

DATE: April 9, 2025

TO: Board of Trustees

FROM: Darrel Robertson, Superintendent of Schools

SUBJECT: 2025-2026 Distribution of Funds

ORIGINATOR: Todd Burnstad, Chief Financial Officer

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

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

ISSUE

Each year the administration of Edmonton Public Schools brings forward a recommendation report to the Board of Trustees for the distribution of funds for the upcoming school year.

The proposed 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 needs.

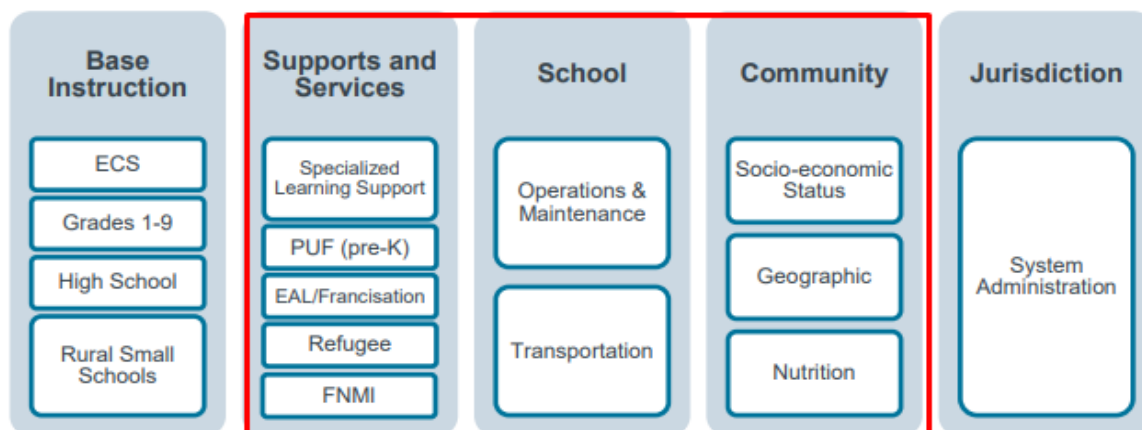
Based on the Division's funding profile that was released on March 25, 2025, the Division's projected provincial operational funding for 2025-2026 is \$1.235 billion reflecting an increase of \$50.5 million (4.3 per cent) compared to the 2024-2025 Fall Revised Budget.

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.

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:

- **Supports and Services:**
 - Classroom Complexity – 20.0 per cent funding rate increase
 - Program Unit Funding (PUF) - 2.32 per cent funding rate increase
 - Specialized Learning Support Grant - 2.32 per cent funding rate increase
 - Moderate Language Delay Grant - 2.32 per cent funding rate increase
 - English as an Additional Language (EAL) - 2.32 per cent funding rate increase
 - First Nations, Métis, and Inuit Education - 2.32 per cent funding rate increase
 - Refugee Student - 2.32 per cent funding rate increase
- **School:**
 - SuperNet – 20.0 per cent increase to the per site funding rate
 - Operations & Maintenance – 3.0 per cent funding rate increase
 - Transportation - 2.32 per cent funding rate increase
- **Community:**
 - Socio-Economic Status Grant - 2.32 per cent funding rate increase
 - Geographic Grant - 2.32 per cent funding rate increase
 - School Nutrition Grant - 2.32 per cent funding rate increase
- **Additional funding adjustments or changes include:**
 - The introduction of a new School Technology Grant aimed at strengthening cybersecurity in schools.
 - 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).
 - Elimination of the Supplemental Enrolment Growth Grant.
 - The Funding Manual highlights that the Mental Health Pilot has come to an end and is 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. As at the date of this report, the Division is not aware of any Mental Health Well-being funding that will be received.

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

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 approximately \$1.42 billion (see Attachment I).

The Distribution of Funds Report for 2025-2026 has been updated to compare amounts and percentages to the 2024-2025 fall budget instead of the prior year's spring budget. This change was made to be able to factor in the adjustments that were made to the 2024-2025 funding profile during the summer of 2024 (subsequent to the budget submission) which resulted in an additional \$22.4 million in operating funds.

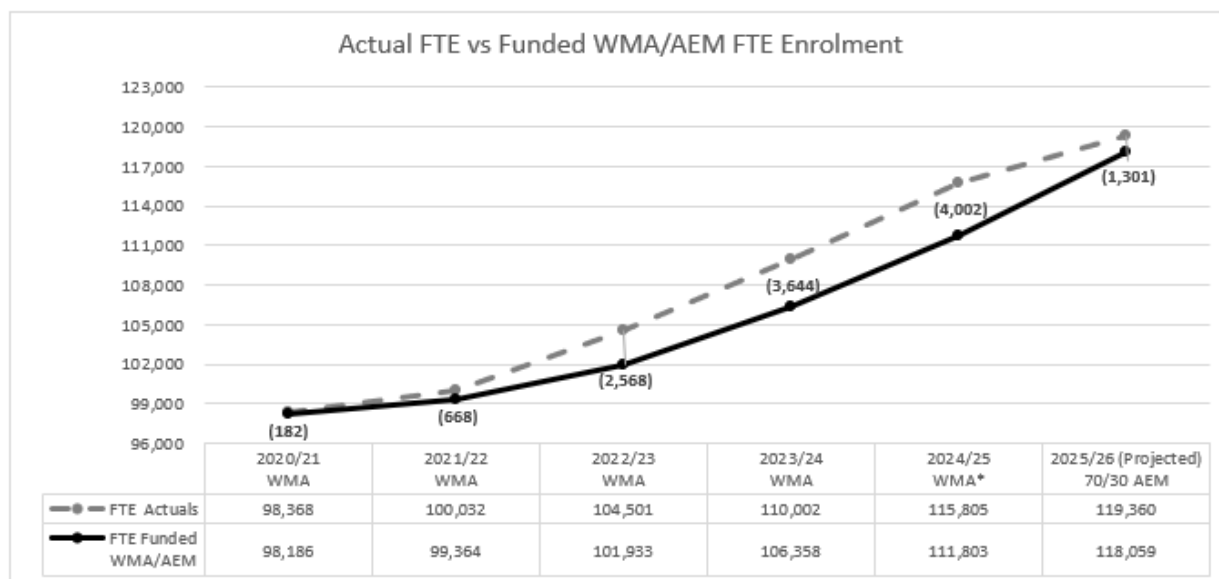
Revised Adjusted Enrolment Method (AEM) Funding Calculation

A new funded student enrolment calculation will be implemented based on a two-year enrolment average. Under this model, 30 per cent of funding will be determined by the current year's enrolment, while 70 per cent will be based on the projected enrolment for the upcoming year (see Attachment II).

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



* 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 the majority of the student driven funding that otherwise would have increased as a result 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.

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 account 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 increase percentage 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

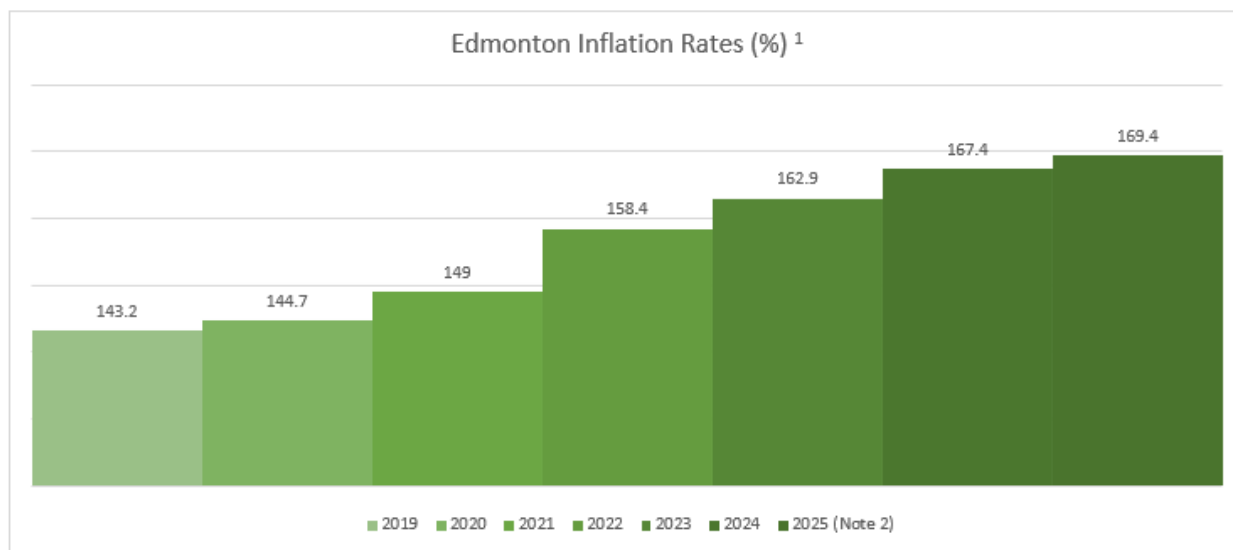
The Division's CMR grant for 2025-2026 remains relatively unchanged at \$17.6 million. For 2024-2025 the Division received \$17.7 million.

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

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 2 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 6 per cent over the last two years.



¹ Rates are from Stats Canada for the Edmonton Region. Annual amounts are expressed as a percentage increase since the year 2002

² 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 79 per cent of total operating costs (63 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 salary increases for Exempt, Custodial and Support Staff. Teacher Unit costs have only increased marginally as it is assumed any negotiated increase will be offset by additional provincial funding. For all other staff groups, unit costs have increased between seven and nine per cent.

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

The proposed Distribution of Funds includes providing an offsetting allocation to both central and schools to cover the increased unit costs in order to maintain existing staffing levels (see Appendix II for additional information on the proposed school unit cost relief allocation).

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. Allocations directed to Campus EPSB (\$337,728) and to Dual Credit (\$280,000) help to achieve that goal.
 - **Campus EPSB** 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** 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 to 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 have 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 provides assistance to 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 in order 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 the 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).
- **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)** (\$11.9 million) - 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. On average, unit costs are anticipated to increase between seven per cent and nine per cent for all staff groups with the exception of certificated staff (as bargaining for certificated staff is done at the Provincial level, we have assumed any negotiated increases will be funded by the Province). To offset this increase, the following allocations have been put into place:
 - Central - an increase to existing base allocations is being provided to offset the impact of the increase to unit costs based on the current staffing complement in each cost centre.
 - Schools - a new stand-alone allocation "Unit Cost Relief" will be 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 the proposed allocations on a sample school, including the unit cost relief allocation).

- **Weighted Enrolment Allocation** (\$707 million) - This allocation is provided to all schools based on their proportion of the Division's adjusted 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. The increase to this allocation compared to the current year is a result of enrolment growth as the per student allocation rates have been maintained at the current year rates.

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 for 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, Metis and Inuit Allocation and Graduation Coaches** (\$12.6 million) - This allocation provides additional support to students who self-identify as First Nations, Metis and Inuit. A portion of the allocation provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program at awasis waciston School. A portion of the First Nations, Metis and Inuit grant is directed to Central to assist schools with First Nations, Metis and Inuit education and for the First Nations, Metis and Inuit Senior High Completion Coaches who work directly with students at Eastglen, Jasper Place, Queen Elizabeth and Dr. Anne Anderson.

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

- **Mental Health Supports Allocation** (\$4.6 million):
 - **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 operationalize 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 is considering this to be a 'status quo' budget, with the majority 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 comprised 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%).

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 VI):

- \$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 licences
- \$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 75.5 per cent of the total Division funds will continue to be 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 proposed Distribution of Funds 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.
- Grants such as Institutional Services and PUF will continue to be offset by an equal allocation.
- On March 27, 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 Distribution of Funds report.
- The Distribution of Funds does not provide any relief for the potential increased costs of supplies, materials, and technology that may transpire as a result of the current and potential on-going trade dispute with the United States.

RECOMMENDATION

That Distribution of Funds for the 2025-2026 Budget be approved.

NEXT STEPS

Following the approval of the 2025-2026 Distribution of Funds, allocations will be sent out to schools and decision units for the completion of the 2025-2026 Budget.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2025-2026 Preliminary Spring Revenue Budget
ATTACHMENT II	2025-2026 Enrolment Projections using AEM
ATTACHMENT III	2025-2026 Distribution of Funds - Total Allocations
ATTACHMENT IV	2025-2026 Distribution of Funds - School Allocations
ATTACHMENT V	2025-2026 Distribution of Funds - Other Allocations
ATTACHMENT VI	2025-2026 Proposed Use of Accumulated Operating Surplus Funds
ATTACHMENT VII	2025-2026 Proposed Use of the Capital Reserve Funds
APPENDIX I	Funding Analysis
APPENDIX II	Sample School Allocation memo – including the new Unit Cost Relief Allocation

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Edmonton Public Schools
2025-2026 Proposed Budget - Revenue

	2025-2026 Revenue Projection	2024-2025 Revenue Budget	Variance \$	Variance %	Notes
BASE INSTRUCTION GRANTS					
Kindergarten	\$ 29,203,800	\$ 28,396,800	807,000	2.8%	2
Grades 1 to 9	542,091,100	512,475,400	29,615,700	5.8%	2
SUBTOTAL KINDERGARTEN TO GRADE 9	571,294,900	540,872,200	30,422,700	5.6%	
High School Subtotal	220,484,500	206,466,700	14,017,800	6.8%	3
SUBTOTAL BASE INSTRUCTION GRANTS	791,779,400	747,338,900	44,440,500	5.9%	
SERVICES AND SUPPORT GRANTS					
Classroom Complexity	6,837,200	5,396,400	1,440,800	26.7%	1 & 4
ECS Pre-Kindergarten Program Unit Funding (PUF)	8,608,000	8,087,500	520,500	6.4%	1 & 5
Institutional and Specialized Education Programs	10,908,700	10,908,700	-	-	12
English as an Additional Language	28,557,400	23,261,800	5,295,600	22.8%	1 & 6
First Nations, Métis, and Inuit	15,014,100	14,517,900	496,200	3.4%	1 & 11
Moderate Language Delay Grant (Pre-K & SLS-K)	338,900	378,300	(39,400)	-10.4%	1 & 7
Refugee Student	22,920,100	16,053,100	6,867,000	42.8%	1 & 6
SLS - Kindergarten Severe	11,490,300	9,887,600	1,602,700	16.2%	1 & 8
Specialized Learning Support	97,615,500	91,658,700	5,956,800	6.5%	1 & 9
SUBTOTAL SERVICES AND SUPPORT GRANTS	202,290,200	180,150,000	22,140,200	12.3%	
SCHOOL GRANTS					
Technology - Cybersecurity	300,000	-	300,000	100.0%	10
Operations and Maintenance (O&M)	108,927,700	102,558,600	6,369,100	6.21%	1 & 13
SuperNet	2,753,300	2,294,400	458,900	20.0%	1 & 15
Transportation	38,125,300	42,999,900	(4,874,600)	-11.3%	1 & 14
SUBTOTAL SCHOOL GRANTS	150,106,300	147,852,900	2,253,400	1.52%	
COMMUNITY GRANTS					
Geographic	1,534,800	1,500,000	34,800	2.3%	1
School Nutrition	1,735,300	1,696,000	39,300	2.3%	1 & 17
Socio-Economic Status (SES)	15,653,600	14,861,700	791,900	5.3%	1 & 16
SUBTOTAL COMMUNITY GRANTS	18,923,700	18,057,700	866,000	4.8%	
AUTHORITY GRANTS					
Supplemental Enrolment Growth	-	22,796,000	(22,796,000)	-100.0%	19
System Administration	41,849,200	38,986,400	2,862,800	7.34%	18
Teacher Salary Settlement	22,684,900	21,925,200	759,700	3.5%	20
SUBTOTAL JURISDICTION GRANTS	64,534,100	83,707,600	(19,173,500)	-22.9%	
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,227,633,700	1,177,107,100	50,526,600	4.29%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	7,767,600	7,767,600	-	-	21
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,235,401,300	1,184,874,700	50,526,600	4.26%	
PROVINCIAL PRIORITY GRANTS					
Curriculum	2,395,100	2,891,500	(496,400)	-17.2%	22
Digital Assessment Implementation Funding	-	500,000	(500,000)	-100.0%	
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	527,600	(8,600)	-1.6%	22
SUBTOTAL PROVINCIAL PRIORITY GRANTS	4,554,100	5,559,100	(1,005,000)	-18.1%	

Edmonton Public Schools
2025-2026 Proposed Budget - Revenue

	2025-2026 Revenue Projection	2024-2025 Revenue Budget	Variance \$	Variance %	Notes
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	49,331,800	49,331,800	-	-	
SUBTOTAL CAPITAL	49,331,800	49,331,800	-	-	23
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,289,287,200	1,239,765,600	49,521,600	3.99%	
OTHER PROVINCIAL GRANTS	4,726,100	4,147,600	578,500	13.95%	23
OTHER PROVINCIAL REVENUES					
Alberta Teachers' Retirement Fund (ATRF)	55,684,200	55,684,200	-	-	
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	58,956,600	58,956,600	-	-	23
OTHER ALBERTA SCHOOL AUTHORITIES	580,800	580,800	-	-	23
FEDERAL FRENCH FUNDING	1,876,500	1,876,500	-	-	23
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,355,250,594	1,305,327,100	49,923,494	3.82%	
FEDERAL GOVERNMENT AND FIRST NATIONS FEES	4,500,600	4,500,600	-	-	23
Lunch Program Fees	5,174,100	5,174,100	-	-	
Metro Continuing Education Fees	863,900	863,900	-	-	
Music Instrument & Other Material Fees	259,100	259,100	-	-	
School Fees - School Generated Funds	13,949,700	13,949,700	-	-	
Transportation Fees	9,136,400	9,136,400	-	-	
SUBTOTAL FEES	29,383,200	29,383,200	-	-	23
OTHER SALES AND SERVICES					
Adult Education	610,800	610,800	-	-	
International Student Tuition	3,105,000	3,105,000	-	-	
Other Sales and Services - School Generated Funds	5,000,000	5,000,000	-	-	
Sales and Services - Schools and Central DUs	5,307,500	5,307,500	-	-	
Secondments - Other Entities	1,099,500	1,099,500	-	-	
SUBTOTAL SALES AND SERVICES	15,122,800	15,122,800	-	-	23
INVESTMENT INCOME	6,000,000	6,000,000	-	-	23
GIFTS AND DONATIONS					
EPSB Gifts and Donations	7,121,700	7,121,700	-	-	
SUBTOTAL GIFTS AND DONATIONS	7,121,700	7,121,700	-	-	23
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	2,197,700	2,197,700	-	-	23
RENTAL OF FACILITIES	4,578,300	4,578,300	-	-	23
TOTAL REVENUE	<u>\$ 1,424,154,894</u>	<u>\$ 1,374,231,400</u>	<u>\$ 49,923,494</u>	<u>3.63%</u>	

Notes to supplement the 2025-2026 Budget - Revenue

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Distribution of Funds differs from the 2024-2025 Budget by more than five per cent.

1. **Funding Rate Increases**

For the 2025-2026 school year, Alberta Education announced increases to the following grants included in the Supports and Services, School and Community grant categories:

2.32 per cent increase to:

- English as an Additional Language
- First Nations, Métis and Inuit Education
- Geographic Grant
- Moderate Language Delay Grant
- Program Unit Funding (PUF)
- Refugee Student
- School Nutrition Grant
- Socio-Economic Status Grant
- Specialized Learning Support Grant (Including Kindergarten – Severe)
- Transportation Grant

3.0 per cent increase to Operations & Maintenance (O&M) Funding (See note 13).

20.0 per cent increase to SuperNet Funding and Classroom Complexity Grant (See note 4 & 15).

2. **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. The projected ECS through Grade 9 enrolment for 2025-2026 is 92,614 students, an increase of approximately 4.2 per cent over the current year (See attachment II).

3. **High School Funding**

The base funding rate for high school remains 10 per cent higher than that for Grades 1 to 9, reflecting the increased cost of high school programming. The projected senior high enrolment for 2025-2026 is 30,617 students, an increase of approximately 1.94 per cent over the current year (See attachment II).

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.

4. **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

Starting in the 2025-2026 school year, the funding rate for this grant will increase by 20 per cent, resulting in approximately \$1.4 million in additional revenue, after accounting for enrolment growth.

5. 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 included in the AEM enrolment calculation for the PUF/SLS Kindergarten Severe Grant can not be included in the AEM enrolment calculation for Refugee or English as an Additional Language grant funding.

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

Students can qualify for only one of these grants, whichever offers the higher amount. They remain eligible for refugee or EAL grants for a maximum of five years.

7. 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. This grant is funded on actual enrolment as opposed to the AEM. To qualify for this grant, all eligible children must be registered as of December 2, as opposed to the September count date.

8. 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.

9. Specialized Learning Supports (SLS)

The SLS grant, part of the services and supports grants, provides additional funding to help school jurisdictions offer a range of supports and services in an inclusive learning environment.

10. 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.

11. First Nations, Métis, and Inuit

This grant is designed to provide system, program, and instructional supports for First Nations, Métis, and Inuit students. It also aims to support the implementation of the Truth and Reconciliation Commission's recommendations. The grant consists of three components:

- Support for Truth and Reconciliation
- Student Self-Identification
- School and Community Demographics

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

- Education Program in an Institution (EPI): These are education 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.

13. 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. An increase of 3.0 per cent is included in projected revenue for the 2025-2026 school year.

14. Transportation

This is a targeted grant, meaning it must be used exclusively for the purpose it was allocated and cannot be transferred to support other program areas.

School divisions are required to submit a separate funding application for the Special Transportation portion of the Division grant for the 2025-2026 school year by November 30, 2025. This grant covers eligible Early Childhood Services (ECS) children with a severe disability or severe language delay who require bus service within the Division.

Eligible ECS children with a severe disability or severe language delay who are registered after the September count date, but by February 2, 2026, will be funded at 50 percent of the relevant per-child total funding rate.

15. SuperNet

Under the previous funding framework, with the exception of central office, the Division received \$800 per location for SuperNet services. However, the current vendor billing is approximately \$911 per month, which only covers a baseline installation of up to 100 megabytes per second (Mbps).

Currently, only 24 Division schools operate on this baseline model, while the remainder require significantly more bandwidth. For example, a high school with approximately 2,000 students is set up for 1,100 Mbps—11 times the baseline speed.

Starting in the 2025-2026 school year, the per-location amount will increase to \$960 due to a 20 per cent boost in SuperNet funding, aiming to help close the gap between funding and actual expenses.

16. 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.

17. 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 DOF report.

18. System Administration

The grant covers board governance and central office costs not directly related to instruction. For 2025-2026, the amount was calculated using AEM, resulting in an approximate 7.0 per cent increase.

While System Administration is a targeted grant that cannot receive funds from other sources, it can transfer funds to other grants within the funding framework.

19. Supplemental Enrolment Growth (SEG)

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.

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.

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 \$13,738,000 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 have not been included in the Division's funding profile, but are anticipated to be available based on an application process or upon meeting certain eligibility criteria. The 2025-2026 projections are based on funding that was received or anticipated to be received in the 2024-2025 school year. Budget amendments to schools will be triggered when the actual amount of funding has been confirmed.

- **Curriculum Resource and Professional Learning**: This funding includes curriculum implementation and professional learning as well as curriculum resource development. Updates on this funding will be included in the budget report.
- **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 helps Grades 1 to 5 students catch up to their grade level after pandemic-related learning loss. On March 27, 2025, the Education Minister announced an additional \$7.5 million in funding for school boards across the province to support the Literacy and Numeracy Funding program, increasing the total funding to \$47.5 million. This one-time cash injection is designated for the 2024-2025 school year; however, funds can be used in 2025-2026. Individual allocation amounts have not yet been determined; as such, these additional funds have not been factored into this 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.

23. Other Provincial Grants, Revenue and Other Alberta School Authorities, Fees, Sales and Services, Rental of Facilities

These revenue items have either been revised to revenue earned in the current year or are a carry forward from the approved budget. These revenue numbers will be updated when budgets are opened for input by schools and central DU's.

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

	<u>2025-2026</u>		<u>2024-2025</u>		Projected
	Projected	*	Frozen Actuals	*	2025-2026 AEM Funded Enrolment
Student Enrolment	100%	70%	100%	30%	
Funded Students:					
Early Childhood Services (ECS)	8,993	6,295	8,679	2,604	8,899
Grades 1 -9 students	83,621	58,535	80,189	24,057	82,591
Senior High:					
Years 1-3	28,603	20,022	27,623	8,287	28,309
Year 4	1,471	1,030	1,802	541	1,570
Year 5+	543	380	610	183	563
Subtotal Senior High	30,617	21,432	30,035	9,011	30,442
Online > 35 credits Years 1-3	105	74	83	25	98
Online > 35 credits Year 4	57	40	56	17	57
Online > 35 credits Year 5	43	30	49	15	45
	205	144	188	56	200
Online Students <35 credits	420	294	273	82	376
Subtotal Funded Students	123,856	86,699	119,364	35,809	122,508
Total AEM Funded (ECS at 0.5 FTE)	119,360	83,552	115,025	34,507	118,059

* Effective for 2025-2026, the funded enrolment calculation is based on 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 Distribution of Funds - Total Allocations

		2025-2026 Distribution of Funds	2024-2025 Fall Budget		Variance \$	Variance %	NOTES
	*			*			
REVENUE							
Operating Revenue (Attachment I)		\$ 1,424,154,894	\$ 1,379,576,607		\$ 44,578,287	3.23%	1
Operating Reserve Funds Requested (Attachment VI)		22,938,500	9,946,236		12,992,264	130.62%	2
Total Operating Revenue		<u>\$ 1,447,093,394</u>	<u>\$ 1,389,522,843</u>		<u>\$ 57,570,551</u>	<u>4.14%</u>	
SCHOOL ALLOCATIONS							
Direct School Allocations (Attachment IV)		\$ 978,036,086	\$ 931,088,918		\$ 46,947,168	5.04%	3
Indirect School Allocations (Attachment V)		77,127,057	72,559,155		4,567,902	6.30%	4
		<u>\$ 1,055,163,143</u>	<u>\$ 1,003,648,073</u>		<u>\$ 51,515,070</u>	<u>5.13%</u>	
School Generated Funds/External Revenues (combination of line items from Attachment I)		38,039,921	38,039,921		-	-	5
SUBTOTAL SCHOOL ALLOCATIONS	75.5%	<u>\$ 1,093,203,064</u>	<u>\$ 1,041,687,994</u>	75.0%	<u>\$ 51,515,070</u>	<u>4.95%</u>	
OTHER ALLOCATIONS							
Metro Continuing Education (Attachment V)		\$ 10,128,081	\$ 9,076,815		\$ 1,051,266	11.58%	6
External Revenue Allocations - Central (combination of line items from Attachment I)		12,731,413	12,731,413		-	-	7
Division Level Fixed Costs (Attachment V)	4.3%	62,037,315	61,053,515	4.4%	983,800	1.61%	8
Division Level Committed Costs (Attachment V)	7.9%	114,360,723	113,203,113	8.1%	1,157,610	1.02%	9
		<u>\$ 199,257,532</u>	<u>\$ 196,064,856</u>		<u>\$ 3,192,676</u>	<u>1.63%</u>	
System Administration (Attachment I)	2.9%	\$ 41,849,205	\$ 38,986,400	2.8%	\$ 2,862,805	7.34%	10
SUBTOTAL OTHER ALLOCATIONS		<u>241,106,737</u>	<u>235,051,256</u>		<u>6,055,481</u>	<u>2.58%</u>	
SUPPORTED CAPITAL AND IMR (combination of line items from Attachment I)		\$ 57,099,393	\$ 57,099,393		\$ -	-	11
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)		55,684,200	55,684,200		-	-	12
TOTAL BUDGET ALLOCATIONS		<u>\$ 1,447,093,394</u>	<u>\$ 1,389,522,843</u>		<u>\$ 57,570,551</u>	<u>4.14%</u>	

* The amount as a percentage of the total allocations

Note: Some of the 2024-2025 Budget figures have been reclassified to conform to the comparable 2025-2026 Distribution of Funds presentation.

Notes to supplement the 2025-2026 Distribution of Funds – Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Distribution of Funds differs from the 2024-2025 Budget 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. This amount has been carried over from the 2024-2025 fall budget and will be updated for the 2025-2026 budget document.

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. This amount has been carried over from the 2024-2025 fall budget and will be updated for the 2025-2026 budget document.

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. This amount has been carried over from the 2024-2025 budget and will be updated for the 2025-2026 budget document.

Edmonton Public Schools
2025-2026 Distribution of Funds - Direct School Allocations

	2025-2026 Distribution of Funds	2024-2025 Fall Budget	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 30,034,217	\$ 29,159,386	\$ 874,831	3.00%	1
Base Allocation	65,243,604	62,807,949	2,435,655	3.88%	2
Campus EPSB	338,700	175,617	163,083	92.86%	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	12,582,466	12,160,868	421,598	3.47%	7
High Social Vulnerability	6,000,000	6,000,000	-	-	8
Jordan's Principle Allocation	-	2,584,070	(2,584,070)	-100.00%	9
Mental Health Supports	4,631,855	3,706,307	925,548	24.97%	10
Moderate Language Delay (Pre-K & SLS-K)	338,898	370,900	(32,002)	-8.63%	11
Operations and Maintenance	16,950,222	13,323,825	3,626,397	27.22%	12
Program Unit Funding	10,577,051	10,056,550	520,501	5.18%	13
* September Actual Enrolment vs Projected Enrolment Relief	5,000,000	4,000,000	1,000,000	25.00%	14
Service Agreements Allocation	2,000,000	1,500,000	500,000	33.33%	15
SLS - Kindergarten Severe	11,490,258	9,335,700	2,154,558	23.08%	16
Special Education Supplemental Allocation	10,000,000	10,000,000	-	-	17
Weighted Enrolment Allocation	707,461,609	680,125,076	27,336,533	4.02%	18
Subtotal School Allocations	\$ 933,883,682	\$ 896,541,050	\$ 37,342,632	4.17%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
School Lease Payments	3,348,648	3,341,024	7,624	0.23%	19
Equity Fund	10,000,000	10,000,000	-	-	20
Specialized Services Programs	1,030,650	1,030,650	-	-	21
Transportation for amiskwaciy and Awasis	441,000	441,000	-	-	22
Provincial Priority Funding Allocations					
Curriculum Implementation	2,395,135	2,395,135	-	-	23
Digital Assessment Implementaton	-	500,000	(500,000)	-100.00%	23
Literacy and Numeracy Support Allocation	1,490,000	1,490,000	-	-	23
Low Incidents Supports and Services	518,997	527,663	(8,666)	-1.64%	23
Program Enhancement Allocations					
* Anti-Racism Plan	525,000	500,000	25,000	5.00%	24
CAT-4 Allocation	1,100,000	1,100,000	-	-	25
Dual Credit Allocation	280,000	150,000	130,000	86.67%	26
* Educational Assistant (EA) internship Program	1,950,000	1,437,736	512,264	35.63%	24
* Equity Achievement Project	2,215,500	2,215,500	-	-	24
* New School Startup	270,000	1,000,000	(730,000)	-73.00%	24
School Belonging and Safety Allocation	155,636	-	155,636	100.00%	27
* Unit Cost Relief	18,431,838	8,419,160	10,012,678	118.93%	24/28
Subtotal Other Supplemental Allocations	\$ 44,152,404	\$ 34,547,868	\$ 9,604,536	27.80%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 978,036,086	\$ 931,088,918	\$ 46,947,168	5.04%	

* These proposed allocations are proposed to be funded through access to a portion of our accumulated operating surplus. Additional details have been included in Attachment VI.

Note: Some of the 2024-2025 Budget figures have been reclassified to conform to the comparable 2025-2026 Distribution of Funds presentation.

Notes to Supplement the 2025-2026 Distribution of Funds – Direct School Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Distribution of Funds differs from the 2024-2025 Budget 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 corresponds to increases in staff unit costs.

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. The increase to this allocation represents the increase to unit costs for all staffing groups.

3. **Campus EPSB**

Campus EPSB 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 to 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

redirected from senior high schools to Curriculum and Learning Supports for First Nations, Métis and Inuit Senior High Completion Coaches. Schools include Eastglen, Jasper Place, Queen Elizabeth and Dr. Anne Anderson. An increase to the provincial funding for First Nations, Metis and Inuit students corresponds to the increase to this allocation.

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. Jordan's Principle

On February 20, 2025, the Division was notified by Indigenous Services Canada (ISC) of an immediate 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, the Division will no longer be eligible for Jordan's Principle funding through ISC.

10. Mental Health Supports

As the promotion of student and staff well-being and mental health is a Division Priority, a number of supports have been established:

- **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 operationalize 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:** 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 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 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.

11. 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.

12. 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. The O&M allocation has increased for the 2025-2026 school year due to an increase in provincial O&M funding.

13. 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. Provincial funding for PUF increased in the provincial 2025-2026 budget.

14. 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. In 2024-2025, \$1 million was redirected to help with some relief from rising unit costs. Increases in funding have allowed this allocation to be restored to \$5 million.

15. 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.

16. 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.

17. Special Education Supplemental Allocation

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

18. 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. This allocation is supplemented by the Classroom Complexity Grant. The increase to this allocation is a result of enrolment growth as the per student allocation rates have been maintained at the current year rates.

19. 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.

20. 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.

21. 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.

22. 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.

23. Provincial Priority Funding Allocations

These allocations are comprised of estimated funds from the Provincial Priorities grants, Curriculum Implementation Grant, Literacy and Numeracy Support Funding, and the Low Incidence Supports and Services Grant. Once the funding amounts have been confirmed and received, corresponding budget amendments to school and central cost centres will occur. The Digital Assessment Implementation grant was a one-time grant for 2024-2025.

24. Planned Use of Operating Reserves - Schools

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

25. 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.

26. 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.

27. 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.

28. 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. On average, unit costs are anticipated to increase between 7 and 9 per cent for all staff groups with the exception of certificated staff (as bargaining for certificated staff is done at the Provincial level, we have assumed any negotiated increases will be funded by the Province). 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 Distribution of Funds - Other Allocations

	2025-2026 Distribution of Funds	2024-2025 Fall Budget	Variance \$	Variance %	NOTES
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 15,607,000	\$ 15,607,000	\$ -	-	1
High Speed Networking	3,318,300	3,318,300	-	-	2
Insurance	11,512,015	10,978,215	533,800	4.86%	3
Utilities	31,600,000	31,150,000	450,000	1.44%	4
	\$ 62,037,315	\$ 61,053,515	\$ 983,800	1.61%	
DIVISION LEVEL COMMITTED COSTS					
Audit	\$ 136,946	\$ 136,946	\$ -	-	
* Board of Trustees	2,223,988	2,195,288	28,700	1.31%	5
Central Building Maintenance	425,000	790,000	(365,000)	-46.20%	6
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	5,500,293	1,015,000	18.45%	7
Human Resources Supply Services	14,711,305	14,660,354	50,951	0.35%	8
Infrastructure Parking Allocation	755,000	755,000	-	-	
* Language and Cultural Support	4,340,268	4,262,085	78,183	1.83%	9
Operations and Maintenance	21,071,840	20,761,971	309,869	1.49%	10
* Partnership Commitments	2,198,597	2,159,250	39,347	1.82%	11
Professional Improvement Leaves	1,300,000	1,300,000	-	-	
Staff Development	501,831	501,271	560	0.11%	
Student Transportation	54,269,089	54,269,089	-	-	
	\$ 114,360,723	\$ 113,203,113	\$ 1,157,610	1.02%	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
	2025-2026 Distribution of Funds	2024-2025 Fall Budget	Variance \$	Variance %	
CENTRAL REVENUE ALLOCATIONS	\$ 12,731,413	\$ 12,731,413	\$ -	-	
METRO CONTINUING EDUCATION (MCE)	10,128,081	9,076,815	1,051,266	11.58%	12
	\$ 22,859,494	\$ 21,808,228	\$ 1,051,266	4.82%	
CENTRAL DECISION UNITS					
** Corporate Services	\$ 25,894,730	\$ 23,295,664	\$ 2,599,066	11.16%	
Curriculum and Resource Support	7,663,408	7,551,962	111,446	1.48%	13
International Programs	842,004	818,540	23,464	2.87%	13
** Office of the Superintendent	8,514,318	8,105,845	408,473	5.04%	
** Operations and Learning Supports	50,829,083	48,600,289	2,228,794	4.59%	
Specialized Learning Supports	24,111,800	22,115,152	1,996,648	9.03%	13
Student Information	1,120,919	1,058,103	62,816	5.94%	13
	\$ 118,976,262	\$ 111,545,555	\$ 7,430,707	6.66%	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 77,127,057	\$ 72,559,155	\$ 4,567,902	6.30%	
SYSTEM ADMINISTRATION	41,849,205	38,986,400	2,862,805	7.34%	
	\$ 118,976,262	\$ 111,545,555	\$ 7,430,707	6.66%	

* 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 2024-2025 Budget figures have been reclassified to conform to the comparable 2025-2026 Distribution of Funds presentation.

Edmonton Public Schools
2025-2026 Distribution of Funds - Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2025-2026 Distribution of Funds	2024-2025 Fall Budget	Variance \$	Variance %	
LANGUAGE AND CULTURAL SUPPORT					
First Nations, Metis and Inuit Education	\$ 1,218,095	\$ 1,202,215	\$ 15,880	1.32%	9
First Nations, Metis and Inuit Senior High Completion Coaches	772,520	713,776	58,744	8.23%	9
Language Centre at Woodcroft	2,349,653	2,346,094	3,559	0.15%	9
	\$ 4,340,268	\$ 4,262,085	\$ 78,183	1.83%	
BOARD OF TRUSTEES					
ACSA Membership	\$ 21,500	\$ 21,500	\$ -	-	
ASBA Membership	236,300	230,500	5,800	2.52%	5
Board Initiative Fund/Chair Discretionary Fund	47,150	47,150	-	-	
Board of Trustees	1,004,738	985,438	19,300	1.96%	5
Elections	819,000	819,000	-	-	
PSBAA Membership	77,800	74,200	3,600	4.85%	5
Trustee Transition Allowance	12,500	12,500	-	-	
Youth Engagement Model	5,000	5,000	-	-	
	\$ 2,223,988	\$ 2,195,288	\$ 28,700	1.31%	
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	1,696,000	39,347	2.32%	11
Partnership for Kids (All in for Youth)	191,000	191,000	-	-	
United Way	750	750	-	-	
The Learning Partnership	10,000	10,000	-	-	
	\$ 2,198,597	\$ 2,159,250	\$ 39,347	1.82%	

Note: Some of the 2024-2025 Budget figures have been reclassified to conform to the comparable 2025-2026 Distribution of Funds presentation.

Edmonton Public Schools
2025-2026 Distribution of Funds - Other Allocations
Detailed Breakdown - Central Decision Units

	2025-2026 Distribution of Funds	2024-2025 Fall Budget	Variance \$	Variance %	
OFFICE OF THE SUPERINTENDENT					
Board Office and Strategic Division Supports	\$ 1,961,303	\$ 1,821,721	\$ 139,582	7.66%	13
Division Support Services	2,336,533	2,287,239	49,294	2.16%	13
General Counsel	1,511,269	1,474,897	36,372	2.47%	13
Office of the Superintendent of Schools	476,351	459,206	17,145	3.73%	13
School Leadership Groups	2,228,862	2,062,782	166,080	8.05%	13
	<u>\$ 8,514,318</u>	<u>\$ 8,105,845</u>	<u>\$ 408,473</u>	<u>5.04%</u>	
CORPORATE SERVICES					
Edmonton Public Schools Foundation	\$ 374,532	\$ 362,048	\$ 12,484	3.45%	13
Financial Services	8,646,406	8,030,781	615,625	7.67%	13
Human Resources	16,873,792	14,902,835	1,970,957	13.23%	13/14
	<u>\$ 25,894,730</u>	<u>\$ 23,295,664</u>	<u>\$ 2,599,066</u>	<u>11.16%</u>	
OPERATIONS AND LEARNING SUPPORTS					
Communications	\$ 3,272,098	\$ 3,042,318	\$ 229,780	7.55%	13
Information Management	1,516,762	1,311,632	205,130	15.64%	13/15
Integrated Infrastructure Services	10,501,141	9,921,018	580,123	5.85%	13
Distribution Centre	2,173,020	2,124,401	48,619	2.29%	13
Programming and Student Accommodation	8,800,000	8,800,000	-	-	
Division Technology	24,566,062	23,400,920	1,165,142	4.98%	13
	<u>\$ 50,829,083</u>	<u>\$ 48,600,289</u>	<u>\$ 2,228,794</u>	<u>4.59%</u>	

Note: Some of the 2024-2025 Budget figures have been reclassified to conform to the comparable 2025-2026 Distribution of Funds presentation.

Notes to Supplement the 2025-2026 Distribution of Funds – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2025-2026 Distribution of Funds differs from the 2024-2025 Budget 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.

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 Alberta Government (\$2.7 million) with the balance being subsidized by the Division. It is necessary for the Division to supplement the 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. As the Division grows in enrolment, there is a corresponding increase to the cost of insurance.

4. **Utilities**

Energy Management is the Division's cost centre that manages utilities, energy conservation opportunities for schools, and monitors 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. The increase to the Utilities allocation addresses the rising cost of energy.

5. **Board of Trustees**

The Edmonton Public School Board is one of 61 school boards that belong to the Alberta School Boards Association (ASBA). ASBA is an organization that advocates on behalf of its membership. The calculation of the membership fee is linked to enrolment. As EPSB's enrolment has increased, the membership fee has increased by \$5,800.

The Board also has membership in the Public School Boards' Association of Alberta (PSBAA). PSBAA is also an organization that represents and advocates for Alberta's public schools and for public education in Alberta. Similar to ASBA, PSBAA membership fee is based on enrolment, so has increased by \$3,600.

Other increases to the allocation are required to account for the increases to administrative staff unit costs.

There are currently no changes to the amount allocated for elections. This amount may need to be adjusted in future budgets based on increased costs of municipal elections.

6. **Central Building Maintenance**

The reduction to this allocation represents \$365,000 that was included in the 2024-2025 Budget for the capital maintenance needs of the Division's 41-year-old administrative headquarters building, the Centre for Education (CFE). Support for these projects will continue; however, they will be funded through the Centre For Education Capital Plan.

7. Enterprise Systems

Many technology licenses for software used in Human Resources, Financial Services, Technology and Information Management and other departments are, at least partially, based on student enrolment and the number of staff in the Division. As enrolment and staff increase, there is a corresponding increase to the cost of the licenses. Software contracts are normally negotiated for a three- to five-year term subject to a yearly uplift and/or a student enrolment increase. Our Human Resources and Financial Services systems are perpetual licenses with yearly uplift increases as well as metric increases (student enrolment and staff increases).

The largest increase this year is for the licensing of Microsoft products (\$0.75 million increase). The licensing model now uses a “per user” charge versus an organizational charge used in the past. There was also a renegotiation of the Archibus contract which increased the budget.

8. Human Resources Supply Services

Supply Services staff temporarily fill in when regular staff members are absent, when there is a vacant position or when extra help is needed. Services include substitute teachers, supply support and supply custodial services. The increase to this allocation is a direct result of the increases to staff unit costs.

9. Language and Cultural Support

Allocations to the Language Centre at Woodcroft; Woodcroft Facilities; First Nations, Metis and Inuit Education and to the First Nations, Metis and Inuit Senior High Graduation Coaches were increased with the rise in staff unit costs.

In addition to the above, French Federal Funding is used to provide extra support to the Division’s French-language programs. A decrease of \$24,984 in the Official Languages in Education Programs (OLEP) portion of the funding resulted in a corresponding decrease to the allocation. Combined, these allocation changes for Language and Cultural Support resulted in an increase of \$3,559.

10. Operations and Maintenance

The O&M allocations are intended to address the Division’s responsibility for the operation, maintenance, safety and security of all school buildings. Examples of costs under this program are school costs related to utilities, custodial, amortization, insurance, etc. Increases to these allocations are required to address the rising cost to maintain Division buildings and to support increases to staff unit costs.

11. Partnership Commitments

Strategic Division Supports collaborate with staff from across the Division and with key community stakeholders. Some of the groups partnered with include the Alberta Youth Theatre Collective, Community University Partnerships, Corporate Challenge, Partnership for Kids, the United Way and The Learning Partnership. An increase to the provincial nutrition grant resulted to an increase to the allocation.

12. Metro Continuing Education

Metro Continuing Education provides learner-focused educational experiences dedicated to academic, personal and professional growth. Academic Success programs at Metro include high school programming (fast tracking and upgrading), coordination of EPSB Summer School programming, and School and Community Supports (SCS K-12). These SCS supports offer EPSB students tutoring (grades 9-12), after-school and summer enrichment programming (camps), diploma exam preparation classes, and elementary and junior high enrichment courses. The increase to this allocation is based on an increase in the projection of the number of summer school courses that will be completed.

13. 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. Aside from the addition of 1.0 FTE staff for the School Belonging and Safety Framework and 1.0 FTE staff added to Student Information, any increases to allocations to central cost centres are the result of the increases to staff unit costs.

14. Human Resources

Increases to Human Resources are outlined in Attachment VI.

15. Information Management

Information Management is responsible for providing support and training for information and data governance and access rights under provincial legislation, to support the Division's mission and vision. All Division access requests are coordinated through this team.

The Division has seen a significant increase in FOIP requests (almost three times as many since 2020, along with increasing complexity and size of requests), information requests, and requests for review of contracts and memorandums of understanding. Training demands related to this work have increased. A recent challenge includes responses required for breaches under new legislation and increased scrutiny of Privacy Impact Assessments for artificial intelligence (AI) use. The increased allocation will be used to build a more robust Privacy Management Program, as legislated, to support implementation of AI while supporting human rights in data driven initiatives.

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	TBD		
Proposed access to surplus (to be released during 2025-2026) - excluding transportation	\$ 22,938,500	(22,938,500)	
Projected Consolidated operating surplus for 2024-2025		5,000,000	B
Projected AOS at September 1, 2026 (excluding SGF)		3.3% \$ 42,802,217	

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. On average, unit costs are anticipated to increase between 7 and 9 per cent for all staff groups with the exception of certificated staff (as bargaining for certificated staff is done at the Provincial level, we have assumed any negotiated increases will be funded by the Province). 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 and where the composition of students in September may result in the school requiring additional supports.

In order to fund unit cost increases in 2024-2025, this allocation was reduced from \$5 million to \$4 million. For the upcoming school year, the proposed allocation has been returned to \$5 million.

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 have 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 for 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 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 \$750,000, while replacement and modernizations are slightly less at \$600,000. 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.

The majority 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

Currently, our transportation department has not finalized the service delivery model for the upcoming school year. Any request to access surplus will be brought forward with the final budget report.

Edmonton Public Schools
Proposed 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		(5,500,000)	
Projected Capital Reserve balance at September 1, 2025			\$ 37,757,785
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)
Forecasted accumulated capital reserve balance at September 1, 2026			\$ 25,257,785
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)
Total/Forecasted accumulated capital reserve balance (uncommitted)	\$ (20,500,000)	\$ (12,500,000)	\$ 4,757,785

- 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 \$7.150 million. The Division now projects utilizing only \$5.5 million (\$3.5 million for CFE and \$2 million for growth and student accommodation).

Notes to supplement the 2025-2026 Capital Reserve Plan

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

While some relief to school capacity challenges is anticipated by virtue of enhancements to the provincial modular classroom program, work will still likely be required in schools to accommodate growth. 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 if the Division's priority needs remain unmet by the Provincial program.

2. **Division Energy and Environment Strategy**

The Division is committed to reducing our greenhouse gas emissions and has set reduction targets of 5 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 Proposed Budget - 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:

	2025-2026 Projected	2024-2025 Fall Budget
Total Provincial Operational Revenue	\$ 1,235,401,300	\$ 1,184,874,700
Year over Year Increase (\$)	\$ 50,526,600	
<i>Year over Year Increase (%)</i>	<i>4.3%</i>	
Per Student Funding:		
Provincial Operational Revenue per Funded FTE	\$ 10,350	\$ 10,301
<i>(Provincial Operating Revenue divided by FTE Enrolment (Attachment II))</i>		
Year over Year Increase (\$)	\$ 49.00	
<i>Year over Year Increase (%)</i>	<i>0.5%</i>	

Edmonton Public Schools 2025-2026 Proposed Budget 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 WMA 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 Profile Revenue 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 WMA Formula	1,113,700	2%
	\$ 50,526,600	

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

2025-2026 Proposed School Allocation Memo Mary Goround School				
	2025-2026 Proposed	2024-2025 Budget	Difference	%
Enrolment ¹	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.