School Jurisdiction Code: 2115

BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2026

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

2115 The Wetaskiwin School Division

Legal Name of School Jurisdiction

5515 47 A Avenue Wetaskiwin AB AB T9A 3S3; (780) 352-6018; Sherri.Reid@wrps11.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Karen Becker
Name

Signature

SUPERINTENDENT

Mr. Mike Wake
Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Sherri Reid
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 21, 2025 **.**
Date

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

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Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the 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:

Revenue

Government of Alberta revenue includes an estimate contribution towards offsetting the certificated cost increases.
Federal Government reflects a reduction related to the elimination of Jordan's Principle supports.

Salaries and Benefits

Certificated staffing costs include a 3% grid increase and the Mediator's recommended increase to the certificated substitute teacher daily rate.
Uncertificated salaries include a Board approved increase of 3%
Includes ASEBP benefit premium increases as follows: Extended Disability 5.2%, Dental 5.1%, and Extended Health 4.1%
Support staff decreases relate directly to the loss of Jordan's Principle support.

Enrolment

The Division is projecting a total student enrolment in 2025-2026 of 3,145.50 FTE. This projection reflects an overall decrease of 16 FTE.

Transportation

Transportation provides services to K-6 students who reside more than 1 Km from their school.
2025-2026 budget includes two (2) new routes to support reduced ride times.

Significant Business and Financial Risks:

The Board is utilizing a significant portion of operating reserves to support rural sustainablility, small class sizes, avoid triple-grading, specialized student supports and provides a wide variety of programming opportunities for students. Utilizing operating reserves to provide this support is not sustainable as a long-term strategy.

The Alberta Teacher's Association members turned-down the Mediator's recommendation. There is a risk that further negotiations may result in working condition constraints which negatively affect management-rights and have a significant financial impact which may not be covered by increased provincial government funding.

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BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

	REVENUES	Approved Budget 2025/2026							Actual Audited 2023/24
		Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
		ECS	Grade 1 to 12						
(1)	Alberta Education	$ 1,972,287	$ 31,540,015	$ 5,618,618	$ 3,486,314	$ 2,569,052	$ -	$ 45,186,286	$ 44,830,701
(2)	Alberta Infrastructure - non remediation	$ -	$ -	$ 2,070,000	$ -	$ -	$ -	$ 2,070,000	$ 2,129,448
(3)	Alberta Infrastructure - remediation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(4)	Other - Government of Alberta	$ -	$ 546,088	$ -	$ -	$ -	$ -	$ 546,088	$ 545,977
(5)	Federal Government and First Nations	$ 38,332	$ 3,573,770	$ 590,899	$ -	$ 315,392	$ -	$ 4,518,393	$ 4,750,609
(6)	Other Alberta school authorities	$ -	$ -	$ -	$ 32,184	$ -	$ -	$ 32,184	$ 33,021
(7)	Out of province authorities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(8)	Alberta municipalities-special tax levies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(9)	Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(10)	Fees	$ 6,300	$ 660,603		$ -		$ -	$ 666,903	$ 413,946
(11)	Sales of services and products	$ -	$ 238,397	$ 65,650	$ 20,000	$ -	$ -	$ 324,047	$ 905,311
(12)	Investment income	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000	$ 328,566
(13)	Gifts and donations	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	$ 144,443
(14)	Rental of facilities	$ -	$ -	$ 48,700	$ -	$ -	$ -	$ 48,700	$ 60,798
(15)	Fundraising	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ 200,104
(16)	Gains on disposal of tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,001
(17)	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 412,273
(18)	**TOTAL REVENUES**	$ 2,016,919	$ 36,858,873	$ 8,393,867	$ 3,538,498	$ 3,134,444	$ -	$ 53,942,601	$ 54,761,198

	EXPENSES	ECS	Grade 1 to 12	Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
(19)	Certificated salaries	$ 929,689	$ 20,903,397			$ 306,135	$ -	$ 22,139,221	$ 22,434,787
(20)	Certificated benefits	$ 148,216	$ 5,109,945			$ 43,075	$ -	$ 5,301,236	$ 5,460,228
(21)	Non-certificated salaries and wages	$ 569,992	$ 5,864,944	$ 2,002,141	$ 229,276	$ 1,168,336	$ -	$ 9,834,689	$ 10,325,587
(22)	Non-certificated benefits	$ 216,534	$ 2,031,628	$ 673,792	$ 57,673	$ 350,736	$ -	$ 3,330,363	$ 3,333,853
(23)	SUB - TOTAL	$ 1,864,431	$ 33,909,914	$ 2,675,933	$ 286,949	$ 1,868,282	$ -	$ 40,605,509	$ 41,554,455
(24)	Services, contracts and supplies	$ 28,000	$ 4,711,394	$ 3,223,474	$ 3,665,642	$ 460,200	$ -	$ 12,088,710	$ 10,097,626
(25)	Amortization of supported tangible capital assets	$ -	$ 130,000	$ 2,800,000	$ -	$ -	$ -	$ 2,930,000	$ 2,980,152
(26)	Amortization of unsupported tangible capital assets	$ -	$ 370,000	$ 95,949	$ -	$ 36,500	$ -	$ 502,449	$ 541,294
(27)	Amortization of supported ARO tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(28)	Amortization of unsupported ARO tangible capital assets	$ -	$ -	$ 69,051	$ -	$ -	$ -	$ 69,051	$ 69,051
(29)	Accretion expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(30)	Supported interest on capital debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(31)	Unsupported interest on capital debt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(32)	Other interest and finance charges	$ -	$ -	$ -	$ -	$ 22,000	$ -	$ 22,000	$ 20,832
(33)	Losses on disposal of tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(34)	Other expense	$ -	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000	$ 355,175
(35)	**TOTAL EXPENSES**	$ 1,892,431	$ 39,271,308	$ 8,864,407	$ 3,952,591	$ 2,386,982	$ -	$ 56,367,719	$ 55,618,585
(36)	**OPERATING SURPLUS (DEFICIT)**	$ 124,488	$ (2,412,435)	$ (470,540)	$ (414,093)	$ 747,462	$ -	$ (2,425,118)	$ (857,387)

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2024	$5,772,073	$1,264,476	$77,000	$4,208,049	$0	$4,208,049	$222,548
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	$0	$0	$0	$0	$0	$0	$0
Estimated surplus(deficit)	($863,000)			($863,000)	($863,000)		
Estimated board funded capital asset additions		$190,000		($190,000)	($190,000)	$0	$0
Projected board funded ARO tangible capital asset additions		$0		$0	$0	$0	$0
Estimated disposal of unsupported tangible capital assets	$0	$0		$0	$0		$0
Budgeted disposal of unsupported ARO tangible capital assets	$0	$0		$0	$0		$0
Estimated amortization of capital assets (expense)		($3,360,000)		$3,360,000	$3,360,000		
Estimated capital revenue recognized - Alberta Education		($69,000)		$69,000	$69,000		
Estimated capital revenue recognized - Alberta Infrastructure		$2,900,000		($2,900,000)	($2,900,000)		
Estimated capital revenue recognized - Other GOA		$0		$0	$0		
Estimated capital revenue recognized - Other sources		$0		$0	$0		
Budgeted amortization of ARO tangible capital assets		$0		$0	$0		
Budgeted amortization of supported ARO tangible capital assets		$0		$0	$0		
Budgeted board funded ARO liabilities - recognition		$0		$0	$0		
Budgeted board funded ARO liabilities - remediation		$0		$0	$0		
Estimated changes in Endowments	$0		$0	$0	$0		
Estimated unsupported debt principal repayment		$0		$0	$0	$0	$0
Estimated reserve transfers (net)				$0	$524,000	($524,000)	$0
Estimated assumptions/transfers of operations - capital lease addition	$0	$0	$0	$0	$0	$0	$0
Estimated Balances for August 31, 2025	**$4,909,073**	**$925,476**	**$77,000**	**$3,684,049**	**$0**	**$3,684,049**	**$222,548**
2025/26 Budget projections for:							
Budgeted surplus(deficit)	($2,425,118)			($2,425,118)	($2,425,118)		
Projected board funded tangible capital asset additions		$0		$0	$0	$0	$0
Projected board funded ARO tangible capital asset additions		$0		$0	$0	$0	$0
Budgeted disposal of unsupported tangible capital assets	$0	$0		$0	$0		$0
Budgeted disposal of unsupported ARO tangible capital assets	$0	$0		$0	$0		$0
Budgeted amortization of capital assets (expense)		($3,432,449)		$3,432,449	$3,432,449		
Budgeted capital revenue recognized - Alberta Education		$860,000		($860,000)	($860,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		$2,070,000		($2,070,000)	($2,070,000)		
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		($69,051)		$69,051	$69,051		
Budgeted amortization of supported ARO tangible capital assets		$0		$0	$0		
Budgeted board funded ARO liabilities - recognition		$0		$0	$0		
Budgeted board funded ARO liabilities - remediation		$0		$0	$0		
Budgeted changes in Endowments	$0		$0	$0	$0		
Budgeted unsupported debt principal repayment		$0		$0	$0		
Projected reserve transfers (net)				$0	$1,853,618	($1,853,618)	$0
Projected assumptions/transfers of operations - capital lease addition	$0	$0	$0	$0	$0	$0	$0
Projected Balances for August 31, 2026	**$2,483,955**	**$353,976**	**$77,000**	**$1,830,431**	**$0**	**$1,830,431**	**$222,548**

School Jurisdiction Code: 2115

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 2023/34 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

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

PART 1: EXEMPTIONS

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2025		$ 3,684,049
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		$623,304
Estimated 2024/25 Operating Reserves	5.50%	$3,060,745
Maximum 2024/25 Operating Reserve Limit	6.00%	$ 3,337,115
Estimated 2024/25 Operating Reserves Over Maximum Limit		$ (276,370)

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.	$ 1,169,043
Cell E30 shows the school year you planned to return below the limit, as per your 2023/24 exemption approval.	2024-25

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: $ (276,370)
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	$ 3,060,745	$ 3,060,745	$ 3,060,745	
[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]				
	$ 3,060,745	$ 3,060,745	$ 3,060,745	
	5.50%	5.50%	5.50%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES
Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2024/25 and 2025/26 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. (**Note: Ministerial approval is required to transfer from Capital to Operating Reserves**).

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves *(Please enter a negative amount)*	$ -	
Projected Transfer from Capital to Operating Reserves *(Please enter a positive amount)*	$ -	
Net Transfer Between Operating and Capital Reserves	$ -	

	2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves *(Please enter a negative amount)*	$ -	
Projected Transfer from Capital to Operating Reserves *(Please enter a positive amount)*	$ -	
Net Transfer Between Operating and Capital Reserves	$ -	

PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL

CERTIFICATED STAFF	Budget 2025/2026 Total	Budget 2025/2026 Union Staff	Actual 2024/2025 Total	Actual 2024/2025 Union Staff	Actual 2023/2024 Total	Actual 2023/2024 Union Staff	Notes
School Based	189.2	189.2	197.9	197.6	204.0	204.0	Teacher certification required for performing functions at the school level.
Non-School Based	6.0	2.0	7.2	2.2	7.0	1.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	195.2	191.2	205.1	199.8	211.0	205.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-4.8%		-2.8%		-7.5%		Retirements, positions not filled
If an average standard cost is used, please disclose rate:	122,245		115,379		112,732		
Student F.T.E. per certificated Staff	16.72		16.02		16.32		

Certificated Staffing Change due to:

	Total	Union Staff	Notes
Please Allocate Below	(9.9)		
Enrolment Change	(0.4)		
Other Factors	(9.5)		Retirements
Total Change	(9.9)	-	Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

	Total	Union Staff	Notes
Continuous contracts terminated		-	FTEs
Non-permanent contracts not being renewed	(0.4)	-	FTEs
Other (retirement, attrition, etc.)	(9.5)	-	Retirements
Total Negative Change in Certificated FTEs	(9.9)	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

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

Certificated Number of Teachers	Budget 2025/2026 Total	Budget 2025/2026 Union Staff	Actual 2024/2025 Total	Actual 2024/2025 Union Staff	Actual 2023/2024 Total	Actual 2023/2024 Union Staff
Permanent - Full time	171.0	167.0	178.0	173.0	181.0	-
Permanent - Part time	6.0	6.0	5.0	5.0	9.0	-
Probationary - Full time	9.0	9.0	11.0	11.0	17.0	-
Probationary - Part time	5.0	5.0	-	-	1.0	-
Temporary - Full time	11.0	11.0	13.0	13.0	21.0	-
Temporary - Part time	2.0	2.0	5.0	5.0	3.0	-

NON-CERTIFICATED STAFF	Budget 2025/2026 Total	Budget 2025/2026 Union Staff	Actual 2024/2025 Total	Actual 2024/2025 Union Staff	Actual 2023/2024 Total	Actual 2023/2024 Union Staff	Notes
Instructional - Education Assistants	81.5	-	130.0	-	93.0	-	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	55.0	-	57.6	-	54.5	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	33.4	-	33.9	-	39.4	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2.0	-	2.0	-	2.0	-	Other personnel providing direct support to the transportion of students to and from school other than bus drivers employed
Other	17.4	-	17.0	-	16.0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	189.3	-	240.5	-	204.9	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-21.3%		17.4%		-7.6%		

Explanation of Changes to Non-Certificated Staff:

Reduction in EA's is a direct result of eliminated Jordan's Principle funding. Other includes 7.92 trustees compared compared to 7 in the previous budget. Trustee vacancy to be filled in upcoming election.

Additional Information

Are non-certificated staff subject to a collective agreement? No

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.