and services	\$17,240	\$14,240	\$25,188
Non-curricular travel	\$130,950	\$181,700	\$156,551
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$3,642,810	\$3,679,025	\$3,634,701

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	\$2,500	\$2,500	\$8,735
Special events	\$140,500	\$137,000	\$194,273
Sales or rentals of other supplies/services	\$109,400	\$108,565	\$97,778
International and out of province student revenue	\$0	\$0	\$25,250
Adult education revenue	\$55,000	\$30,000	\$39,397
Preschool	\$23,040	\$23,400	\$20,560
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$330,440	\$301,465	\$385,993

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	\$13,268,449	\$1,254,132	\$0	\$5,697,008	\$0	\$5,697,008	\$6,317,309
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$575,011			\$575,011	\$575,011		
Estimated board funded capital asset additions		\$3,947,265		(\$180,590)	(\$180,590)	\$0	(\$3,766,675)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$7,647,908)		\$7,647,908	\$7,647,908		
Estimated capital revenue recognized - Alberta Education		\$748,185		(\$748,185)	(\$748,185)		
Estimated capital revenue recognized - Alberta Infrastructure		\$5,663,726		(\$5,663,726)	(\$5,663,726)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$81,000		(\$81,000)	(\$81,000)		
Budgeted amortization of ARO tangible capital assets		(\$409,209)		\$409,209	\$409,209		
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		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				(\$1,654,997)	(\$1,958,627)	\$303,630	\$1,654,997
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$13,843,460	\$3,637,191	\$0	\$6,000,638	\$0	\$6,000,638	\$4,205,631
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$409,209)			(\$409,209)	(\$409,209)		
Projected board funded tangible capital asset additions		\$1,286,036		\$0	\$0	\$0	(\$1,286,036)
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)		(\$7,712,959)		\$7,712,959	\$7,712,959		
Budgeted capital revenue recognized - Alberta Education		\$883,185		(\$883,185)	(\$883,185)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$5,444,369		(\$5,444,369)	(\$5,444,369)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$100,000		(\$100,000)	(\$100,000)		
Budgeted amortization of ARO tangible capital assets		(\$409,209)		\$409,209	\$409,209		
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		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$1,285,405)	(\$1,285,405)	\$0	\$1,285,405
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$13,434,251	\$3,228,613	\$0	\$6,000,638	\$0	\$6,000,638	\$4,205,000

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	\$6,000,638	\$6,000,638	\$5,733,458	\$4,205,631	\$4,205,000	\$4,015,000
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$8,122,168	\$8,136,763	\$8,151,763		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$6,427,554)	(\$6,427,554)	(\$6,427,554)		\$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	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	(\$1,285,405)	(\$1,300,000)	(\$1,315,000)	\$0	\$0	\$0	\$1,285,405	\$1,300,000	\$1,315,000
Projected assumptions/transfers of operations	Technonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	2028 - New Sports field and Track for SGCHS	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,000)	(\$90,000)	(\$1,015,000)
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)
Capital costs - Vehicle & transportation	Maintenance and Transportation vehicles on a a regular re	\$0	\$0	\$0	\$0	\$0	\$0	(\$400,000)	(\$400,000)	(\$400,000)
Capital costs - Administration building	Ongoing maintenance to extend the life of the building	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,000)	(\$100,000)	(\$100,000)
Capital costs - POM building & equipment	Includes floor scrubbers, cleaners, lifts, cargo trailers and c	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,000)	(\$100,000)	(\$100,000)
Capital Costs - Furniture & Equipment	Photocopiers, CTS equipment, phone systems and other s	\$0	\$0	\$0	\$0	\$0	\$0	(\$436,036)	(\$500,000)	(\$500,000)
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Transfer of Athabasca Delta School to new school authority	Explanation	\$0	\$0	\$0		(\$267,180)			(\$100,000)	\$0
ARO Amortization Costs	ARO Amortization expense	(\$409,209)	(\$409,209)	(\$409,209)		\$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	\$6,000,638	\$5,733,458	\$5,733,458	\$4,205,000	\$4,015,000	\$3,015,000

Total surplus as a percentage of 2026 Expenses	0.063643432	0.06079241	5.46%
ASO as a percentage of 2026 Expenses	3.74%	3.58%	3.58%

**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		\$ 6,000,638
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$807,224
Estimated 2024/25 Operating Reserves	3.37%	\$5,193,414
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 9,237,030
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (4,043,616)

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: \$ (4,043,616)

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	\$ 5,193,414	\$ 5,193,414	\$ 5,193,414	
[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]				
	\$ 5,193,414	\$ 5,193,414	\$ 5,193,414	
	3.37%	3.37%	3.37%	

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)	\$	(1,654,997)	As assets are amortized, we replenish the capital reserve in order to h
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	(1,654,997)	
		2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$	(1,285,405)	As assets are amortized, we replenish the capital reserve in order to h
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	(1,285,405)	

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	8,419	8,329	8,408	Head count
Grades 10 to 12	3,105	3,039	2,906	Head count
Total	11,524	11,368	11,314	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.4%	0.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	296	207	293	Note 3
Total Net Enrolled Students	11,820	11,575	11,607	
Home Ed Students	123	121	125	Note 4
Total Enrolled Students, Grades 1-12	11,943	11,696	11,732	
Percentage Change	2.1%	-0.3%		

Of the Eligible Funded Students:

Students with Severe Disabilities	643	630	591	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	983	963	938	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	888	912	899	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	10	19	13	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	898	931	912	
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	449	466	456	
Percentage Change	-3.5%	2.1%		Enrolments for next year are down from where the Division was at the same time last year.

Home Ed Students	12	16	13	Note 4
Total Enrolled Students, ECS	910	947	925	
Percentage Change	-3.9%	2.4%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	180	183	172	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	31	20	44	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	613.9	613.9	620.0	620.0	618.7	618.7	Teacher certification required for performing functions at the school level.
Non-School Based	23.0	19.0	22.4	18.4	22.0	18.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	636.9	632.9	642.4	638.4	640.7	636.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.9%		0.3%		-0.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	20.18		19.68		19.75		

Certificated Staffing Change due to:

	-						
Enrolment Change	(5.5)						
Other Factors							loss of Jordans Principle Funding and higher support staff cost
Total Change	(5.5)	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-						FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
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	537.0	533.0	534.0	-	541.0	537.0
Permanent - Part time	41.0	41.0	44.0	-	35.0	35.0
Probationary - Full time	42.0	42.0	40.0	-	39.0	39.0
Probationary - Part time	1.0	1.0	1.0	-	10.0	10.0
Temporary - Full time	50.0	50.0	40.0	-	44.0	44.0
Temporary - Part time	10.0	10.0	6.0	-	7.0	7.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	205.4	198.4	256.1	249.1	213.5	209.5	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	125.0	99.7	129.4	98.7	124.4	99.2	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	67.2	64.2	67.2	63.2	69.1	65.8	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	1.0	1.0	1.0	1.0	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	12.9	6.0	12.9	6.0	11.0	5.0	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	20.2	4.7	19.5	4.0	19.2	4.2	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	431.7	374.0	486.1	422.1	437.2	383.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-11.2%		11.2%		-1.3%		

Explanation of Changes to Non-Certificated Staff:

The changes in FTE for Non Certificated Staff is due to the loss of funding for Jordans Principle in 25/26 and support staff increase to staffing costs.

Additional Information

Are non-certificated staff subject to a collective agreement?

MOST

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.

CUPE (formerly CAAMSE) staff collective agreement expires on August 31, 2028. IUOE staff collective agreement expire on August 31, 2028. There are 57.66 FTE Non Union Staff budgeted for 25/26 (includes Athabasca).