

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

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

2255 The Palliser School Division

Legal Name of School Jurisdiction

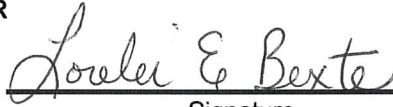
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Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Lorelei Bexte

Name

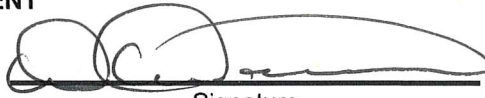


Signature

SUPERINTENDENT

Mr. Dave Driscoll

Name



Signature

SECRETARY TREASURER or TREASURER

Cindy Rogers

Name



Signature

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

May 27, 2025

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
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Legend:

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

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

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

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

Budget Highlights, Plans & Assumptions:

The 2025/2026 Operating budget reflects projected revenue of \$103.20 million with projected expenditures of \$104.28 million for a projected deficit of \$1.08 million. The current mandate of the Board of Trustees and goal of Administration was to support student and staff wellness and provide equitable wages to support staff in comparison to zone data. A commitment to maintain current certificated staffing at the same level, relevant to student numbers, as prior years. A 3% salary increase will be provided to all support staff and school administrative assistants will receive a 5% salary increase to be comparable with zone 6. Palliser School Division continues its commitment to the evergreening of technology with the planned purchases of 54 student and 360 staff chromebook devices for the 2025-2026 budget year. A commitment to evergreening of the fleet vehicles is also continued with the addition of 4 new buses for the 2025/2026 year, 1 new fleet vehicle, and 1 new maintenance vehicle.

Significant Business and Financial Risks:

Palliser School Division provides education services to 12 Alternative Program schools, with enrollments of around 5,700 students. Palliser is currently in the process of ending the agreement to provide services at the Calgary Islamic Schools which includes 2 facilities and 1,700 students. The agreement will be discontinued at the end of the 2024/2025 school year. The Division continues to anticipate deficits as a result of salary increases and inflationary pressures. The Operations and Maintenance budget, which cannot be minimized due to increased utility, supply, contract and insurance costs, leaves Palliser School Division with a significant proposed deficit to maintain instructional programming while still absorbing this O&M shortfall.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
REVENUES			
Government of Alberta	\$ 97,586,882	\$106,327,438	\$104,178,677
Federal Government and First Nations	\$ 350,940	\$315,962	\$709,275
Property taxes	\$ -	\$0	\$0
Fees	\$ 950,385	\$2,279,328	\$2,540,215
Sales of services and products	\$ 1,257,200	\$1,003,300	\$2,651,200
Investment income	\$ 250,000	\$500,000	\$745,261
Donations and other contributions	\$ 500,000	\$400,000	\$555,304
Other revenue	\$ 2,307,293	\$1,699,685	\$2,033,445
TOTAL REVENUES	\$103,202,700	\$112,525,713	\$113,413,377
EXPENSES			
Instruction - ECS	\$ 2,308,742	\$2,144,548	\$3,132,655
Instruction - Grade 1 to 12	\$ 78,760,415	\$89,616,693	\$89,893,987
Operations & maintenance	\$ 14,268,986	\$12,939,770	\$11,829,960
Transportation	\$ 5,056,796	\$4,999,183	\$4,790,982
System Administration	\$ 3,293,147	\$3,620,065	\$3,641,381
External Services	\$ 589,761	\$563,049	\$652,216
TOTAL EXPENSES	\$104,277,847	\$113,883,308	\$113,941,181
ANNUAL SURPLUS (DEFICIT)	(\$1,075,147)	(\$1,357,595)	(\$527,804)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
EXPENSES			
Certificated salaries	\$ 47,023,105	\$55,205,678	\$53,340,034
Certificated benefits	\$ 12,780,638	\$13,769,082	\$13,057,188
Non-certificated salaries and wages	\$ 16,259,828	\$17,627,254	\$17,838,783
Non-certificated benefits	\$ 4,629,859	\$4,923,076	\$5,110,446
Services, contracts, and supplies	\$ 17,214,509	\$18,518,380	\$20,396,260
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4,777,361	\$2,766,598	\$2,809,673
Unsupported	\$ 1,478,037	\$966,923	\$1,284,338
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 3,080	\$2,080	\$6,950
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 111,430	\$104,237	\$97,509
TOTAL EXPENSES	\$104,277,847	\$113,883,308	\$113,941,181

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2025/2026										Actual Audited 2023/24
REVENUES	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	
	ECS	Grade 1 to 12								
(1) Alberta Education	\$ 3,368,627	\$ 72,486,651	\$ 9,128,271	\$ 4,944,567	\$ 3,646,118	\$ -	\$ 93,574,234	\$ 100,808,684		
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 4,012,648	\$ -	\$ -	\$ -	\$ 4,012,648	\$ 3,288,339		
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,607		
(5) Federal Government and First Nations	\$ -	\$ 350,940	\$ -	\$ -	\$ -	\$ -	\$ 350,940	\$ 709,275		
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,047		
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(10) Fees	\$ -	\$ 890,385	\$ -	\$ 60,000	\$ -	\$ -	\$ 950,385	\$ 2,540,215		
(11) Sales of services and products	\$ 80,000	\$ 997,200	\$ -	\$ 160,000	\$ 20,000	\$ -	\$ 1,257,200	\$ 2,651,200		
(12) Investment income	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 745,261		
(13) Gifts and donations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 106,360		
(14) Rental of facilities	\$ -	\$ 30,000	\$ 11,000	\$ -	\$ 155,000	\$ -	\$ 196,000	\$ 185,350		
(15) Fundraising	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 448,944		
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,048		
(17) Other	\$ -	\$ 1,521,532	\$ -	\$ -	\$ -	\$ -	\$ 1,521,532	\$ 1,844,047		
(18) TOTAL REVENUES	\$ 3,448,627	\$ 77,026,708	\$ 13,151,919	\$ 5,164,567	\$ 3,821,118	\$ 589,761	\$ 103,202,700	\$ 113,413,377		
EXPENSES	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	
	ECS	Grade 1 to 12								
(19) Certificated salaries	\$ 1,105,998	\$ 45,525,483	\$ -	\$ -	\$ 391,624	\$ -	\$ 47,023,105	\$ 53,340,034		
(20) Certificated benefits	\$ 202,192	\$ 12,468,445	\$ -	\$ -	\$ 110,001	\$ -	\$ 12,780,638	\$ 13,057,188		
(21) Non-certificated salaries and wages	\$ 673,544	\$ 9,751,947	\$ 2,080,249	\$ 2,054,717	\$ 1,288,448	\$ 410,923	\$ 16,259,828	\$ 17,838,783		
(22) Non-certificated benefits	\$ 223,508	\$ 2,941,925	\$ 639,282	\$ 272,740	\$ 373,566	\$ 178,838	\$ 4,629,859	\$ 5,110,446		
(23) SUB - TOTAL	\$ 2,205,242	\$ 70,687,800	\$ 2,719,531	\$ 2,327,457	\$ 2,163,639	\$ 589,761	\$ 80,693,430	\$ 89,346,451		
(24) Services, contracts and supplies	\$ 103,500	\$ 7,504,193	\$ 6,546,620	\$ 2,080,240	\$ 979,956	\$ -	\$ 17,214,509	\$ 20,396,260		
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 4,777,361	\$ -	\$ -	\$ -	\$ 4,777,361	\$ 2,809,673		
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 568,422	\$ 110,481	\$ 649,099	\$ 146,472	\$ -	\$ 1,474,474	\$ 1,280,775		
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 3,563	\$ -	\$ -	\$ -	\$ 3,563	\$ -		
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 111,430	\$ -	\$ -	\$ -	\$ 111,430	\$ 97,509		
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 3,080	\$ -	\$ 3,080	\$ 6,950		
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(35) TOTAL EXPENSES	\$ 2,308,742	\$ 78,760,415	\$ 14,268,986	\$ 5,056,796	\$ 3,293,147	\$ 589,761	\$ 104,277,847	\$ 113,941,181		
(36) OPERATING SURPLUS (DEFICIT)	\$ 1,139,885	\$ (1,733,707)	\$ (1,117,067)	\$ 107,771	\$ 527,971	\$ -	\$ (1,075,147)	\$ (527,804)		

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$0	\$120,000	\$88,969
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$315,000	\$215,000	\$254,469
Alternative program fees	\$0	\$1,358,353	\$1,589,869
Fees for optional courses	\$132,885	\$118,975	\$153,712
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$40,000	\$62,000	\$40,006
Other fees to enhance education Advanced practice testing	\$7,500	\$5,000	\$9,563
NON-CURRICULAR FEES			
Extra-curricular fees	\$385,000	\$300,000	\$336,330
Non-curricular goods and services	\$35,000	\$65,000	\$39,003
Non-curricular travel	\$35,000	\$35,000	\$28,294
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$950,385	\$2,279,328	\$2,540,215

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs	\$150,000	\$100,000	\$265,587
Special events	\$0	\$0	\$111,118
Sales or rentals of other supplies/services	\$0	\$0	\$523,128
International and out of province student revenue	\$786,000	\$478,500	\$637,964
Adult education revenue	\$0	\$0	\$0
Preschool	\$80,000	\$121,600	\$87,097
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$10,714
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$1,016,000	\$700,100	\$1,635,608

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS/DEFICIT (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2024	\$12,341,944	\$7,247,143	\$93,644	\$4,474,796	\$2	\$4,474,794	\$526,361
2024/2025 Estimated impact to AOS for:							
Prior period adjustment							
Estimated surplus(deficit)	(\$2)	\$0	\$0	(\$2)	(\$2)	\$0	\$0
Estimated board funded capital asset additions	(\$1,075,147)			(\$1,075,147)	(\$1,075,147)		
Projected board funded ARO tangible capital asset additions		\$1,288,955		\$0	\$0	\$0	(\$1,288,955)
Estimated disposal of unsupported tangible capital assets		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$0	\$0		\$0	\$0		\$0
Estimated capital revenue recognized - Alberta Education		(\$4,221,016)		\$4,221,016	\$4,221,016		
Estimated capital revenue recognized - Alberta Infrastructure		\$724,712		(\$724,712)	(\$724,712)		
Estimated capital revenue recognized - Other GOA		\$3,346,363		(\$3,346,363)	(\$3,346,363)		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$3,563)		\$3,563	\$3,563		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		(\$104,237)		\$104,237	\$104,237		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$525,660		(\$525,660)	(\$525,660)		\$0
Estimated reserve transfers (net)				\$375,719	\$1,343,066	(\$967,347)	(\$375,719)
Estimated assumptions/transfers of operations - capital lease addition	\$0	(\$333,362)	\$0	\$0	\$0	\$0	\$333,362
Estimated Balances for August 31, 2025	\$11,266,795	\$8,450,655	\$93,644	\$3,507,447	(\$0)	\$3,507,447	(\$784,951)
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$1,075,147)			(\$1,075,147)	(\$1,075,147)		
Projected board funded tangible capital asset additions		\$1,176,000		\$0	\$0	\$0	(\$1,176,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$6,251,835)		\$6,251,835	\$6,251,835		
Budgeted capital revenue recognized - Alberta Education		\$764,713		(\$764,713)	(\$764,713)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,012,648		(\$4,012,648)	(\$4,012,648)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$3,563)		\$3,563	\$3,563		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		(\$111,430)		\$111,430	\$111,430		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$394,754		(\$394,754)	(\$394,754)		\$1,194,713
Projected reserve transfers (net)				(\$1,194,713)	(\$119,566)	(\$1,075,147)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$10,191,648	\$8,431,942	\$93,644	\$2,432,300	(\$0)	\$2,432,300	(\$766,238)

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2026	31-Aug-2027	31-Aug-2026	31-Aug-2027	31-Aug-2026	31-Aug-2027
Projected opening balance	(\$0)	(\$0)	(\$0)	\$2,432,300	(\$764,951)	(\$770,574)
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Budgeted amortization of capital assets (expense)	\$6,256,666	\$6,256,666	\$6,256,666	\$0	\$0	\$0
Explanation						
Budgeted capital revenue recognized, including ARO assets amortization	(\$4,777,561)	(\$4,658,750)	(\$5,101,729)	\$0	\$0	\$0
Explanation						
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Budgeted board funded ARO liabilities - recognition	\$111,430	\$118,118	\$127,337	\$0	\$0	\$0
Explanation						
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Budgeted unsupported debt principal repayment	(\$364,754)	(\$312,783)	(\$263,750)	\$0	\$0	\$0
Explanation						
Budgeted assumptions/transfers of operations	(\$119,566)	(\$1,204,214)	(\$1,331,360)	\$0	\$1,154,713	\$1,331,360
Explanation						
Projected reserves transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Non-recurring certificated remuneration	(\$570,869)	\$0	\$0	\$0	\$0	\$0
Explanation						
Non-recurring non-certificated remuneration	(\$504,278)	\$0	\$0	\$0	\$0	\$0
Explanation						
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Non-recurring Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Increased Insurance costs - unsupported	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
System Administration	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
CHAS / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Capital costs - Other	\$0	\$0	\$0	\$0	(\$1,176,000)	(\$1,265,228)
Explanation						
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Explanation						
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$2,432,300	(\$766,238)	(\$770,574)

Total surplus as a percentage of 2026 Expenses	0.015977141	0.01593556	1.63%
ASO as a percentage of 2026 Expenses	2.33%	2.33%	2.33%

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2025**

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, Part 1: exemptions (Row 21 - 51) and Part 2: transfers between operating and capital reserves (Row 52 - 67).

Complete Part 1 if over 6% in cell B24. Check for flag in cell E27.

Part 1: As per the 2024/25 Funding Manual, a formal request for an exemption to exceed the 2024/25 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2025. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2024/25 operating reserves to be over their 2024/25 maximum limit, which is based on 6% of school jurisdiction's 2023/24 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial approval) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

Complete Part 2 if projecting transfers between operating and capital reserves.

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2024/25 and/or 2025/26 school year, please complete the section under Row 52. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

PART 1: EXEMPTIONS

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2025		\$ 3,507,447
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$0
Estimated 2024/25 Operating Reserves	3.08%	\$3,507,447
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 6,836,471
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (3,329,024)

SECTION A: 2023/24 EXEMPTION REQUEST

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

\$	1,055,166
2024-25	

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

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

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

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide detailed rationale and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (3,329,024)

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

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

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ 3,507,447	\$ 3,507,447	\$ 3,507,447	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 3,507,447	\$ 3,507,447	\$ 3,507,447	
	3.08%	3.08%	3.08%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2024/25 and 2025/26 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. **Note: Ministerial approval is required to transfer from Capital to Operating Reserves:**

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (149,941)	Unsupported amortization and accretion expenses added back to capi
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ 525,660	Transfer from capital reserves to offset unsupported debt principal repa
Net Transfer Between Operating and Capital Reserves	\$ 375,719	
	2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (1,589,467)	Unsupported amortization and accretion expense added back to capita
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ 394,754	Transfer from capital reserves to offset unsupported debt principal repa
Net Transfer Between Operating and Capital Reserves	\$ (1,194,713)	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted 2025/2026 (Note 2)	Actual 2024/2025	Actual 2023/2024
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Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	5,687	6,762	6,762	Head count
Grades 10 to 12	1,750	1,981	1,828	Head count
Total	7,437	8,743	8,590	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-14.9%	1.8%		Decrease in funded students relates to the departure of 2 Calgary Islamic Schools.

Other Students:

Total	97	115	199	Note 3
Total Net Enrolled Students	7,534	8,858	8,789	
Home Ed Students	49	50	39	Note 4
Total Enrolled Students, Grades 1-12	7,583	8,908	8,828	
Percentage Change	-14.9%	0.9%		

Of the Eligible Funded Students:

Students with Severe Disabilities	180	180	164	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	600	753	608	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	565	714	721	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	2	12	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	565	716	733	
Program Hours	480	480	480	Minimum program hours is 475 Hours
FTE Ratio	0.505	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	285	362	370	
Percentage Change	-21.1%	-2.3%		Decrease in FTE relates to the departure of 2 Calgary Islamic Schools.

Home Ed Students	4	3	2	Note 4
Total Enrolled Students, ECS	569	719	735	
Percentage Change	-20.9%	-2.2%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	60	87	65	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	40	65	77	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2025/2026 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

CERTIFICATED STAFF	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	442.3	442.3	517.8	515.5	508.0	508.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.0	1.0	8.0	1.0	8.0	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	449.3	443.3	525.8	516.5	516.0	508.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-14.5%		1.9%		-12.9%		Two of the CIS schools will be departing the Palliser School Division at the end of the 2024/2025 school year, resulting in a decrease for the 2025/2026 year.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	18.14		18.31		18.53		
Certificated Staffing Change due to:							
Please Allocate Below	(76.5)						
Enrolment Change	(11.0)						
Other Factors	(65.5)						The majority of the decrease is due to the departure of two CIS schools from the division.
Total Change	(76.5)	-					Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(11.0)	-					FTEs
Other (retirement, attrition, etc.)	(65.5)	-					The decrease is due to the departure of two CIS schools from the division. Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Total Negative Change in Certificated FTEs	(76.5)	-					
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):							
Certificated Number of Teachers							
Permanent - Full time	355.0	348.0	414.0	407.0	412.0	404.0	
Permanent - Part time	60.0	60.0	64.0	64.0	68.0	68.0	
Probationary - Full time	23.0	23.0	21.0	21.0	25.0	25.0	
Probationary - Part time	11.0	11.0	9.0	9.0	15.0	15.0	
Temporary - Full time	39.0	39.0	45.0	45.0	58.0	58.0	
Temporary - Part time	10.0	10.0	6.0	6.0	8.0	8.0	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	136.0	-	178.4	-	160.7	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	65.6	-	131.6	-	128.5	-	Personnel providing instruction support for schools under 'instruction' program areas other than EAs
Operations & Maintenance	32.1	-	33.6	-	33.1	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	29.5	-	32.2	-	30.4	-	Bus drivers employed, but not contracted
Transportation - Other Staff	6.5	-	6.0	-	6.0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	18.1	-	23.1	-	22.3	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	287.8	-	404.9	-	381.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-28.9%		6.3%		-24.5%		
Explanation of Changes to Non-Certificated Staff:							
Large decrease is primarily due to the departure of two alternative program schools located in Calgary. A portion of the decrease in education assistants is due to the loss of a grant which provided 15 FTE.							
Additional Information							
Are non-certificated staff subject to a collective agreement?	<div>No</div>						
Please provide terms of contract for 2024/25 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							

School Jurisdiction Code: 2255

System Admin Expense Limit %	
2255 The Palliser School Division	3.20%