

public agenda

Regular Meeting of the Board of Trustees

May 26, 2026
1:00 p.m.

Multipurpose Room,
Education Centre
1221 8 Street SW,
Calgary, AB

R-1: Mission

Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.

Conflict of Interest reminder: Trustees must disclose any potential pecuniary interest in any matter before the Board of Trustees, as set forth in the agenda, as well as any pecuniary interest in any contract before the Board requiring the Board's approval and/or ratification.

Time	Topic	Who	Policy Ref	Attachment
1:00 p.m.	1 Call to Order, National Anthem, Acknowledgement of the Land and Welcome	Chair		
	2 Consideration/Approval of Agenda	Board	GC-2	
	3 Opening Remarks	Chair		
	4 Awards and Recognitions		GC-3	
	5 Results Focus			
	5.1 Wilma Hansen School Presentation	K. Weipert	R-5	Page 5-1
	6 Operational Expectations			
	7 Public Comment [PDF]		GC-3.2	
	Requirements as outlined in Board Meeting Procedures.			
	8 Matters Reserved for Board Information		GC-3	
	9 Matters Reserved for Board Decision	Board	GC-2	
	9.1 Results 5: Character – Annual Monitoring	Board	R-5	Page 4-1 (May 20/26)
	9.2 CBE Education Plan 2024-2027 (Year 3)	Board	OE-1, R-1	Page 7-1 (May 20/26)

9.3	Budget Report for 2026-27 School Year (revised)	Board	OE-5	Page 9-1
10	Consent Agenda	Board	GC-2.6	
10.1	Items Provided for Board Decision			
10.1.1	Board Meeting Minutes			
	<ul style="list-style-type: none">April 7, 2026 Regular MeetingApril 14, 2026 Special MeetingApril 21, 2026 Regular Meeting			Page 10-1 Page 10-7 Page 10-9
	<i>(THAT the Board of Trustees approves the Minutes of the Regular Meetings held April 7 and 21, 2026, and the Minutes of the Special Meeting held April 14, 2026, as submitted.)</i>			
10.2	Items Provided for Board Information			
	Private Session			
	Termination of Meeting			
	Debrief	Board	GC-2.3	

Notice |

This public Board meeting will be recorded and posted online. Media may also attend these meetings. You may appear in media coverage.

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For questions or concerns, please contact:
Office of the Corporate Secretary at corpsec@cbe.ab.ca.

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Results 5: Character

Monitoring report for the school year 2024-25



Calgary Board
of Education

Date May 20, 2026

Meeting Type Regular Meeting, Public Agenda

To Board of Trustees

From Joanne Pitman
Chief Superintendent of Schools

Purpose Decision

Originator Dr. Jennifer Turner, Superintendent School Improvement
Dr. Michael Nelson, Superintendent School Improvement

Governance Policy Board/Chief Superintendent Relationship
Reference B/CSR-4: Authority of the Chief Superintendent
B/CSR-5: Chief Superintendent Accountability

Results
R-5 Character

Operational Expectations
OE-3: Instructional Program
OE-7: Communication With and Support for the Board

Resource Person(s) Michael Craig, Education Director, Research and Strategy

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CHIEF SUPERINTENDENT CERTIFICATION

With respect to Results 5: Character, the Chief Superintendent certifies that the information in this report is accurate and complete, and that the organization is:

- making reasonable progress toward achieving the desired results.
- making reasonable progress with exception(s) (as noted).
- not making reasonable progress.

Signed: 

Date: May 20, 2026

Joanne Pitman, Chief Superintendent

BOARD OF TRUSTEES ACTION

With respect to Results 5: Character, the Board of Trustees finds the organization:

- to be making reasonable progress.
- to be making reasonable progress with exception (as noted in motion).
- not to be making reasonable progress.

Summary statement/motion of the Board of Trustees:

Signed: _____

Date: _____

Laura Hack, Chair, Board of Trustees

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Executive Summary

Analysis |

Two of the indicators in Results 5 are based on report card data and the remaining seven indicators are tied to survey data. As Results 5: Character was a minor focus on the 2024-25 CBE Students Survey, questions that informed six of the seven indicators based on survey data were not asked.

Based on the available data, overall evidence demonstrates reasonable progress toward Results 5: Character, based on available report card and student perception data.

- Student report card results are exceptionally strong, with Division 3 students achieving:
 - 98.0% Overall Level of Success* in **Makes Responsible Decisions**.
 - 98.9% Overall Level of Success* in **Treats Others with Respect and Compassion**.
 - Fewer students required a network of support in both report card indicators*, indicating increased student capability to independently demonstrate character-related competencies.
- In the **Respectfully Challenging Policies or Decisions Summary Measure**, students reported increased confidence in respectfully challenging peers, reflecting growth in ethical decision-making and advocacy behaviours.
 - Lower agreement persists when students consider speaking up with teachers or school staff, identifying a continued opportunity to strengthen student voice and relational trust within schools.

* **Note** | Only Division 3 results were reported in the 2024-25 school year.

Context |

Reporting for Results 5: Character during the 2024–25 school year was influenced by several system-level factors. Per the June 25, 2024, Regular Meeting of the Board of Trustees, Trustees approved a suspension of the inclusion of report card indicators related to Results 5: Character for Kindergarten to Grade 6 students for the 2024–25 school year. As a result, report card evidence for Results 5 in this report is limited to students in Division 3 or grades 7, 8, and 9. While year-over-year analysis is reasonable for this cohort of students, caution is advised when extrapolating finding across all cohorts.

It should also be noted that report card indicators are summative in nature and represent teacher assessment of a body of evidence collected over the course of the school year and reported on June report cards. Conversely, the data associated with the CBE Student Survey, represents student perception data collected during a specific period of time. The administration of the 2024-25 Student Survey took place in the first few months of 2025. Both evidence sources serve to support an overall interpretation, however comparison of student survey data to report card data is not advised.

Finally, increases in the number and diversity of students surveyed reflects the broader growth and diversification of the student population across the system. As the CBE continues to welcome more learners from a wide range of cultural, linguistic, and educational backgrounds, including many students who are new to Canada, the survey now captures a broader spectrum of experiences and

perspectives. This expanded and more diverse respondent base may naturally influence survey patterns over time. Therefore year-over-year comparisons should be interpreted with care, recognizing that shifts in results may reflect both genuine changes in student experience and the evolving composition of the student population.

Targets |

Targets are identified where the Chief Superintendent identifies an opportunity for growth or where the Board of Trustees identifies an area of concern or exception. In the 2023–24 Monitoring Report for Results 5: Citizenship, report card–based indicators remained consistently very high, providing limited opportunity for additional growth.

As well, analysis of CBE student survey perception data suggested that findings were strongly influenced by differing contextual conditions. Most survey indicators were based on data collected in 2020–21 during COVID-19 pandemic restrictions and in 2023–24 following a period of rapid enrolment growth and significant demographic shifts. Given these contextual differences and the limited number of comparable data points, establishing a stable baseline for target setting was not advised.

As Results 5 was a minor focus on the 2024–25 school year CBE Student Survey (see below) and would not be a major focus for the survey until 2026–27, it was recommended to wait until the next Major Reporting year for Results 5 in 2027–28 when a more complete data set would be available. For these reasons, no targets were set for Results 5 in the 2024–25 monitoring report.

Major Year Reporting Schedule |

Report	Major focus on the CBE Student Survey	Major focus year for Board Reporting
Results 3 Citizenship	2024-25	2025-26
Results 4 Personal Development	2025-26	2026-27
Results 5 Character	2026-27	2027-28
Results 3 Citizenship	2027-28	2028-29

Glossary of Terms |

- Board: Board of Trustees
- Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarizes how either compliance has been achieved on *Operational Expectations* or how reasonable progress has been made in *Results*. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or progress; and a signed certification from the Chief Superintendent of the status.
- Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to “interpret” policy values, saying back to the Board, “here is what the Board’s value means to me.” The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent “get it?” This reasonable interpretation is the first step required in monitoring compliance on *Operational Expectations* and monitoring reasonable progress on *Results*.
- Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent’s and the organization’s performance targets and form the basis for judging organization and Chief Superintendent performance.

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Policy |

Results 5: Each student will demonstrate good character.

Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to affirm the responsibility of public education to help students develop the attributes and standards of behavior that contribute to positive and healthy relationships, personal fulfillment and the common good.

The Chief Superintendent interprets *each student will demonstrate good character* to mean that in and through their learning program, every individual learner in the Calgary Board of Education will act in ways that are ethical and responsible and contribute to a positive learning environment for all.

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Students will:

5.1 Possess the strength of character to do what is right.

Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that students conduct themselves in ways that are consistent with their understanding of the ethical action required of them.

The Chief Superintendent interprets *to do what is right* to mean that students act beyond their self-interest on behalf of what is good for the learning community and that their actions reflect both their values and community standards.

Indicators |

1. Percentage of students who report they respectfully challenge policies or decisions with which they may not agree; as indicated by the Overall Agreement of the **Respectfully Challenging Policies or Decisions Summary Measure** from the CBE Student Survey.

Note | Results 5: Character was a minor focus on the 2024-25 CBE Student Survey. The questions that inform the following summary measures were not asked:

1. Percentage of students who report they do what they believe is right even when it is difficult or unpopular to do so; as indicated by the Overall Agreement of the **Doing What is Right Summary Measure** from the CBE Student Survey.
3. Percentage of students who report they use technology responsibly and with integrity; as indicated by the Overall Agreement of the **Technological Responsibility Summary Measure** from the CBE Student Survey.

Students will:

5.2 Act morally with wisdom.

Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that student actions will reflect a foundation of good judgment and ethical decision-making.

The Chief Superintendent interprets *act morally with wisdom* to mean that in and through their learning programs, students judge what is required within different situations and act responsibly for the good of themselves, others and the community.

Indicators |

- Percentage of students in kindergarten to grade 9 reported to make responsible decisions; as measured by student report cards.

Note | Per the June 25, 2024, Regular Meeting of the Board of Trustees, Trustees approved a suspension of the inclusion of any indicators for Results 3: Citizenship, Results 4: Personal Development and Results 5: Character related to Kindergarten to Grade 6 school report cards for the 2024- 25 school year. As a result, only students in Division 3, or grades 7, 8 and 9, received report card assessments related to the two report card indicators.

Note | Results 5: Character was a minor focus on the 2024-25 CBE Student Survey. The questions that inform the following summary measures were not asked:

- Percentage of high school students who report they think about the impact of their decisions and actions before they proceed; as measured by Overall Agreement of the **Critical Reflection Summary Measure** from the CBE student survey.
- Percentage of high school students who report they follow community expectations and their own convictions as they participate in and represent their learning; as measured by Overall Agreement on the **Expectations and Convictions Summary Measure** from the CBE Student Survey.

Students will:

5.3 Balance the individual concerns with the rights and needs of others.

Interpretation |

The Chief Superintendent interprets the Board of Trustees' values in this statement to mean that students will demonstrate a sense of responsibility for the well-being of other people and the larger community.

The Chief Superintendent interprets *balance individual concerns with the rights and needs of others* to mean that students build relationships and contribute to a positive learning environment through respect, awareness and compassion.

Indicators |

1. Percentage of students in kindergarten to grade 9 reported to treat others with respect and compassion; as measured by student report cards.

Note | Per the June 25, 2024, Regular Meeting of the Board of Trustees, Trustees approved a suspension of the inclusion of any indicators for Results 3: Citizenship, Results 4: Personal Development and Results 5: Character related to Kindergarten to Grade 6 school report cards for the 2024- 25 school year. As a result, only students in Division 3, or grades 7, 8 and 9, received report card assessments related to the two report card indicators.

Note | Results 5: Character was a minor focus on the 2024-25 CBE Student Survey. The questions that inform the following summary measures were not asked:

2. Percentage of high school students who report they think about their own needs and the needs of others when making decisions; as measured by Overall Agreement on the **Thoughtful Decision Making Summary Measure** on the CBE Student Surveys.
3. Percentage of high school students who report they listen to and respond to the needs of others; as measured by Overall Agreement on the **Compassion Summary Measure** on the CBE Student Surveys

Monitoring Information

Evidence of Progress |

Board-approved indicators and targets as well as 2024-25 results, analysis and capacity building |

Policy 5.1 Indicator 2

Percentage of students who report they respectfully challenge policies or decisions with which they may not agree; as indicated by the Overall Agreement of the **Respectfully Challenging Policies or Decisions Summary Measure** from the CBE Student Survey.

Respectfully Challenging Policies or Decisions Summary Measure Overall

	2020-21	2021-22	2022-23	2023-24	2024-25
Overall Sample Size	29 971	34 514	34 260	39 502	41 809
Overall Agreement (%)	66.8	65.1	65.5	64.2	65.3

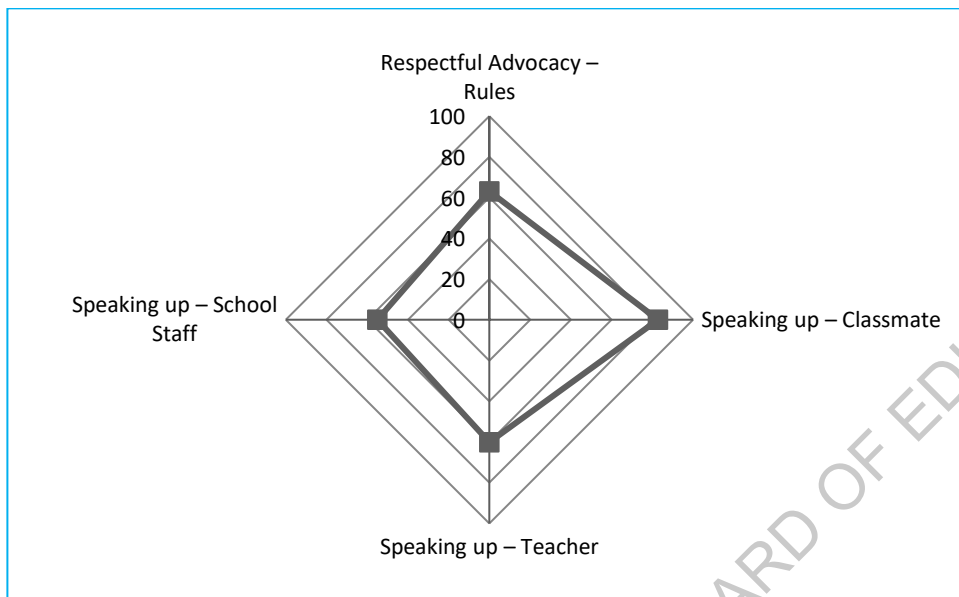
Respectfully Challenging Policies or Decisions Summary Measure by Grade

Grade	Overall Agreement (%)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Grade 5	71.4	69.7	73.5	72.2	70.2
Grade 6	69.5	67.7	69.9	67.5	68.4
Grade 8	64.4	64.3	62.9	62.3	63.7
Grade 9	64.5	64.7	63.8	63.4	65.0
Grade 11	65.4	62.4	60.1	59.6	60.6
Grade 12	68.8	63.7	62.4	60.2	64.1

Respectfully Challenging Policies or Decisions Summary Measure by Question Theme

Question Theme	Overall Agreement (%)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Respectful Advocacy – Rules	69.3	64.7	62.6	61.0	63.1
Speaking up – Classmate	86.8	85.2	83.1	80.7	82.8

Speaking up – Teacher	58.8	57.8	60.5	60.1	60.1
Speaking up – School Staff	52.2	52.6	55.8	55.1	55.0



- **Targets for 2024-25**

No targets were set for the 2024-25 school year.

- **Analysis**

A notable 1.1 percentage-point increase was observed in overall student agreement for this measure compared to the previous year. Across grades, most grades reported higher levels of agreement with the only exception of Grade 5, which declined by 2.0 percentage points. Despite this decline, Grade 5 students continued to show the highest level of agreement among all grades.

Moreover, student agreement increased in response to survey questions related to speaking up with disagreed rules and speaking up with classmates. Agreement related to speaking up with teachers remained stable over the past two years, while agreement level of speaking up with school staff decreased slightly by 0.1 percentage points in 2024-25 school year. Among questions, students continue to perceive themselves as most likely to speak up when confronting classmates compared to speaking up with teachers or school staff.

Policy 5.2 Indicator 1

Percentage of students in kindergarten to grade 9 reported to make responsible decisions; as measured by student report cards.

All Students: Makes responsible decisions¹ (%)

Indicator	2020-21	2021-22	2022-23*	2023-24*	2024-25*
Exemplary Strengths	41.4	39.7	34.7	33.9	34.2
Evident Strengths	44.5	45.1	46.9	48.1	48.3
Emerging Strengths	12.0	12.7	16.1	15.9	15.6
Network of Support Required	1.6	2.0	2.3	2.1	1.9
Individual Program Plan	0.5	0.5	0.1	0.1	0.1
Overall Level of Success	97.9	97.5	97.7	97.8	98.0

*Note | Only Division 3 results were reported in 2022-23, 2023-24 and 2024-25 school year.

Division 3 Students: Makes responsible decisions (%)

Indicator	2020-21	2021-22	2022-23	2023-24	2024-25
Exemplary Strengths	39.0	34.6	34.7	33.9	34.2
Evident Strengths	45.4	48.1	46.9	48.1	48.3
Emerging Strengths	13.5	14.7	16.1	15.9	15.6
Network of Support Required	2.1	2.5	2.3	2.1	1.9
Individual Program Plan	0.0	0.1	0.1	0.1	0.1
Overall Level of Success	97.9	97.4	97.7	97.8	98.0

- **Targets for 2024-25**

No targets were set for the 2024-25 school year.

¹ The general indicators for this report card measure are:

- identifies possible choices in decision making process and evaluates them in light of the needs of self and others;
- makes decisions that reflect high regard for self and others;
- reflects on and takes responsibility for the impact of actions and decisions; and
- shows courage and conviction in raising issues and making difficult decisions.

- **Analysis**

All Students, Division 1 and Division 2: Analyses are not available for the All Students, Division 1 and 2 cohorts as only Division 3 had reported results since 2022-23 school year.

Division 3: The Overall Level of Success for Division 3 students showed year-over-year improvements since 2021-22 school year, reaching its highest level of 98.0 per cent in 2024-25. By Chi-Square test, this increase was statistically significant in comparison to the previous three-year average. From 2023-24 to 2024-25 school year, increases in Exemplary and Evident Strengths were noted with a decrease in Emerging Strengths. The changes among the three strength indicators were not statistically significant compared to the previous three-year average. The increase in Exemplary and Evident Strengths, along with a corresponding decrease in the Network of Support Required, contributed to the improvement in the Overall Level of Success for Division 3 students.

To determine improvement in Network of Support Required, the percentage of students in this category should decrease. The percentage of students requiring a Network of Support to make responsible decisions has declined year over year since 2021-22, reaching its lowest level of 1.9 percentage points in 2024-25 school year.

Note | Students in the IPP category for any indicator is not based on lack of success, but rather their exceptionality. Students receive an IPP indicator when they are being assessed on individualized goals documented in an Individualized Program Plan and not on grade-level Alberta Curriculum outcomes. To measure student success associated with this indicator, would require a review of each student's goal as documented in their Individualized Program Plan.

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Policy 5.3 Indicator 1

Percentage of students in kindergarten to grade 9 reported to treat others with respect and compassion; as measured by student report cards.

All Students: Treats others with respect and compassion² (%)

Indicator	2020-21	2021-22	2022-23*	2023-24*	2024-25*
Exemplary Strengths	49.8	47.9	39.5	39.2	39.1
Evident Strengths	42.3	42.9	48.8	49.1	49.9
Emerging Strengths	6.7	7.8	10.3	10.5	9.9
Network of Support Required	0.9	1.2	1.3	1.3	1.1
Individual Program Plan	0.3	0.3	0.1	0.0	0.0
Overall Level of Success	98.8	98.6	98.6	98.7	98.9

*Note | Only Division 3 results were reported in 2022-23, 2023-24 and 2024-25 school year.

Division 3 Students: Treats others with respect and compassion (%)

Indicator	2020-21	2021-22	2022-23	2023-24	2024-25
Exemplary Strengths	45.5	40.3	39.5	39.2	39.1
Evident Strengths	46.2	49.5	48.8	49.1	49.9
Emerging Strengths	7.2	8.8	10.3	10.5	9.9
Network of Support Required	1.1	1.4	1.3	1.3	1.1
Individual Program Plan	0.0	0.0	0.1	0.0	0.0
Overall Level of Success	98.9	98.6	98.6	98.7	98.9

- **Targets for 2024-25**

No targets were set for the 2024-25 school year.

^{2 2} The general indicators for this report card measure are:

- shows respect for the contributions and achievements of others; and
- responds and is sensitive to the needs and welfare of others.

- **Analysis**

All Students, Division 1 and Division 2: Analyses are not available for the All Students, Division 1 and 2 cohorts as only Division 3 had reported results since 2022-23 school year.

Division 3: The Overall Level of Success for Division 3 students demonstrated a general upward trend over time. In comparison to the previous three-year average, a statistically significant improvement was observed in Overall Level of Success, which is driven by a notable 0.8 percentage point growth in Evident Strengths from 2023-24 to 2024-25 school year and a corresponding decrease in Network of Support Required.

While Exemplary Strengths consistently reported decreasing results within the five years and Emerging Strengths had a 0.6 percentage point drop for the first time in 2024-25 following a three-year continuous increase, among the three indicators, only the decrease in Exemplary Strengths was statistically significant when compared to the previous three-year average.

To determine improvement in Network of Support Required, the percentage of students in this category should decrease. A 0.2 percentage point decline was observed in 2024-25 after remaining stable at 1.3 percentage points from 2022-23 to 2023-24 school year.

Note | Students in the IPP category for any indicator is not based on lack of success, but rather their exceptionality. Students receive an IPP indicator when they are being assessed on individualized goals documented in an Individualized Program Plan and not on grade-level Alberta Curriculum outcomes. To measure student success associated with this indicator, would require a review of each student's goal as documented in their Individualized Program Plan.

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Interpretation |

Overall improvement was demonstrated across all indicators for the 2024–25 school year compared to the 2023-24 school year. These gains suggest increased student capacity to demonstrate good character by making thoughtful, responsible choices, considering the impact of their actions on others, and interacting with peers in respectful and compassionate ways. Collectively, these behaviors support students in balancing individual needs with the rights and needs of others and contribute positively to welcoming, safe, and caring learning environments.

Increases were noted for Division 3 students in the Overall Levels of Success for both “Treating Others with Respect and Compassion” and “Makes Responsible Decisions” as measured by student report cards. These improvements may be attributed to a systemic focus on elevating student voice through initiatives such as the Middle School Student Well-Being Symposium. The Symposium saw the establishment of School Well-Being Action Teams where students were provided meaningful opportunities to share perspectives, influence school-based decisions, and engage in respectful dialogue around school data and policies.

Additionally, the pre-learning for teachers and administrators for both the Middle School and High School Well-Being Symposiums further built system capacity to gather and use student voice alongside school-level well-being data to guide intentional practice and to design learning.

While slight fluctuation between the Exemplary and Emerging Strength indicators for the two report card measures were observed, both reflect positive student success and achievement. The decline in Network of Support Required however, while small, may indicate that these systemic approaches to supporting middle school students are beginning to have a positive effect. Students may be better able to confidently apply some of the social-emotional learning skills learned in authentic contexts and may be treating others with more respect and compassion than in previous years.

This improvement is also echoed in High School students responses, as measured by the CBE Student Survey for **Respectfully Challenging Policies or Decisions Summary Measure**, which saw increases for grade 12 students across all question sets related to respectfully speaking up with peers, teachers, and other staff when they do not agree with the rules or with decisions that have been made. In addition to the High School Symposium, ongoing work with the Chief Superintendent Advisory Council and shared school related data may also be a factor.

On the broader scale, overall levels of student agreement increased for this measure compared to the previous year. This may suggest growing student confidence in respectfully advocating for themselves and others. Increases were noted for all grade levels except for grade 5 students, although this cohort maintained the highest level of overall agreement.

Decreases in agreement levels among Grade 5 students may be attributed to varying access to leadership and student-voice opportunities across school configurations. Many school configurations (e.g. K-5, K-6, 4-6, etc.) are more likely to follow an elementary school model and approach while some configurations (4-9, 5-9, etc.) may follow a middle-school or junior high model and approach. In the former, Grade 5 students may be less likely to be included in the Middle School Symposium systemic approach to student voice. Rather, the approaches to including student voice in decision-making can vary across these settings.

It may also be important to note that the cohort of Grade 5 students began their school career as kindergarten students during the first year of the pandemic restrictions, where following the rules and direction of authority figures were most heavily emphasized. As a system, this is a cohort we will be watching and following closely in terms of both their academic and well-being success as they continue to move forward.

When disaggregated by question, student's willingness to speak up to a classmate overall agreement increased and is the highest level of overall agreement of all question themes. This may be attributed to the work of schools to create the conditions and structures (e.g., wellness teams, diversity clubs), supported by system resources (e.g. Diversity and Learning resources, Indigenous Education Holistic Life-Long Learning Framework, Well-Being Symposiums, Chief Superintendent Student Advisory Council, etc.) that help normalize respectful and caring dialogue between peers.

Overall levels of student agreement related to respectfully speaking up to a teacher remained stable, while overall levels of student agreement related to speaking up with school staff declined slightly, highlighting continued opportunities to strengthen student capacity to respectfully challenge policies or decisions by building a culture of openness and transparency.

It is important to note that "School staff" may include a wide range of adults within the school community, from lunchroom supervisors, support staff, student service, school administrators to name a few. These "staff" members may not be well-known by the students and/or the student may not have a direct, personal relationship with them. Relationships are key when it comes to respectfully challenging a decision made by someone in a position of social or positional power as it requires confidence and a strong sense of psychological safety.

Factors such as perceived power differences, confidence in the level to which their feedback can influence change, and personal or cultural beliefs regarding responding to figures of authority can influence students' willingness to speak up. These results emphasize the need for a continued focus on transparency, consistent communication pathways, relational trust, and culturally responsive practices so students feel safe and supported to act ethically, responsibly, and respectfully when raising concerns for the benefit of all members of the school community.

▪ Celebrate

- A notable increase was observed in student overall agreement within **Respectfully Challenging Policies or Decisions Summary Measure**. With the exception of Grade 5, students in higher grades consistently showed increased result in 2024-25 school year.
- 82.8 per cent of CBE students agreed that "I respectfully speak up when I don't agree with a decision made by a classmate," which is 2.1 percentage points higher than the previous year's result.
- A significant improvement was found in Overall Level of Success for Division 3 students for "Makes Responsible Decisions" and "Treats Others with Respect and Compassion" as measured by the report card.
- A smaller percentage of Division 3 students required a network of support to "Make Responsible Decisions" and "Treat Others with Respect and Compassion" compared to the previous school year's report card indicators.

- **Areas for Growth**

- Student agreement levels were maintained or decreased for “Speaking up — Teacher” and “Speak up — Staff” questions. The gaps between student responses related to speaking up with classmates and with teachers or school staff were more than 20 percentage points over time and widened from 2023-24 to 2024-25 school year.

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Building Capacity |

The following is the list of next steps based on the analysis provided in this report.

Professional Learning

By increasing staff capacity through significant investment in professional learning, student character results will continue to be strong. Specifically, examples of professional learning being undertaken include the following:

- Continue targeted professional learning for staff and leaders on restorative/transformational practices, addressing harmful language, and facilitating courageous conversations. Deepen learning on how to explicitly teach and model respectful advocacy between students and adults, with a focus on power, identity, and relational trust.
- High School and Middle School Symposiums focused on elevating student voice in relation to school-based data and actions to improve.
- Create and lead professional learning sessions for schools and leaders on digital citizenship, digital literacy, and artificial intelligence.
- Integrate professional learning and resources focused on diversity and inclusion and ethical use of technology and artificial intelligence in education and its relevance to digital citizenship and student learning. This is aimed at supporting teachers in helping students consider digital ethics and decision-making.
- Middle School Divisional Series with a focus on structures and processes through data literacy and Leadership Reflection Checklist with focuses on School Culture, Student Agency, and Progress Monitoring.
- Provide professional learning sessions for teachers and administrators on leading Social Emotional Learning including SEL implementation and competencies, data collection, and supporting student voice in GATE and behaviour & mental health specialized classes.
- Staff participation in Maatoomsii'Pookaiks (Children First), the system-wide Indigenous Education Professional Learning Day focused on improved well-being and achievement. experiences for student who self-identify as Indigenous with tasks designed to focus on student voice, student representation, and service unit/system staff's role in relation to the Indigenous Education Holistic Lifelong Learning Framework.

Structures & Processes

The following structures and processes will be utilized in support of continued student achievement associated with Results 5 and access to supports across a range of areas:

- Strengthen school-based student voice structures (e.g., CSSAC alignment, focus groups, Well-Being Action Teams) to include intentional feedback loops between students and staff.
- Support schools in developing clear, transparent processes for raising concerns, ensuring consistency in how student voice is received and acted upon.
- Ensure School Well-Being Action Teams have a diverse group of students that represent the school community.
- Continue Middle School Divisional Series for Principals, Assistant Principals and Learning Leaders with an on-going focus on student well-being and student voice.
- Annual Student Well-Being Symposium to advance a culture of Well-Being through Student Voice.

- Continue Chief Superintendent’s Student Advisory Council (CSSAC) to gain feedback and data from CSSAC to determine what barriers or fears may exist in their schools related to speaking up when they don’t agree with rules or decisions made by a classmate.

Resources

- Provide tools that support educators in facilitating respectful dialogue, co-creating classroom norms, and making expectations around advocacy visible and consistent across schools.
- “Commūn-I-Tea” resources to support schools with engaging Indigenous students, families, and community and gathering and actioning Indigenous student and family voice.
- Expand and embed Diversity & Inclusion resources (e.g., “Addressing Harmful Language,” “What’s in a Name,” cultural responsiveness tools) with a focus on practical classroom application.
- Brightspace by D2L for Social Emotional Learning – Culturally Responsive Teaching Folder.
- Diversity and Inclusion D2L Module Series, a comprehensive resource offering targeted professional learning to deepen understanding and appreciation of equity, diversity, and inclusion in support of leaders fostering inclusive school environments.
- Partnership through Diversity and Inclusion with the Canadian Museum for Human Rights Be an Upstander program in support of students and teachers in discussing human rights issues, learning about human rights in Canada, and engaging students in positive citizenship.

Targets |

Targets are identified where the Chief Superintendent identifies an opportunity for growth or where the Board of Trustees identifies an area of concern or exception. Of the nine indicators associated with Results 5: Character, two are based on report card data and seven are informed by student survey data.

Report card results for Results 5 continue to be exceptionally high, with overall levels of success ranging from 98.0 to 98.9 per cent. These consistently strong results indicate sustained student achievement and provide limited opportunity for meaningful target-driven growth.

Evidence associated with the **Respectfully Challenging Policies or Decisions Summary Measure** is based on the enduring CBE Student Survey questions included on the survey in both minor and major years. This measure continues to demonstrate year-over-year improvement. Other questions informing other the other summary measure are included in major years. As Results 5 will be a minor focus on the 2025–26 school year CBE Student Survey and will not be a major focus for the survey until 2026–27, it is recommended to wait until a more complete and comparable set of survey data is available before establishing targets.

For these reasons, no formal targets have been set for Results 5 in the 2025–26 monitoring report. Internally, the system will continue to monitor and report on selected areas, including trends for Grade 5 students, student perceptions related to Speaking up with School Staff, and shifts among Exemplary, Evident, and Emerging Strengths in report card indicators, to inform future target setting and provide ongoing assurance in the Results reporting.

APPENDIX

Appendix I: Results 5 | CBE Student Survey Questions & 2024-25 Results

Policy 5.1

Indicator 2 – Respectfully Challenging Policies or Decisions Summary Measure

Question	Overall Agreement (%)
1 I respectfully speak up when I don't agree with the rules.	63.1
2 I respectfully speak up when I don't agree with a decision made by a classmate.	82.8
3 I respectfully speak up when I don't agree with a decision made by a teacher.	60.1
4 I respectfully speak up when I don't agree with a decision made by school staff.	55.0

I respectfully speak up when I don't agree with the rules.	2022-23 Agreement (%)	2023-24 Agreement (%)	2024-25 Agreement (%)
Grade 5	66.4	65.2	63.2
Grade 6	64.4	62.0	63.4
Grade 8	60.8	59.2	62.3
Grade 9	62.2	61.4	64.7
Grade 11	59.1	58.2	60.8
Grade 12	61.3	59.0	64.0

I respectfully speak up when I don't agree with a decision made by a classmate.	2022-23 Agreement (%)	2023-24 Agreement (%)	2024-25 Agreement (%)
Grade 5	87.8	86.5	86.1
Grade 6	87.1	84.5	85.8
Grade 8	82.6	78.9	82.0
Grade 9	82.0	80.3	81.6
Grade 11	77.5	76.4	79.0
Grade 12	77.7	74.5	80.7

I respectfully speak up when I don't agree with a decision made by a teacher.	2022-23 Agreement (%)	2023-24 Agreement (%)	2024-25 Agreement (%)
Grade 5	71.6	70.6	67.8
Grade 6	65.5	63.4	64.4
Grade 8	55.8	58.0	57.5
Grade 9	56.9	57.9	59.3
Grade 11	53.4	53.1	52.3
Grade 12	56.5	54.9	56.9

I respectfully speak up when I don't agree with a decision made by school staff.	2022-23 Agreement (%)	2023-24 Agreement (%)	2024-25 Agreement (%)
Grade 5	66.3	64.6	62.0
Grade 6	60.7	58.3	58.4
Grade 8	51.0	51.9	51.8
Grade 9	52.5	52.8	53.3
Grade 11	49.5	50.1	49.6
Grade 12	53.1	51.7	54.2

PROPERTY OF THE CALGARY BOARD OF EDUCATION

CBE Education Plan 2024-27 (Year 3)

Report to Board of Trustees



Calgary Board
of Education

Date	May 20, 2026
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Joanne Pitman Chief Superintendent of Schools
Purpose	Decision
Originator	Michael Nelson, Superintendent, School Improvement Jennifer Turner, Superintendent, School Improvement Sumana Dasgupta, Superintendent, Human Resources Marla Martin-Esposito, Chief Communications Officer Andrea Beckwith Ferraton, General Counsel Dany Breton, Superintendent, Facilities and Environmental Services Brad Grundy, Superintendent, Finance/Technology Services, Chief Financial Officer, Corporate Treasurer
Governance Policy Reference	Operational Expectations OE-1: Global Operational Expectations OE-7: Communication With and Support for the Board
Results	R-1: Mission
Resource Person(s)	Michael Craig, Education Director, Research & Strategy Meghan Geyer, Senior Manager, Communications

1. Recommendation

It is recommended:

- THAT the Board of Trustees approves the *Education Plan 2024–27 (Year 3)* and authorizes its submission to Alberta Education and Childcare.

2. Issue

Alberta Education and Childcare requires school authorities to annually review, refine, and approve their Education Plans to ensure alignment with provincial expectations, accountability requirements, and local evidence of student learning and wellbeing. These requirements are set out in Section L of the [Funding manual for school authorities 2026/27](#).

Operational Expectations 1 | Global Operational Expectations states “The Board expects practices, activities and decisions that are in keeping with the standards, as defined in law and board policies, for an organization responsible for public education.” This report meets the requirement of OE-1 for practices in keeping with legislated requirements.

Results 1 | Mission states, “Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.” The Education Plan outlines how this result will be achieved and is guided by priorities laid out by the Board of Trustees.

Approval of the Education Plan (Year 3) fulfills these requirements and supports continued oversight of student achievement, wellbeing, and system performance.

3. Background

The K - 12 education system in Alberta is the responsibility of the Ministry of Education and Childcare. The Ministry allocates funds to school authorities to allow them to carry out their delegated responsibilities. School authorities are obligated to demonstrate accountability for this funding and for the success of students.

The Board of Trustee Results policies and Operational Expectations lay the foundation for monitoring student achievement alongside the operational decisions and practices that contribute to a strong CBE. The Reasonable Interpretations and Indicators associated provide direction to CBE.

The 2024–27 Education Plan was developed through extensive engagement with students, staff, families, and community members and approved by the Board of Trustees in May 2024. The plan established a three-year cycle of implementation, monitoring, and refinement grounded in evidence, provincial direction, and Board priorities for student success.

Years 1 and 2 focused on establishing systemwide focus areas, implementing foundational frameworks, and responding to early evidence and learning. Annual refinements were informed by the Annual Education Results Report (AERR), School Development Plans, engagement feedback, and evolving ministry expectations.

Year 3 represents the final year of the current Education Plan cycle and intentionally focuses on refinement rather than the introduction of new priorities. It strengthens alignment between goals, outcomes, actions, and measures while positioning the system for strong reporting, assurance, and learning as the plan concludes.



4. Analysis

The Alberta Education Assurance Framework is based on the thinking that “assurance arises from the combination of policies, processes, actions and evidence that help build public confidence in the education system. It is achieved through relationship building, engagement with education partners and by creating and sustaining a culture of continuous improvement and collective responsibility,” ([Funding manual for school authorities 2026/27 school year](#), p. 25).

The Education Plan in May and Annual Education Results Report (AERR) in November, together form a continuous improvement cycle of analysis, planning, implementing, and adjustment. “The education plan describes the outcomes, measures and strategies that address the priorities arising from the results analysis in the AERR, while the AERR provides the results obtained from implementing the plan and actions taken to meet responsibilities in the key assurance domains,” ([Funding manual for school authorities 2026/27 school year](#), p. 207).

The attached CBE Education Plan 2024–27 (Year 3) articulates the priority areas of focus for the three-year cycle based on the Board of Trustees’ priorities of student achievement, equity, and well-being. As the final year of the plan, Year 3 focuses on refinement informed by evidence, implementation learning, and provincial direction, without introducing new priorities.

Truth and Reconciliation is identified as a distinct system priority to strengthen clarity and accountability for Indigenous student wellbeing and achievement, while Diversity and Inclusion are embedded within Learning Excellence and Well-Being as foundational practice. These refinements sharpen focus on literacy, writing, mathematics, middle-years learning, sustainable wellbeing structures, and strengthen alignment between outcomes, actions, and measures to support consistent implementation and credible assurance reporting.

5. Financial Impact

The Education Plan will be implemented within the boundaries of our budget. CBE’s 2025-26 Budget provides the details of the alignment of CBE operations to Alberta Education’s funding model. It illustrates how we will strategically allocate our resources to support student success.

6. Implementation Consequences

By clearly articulating the goals, outcomes, actions and measures based on the Board of Trustee priorities, the Education Plan provides an explicit way forward to ensure that “Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning” ([CBE Mission](#)).

7. Conclusion

The Education Plan 2024-27 continues to provide direction and clarity of purpose while remaining broad enough to allow each school, Area, department and service unit to formulate actions in response to the unique context revealed by their own data.



JOANNE PITMAN
CHIEF SUPERINTENDENT OF SCHOOL

ATTACHMENTS

Attachment I: Education Plan 2024-27 (Year 3)

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined in policy the individual and collective behaviour required to establish a culture of good governance. These policies establish standards for how the Board performs its work, including policies that define the Board's job, its purpose and its accountability.

Board/Chief Superintendent Relationship: The Board defined in policy the degree of authority delegated to the Chief Superintendent, and set out how the Chief Superintendent's performance, and ultimately the organization's performance, will be evaluated.

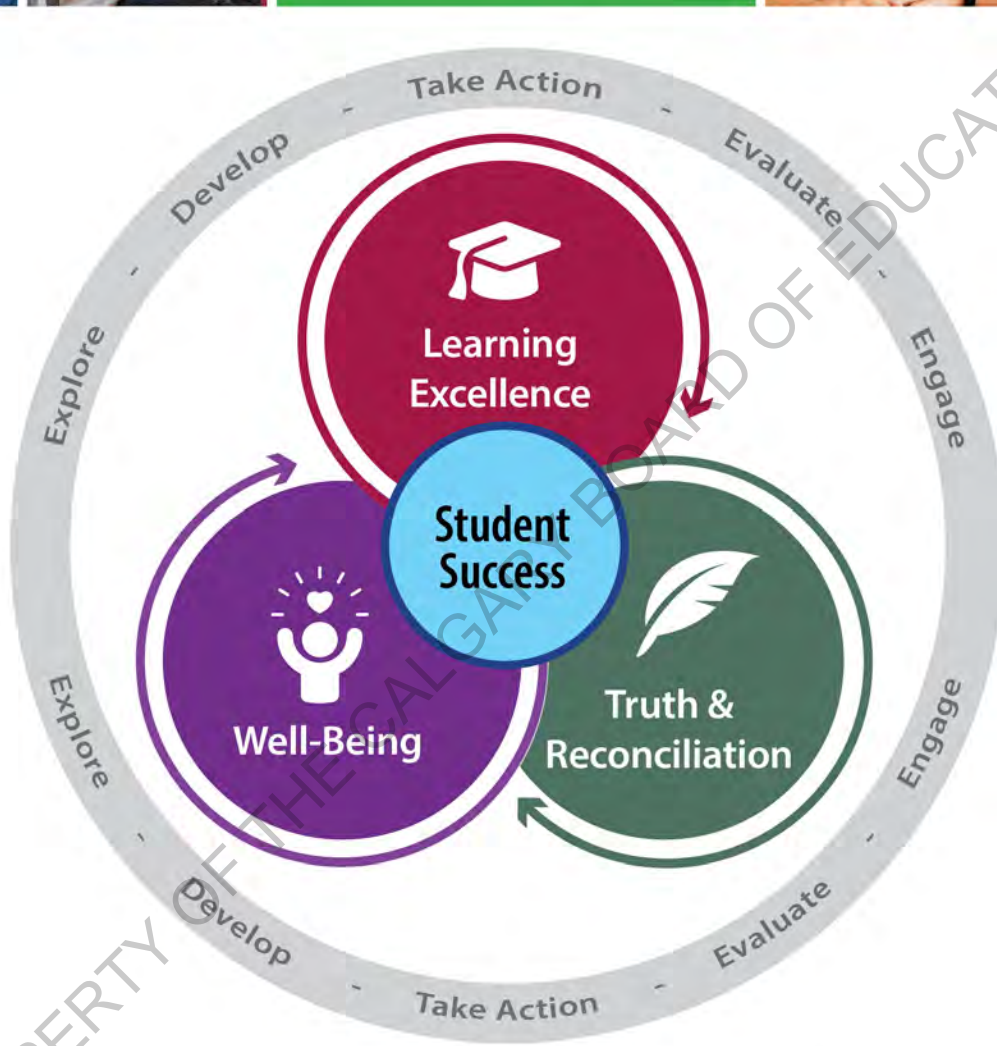
Results: These policies define the outcome the organization is expected to achieve for each student it serves. The Results policies are the performance targets for the Chief Superintendent and the organization, and form the basis for judging the success of the organization and the Chief Superintendent on reasonable progress towards achieving the Results.

Operational Expectations: These policies define both the non-negotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. The Chief Superintendent is required to comply with the Board's stated values about operational conditions and actions as set out in these policies.

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Education Plan 2024-27 Year 3 of 3



Mission | Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.

Values | Students come first – Learning is our central purpose – Public education serves the common good.



Introduction

The Calgary Board of Education (CBE) is the largest school board in Western Canada, educating one in six students in Alberta.

Student success is at the centre of all decisions. Every student deserves the opportunity to succeed personally and academically. Achieving this requires shared commitment among students, employees, families, and partners, supported by a clear vision and plan.

CBE continues to operate in a context of high enrolment and increasing student complexity, serving over 44,000 students learning English as an Additional Language and more than 29,000 students with identified specialized learning needs. In addition, nearly 70% of CBE schools are operating at or above full utilization based on Alberta Education and Childcare criteria. These conditions shape daily learning environments and reinforce the need for clear priorities and system planning.

In this context, the Board of Trustees has established priorities for achievement, equity, and well-being that focus the work of the system where it can have the greatest impact on student success. The Education Plan reflects these priorities of provides the framework for oversight, resource alignment, and monitoring through the Board's Results policies and Operational Expectations.

The 2024–27 Education Plan was developed through extensive engagement with the CBE community and strengthened through a three-year process of learning and improvement. In early 2024, more than 9,000 students, staff, families, and community members shared perspectives that helped shape system priorities. As the plan progressed, student learning results, provincial expectations, and school and community feedback informed ongoing refinement. This approach ensures the plan remains focused, relevant, and responsive to system needs.

Truth and Reconciliation has been a priority throughout the 2024–27 Education Plan. In the final year of the plan, CBE is strengthening this work by identifying Truth and Reconciliation as a distinct system priority. This builds on work already underway and strengthens focus and accountability for improving achievement and well-being for students who self-identify as Indigenous.

Priorities formerly addressed through Diversity and Inclusion are now integrated within Well Being and Learning Excellence. This shift reflects student voice, well being data, and school experience, recognizing the strong link between belonging, safety, engagement, and learning. Aligning this work within Well Being and Learning Excellence promotes consistent implementation across schools and supports provincial expectations for responsive, student -centred learning environments.

Looking ahead, CBE reaffirms its collective commitment to excellence, responsiveness, and continuous improvement. The 2024–27 Education Plan maintains a clear focus on Learning Excellence, Well-Being, and Truth and Reconciliation. Guided by evidence and student voice, CBE continues to strengthen practices that support student success and sustain improvement over time.



Accountability Statement

Under the direction of the School Board / Board of Directors, the Education Plan for Calgary Board of Education commencing August 12th, 2026 was prepared under the direction of the Board of Trustees in accordance with the responsibilities under the Education Act and the Sustainable Fiscal Planning and Reporting Act. This plan was developed in the context of the provincial government's business and fiscal plans. The School Board has used its performance results to develop the plan and is committed to implementing the strategies contained within the plan to improve student learning and results.

The School Board approved the 2024-27 Education Plan on May 28, 2024. (Year 1)

The School Board reviewed and approved the 2024/27 Education Plan on May 27, 2025. (Year 2)

The School Board reviewed and approved the 2024/27 Education Plan on (date). (Year 3)

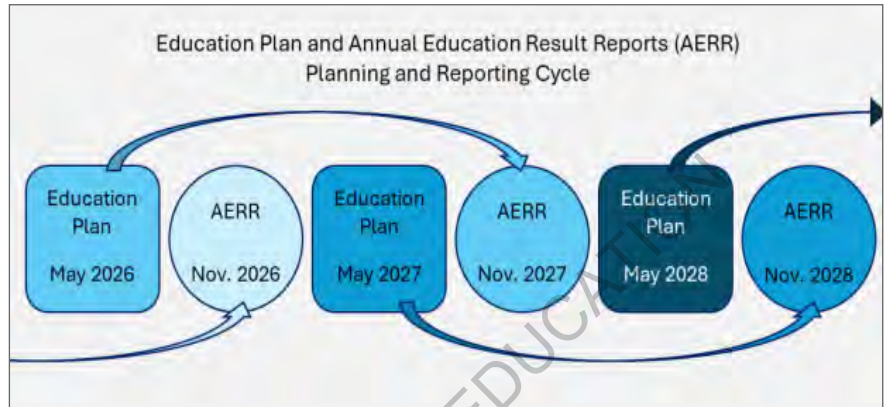
Laura Hack

Chair, Board of Trustees

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2025 Annual Education Results Report Key Insights

The Annual Education Results Report (AERR) is a key component of CBE’s continuous planning and reporting cycle. Analysis of the previous AERR, together with provincial direction and community voice, identifies system strengths, areas for improvement, emerging growth trends, and developing needs that directly inform the priorities, outcomes, and actions in the Education Plan. The key insights below summarize these findings and provide the evidence base for the Education Plan’s focus areas.



Noted Strengths

- Strong achievement across the CBE in literacy and mathematics, supported by early screening and targeted intervention, especially in kindergarten to Grade 3.
- Diploma exam results above provincial averages, with strong results in Mathematics and sciences.
- Stable high school completion rates, supported by expanded career and pathway options.
- Positive improvement in student well-being, including emotional health, belonging, and attendance, particularly in the early grades.
- Increased staff confidence and stronger learning environments through targeted professional learning.

For students who self-identify as Indigenous:

- Improved high school completion and diploma results.
- Gains in early literacy, attendance, and sense of belonging.

Areas for Improvement

- Lower results for middle school learners report cards and Grade 9 Provincial Achievement Tests, particularly in literacy and numeracy.
- Ongoing attendance and engagement challenges in upper grades that affect learning and well-being.

For students who self-identify as Indigenous:

- Continued achievement gaps in the middle years.
- Ongoing challenges in writing, mathematics, attendance, and transitions between grade levels.

Emerging Growth Trends

- Fewer students requiring additional support as a result of sustained early literacy work.
- Improved well-being in the middle school years, including stronger engagement and connection, linked to targeted supports.

- Increased access to career and pathway opportunities such as dual credit, off-campus education, and apprenticeships, supporting future learning and success.

Developing Needs

- Expand the focus on literacy to include writing instruction and assessment across all grades.
- Improve middle years achievement by strengthening foundational skills and ensuring continuity in instruction.
- Strengthen ways for student voice to inform learning, well-being, and school decisions.
- Continue targeted support for students who self-identify as Indigenous and English as an Additional Language learners, with attention to achievement, attendance, engagement, and transitions.
- Continue to support employee well-being and professional learning to strengthen the system and support student success.

Alignment with the Education Plan

Together, these insights shape the continued focus on Learning Excellence, Well-Being and Truth and Reconciliation in the 2024–27 Education Plan. The identified outcomes and actions build on what is working while addressing key areas for improvement and emerging needs. This approach ensures the Education Plan remains grounded in evidence, responsive to system and community priorities, and is aligned with Alberta Education and Childcare assurance expectations.

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Learning Excellence

Strong student achievement for lifelong learning and success

Key Outcomes & Actions

Students achieve excellence in literacy and mathematics

- Sustain focus on the application of the [Literacy Frameworks](#) and [Mathematics Frameworks](#) to strengthen student reading, writing and mathematics development.
- Consistently apply continuums of support to implement evidence-based, targeted literacy and math interventions with a strategic focus on middle school learners.
- Provide targeted professional learning and resources including CBE K-12 EAL Proficiency Benchmarks to support language development and curriculum access for English as an Additional Language (EAL) learners.
- Continue to provide professional learning and resources to support Division 1 and 2 teachers in multi-year provincial curriculum implementation.

Students demonstrate improved learning outcomes through fair and equitable assessment practices

- Align and consistently apply the K-12 five guiding principles of assessment and reporting within a system-wide, student-centred approach that recognizes a range of background, experience and needs; is evidence-informed; and responds to local student needs.
- Provide targeted professional learning and resources to guide the implementation of effective Individualized Program Plans (IPPs) within a continuum of supports, to improve learning outcomes for students with identified special education needs.

Learning opportunities prepare students for future learning and success

- Continue to provide students with a breadth of curricular experiences in alignment with career pathways.
- Provide access and instruction to emerging technologies that enhance student learning, personal development, and digital citizenship.
- Enhance partnerships and continue to collaborate with post-secondary and industry partners to respond to evolving industry demands through dual credit and exploratory pathway opportunities.

Key Measures

Alberta Education and Childcare Assurance Measures (AECAMs)

- Provincial Achievement Tests
- Diploma Examinations
- High School Completion Rate (3 year, 5 year)
- AECAMs Survey: Education Quality
- AECAMs Survey: Student Learning Engagement
- AECAMs Survey: Parental Involvement

Alberta Education and Childcare Local Components

- Literacy & Numeracy Screenings
- Access to a Continuum of Supports and Services
- Professional Learning, Supervision and Evaluation
- First Nations, Métis and Inuit Student Success

Local Measures

- CBE K-12 EAL Proficiency Benchmarks
- Report Card results
- Student survey data
- School Development Plans
- Professional learning data regarding impact on professional growth
- Dual credit courses, off-campus, apprenticeship opportunities, and exploratory programming data
- Partnership feedback



Well-Being

Students and employees thrive in a culture of well-being

Key Outcomes & Actions

Structures and processes support student well-being and student voice

- Introduce and implement a renewed [Student Well-Being Framework](#), to support schools in the ongoing development of a continuum of supports and services, including the continued focus on social-emotional learning for all students.
- Continue social-emotional support to all students, with a strategic focus on middle school learners, through targeted programming, structures, and processes.
- Continue to support partnerships that offer evidence-informed social-emotional resources for student well-being.
- Establish clear, effective structures to gather and respond to student voice, using feedback to inform learning practices, student well-being, and school and classroom-based decisions.

Employees are supported in building skills, strategies and relationships that contribute to well-being through the implementation of the Employee Well-Being Strategy

- Support aspiring, new, and existing leaders to lead a culture of well-being by embedding it into everyday ways of working, listening to staff, and continuously adjusting structures and processes based on feedback and learning.
- Provide holistic, evidence-informed supports and ensure employees are aware of and can easily access benefits and resources to build skills and strategies across multiple dimensions of well-being.
- Review existing plans, policies, structures and processes to integrate well-being as a sustainable focus across the organization.

Key Measures

Alberta Education and Childcare Assurance Measures (AECAMs)

- AECAMs Survey: Citizenship
- AECAMs Survey: Access to Support and Services
- AECAMs Survey: Welcoming, Caring, Respectful and Safe Learning Environment

Alberta Education and Childcare Local Components

- Professional Learning, Supervision and Evaluation
- Access to a Continuum of Supports and Services
- Annual Report of Disclosures

Local Measures

- Report Card results
- Attendance data
- Area Learning Team Referrals
- Student survey data
- Symposium and CSSAC feedback
- Partnership feedback
- Employee well-being data
- Employee absence and fill rates
- Employee supports and services utilization rates
- Professional learning data regarding impact on professional growth



Truth & Reconciliation

Students who self-identify as Indigenous experience improved well-being and achievement.

Key Outcomes & Actions

Students who self-identify as Indigenous experience improved well-being

- Sustain focus on the [Indigenous Education Holistic Lifelong Learning Framework](#) to ensure school structures and processes are in place to effectively welcome and support Indigenous students and families, with a focus on engagement and attendance.
- Sustain collaboration with Indigenous Elders and Knowledge Keepers to deepen Indigenous students' relationships to language, culture, community, and learning through songs, stories, and ceremonies shared according to local protocols.

Students who self-identify as Indigenous experience improved achievement

- Build and embed system capacity for teaching practices that are grounded in Indigenous ways of Being, Belonging, Doing, and Knowing.
- Consistently apply continuums of support to implement wise practices with targeted literacy and math interventions for students who self-identify as Indigenous.
- Support effective holistic transitions and collaboration for Indigenous students across grades and learning pathways.

CBE advances Truth and Reconciliation through sustained action and shared responsibility.

- Demonstrate CBE's commitment to Truth and Reconciliation by identifying, communicating, and implementing key system actions aligned with the Truth and Reconciliation Calls to Action.
- Provide targeted professional learning and resources for leaders to support consistent, informed, and respectful implementation of TRC Commitments to Action across the system.

Key Measures

Alberta Education and Childcare Assurance Measures (AECAMs)

- AEAMs Survey: Welcoming, Caring, Respectful and Safe Learning Environment
- Provincial Achievement Tests
- Diploma Examinations
- High School Completion Rate (3 year, 5 year)

Alberta Education and Childcare Local Components

- Literacy & Numeracy Screenings
- Access to a Continuum of Supports and Services
- First Nations, Métis and Inuit Student Success

Local Measures

- Attendance data
- Report Card results
- Indigenous student voice
- Professional learning data regarding impact on professional growth
- School, service unit and team TRC Commitments to Action

Building and Refining the Education Plan

Student, employee and parent perspectives inform the development and continued refinement of the Education Plan. These perspectives are gathered from a variety of sources in recognition of the important role we all play in supporting the Board of Trustees' priorities for student success.

Shaping the Three-Year Plan

In 2024, the CBE led a comprehensive engagement process to inform the development of the 2024-27 Education Plan. This included offering multiple in-person sessions and online surveys.

The CBE will conduct a robust engagement each time a new three-year Education Plan is developed. In the years in between, opportunities are provided for CBE communities to share perspectives on possible adjustments to the plan.

The next comprehensive opportunity for public input will be provided in the 2026-27 school year in preparation for the development of the new 2027-30 Education Plan.

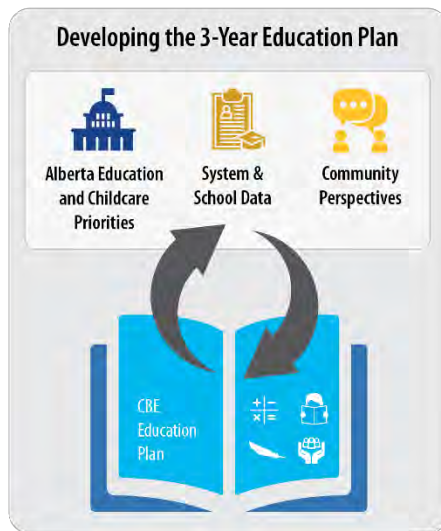
Refining for Year Three

As part of a continual cycle of improvement, the annual review and renewal of the Education Plan is critical. In 2025-26, the CBE provided opportunities for input and feedback related to CBE Education Plan goals, outcomes and actions including:

School Planning

Each fall, taking into consideration the perspectives provided by students, employees, families and school councils, schools refine their School Development Plans in alignment with the Education Plan goals and key areas of focus based on their local context. Each spring, schools also gather input from parents and school councils on school planning. In addition to input on School Development Plans, schools gather feedback on budget and fees to help inform future school planning decisions.

As well, CBE system leaders reviewed the results from each School Development Plan and School Improvement Results Report to identify strengths and areas for improvement. They examined school goals, key actions, and supporting structures, resources, and professional learning. Using this combined data, and taking into consideration community input and system-wide results, leaders identified key actions to adjust and refine as the Education Plan enters its third year.



Education Plan Check-In Survey

Between February 23 and March 11, 2026, the CBE launched a Year 2 Check-in survey to gather perspectives from staff and families to help fine-tune the final year of the 2024–2027 Education Plan. A total of 7,444 responses to one or more questions were received. The survey was available in 37 languages, and twenty participants completed it in a language other than English. Overall, results showed the strongest agreement for maintaining student achievement in literacy and math, as well as student well-being and mental health, as top priorities. The findings indicate that there are opportunities to continue to strengthen and refine efforts related to Truth & Reconciliation, diversity and inclusion; strengthening employee support related to enabling student well-being; and enhancing learning experiences that

prepare students for future learning and success. Feedback also highlighted the need to better support families and staff in understanding the connection between individual School Development Plans and the broader CBE Education Plan. More information about the survey findings is [available on the CBE website](#).

Alignment with Provincial Direction and Ministry Priorities

In refining the Education Plan for Year Three, CBE considered evolving provincial direction, legislative requirements, and priorities identified in the Alberta Education and Childcare Business Plan. Provincial expectations reinforce a continued focus on student learning, safety, well-being, balanced instructional practice, and accountability for outcomes.

In response, CBE reviewed and refined goals, outcomes, and actions to ensure alignment with ministry priorities while maintaining focus on Learning Excellence, Well-Being, and Truth and Reconciliation. Adjustments emphasize clear system priorities, consistent application of foundational frameworks, and coherent implementation across schools, ensuring the Education Plan remains aligned with provincial expectations and responsive to identified student and system needs.

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Overview and Implementation

The 2024-27 Education Plan is a targeted plan informed by local and provincial data. It is structured by a logic model to serve as a representation of how data, outcomes, actions, measures, and resources are interconnected to effectively achieve specific goals.

Logic Model

Operational implementation planning will reflect focused actions applicable across the system and in schools. A logic model structure organizes internal planning, tracking and measurement. The impact will be reported in the Annual Education Results Report (AERR) intended to reflect on each goal and progress towards the goals.

Evidence/Data	Goals/Outcomes/ Actions	Measures	Resources
What evidence informs the plan?	What system strategic actions will we take to advance the outcome?	Measures assess progress in achieving outcomes and effectiveness of actions. They provide useful data to determine impact of actions and progress towards outcomes.	What resources (learning structure, human, physical, technological, financial) will be needed to realise the outcome?

Evidence/Data

CBE is committed to consistently using evidence from diverse data sources to ensure responsive and transparent decision-making and to help us identify if the actions we are taking as an organization are having the intended effect on the priorities identified by the Board of Trustees. Through the adoption of a data model and process as a system, the CBE ensures that what is "...measured and reported is consistent with the best interests of student growth and achievement, and the goals of education in the province of Alberta" ([Funding Manual for School Authorities 2026-27 School Year](#), p. 28).

Goals

Goals outline the aims of the organization. They are intended to last over time.

Key Outcomes

Key outcomes are the priority areas of focus in relation to the goal. Outcomes reflect the desired state that the CBE wants to achieve through its actions. CBE identifies excellence both in goals and in outcomes. Achieving excellence is focused on supporting students to realize their full potential and prioritizing professional learning and well-being of employees.

Key Actions

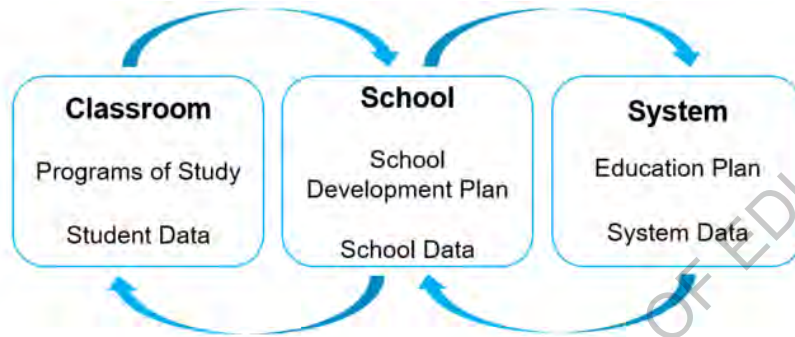
Key actions are articulated for each key outcome and will progress over three years. Key actions are reflective of evolving provincial and local context, available resources, and government priorities such as curriculum or new legislation.

When considered together these actions fall into three broad categories:

- A sustained focus on the application of the CBE foundational frameworks for [Literacy](#), [Mathematics](#), [Indigenous Education Holistic Lifelong Learning](#) and [Student Well-Being](#).

- Targeted professional learning to support curriculum implementation, individualized learning, student and employee well-being, social-emotional learning, and Truth and Reconciliation.
- Use, refinement, and equitable allocation of supports, resources, and programs to meet the learning and well-being needs of students, including English as an Additional Language learners, students with identified special education needs, and students who self-identify as Indigenous.

These actions then serve as the foundation for School Development Plans and inform work in service units, further refining, developing, and measuring actions that are responsive contextually to that school or service unit's work, in service of the overall Education Plan.



The Annual Education Results Report that will be provided to the Board of Trustees in November 2027 will document assessment of progress and impact of planned key actions. Additionally, the provincial and local measures inform next steps towards each goal based on evidence from years one and two.

Key Measures

In the Education Plan, both provincial and local data sets are used. These measures determine progress towards outcomes and impact of actions, with local measures allowing for the examination of incremental progress.

Measures fall into three broad categories: Alberta Education and Childcare Assurance Measures, Alberta Education and Childcare Local Components and Local Measures. The first two are required provincial measurements and are part of Alberta's Assurance Framework – which focuses on “building public trust and confidence that the education system is meeting the needs of students and enabling their success”. (Retrieved April 21, 2026, from [Assurance and accountability in Alberta's K to 12 education system](#)).

Local Measures are included both to provide insight into and triangulation of data and results. Data sources for the implementation plan for the 2024-27 Education Plan fall into four broad categories:

- **Achievement Data** including Report Card results and CBE K-12 EAL Proficiency Benchmarks.
- **Perception Data** including feedback from professional learning and from post-secondary and industry partners, as well as survey data from the CBE Student Survey, and employee well-being data.
- **Demographic Data** including student attendance and registration data, and employee supports and service utilization.
- **Process Data** including employee data regarding absence and fill rates, School Development Plans, Area Learning Team referrals, and school, service unit and team commitments to Truth and Reconciliation

Resources

The Board of Trustees' priorities for student success are reflected in the outcome of this plan. The CBE is committed to strong, vibrant, inclusive school communities where all students have the opportunity to thrive.

To support the implementation of the Education Plan and the success of each student, the CBE leverages a variety of resources across multiple areas.

Our greatest asset is people. The CBE supports a dedicated team across schools and service units who are committed to student excellence. The CBE also recognizes the importance of ongoing professional learning to equip employees with the knowledge and skills necessary to support student learning.

Foundational frameworks provide standards and guidelines and ensure consistency and coherence across the CBE. These frameworks include the [Literacy Framework](#), [Mathematics Framework](#), [Indigenous Education Holistic Lifelong Learning Framework](#), and [Student Well-Being Framework](#). In addition to the foundational frameworks, the principles of fair and equitable [assessment](#) guide, shape and engage learners in support of improving student learning.

The CBE effectively allocates resources through the CBE Budget, Resource Allocation Model (RAM) and Equity Funding Model. This provides teaching and learning experiences, professional learning opportunities and investment in areas that address the evolving needs of schools and employees. Relevant financial requirements are shown in the References section below.

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References

[Alberta Education and Childcare: Funding Manual for School Authority 2026-27](#)

Requirements | Relevant Documents

Work across schools and service units is connected to the 2024-27 Education Plan, and the following documents are informed by the Education Plan.

- **2026-27 CBE Budget**

The CBE's 2025-26 budget was approved by the Board of Trustees on May 26, 2026. The budget document is available on the CBE's website: [Budget Report 2026-27 <<add link>>](#)

- **Three-Year School Capital Plan**

The CBE produces a list of new school and modernization priorities annually. This list of priorities is captured within the Three-Year School Capital Plan, which is approved by the Board of Trustees. The most recent iteration of this document was approved on March 17, 2026 and can be found here: [CBE Three-Year-School-Capital-Plan 2027-2030](#)

- **Maintenance and Renewal (M&R) Plan**

Each year, the CBE produces a M&R plan that lays out building component repairs and replacements required to ensure that CBE schools continue to be safe and welcoming learning environments for students. It is important to note this plan can be adjusted during the school year to attend to emergent building needs. M&R undertakings completed in previous school years can be found here: [Capital Maintenance Renewal Expenditure Plan 2025-26](#)

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2026-27 Budget Report



Calgary Board
of Education

Report to Board of Trustees

Date	May 26, 2026
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Joanne Pitman Chief Superintendent of Schools
Purpose	Decision
Originator	Brad Grundy, Superintendent, Chief Financial Officer, Corporate Treasurer
Governance Policy Reference	Operational Expectations OE-5: Financial Planning OE-6: Asset Protection OE-7: Communication with and Support for the Board
Resource Person(s)	Superintendents' Team Tanya Scanga, Director, Corporate Finance

1. Recommendation

It is recommended:

- THAT the Board of Trustees approves the 2026-27 budget as reflected in Attachment I to this report and authorizes its submission to Alberta Education and Childcare.

2. Issue

Section 139(2) of the *Education Act* requires that the Calgary Board of Education submit to Alberta Education and Childcare, by May 31 of each year, a balanced budget approved by the Board of Trustees for the fiscal year beginning the following September.

In accordance with the *Education Act* and in alignment with Operational Expectation OE-5: Financial Planning, the Chief Superintendent is required to prepare and submit to the Board of Trustees, for review and approval, a balanced budget in a summary format understandable to the Board.

A balanced budget means that proposed expenses do not exceed the projected revenues received by the Calgary Board of Education from Alberta Education and Childcare (ECC) or from other identified funding sources such as reserves or unrestricted net assets.

The 2026-27 budget has been prepared to satisfy the requirements of the above legislation and operational expectations in all material respects.

3. Background

On Feb. 26, 2026, the Government of Alberta released its budget for 2026-27 including the high-level allocations for ECC. On March 30, 2026, the Calgary Board of Education received its individual funding profile within the larger provincial education envelope. ECC funding for the 2026-27 school year was \$1.55 billion. On May 13, 2026, additional funds were provided and the updated funding profile is now \$1.61 billion. This includes \$48.9 million the CBE will receive to help reduce class sizes. As a result of the additional funds, an updated budget has been provided for review and approval.

In addition, ECC allocated \$35.4 million to the CBE in 2025-26 to support complexity challenges in kindergarten through grade 6. Approximately \$28 million remains to support the 118 complexity teams through the 2026-27 school year.

The CBE continues to align its operations to the funding framework, and the budget was prepared to support the goals of the CBE's Education Plan and the CBE values:

- Students come first
- Learning is our central purpose
- Public education serves the common good

This also aligns with the Board of Trustee priorities of achievement, equity and student and staff well-being.

To develop the 2026-27 Budget, superintendents were tasked to formulate and lead all budget work.

This included:

- Providing full executive oversight of the budget process;
- Considering the delivery of learning supports and services;
- Obtaining input from Education directors, principals, and other system leaders; and
- Making final recommendations to the Board of Trustees concerning all aspects of the 2026-27 Budget.

4. Analysis

As part of the budget process, Administration prepares an informational report called the Budget Assumptions Report (BAR) for the Board of Trustees. The assumptions outlined in the report are the foundation for building the budget. The BAR was shared with the Board at the April 21, 2026, public board meeting.

There are no material changes in the assumptions set out in the Budget Assumptions Report (BAR) presented to the Board of Trustees on April 21, 2026.

The CBE continues to maximize dollars to the classroom for teaching and learning.

The key highlights of the 2026-27 budget, detailed in Attachment I are managing:

- Enrolment growth at a steady pace
- Funding to support increased classroom complexity
- Inflation, geopolitical issues and increased costs
- Increased system utilization

5. Financial Impact

As required by law, the attached budget for 2026-27 is balanced:

- projected revenues of \$1.884 billion and operating expenditures of \$1.884 billion
- planned capital spending of \$39.6 million

6. Implementation Consequences

The attached budget report fulfills the requirement under OE-5 to provide a budget in summary format, one that is transparent and allows the Board of Trustees to understand the relationship between the budget, the Board's priorities for student success, and the 2024-27 Education Plan.

7. Conclusion

This report is presented to the Board of Trustees for approval and satisfies the requirements of OE-5.



JOANNE PITMAN
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS

Attachment I: Budget Report 2026-27

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined in policy the individual and collective behaviour required to establish a culture of good governance. These policies establish standards for how the Board performs its work, including policies that define the Board's job, its purpose and its accountability.

Board/Chief Superintendent Relationship: The Board defined in policy the degree of authority delegated to the Chief Superintendent, and set out how the Chief Superintendent's performance, and ultimately the organization's performance, will be evaluated.

Results: These policies define the outcome the organization is expected to achieve for each student it serves. The Results policies are the performance targets for the Chief Superintendent and the organization and form the basis for judging the success of the organization and the Chief Superintendent on reasonable progress towards achieving the Results.

Operational Expectations: These policies define both the non-negotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. The Chief Superintendent is required to comply with the Board's stated values about operational conditions and actions as set out in these policies.

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Investing in the Future

Budget Report 2026-27



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Calgary Board
of Education

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Executive Summary

The Calgary Board of Education will receive more than \$1.61 billion in provincial funding for the 2026–27 school year, an increase of \$137 million over last year per our provincial funding profile.

This funding allows us to build on our strengths, respond to growing complexity in classrooms, and continue creating learning environments where students can thrive. We appreciate the provincial government's investment in public education through Budget 2026 and the positive difference it will make for students, employees, and families across our system.

Next year, the CBE expects to serve more than 143,000 students, supported by over 16,000 dedicated employees, across 252 schools, in partnership with more than 60,000 families. While overall enrolment is projected to remain stable, the complexity of student needs continues to grow. We are currently supporting more than 44,000 students learning English as an Additional Language and over 29,000 students with identified specialized learning needs. The funding we will receive ensures we can meet students where they are in their learning and provide timely supports, they need to succeed.

Student success is truly at the heart of every decision we make. We are grounded by the CBE's mission and values and guided by the Board of Trustees' priorities of achievement, equity, and well-being. Throughout our budget and education planning, our focus is making thoughtful, data-informed, student-centred decisions that support strong learning outcomes. We also aim to ensure employees have the resources they need, and steward public funds responsibly so our system continues to operate effectively.

More than \$1.30 billion of the provincial funding will flow directly to schools through the CBE's Resource Allocation Method (RAM), ensuring resources reach classrooms and respond to student need. CBE also received \$35.4 million in targeted provincial funding to address classroom complexity at 118 schools. Each of the schools identified will hire a classroom complexity team consisting of one teacher and two education assistants. In addition, the CBE is making system-wide investments to hire additional teachers, education assistants, and other targeted student supports and services. On May 13, 2026, the government announced a Class Size Reduction grant. CBE will receive \$48.9 million was to hire an additional 362 teachers.

We also appreciate the government's continued investment in modern, well-maintained learning spaces. This fall, Evanston Heights School will open to 900 students, bringing together grades 4–9 learners who previously attended three different schools. Over the next four to five years, the CBE looks forward to the opening of an additional 21 new schools, helping relieve capacity pressures and allowing more students to learn closer to home.

We will continue to manage existing learning spaces across the system until these new schools are built. To relieve some short-term enrolment pressures, 67 modular classrooms will be installed at 14 schools over the coming year. In addition, the CBE also received approval for one school addition, two replacement schools, and one modernization. With more than 60 per cent of CBE schools over 50 years old, continued investment in existing schools is critical to ensuring safe, functional, and modern learning environments for students and staff.

With this increased funding, we are well positioned to support students and learning, and we remain committed to careful management of operational costs, so resources are directed where they have the greatest impact.

While we strive to keep fees affordable, rising costs mean transportation fees will increase. Flexible payment options and waivers continue to be available to ensure no student is denied access to service.

By investing thoughtfully and strategically, the CBE is well positioned to strengthen learning, respond to complexity, and continue driving student success across our system. Together with employees, families, and communities, we will continue to shape a public education system where every student is supported to succeed and thrive.

Joanne Pitman
Chief Superintendent of Schools

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Context

All decisions are guided by the Board of Trustees' priorities and CBE's foundational planning documents, including the Education Plan and the Three-Year School Capital Plan.

There is no material change in the assumptions set out in the Budget Assumptions Report (BAR) presented to the Board of Trustees on April 21, 2026. The CBE's funding profile, providing \$1.550 billion in grant funding, was received on March 30, 2026 (Appendix I). On May 13, 2026, the CBE received an updated funding profile providing \$1.61 billion in grant funding (Appendix I).

Further information regarding timelines can be found in Appendix II.

The CBE's budget submission aligns with Alberta Education and Childcare's (ECC) guidance in all material respects and can be found in Appendix III.

Goals and Objectives

Mission

The Board of Trustees' Mission for the Calgary Board of Education is:

“Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.”

Values

Administration's approach to the budget is guided by CBE values:

- Students come first;
- Learning is our central purpose; and
- Public education serves the common good.

The CBE believes in a strong public education system that supports success for each student, every day, with no exceptions. Our focus is to prioritize educational programming that supports the needs of each student while being prudent stewards of public dollars. This also aligns with the Board of Trustees priorities of achievement, equity, and well-being.

CBE Education Plan

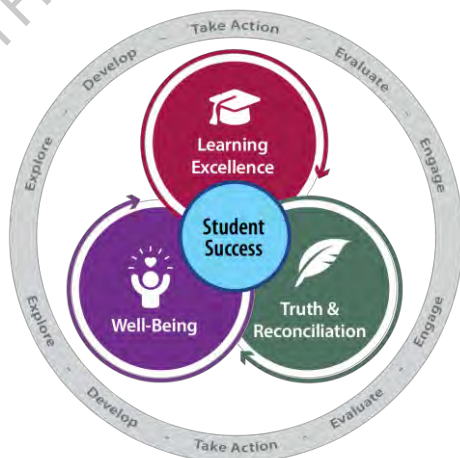
Student success is at the centre of all our decisions. The Education Plan is a direct reflection of the priorities identified by the Board of Trustees for student success: achievement, equity and well-being. The Plan also aligns with the direction of ECC’s Assurance Framework and Business Plan.

The Education Plan also provides a clear framework for Board oversight, aligning resources, and monitoring progress through the Board’s Results policies and Operational Expectations. This three-year education plan was shaped through broad and meaningful engagement with the CBE community and strengthened over a three-year cycle of learning and improvement. Each year, student learning data, provincial requirements, and ongoing school and community feedback were used to refine the plan, ensuring it remains focused, relevant, and responsive to evolving system needs.

Truth and Reconciliation has been embedded throughout the 2024–27 Education Plan. In its final year, this work is being further strengthened by identifying Truth and Reconciliation as a distinct system priority. This step builds on existing efforts while increasing clarity, focus, and accountability for improving achievement and well-being for students who self-identify as Indigenous.

Priorities formerly addressed through Diversity and Inclusion are now integrated within Well-Being and Learning Excellence. This shift reflects student voice, well-being data, and school experience, recognizing the strong link between belonging, safety, engagement, and learning. Aligning this work within Well-Being and Learning Excellence promotes consistent implementation across schools and supports provincial expectations for responsive, student-centred learning environments.

Looking ahead, CBE reaffirms its shared commitment to excellence, responsiveness, and continuous improvement.



Note | The updated Education Plan is draft until approved by the Board of Trustees.

Key Budget Elements

Education Funding

The CBE continually reviews its operations to ensure resources are maximized to classrooms. Annual student funding is to support the students in that school year. The priority is to hire additional classroom teachers and other staff to support student success within the allocated funding.

Steady Enrolment Growth

The CBE continues to experience steady enrolment growth, which is expected to return to a rate that is consistent with the long-term average. For 2026-27, CBE is projecting an increase of 1% or 1,072 students compared to September 30, 2025. The CBE continues to manage full schools as well as continued increases in classroom complexity. More than 44,000 students are learning English as an Additional Language (EAL) and more than 29,000 students have an identified specialized learning need. In addition, nearly 70% (166 of 251) CBE schools are operating at or above full utilization based on ECC criteria. The average system utilization rate is 95%. High schools, specifically, are already at 107%; 22% above ECC's recommended utilization rate.

Classroom Complexity

The CBE continues to welcome a greater number of students with complex learning needs. To address complexity in the classroom, in February 2026 Education and Childcare (ECC) provided more than \$143 million provincially to alleviate this challenge. The CBE received targeted funding directed to 118 schools to hire a classroom complexity team. A complexity team is comprised of one teacher and two education assistants. The CBE's \$35.4 million allocation, provided in addition to the funding profile, specifically addresses complexity in kindergarten to Grade 6 classrooms for the remainder of 2025-26 and the entire 2026-27 school year.

In addition to these funds, ECC identified in the 2026-27 Provincial budget, that \$300 million has been dedicated to additional supports for schools. On May 13, 2026, the Provincial government released \$200 million of this additional funding under the allocation of class size reduction, and the CBE received \$48.9 million, nearly one-quarter of the total funding. This will fund the hiring of an additional 362 teachers to reduce class sizes. At this time, the CBE has not received information about the allocation or purpose of the remaining \$100 million in funding announced with Government's 2026-27 budget.

At a system level, an additional \$6.8 million will be provided to schools as dedicated complexity funds, in addition to the RAM funding. These funds will provide for teachers and education assistants to assist schools identified with increased complexity, mental health needs or additional English as an Additional Language (EAL) need. An additional 10 net new system level classes will address increased student need.

Increased Costs

While the funding profile accounts for increased student enrolment, it does not account for additional expenses. Expenses such as inflation, non-ATA salary and benefits increases, exchange rate fluctuations, geo-political supply disruption and the impact of tariffs on certain goods and services are part of a school board's operational expenses.

Many CBE costs are directly tied to the number of users (i.e. students, employees) in the system (i.e. system licencing costs). Increased enrolment means more teachers are hired and students enrolled. Operational costs have risen driven by cumulative inflation of over 16% in the last five years with higher cost of energy, supplies and services, maintenance and repairs being major drivers. These increased costs have an impact on the funding available to directly support students in the classroom.

The CBE spends over 78% of the total funding it receives in salaries and benefits. Any changes as a result of movement through the salary grids or union negotiated settlements significantly affects the amount of funding available for other priorities.

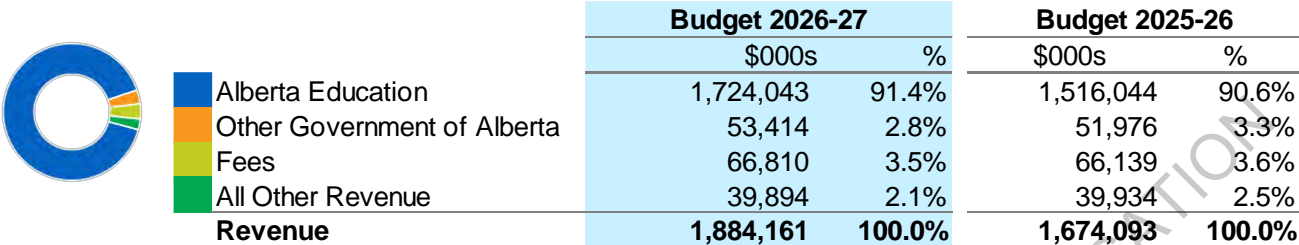
System Utilization

Currently, 166 schools (nearly 70%) of CBE schools are full or over capacity based on ECC's criteria (an 85% utilization rate is considered fully utilized). The system utilization rate is 95% and is expected to be 94% in the next two years. High schools are already at 107% capacity. Recently announced new schools will help to accommodate future projected enrolments.

It can take several years from the time of government approval until a school is in operation. The CBE currently has 67 new modulars approved that will help to ease the pressure in the short term. Of these, the current forecast is that 12 modulars will be ready for the start of the 2026-27 school year, 31 will be ready before December 2026 and the remainder completed by early spring 2027.

Discussion of Revenue and Expense

Revenue



ECC continues to provide over 90% of the CBE's funding. In addition to the funding described in the Funding Profile, ECC funding covers, but is not limited to, the Alberta Teachers' Retirement Fund (ATRF) contribution, the Capital Maintenance and Renewal (CMR) grant, Classroom Complexity Teams, the Class Size Reduction grant, and Literacy and Support funding.

School-generated revenues are directly offset by the school-generated costs associated with the activity.

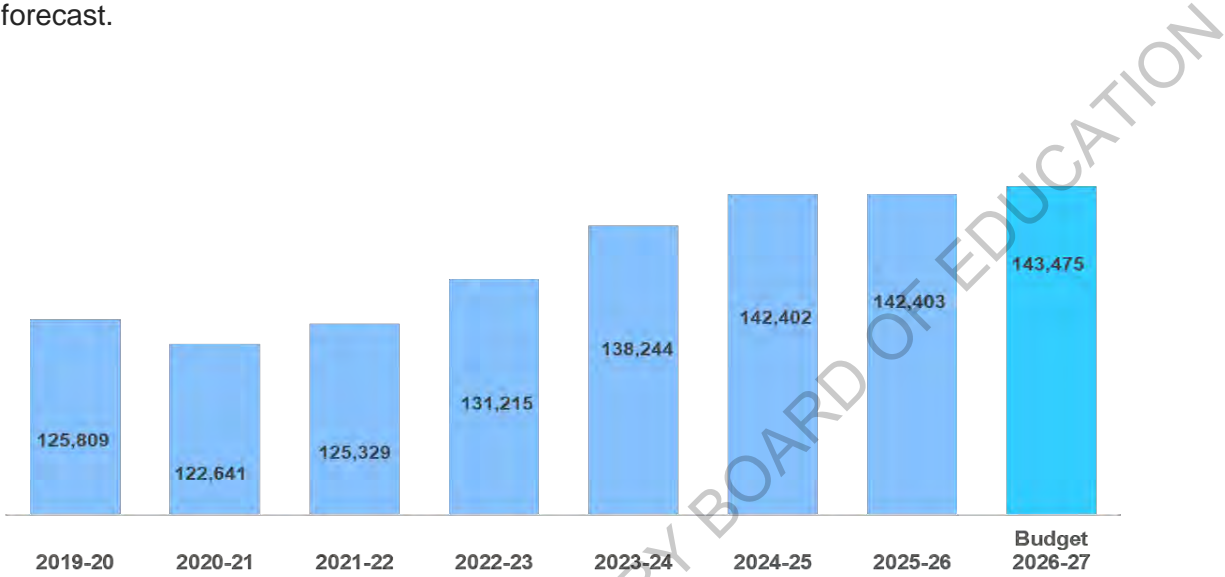
Making every dollar count, interest income is earned where possible on cash balances that are not needed immediately. The CBE invests its cash in accordance with the *Education Act's* Investment Regulation. This investment revenue will continue to fund priorities across the CBE that support teaching and learning.

Additional information regarding definitions for revenue categories can be found in Appendix IV.

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Enrolment

Every January, enrolment projections are created for the school year beginning in the following September. These projections can be influenced by actions at the federal and provincial level that increase/decrease immigration, impact refugee arrivals, and influence the relocation of families from other regions in Canada. As well, the CBE seeks information from each school administrator on their expectations on school enrolment based on conversations with their communities. Note, the CBE’s enrolment forecast is itself based on a number of other forecasts and projections. This means that there is always a level of variability in any enrolment growth forecast.



All enrolment in the chart above are actual end of September counts except for Budget 2026-27 which is a forecast. As can be seen, enrolment grew dramatically beginning in 2021-22. Starting in 2024-25, enrolment growth has returned to levels that are more consistent with the CBE’s experience over the longer-term. The CBE is currently expecting steady enrolment growth at or near the historic rate of growth over the short to medium term.

Enrolment growth experienced after the September 30 count date places downward pressure on the funding per student. This is because, post-September 30 enrolment growth does not attract additional funding from ECC. A fixed amount of funding divided by a larger number of students equals a lower per student funding amount, all other factors remaining static.

Fees

The CBE has established an internal fees committee with a mandate of carefully managing school and system-based fees in a manner that is accountable, consistent, and transparent.

The CBE does not profit from the fees it charges. Fees simply reflect the cost of the good or service provided to students. The CBE retains a comprehensive fee waiver process to support those families who cannot pay to ensure that no student is denied access to their public education. To ensure overall system fairness, CBE continues to maintain a collection process for families who choose not to pay and have not declared a financial hardship. This is always considered a last resort after reasonable efforts have been made with families to collect the fees owed. Where appropriate, the CBE also supports the payment of fees over time to assist families who may be facing financial challenges. All fees include a combined budgeted waiver and bad debt expense of approximately 21 per cent of total fees.

Note | all fees are confirmed by the Board of Trustees as part of the budget approval process.

Lunch Supervision

The lunch supervision program is a school-based, voluntary, cost recovery program that provides supervision to Grade 1 to 6 students over the lunch period. The lunch supervision program employs non-teaching staff to maximize the teacher time available under the collective agreement to support student learning.

Budget 2026-27	Budget 2025-26
Single Fee \$350	Single Fee \$350

The cost of the lunch supervision fee remains the same as 2025-26.

Student Supplies Fee

The Student Supplies Fee (SSF) for Kindergarten through Grade 6 covers the cost of individual student supplies (Appendix V) used by students over the course of the school year. This fee ensures that all CBE students have access to the individual student supplies necessary for their education.

	Budget 2026-27	Budget 2025-26
Kindergarten	\$20	\$20
Grade 1 - 6	\$40	\$40

Families of students in Grades 7 through 12 are responsible for purchasing their own student-specific supplies.

The cost of the student supplies fee remains the same as 2025-26.

Transportation

The CBE provides transportation for students through yellow school bus providers, specialized transportation providers, and arrangements with Calgary Transit. The CBE works with all transportation service providers to ensure students are transported to schools in a safe, reliable, and sustainable manner.

Budget 2026-27		Budget 2025-26	
All Riders	\$500*	All Riders	\$360
Additional Alternate Address	\$250	Additional Alternate Address	\$180

*Kindergarten fee \$250 (one way)

While transportation funding will increase by three per cent in 2026–27, rider fees will need to increase by \$140, from \$360 to \$500 (Kindergarten: \$180 to \$250) due to rising fuel costs and the increase in specialized classes. In recent years, transportation reserves allowed the CBE to mitigate fee increases. Over two years (2023-24, 2024-25), a transportation revenue deferral accumulated due to government providing additional funding to support the implementation of shorter transportation eligibility criteria. With the reserves almost fully used and expenses continuing to increase, a fee adjustment is necessary to maintain service levels.

In 2020, the Board of Trustees passed a motion that transportation expenses must be covered by provincial transportation funding and user fees alone. Operational reserves or funding from other grants cannot be used to support transportation. In keeping with this motion, transportation services levels must align with funding provided while keeping fees reasonable. As noted in the ECC funding manual, school jurisdictions are no longer prohibited from charging student transportation fees for resident students that require specialized transportation.

To be compliant with Operational Expectations OE-3: Instructional Program and the increased costs associated with implementing the new legislated transportation service levels, and considering ECC funding, transportation fees must increase to remain balanced.

Expense




Expenditures are classified* in three diverse ways:

- account
- block
- category

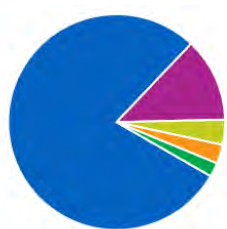
*The CBE's classification and use of accounts is regulated by the reporting requirements of ECC. Revenues are grouped by source, and expenditures are categorized by both account and block.

Additional information regarding definitions for expense and block categories can be found in Appendix IV.

Some general examples:

	<u>Teacher Salaries and Benefits</u> Account: Salaries and Benefits Block: Instruction Category: Schools and Areas
	<u>Classroom Supplies</u> Account: Supplies Block: Instruction Category: Schools and Areas
	<u>Student Transportation</u> Account: Transportation Block: Transportation Category: Corporate Costs

Expense by Account and Block



	Salaries and Benefits	Supplies and Services	Other	Total	Budget 2025-26
Instruction	\$1,351	\$128	\$30	\$1,509	\$1,309
Operations and Maintenance	\$81	\$66	\$75	\$222	\$214
Transportation	\$2	\$64	\$3	\$69	\$61
System Administration	\$28	\$21	\$1	\$50	\$54
External Services	\$21	\$7	\$6	\$34	\$36
Total	\$1,483	\$286	\$115	\$1,884	\$1,674

(Values in Millions)

Items to note:

- The CBE does not have a bonus program for any CBE employee, including the Chief Superintendent, superintendents, or other system leaders.
- No instructional dollars have been allocated towards transportation expenses or system administration.
- The Operations and Maintenance (O&M) grant does not cover the actual costs related to the operations and maintenance required by CBE schools.

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Expense by Account and Category

Total CBE expenditures are categorized in the table below. The table shows the cost of operating schools and Areas, corporate costs, as well as operating costs managed within each service unit. Corporate costs are incurred for the entire system and are largely non-discretionary as they cannot be easily reduced without significant impact to CBE operations.

	Salaries & Benefits	Supplies & Services	Other	Budget 2026-27	Budget 2025-26	Change
in \$000s						
Schools and Areas	\$ 1,309,510	\$ 93,004	\$ 1,550	\$ 1,404,064	\$ 1,220,383	\$ 183,681
School Improvement	74,037	8,499	241	82,777	70,621	12,156
Corporate Cost	9,436	166,504	98,431	274,372	260,208	14,164
Finance and Technology Services	30,791	1,868	12,242	44,901	53,717	(8,816)
Facilities and Environmental Services	31,295	13,787	2,404	47,486	42,626	4,860
Human Resources	21,004	823	-	21,827	18,597	3,230
Communications and Engagement Services	3,075	135	-	3,209	3,060	149
General Counsel	2,335	204	-	2,539	2,240	299
Board of Trustees	476	1,891	-	2,367	2,025	342
Chief Superintendent	522	98	-	621	616	5
Total	\$ 1,482,481	\$ 286,813	\$ 114,868	\$ 1,884,161	\$ 1,674,093	\$ 210,068

Salaries and benefits are 79% of total current-year expenditures. The second chart below illustrates the movement of full-time equivalent (FTE) staff in each of the departments.

FTE by Department (Budget to Budget Comparison)

The growth year over year illustrated in the graph below is as compared to Budget 2025-26. It is important to note that Budget 2025-26 was based on a higher enrolment projection (146,142) as compared to students counted on September 30, 2025 (142,403). Therefore, the growth in staffing below illustrates the difference between Budget 2025-26 and Budget 2026-27 which would be the result of a combination of a correction of overstated enrolment and an increase related to slightly higher enrolment, Complexity Teams and the Class Size Reduction grant.

FTE by Department		Change from Budget 2025-26
Schools and Areas	10,837	▲ *621
School Improvement	491	▲ 48
Facilities and Environmental Services	254	▲ 12
Finance and Technology Services	233	▼ (5)
Human Resources	159	▲ 14
Communications and Engagement Services	22	-
Corporate Service Units	16	-
General Counsel	14	-
Chief Superintendent	3	-
Total	12,029	690

* Total Schools FTE is 10,172 (2025-26 9,555). Total Areas FTE is 665 (2025-26 661).

To better understand the increase in Schools and Areas, a comparison is provided from Fall September 2025 (utilizing the student count at that time) and Budget 2026-27.

FTE by Department		Change from Fall Budget 2025-26
Schools and Areas	10,837	▲ 804
School Improvement	491	▲ 48

The increase from Fall 2025 to Budget 2026-27 for schools and Areas is comprised of:

- Complexity Teams - 320 FTE (118 teachers and 236 educational assistants)
- Class Size Reduction - 362 FTE (teachers)
- Complex, Mental Health or English as an Additional Language (EAL) - 62 FTE
- Specialized Classes - 51 FTE
- New school opening - 9 FTE

The School Improvement service unit consists of centrally held staff who provide support to students and staff directly in schools. The increase from Fall 2025 to Budget 2026-27 is comprised of:

- Inclusive Education support staff - 23 FTE
- School based supports - 6 FTE
- Early Learning, EAL and Mental Health supports - 7 FTE
- Specialists, net - 8 FTE
- Continuing Education - 4 FTE

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Service Unit Staff

- Approximately 90% of CBE staff are in school-based positions, including facility operations staff, with the remaining 10% allocated to non-school-based support staff who often provide direct support to schools. CBE employs over 16,000 employees of which approximately 230 are exempt from union membership.
- The CBE continues to provide relatively consistent levels of staff (prioritizing school-based positions) in alignment with allocated funding.
- Supporting schools are service unit staff that keep schools running smoothly, including human resources, finance, technology, communications, legal services, student support like psychologists, speech language pathologists as well as support for the Board of Trustees and the Office of the Chief Superintendent. As CBE's enrolment increases, additional staff are necessary in these essential roles.

	Budget 2026-27			Change from Budget 2025-26			Actual 2024-25		
	Certificated	Non Certificated	Total	Certificated	Non Certificated	Total	Certificated	Non Certificated	Total
School Based	7,848	2,989	10,837	▲ 478	▲ 143	▲ 621	7,255	2,685	9,940
Non School Based	209	983	1,192	▲ 24	▲ 45	▲ 69	181	897	1,078
Total	8,057	3,972	12,029	▲ 502	▲ 188	▲ 690	7,436	3,582	11,018

This chart does not include substitutes or temporary staff.

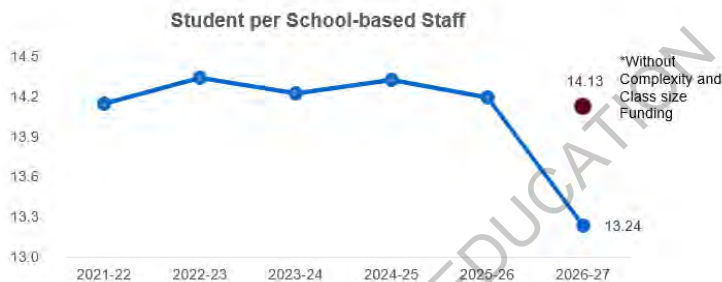
PROPERTY OF THE CALGARY BOARD OF EDUCATION

School-Based Staffing

In the 2026-27 budget year, the ratio of student to school-based full-time equivalent (FTE) employees will see a decline of 4%. This change will arise because of the availability of more school-based staff and a smaller increase in enrolment.

School-based staff include but are not limited to:

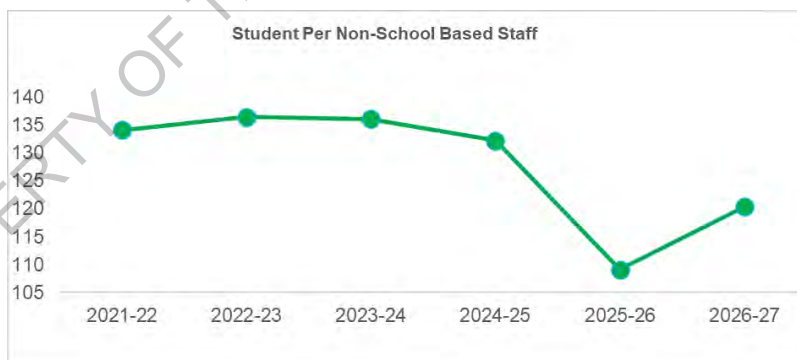
- Principals
- Teachers
- Learning Leaders
- Education Assistants
- Facility Operators



Non-school-based Staffing

Non-school-based staff include but are not limited to:

- Braille assistants
- Communication and community engagement
- Cultural diversity advisors
- Superintendents and Education Directors
- Facilities and environmental services
- Financial supply chain management
- Human resources personnel
- Legal services
- Occupational and physical therapists
- Payroll and benefits administration
- Psychologists
- Speech language pathologists
- Technology support specialists
- Student transportation



Summary of Corporate Costs

Corporate costs are organizational costs managed by respective service units on behalf of the entire CBE. They are mainly non-discretionary, at least in the short to medium-term, and cannot be easily reduced without a significant impact on the CBE's operations.

The table below shows a representation of items that make up a portion of the CBE's total expenditures:

	Budget 2026-27	Budget 2025-26	Change	% Change
	in \$000s			
Amortization	\$ 86,847	\$ 82,787	\$ 4,060	4.9%
Transportation charges	63,651	56,262	7,389	13.1%
Utilities	34,603	37,021	(2,418)	(6.5%)
Maintenance and repairs	18,127	13,698	4,429	32.3%
Professional services	14,885	13,553	1,332	9.8%
Other supplies	10,616	13,048	(2,432)	(18.6%)
Insurance	11,717	12,555	(838)	0.4%
Rental equipment and facilities	12,058	11,741	317	2.7%
Salaries and benefits	9,436	7,353	2,083	28.3%
Interest and finance	2,933	2,750	183	6.7%
Dues and fees	834	1,296	(462)	(35.6%)
Minor equipment	15	35	(20)	(57.1%)
Travel and subsistence	1	1	-	-
Other (uncollectible accounts)	8,649	8,308	341	4.1%
Total	\$ 274,372	\$ 260,408	\$ 13,964	5.4%

Amortization is driven by the expected useful life of the related asset. For example, a school building is amortized over 40 years.

Professional services are services provided to the system by professional or technical persons such as engineering, project management, legal services, etc. Other non-routine service contracts such as public relations can also be included in this category.

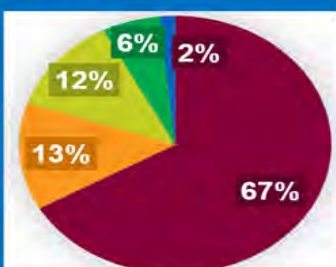
Other supplies are costs such as printing and binding, postage recovery, and general postage expenses.

Other costs include unpaid fees that are categorized as bad debt expense and waivers.

Summary of Expenses by Schools and Areas

Resources are allocated to schools via the Resource Allocation Method (RAM). The RAM allocation is the yearly school budget and is designed to allocate resources equitably, not equally, while providing choice to school administration (the principal) in the assignment and deployment of those resources to meet the unique learning needs of all students within each school.

The Resource Allocation Method ensures schools have the necessary base funding to operate effectively. The RAM supports schools directly and indirectly through central funded student support services allowing for better matching of resources. The allocation is as follows:



- 67% K-12
- 13% Basic School Allocation
- 12% Other
- 6% ATRF
- 2% Contract absences short term

Several factors influence the RAM allocation provided to each school. Some of these factors include, but are not necessarily limited to, enrolment, classroom complexity, and equity considerations. Accordingly, two similar schools can and will, have differing RAM allocations.

Consistent with ECC funding, the RAM allocations are not specific to any one student in the school. Rather, the RAM allocations are designed to support the needs of all students within a particular school.

Approximately \$787.0 million covers teachers and education assistants. An additional \$153.6 million is provided to address the unique equity factors in each school and \$143.0 million for other required positions in all schools. Centrally held allocations such as Complexity Based Response Funding (CBRF), Classroom Complexity, Alberta Teacher Retirement Fund (ATRF), central sick leave coverage equate to approximately \$81.9 million for a total budget allocation for the schools of \$1.30 billion.

The CBE also provides a wide range of school and instruction supports that are administered centrally on behalf of schools to achieve maximum efficiency and effectiveness. These centrally funded student support services can be deployed where and when necessary to address individual student need. Having some resources at the central level allows for a better matching of resources to needs.

	Budget 2026-27		Budget 2025-26		Change	
	(\$000s)	Enrolment Student Count	(\$000s)	Enrolment Student Count	(\$000s)	Enrolment Student Count
K-12	835,854	143,475	719,461	146,142	116,393	(2,667)
Basic school staff allocation	142,992		130,908		12,084	
Other - Equity factors, specialized classes/unique settings, etc	153,627		145,101		8,526	
Alberta Teachers' Retirement Fund	64,741		64,741		-	
Contract absences, short term	22,091		17,295		4,796	
Central Allocation	81,905		42,416		39,489	
Total	1,301,210		1,119,922		181,288	

Financial Future

Capital

Board-Funded Capital

Board-funded capital is an essential aspect of a school district's spending plan that supports students' learning since there is no specific grant for board-funded capital. The CBE assigns a portion of its total grant funding to meet its capital spending needs equivalent to the amount of amortization of the board funded capital assets.

To ensure that the board-funded capital projects align with CBE's strategic and operational goals, a cross-functional team co-chaired by the Superintendent, Finance and Technology Services, and the Superintendent, Facilities and Environmental Services, prioritizes the projects. This prioritized project list is then provided to Superintendents' Team for final review and approval.

Note | The amount of board-funded capital available in any given year is determined by the amount to total amortization related to the CBE's investment in board-funded assets over time. This amortization amount becomes the board-funded capital budget for the same school year.

In 2026-27, the CBE will set aside \$39.6 million for board-funded capital to address projects such as:

- Commissioning of new schools and modulars.
- Annual capital acquisitions to maintain a stable and reliable inventory of assets such as technology devices, vehicles, and maintenance equipment.
- Enhancements or replacement of enterprise systems such as payroll, human resources management, and financial systems.

Provincially Supported Capital Projects

Each year the CBE prepares a Three-Year School Capital Plan and a Modular Classroom Program for submission to the provincial government. The implementation of these plans is dependent upon provincial approval, funding, and delivery.

Presently, CBE has a total of 22 new schools and four existing school projects at various levels of capital approval (planning, design, or construction). These projects will provide over 21,000 new student spaces and revitalize over 2,100 existing student spaces when completed. A list of the projects can be found in the [Three-Year School Capital Plan | 2027-2030](#).

Through the 2024-25 Modular Classroom Program and CBE capital reserves, the CBE added a total of 1,175 new student spaces and 425 spaces were relocated to where they were needed most. As a part of the 2025-26 and 2026-27 Modular Classroom Programs, the Government of Alberta announced the approval of 67 new modular classrooms for the CBE, which will add an additional 1,675 student spaces to the system.

The spending for these provincially funded projects is not included in the CBE's annual budget, as the amortization expense and corresponding recognition of revenue occur over the useful life of the related asset.

Reserves

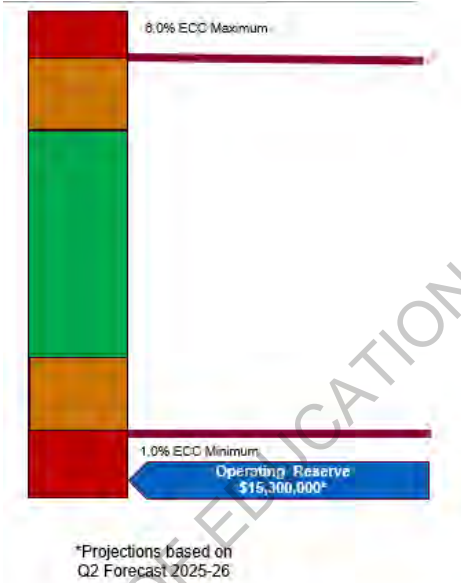
The CBE will be closely monitoring all activities to identify any significant, unanticipated, one-time expenses that may arise, and potentially require access to reserve funds. It is important to note that the use of reserves will be considered a last option, after the CBE has explored all other spending adjustment options during the school year. In the unlikely event that the necessary in-year savings cannot be achieved, a draw from operating reserves may be required to offset a budgeted deficit.

ECC sets operating reserve limits. Red highlights areas of non-compliance, orange is getting close to non-compliance and green is compliant.

The operating reserve projected balance is a forecast only and does not incorporate any carry forwards that may be noted at year end. The CBE consistently has carried forward operating projects, and this may reduce the draw on the operating reserve, thereby increasing the reserve balance at year end.

In addition to ECC 's operating reserves limits, the Board of Trustees policy direction (outlined in Operational Expectations OE-5: Financial Planning) requires CBE Administration to maintain operating reserves at levels compliant with Alberta education guidelines.

The CBE is currently at 0.9% of prior year operating expenditures as of the second quarter (March 2026). The current operating reserve levels are outside the minimum and maximum set by ECC.



Conclusion

The Calgary Board of Education's 2026-27 budget report outlines our financial plan to support the mission of providing high-quality education while managing resources responsibly.

Our budget is designed to maintain the excellence of Calgary's public education system and adapt to the growing needs of our community. It reflects our dedication to fiscal responsibility and our strategic efforts to ensure students benefit from a supportive and enriching educational environment.

In conclusion, the 2026-27 budget report showcases our commitment to academic success and financial stewardship, positioning the Calgary Board of Education to continue high quality learning for students.

Appendices

Appendix I: Alberta Education and Childcare Funding Profiles

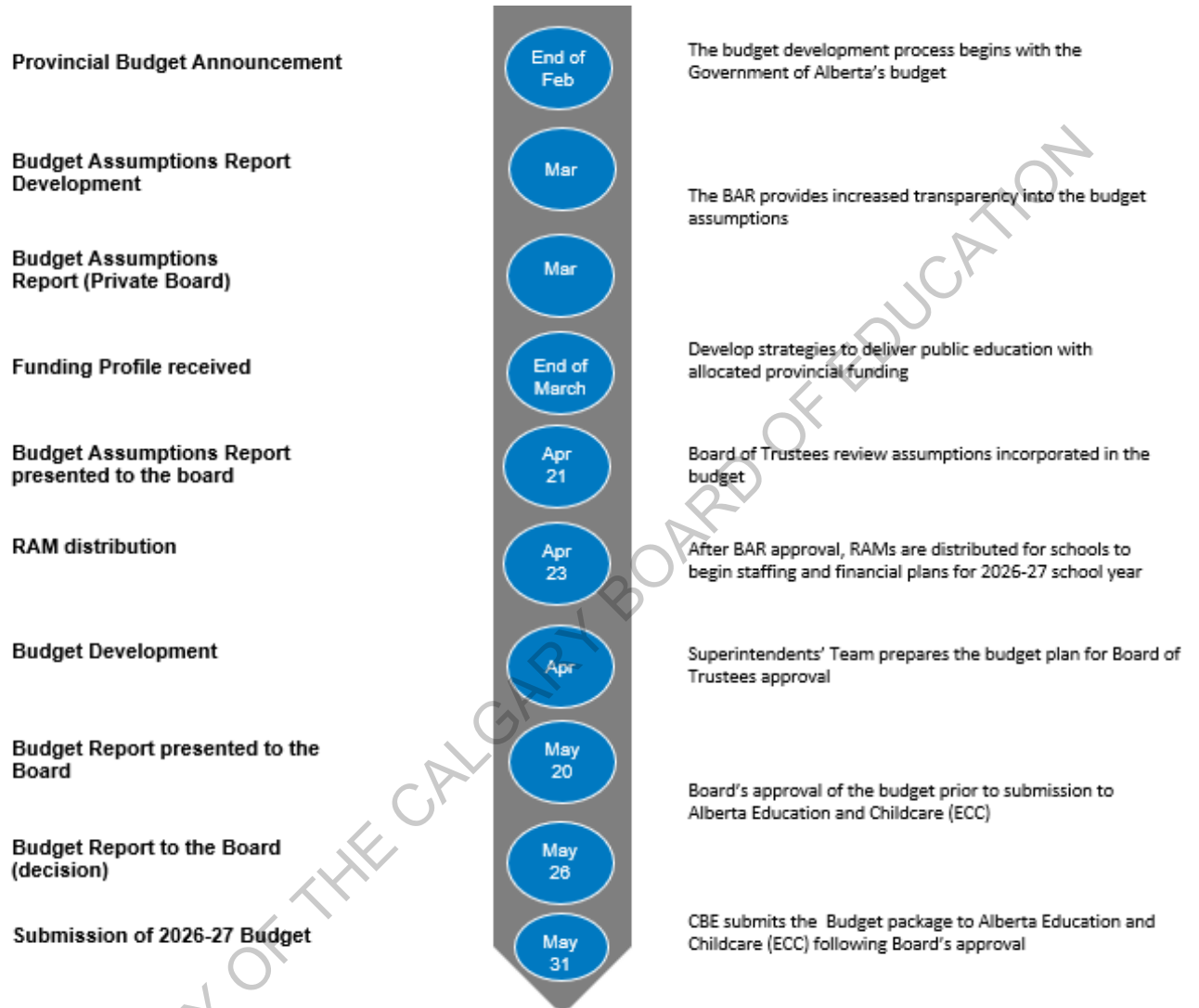
March 2026

The Calgary School Division		Budget 2026
Projected Operational Funding - as of March 2026		
Funding Framework Grants		
Base Instruction	Grade ECS	\$29,470,110
	Grades 1 - 9	\$652,787,410
	High Schools	\$269,631,397
	Rural Small Schools	\$0
	Home Education & Shared Responsibility ¹	\$1,085,392
	Outreach Programs	\$360,500
	Distance Education (Non-Primary)	\$0
Sub-Total		\$953,334,809
Services & Supports	ECS Program Unit Funding (PUF) Grant	\$7,206,856
	ECS Program Unit Funding (PUF) Moderate Language Delay Grant	\$786,235
	Specialized Learning Support	\$125,645,715
	First Nations, Métis, and Inuit Education	\$11,001,334
	English as an Additional Language	\$42,714,159
	Francisation	\$0
	Refugee Student	\$30,096,532
	Institutional Programs (EPI)	\$12,616,842
	Classroom complexity	\$7,919,690
Schools	Operations & Maintenance Grant	\$140,767,436
	School Technology	\$3,500,846
	Transportation	\$53,045,415
Community	Socio-Economic Status	\$9,603,965
	Geographic	\$1,534,800
	Fort McMurray Allowance	\$0
	School Nutrition Program	\$3,137,690
	Francophone Equivalency	\$0
Jurisdictions	System Administration	\$49,957,779
	Teacher Salary Settlement	\$97,581,515
A	Budget 2026 - Projected Operational Funding	\$1,550,451,620
B	2025/26 School Year - Estimated Operational Funding ²	\$1,508,808,787
C	2025/26 Funding Adjustment	-\$18,276,272
D = B + C	2025/26 Total Operational Funding ²	\$1,490,532,515
E = A - D	\$ Increase/(Decrease)	\$59,919,105
F = E/D	% Change	4.0%
Financial Health of the School Division (2024/25 School Year)		
	Operating Reserves	\$23,614,000
	ASO % of Operating Expenses (Provincial ASO - 3.9%)	1.44%
	Capital Reserves	\$67,225,000
Notes:		
¹ Home Education and Shared Responsibility Grant estimates will be updated using the September actual enrolment count for the 2026/27 school year.		
² 2025/26 Operational Funding estimate includes eligible in-year adjustments.		

May 2026

The Calgary School Division Projected Operational Funding - as of April 2026		
	Funding Framework Grants	Budget 2026
Base Instruction	Grade ECS	\$29,470,110
	Grades 1 - 9	\$652,787,410
	High Schools	\$269,631,397
	Rural Small Schools	\$0
	Home Education & Shared Responsibility ¹	\$1,085,392
	Outreach Programs	\$360,500
	Distance Education (Non-Primary)	\$0
	Sub-Total	\$953,334,809
Services & Supports	ECS Program Unit Funding (PUF) Grant	\$7,206,856
	ECS Program Unit Funding (PUF) Moderate Language Delay Grant	\$786,235
	Specialized Learning Support	\$125,645,716
	First Nations, Métis, and Inuit Education	\$11,001,334
	English as an Additional Language	\$42,714,159
	Francisation	\$0
	Refugee Student	\$30,096,532
	Institutional Programs (EPI)	\$12,616,842
Classroom complexity	\$7,919,690	
Schools	Operations & Maintenance Grant	\$140,767,436
	School Technology	\$3,500,846
	Transportation	\$53,045,415
Community	Socio-Economic Status	\$9,603,965
	Geographic	\$1,534,800
	Fort McMurray Allowance	\$0
	School Nutrition Program	\$3,137,690
	Francophone Equivalency	\$0
Jurisdictions	System Administration	\$49,957,779
	Teacher Salary Settlement	\$98,373,154
Provincial Priorities Funding	Curriculum Implementation Funding	\$2,867,220
	Literacy and Numeracy	\$3,590,404
	Mental Health and Wellbeing	\$3,357,333
	Class Size Reduction Grant	\$48,870,000
A	Budget 2026 - Projected Operational Funding	\$1,609,928,216
B	2025/26 School Year - Estimated Operational Funding ²	\$1,519,447,579
C	2025/26 Funding Adjustment	-\$18,276,272
D = B + C	2025/26 Total Operational Funding ²	\$1,501,171,307
E = A - D	\$ Increase/(Decrease)	\$108,756,910
F = E/D	% Change	7.2%
Financial Health of the School Division (2024/25 School Year)		
	Operating Reserves	\$23,614,000
	ASO % of Operating Expenses (Provincial ASO - 3.9%)	1.44%
	Capital Reserves	\$67,225,000
Notes:		
¹ Home Education and Shared Responsibility Grant estimates will be updated using the September actual enrolment count for the 2026/27 school year.		
² 2025/26 Operational Funding estimate includes eligible in-year adjustments.		

Appendix II: Budget Process and Timeline



Appendix III: Budget Report (Submission to Alberta Education and Childcare)

School Jurisdiction Code: **3030**

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2027

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

3030 The Calgary School Division

Legal Name of School Jurisdiction

1221 8 Street SW Calgary AB AB T2R 0L4; (403) 817-4000; brgrundy@cbe.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Laura Hack

Name

Signature

SUPERINTENDENT

Ms. Joanne Pitman

Name

Signature

SECRETARY TREASURER or TREASURER

Mr. Bradley Grundy

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 26, 2026**.

Date

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

Version 1 - April 15, 2026

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HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2026/2027 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 CBE will align the size and scale of programs, services, and supports within the ECC allocated funding.
- The CBE will increase resources directed at teaching and learning in the classroom to the extent allowed within allocated funding.
- The CBE assumes incremental dollars will be provided by ECC for student population complexity in the 2026-27 school year.
- The CBE will monitor and ensure that at least 1.5 per cent of the total CBE annual expenditures is held within the Accumulated Surplus from Operations (ASO) for 2026-27 and into the future.
- The CBE will carefully manage (non-classroom) costs consistent with the operational needs of the jurisdiction.
- The CBE assumes overall enrolment headcount will increase 1,072 from Sept 30, 2025, count, for a total of 143,475 as submitted to Alberta Education (funded headcount will differ).
- Costs of all negotiated union settlements have been included in the average salary calculations in the development of the budget.
- The CBE will maximize available grant revenue across all grant categories. Where targeted grants are received, the CBE will ensure the funds are used as intended.
- The CBE's system administration expenses will be compliant with the funding provided by the targeted grant from the government. The Education Centre lease and associated operating costs will be allocated based on where the staff that support the various blocks work.
- The CBE will balance the transportation budget using government funding and fees paid by parents. As directed by Board motion, the transportation budget will not be supplemented with additional dollars to support student transportation costs. In order to balance, an increase to the rider fee was required (single rider fee by \$140 and \$70 for one-way kindergarten).
- The CBE will continue to administer a student supplies fee for Kindergarten through Grade six. This fee will cover the cost of individual student supplies (pens, pencils, crayons, glue, etc.) utilized by students over the course of the school year. The fee will remain \$20 for kindergarten and \$40 Grades 1 through 6 (including Full-Day Kindergarten children). The CBE does not make a profit on fees charged.
- The CBE intends to actively pursue opportunities to sublease out excess space in the Education Centre. Due to the current economic conditions, potential lease revenue may not completely offset the prorated expenditure. In addition, the CBE continues to explore options to accommodate the significant growth in enrolment in spaces available. As a result, external block shows a deficit. Every effort will be made to bring the external block into balance.
- The CBE is currently at a rate of 95% utilization. A school with a utilization rate of 85% or higher is considered fully utilized. This imposes challenges across the system.

Significant Business and Financial Risks:

- In year funding from government can be more challenging to implement in a timely, planned manner.
- Under the government's two-year AEM approach, school jurisdictions must manage all risk associated with growth in enrolment beyond that included in the AEM calculation.
- If more students attend CBE schools than planned, programs, supports and services may need to be adjusted to stay within available funding.
- The CBE has recognized an increase in the complexity of student needs. With complexity, comes unique needs to ensure each student can learn and the CBE will need to rely on the supplementary complexity funding to help resource those needs.
- The additional Complexity Funding ensures that school boards have the funds available however the CBE may be constrained in ability to hire additional resources.
- The Alberta Teachers' Association (ATA) collective agreement has been funded through Alberta Education. All other collective agreements have been ratified and will expire in August 2028, and the CBE will be responsible to fund the costs relating to salary increases.
- Like other corporations and individuals, the CBE is subject to the impacts of inflation. When inflation rate is higher than the rate of funding. It means that the value of a dollar buys fewer programs, services or supports.
- Within the limitations of the system administration grant, resources may not be available to adequately maintain service unit operations in a growing system. Work and project delays and or terminated, slower response time, gives less support and services for schools.
- The CBE continues to explore all viable options to reduce the annual operating costs associated with the Education Centre lease agreement.
- While transportation costs are balanced with funding and fees, there is a risk that costs will continue to rise to accommodate increased riders and/or students requiring complex transportation.
- The CBE will retain a comprehensive fee waiver process to support those families who cannot pay to ensure that no student is denied access to their public education. For those families who do not pay their fees, despite an ability to pay, the CBE will continue to maintain a collection process to ensure overall system fairness. With the complex economic environment ahead for Calgarians, there is a risk that waivers could be higher than anticipated.

BUDGETED STATEMENT OF OPERATIONS

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
REVENUES			
Government of Alberta	\$ 1,777,750,000	\$1,568,021,000	\$1,553,306,000
Federal Government and First Nations	\$ 599,000	\$680,000	\$1,115,000
Property taxes	\$ -	\$0	\$0
Fees	\$ 66,811,000	\$66,140,000	\$58,536,000
Sales of services and products	\$ 15,333,000	\$18,915,000	\$19,010,000
Investment income	\$ 6,622,000	\$5,680,000	\$9,085,000
Donations and other contributions	\$ 12,648,000	\$10,297,000	\$14,341,000
Other revenue	\$ 4,398,000	\$4,362,000	\$9,024,000
TOTAL REVENUES	\$1,884,161,000	\$1,674,095,000	\$1,664,417,000
EXPENSES			
Instruction - ECS	\$ 39,638,000	\$36,551,000	\$36,380,000
Instruction - Grade 1 to 12	\$ 1,469,307,000	\$1,272,146,000	\$1,249,197,000
Operations & maintenance	\$ 222,538,000	\$213,708,000	\$218,723,000
Transportation	\$ 68,814,000	\$60,581,000	\$61,046,000
System Administration	\$ 49,600,000	\$54,588,000	\$46,642,000
External Services	\$ 34,264,000	\$36,521,000	\$31,360,000
TOTAL EXPENSES	\$1,884,161,000	\$1,674,095,000	\$1,643,348,000
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	\$21,069,000

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
EXPENSES			
Certificated salaries	\$ 933,827,000	\$776,258,000	\$783,468,000
Certificated benefits	\$ 205,094,000	\$185,475,000	\$187,077,000
Non-certificated salaries and wages	\$ 274,367,000	\$260,025,000	\$232,878,000
Non-certificated benefits	\$ 69,195,000	\$67,212,000	\$58,954,000
Services, contracts, and supplies	\$ 286,814,000	\$277,143,000	\$273,482,000
Capital and debt services			
Amortization of capital assets			
Supported	\$ 61,714,000	\$60,117,000	\$61,722,000
Unsupported	\$ 40,017,000	\$36,744,000	\$34,063,000
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 280,000	\$400,000	\$843,000
Other interest and finance charges	\$ 2,705,000	\$2,412,000	\$2,205,000
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 10,148,000	\$8,309,000	\$8,656,000
TOTAL EXPENSES	\$1,884,161,000	\$1,674,095,000	\$1,643,348,000

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2026/2027

Actual Audited
2024/25

REVENUES	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education and Childcare	\$ 37,463,000	\$ 1,427,719,000	\$ 153,264,000	\$ 55,933,000	\$ 50,077,000	\$ -	\$ 1,724,456,000	\$ 1,499,978,000
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 52,985,000	\$ -	\$ -	\$ -	\$ 52,985,000	\$ 52,982,000
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other - Government of First Nations	\$ -	\$ 570,000	\$ -	\$ -	\$ 29,000	\$ -	\$ 599,000	\$ 1,115,000
(6) Other Alberta school authorities	\$ -	\$ 294,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 309,000	\$ 396,000
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 166,000	\$ 31,700,000	\$ -	\$ 12,881,000	\$ -	\$ 22,064,000	\$ 66,811,000	\$ 58,536,000
(11) Sales of services and products	\$ -	\$ 10,453,000	\$ 289,000	\$ -	\$ 75,000	\$ 4,516,000	\$ 15,333,000	\$ 19,010,000
(12) Investment income	\$ -	\$ 1,322,000	\$ -	\$ -	\$ 5,300,000	\$ -	\$ 6,622,000	\$ 9,085,000
(13) Gifts and donations	\$ -	\$ 10,758,000	\$ 390,000	\$ -	\$ -	\$ -	\$ 11,148,000	\$ 12,869,000
(14) Rental of facilities	\$ -	\$ -	\$ 480,000	\$ -	\$ -	\$ 3,734,000	\$ 4,214,000	\$ 4,043,000
(15) Fundraising	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,472,000
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,568,000
(17) Other	\$ -	\$ 184,000	\$ -	\$ -	\$ -	\$ -	\$ 184,000	\$ 413,000
(18) TOTAL REVENUES	\$ 37,629,000	\$ 1,484,500,000	\$ 207,423,000	\$ 68,814,000	\$ 55,481,000	\$ 30,314,000	\$ 1,884,161,000	\$ 1,664,417,000

EXPENSES

(19) Certificated salaries	\$ 27,991,000	\$ 902,322,000	\$ -	\$ -	\$ 1,200,000	\$ 2,314,000	\$ 933,827,000	\$ 783,468,000
(20) Certificated benefits	\$ 4,263,000	\$ 200,295,000	\$ -	\$ -	\$ 190,000	\$ 346,000	\$ 205,094,000	\$ 187,077,000
(21) Non-certificated salaries and wages	\$ 5,781,000	\$ 167,146,000	\$ 63,673,000	\$ 1,248,000	\$ 22,104,000	\$ 14,415,000	\$ 274,367,000	\$ 232,878,000
(22) Non-certificated benefits	\$ 1,333,000	\$ 41,822,000	\$ 17,268,000	\$ 300,000	\$ 4,629,000	\$ 3,843,000	\$ 69,195,000	\$ 58,954,000
(23) SUB - TOTAL	\$ 39,368,000	\$ 1,311,585,000	\$ 80,941,000	\$ 1,548,000	\$ 28,123,000	\$ 20,918,000	\$ 1,482,483,000	\$ 1,262,377,000
(24) Services, contracts and supplies	\$ 224,000	\$ 128,013,000	\$ 66,341,000	\$ 64,186,000	\$ 20,710,000	\$ 7,340,000	\$ 286,814,000	\$ 273,482,000
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 58,894,000	\$ -	\$ -	\$ -	\$ 58,894,000	\$ 61,722,000
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 26,100,000	\$ 13,262,000	\$ -	\$ 619,000	\$ 36,000	\$ 40,017,000	\$ 31,244,000
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 2,820,000	\$ -	\$ -	\$ -	\$ 2,820,000	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,819,000
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ 280,000	\$ 843,000
(32) Other interest and finance charges	\$ -	\$ 1,381,000	\$ -	\$ 375,000	\$ 53,000	\$ 896,000	\$ 2,705,000	\$ 2,205,000
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ 46,000	\$ 2,228,000	\$ -	\$ 2,705,000	\$ 95,000	\$ 5,074,000	\$ 10,148,000	\$ 8,656,000
(35) TOTAL EXPENSES	\$ 39,638,000	\$ 1,469,307,000	\$ 222,538,000	\$ 68,814,000	\$ 49,600,000	\$ 34,264,000	\$ 1,884,161,000	\$ 1,643,348,000
(36) OPERATING SURPLUS (DEFICIT)	\$ (2,009,000)	\$ 15,193,000	\$ (15,115,000)	\$ -	\$ 5,881,000	\$ (3,950,000)	\$ -	\$ 21,069,000

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
FEEs			
TRANSPORTATION	\$12,881,000	\$10,077,000	\$5,887,000
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$2,766,000	\$2,851,000	\$2,876,000
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$22,064,000	\$23,037,000	\$20,250,000
FEEs TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$1,300,000	\$70,000
Fees for optional courses	\$6,600,000	\$5,300,000	\$6,573,000
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$17,500,000	\$17,775,000	\$15,570,000
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEEs			
Extra-curricular fees	\$4,000,000	\$3,500,000	\$3,791,000
Non-curricular goods and services	\$1,000,000	\$2,300,000	\$765,000
Non-curricular travel	\$0	\$0	\$2,755,000
OTHER FEEs (Describe here)	\$0	\$0	\$0
TOTAL FEEs	\$66,811,000	\$66,140,000	\$58,537,000

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 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
.....				
Cafeteria sales, hot lunch, milk programs		\$0	\$0	\$1,323,000
Special events		\$0	\$0	\$1,472,000
Sales or rentals of other supplies/services		\$5,000,000	\$5,000,000	\$1,033,000
International and out of province student revenue		\$3,699,000	\$7,448,000	\$0
Adult education revenue		\$581,000	\$825,000	\$918,000
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$55,000
Other (describe)	Foreign Tuition	\$0	\$0	\$5,145,000
Other (describe)	Music Instruments, library fees, commissions	\$0	\$0	\$1,424,000
Other (describe)	Other - Fundraising donations	\$0	\$0	\$1,751,000
Other (describe)		\$0	\$0	
Other (describe)		\$0	\$0	
TOTAL		\$9,280,000	\$13,273,000	\$13,121,000

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/DEFICIT S (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, 2025	\$155,893,000	\$58,571,000	\$6,483,000	\$23,614,000	\$0	\$23,614,000	\$67,225,000	
2025/2026 E estimated impact to AOS for:								
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	\$13,231,000			\$13,231,000	\$13,231,000			
Estimated board funded capital asset additions		\$37,393,000		(\$37,393,000)	(\$37,393,000)	\$0	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$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)		(\$90,000,000)		\$90,000,000	\$90,000,000			
Estimated capital revenue recognized - Alberta Education and Childcare		\$11,460,000		(\$11,460,000)	(\$11,460,000)			
Estimated capital revenue recognized - Alberta Infrastructure		\$48,662,000		(\$48,662,000)	(\$48,662,000)			
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0			
Estimated capital revenue recognized - Other sources		\$389,000		(\$389,000)	(\$389,000)			
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0			
Estimated capital revenue recognized - supported ARO		\$2,820,000		(\$2,820,000)	(\$2,820,000)			
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		\$2,812,000		(\$2,812,000)	(\$2,812,000)	\$0	\$0	\$0
Estimated reserve transfers (net)				\$0	\$8,230,000	(\$8,230,000)	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2026	\$169,124,000	\$72,107,000	\$6,483,000	\$23,309,000	\$7,925,000	\$15,384,000	\$67,225,000	
2026/27 Budget projections for:								
Budgeted surplus/deficit	\$0			\$0	\$0			
Projected board funded tangible capital asset additions		\$36,860,000		(\$36,860,000)	(\$36,860,000)	\$0	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$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)		(\$98,911,000)		\$98,911,000	\$98,911,000			
Budgeted capital revenue recognized - Alberta Education and Childcare		\$12,496,000		(\$12,496,000)	(\$12,496,000)			
Budgeted capital revenue recognized - Alberta Infrastructure		\$49,218,000		(\$49,218,000)	(\$49,218,000)			
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		(\$2,820,000)		\$2,820,000	\$2,820,000			
Budgeted capital revenue recognized - supported ARO		\$2,820,000		(\$2,820,000)	(\$2,820,000)			
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		\$2,985,000		(\$2,985,000)	(\$2,985,000)			
Projected reserve transfers (net)				\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2027	\$169,124,000	\$74,755,000	\$6,483,000	\$20,661,000	\$5,277,000	\$15,384,000	\$67,225,000	

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

	Unrestricted Surplus Usage		Operating Reserves Usage				Capital Reserves Usage	
	Year Ended 31-Aug-2027	Year Ended 30-Aug-2026	Year Ended 30-Aug-2026	Year Ended 30-Aug-2026	Year Ended 30-Aug-2026	Year Ended 30-Aug-2026	Year Ended 30-Aug-2026	Year Ended 30-Aug-2026
Profile opening balance								
Projected excess of revenues over expenses (surplus only)	\$7,925,000	\$5,277,000	\$5,277,000	\$15,384,000	\$15,384,000	\$15,384,000	\$67,225,000	\$67,225,000
Budgeted disposal of board funded TCA and AOTCA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$10,171,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$84,934,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - amelioration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unexpended debt principal repayments	(\$2,915,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserve transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions transfer of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in list of school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonrecruited school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonrecruited certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonrecruited contract, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration/operations / transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonrecurring related programming costs (expense)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (expense)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	(\$26,650,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$1,315,900)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	(\$9,493,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$5,277,000	\$5,277,000	\$5,277,000	\$15,384,000	\$15,384,000	\$15,384,000	\$67,225,000	\$67,225,000
Total surplus as a percentage of 2027 Expenses	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%	4.73%
ASO as a percentage of 2027 Expenses	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%	1.13%

If the estimated 2025/26 operating reserve balance exceeds the maximum limit (refer to the Reserve Details tab), ensure that the drawdown in the Reserve Detail tab Row 501 is correctly aligned with the projected operating reserve balance below.

ASO	20,861,000	20,861,000	20,861,000	20,861,000	20,861,000	20,861,000
SEF 7/2024/25 AFS1	20,861,000	20,861,000	20,861,000	20,861,000	20,861,000	20,861,000
Operating Reserve	20,861,000	20,861,000	20,861,000	20,861,000	20,861,000	20,861,000

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2026**

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 2025/26 Funding Manual, a formal request for an exemption to exceed the 2025/26 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, 2026. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2025/26 operating reserves to be over their 2025/26 maximum limit, which is based on 6% of school jurisdiction's 2024/25 total expenses, and intend to submit a formal 2025/26 exemption request must complete Section A (if a 2024/25 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 2025/26 and/or 2026/27 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, 2026	\$ 23,309,000
Less: School Generated Funds in Operating Reserves (from 2024/25 AFS)	\$ -
Estimated 2025/26 Operating Reserves 1.42%	\$23,309,000
Maximum 2025/26 Operating Reserve Limit 6.00%	\$ 98,600,880
Estimated 2025/26 Operating Reserves Over Maximum Limit	\$ -

SECTION A: 2024/25 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2024/25 Ministerial approval exemption amount over your 2024/25 maximum limit.

Not Applicable
Not Applicable

Cell E30 shows the school year you planned to return below the limit, as per your 2024/25 exemption approval.

If you've been approved for a 2024/25 exemption and will be requesting an exemption for 2025/26, please provide the following details below: Have you followed the drawdown plan from your 2024/25 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 2025/26 maximum:

\$ -

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%.

	2026/27	2027/28	2028/29	Additional Comments
Opening operating reserve balance	\$ 23,309,000	\$ 23,309,000	\$ 23,309,000	
[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]				
	\$ 23,309,000	\$ 23,309,000	\$ 23,309,000	Ensure this reasonably aligns with the projected operating reserve balances on the AOS2 tab (Row 68)
	1.42%	1.42%	1.42%	

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 2025/26 and 2026/27 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):

	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	\$ -	
	2026/27	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

**PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

Budgeted
2026/2027
(Note 2)
Actual
2025/2026
Actual
2024/2025

Grades 1 to 12

Eligible Funded Students:

Grades 1 to 9	97,183	96,409	95,905	Head count
Grades 10 to 12	37,360	36,444	35,997	Head count
Total	134,543	132,853	131,902	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	1.3%	0.7%		If +/- 3% variance change from prior year, please provide explanation here.

Other Students:

Total	767	829	975	Note 3
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Total Net Enrolled Students

Total Net Enrolled Students	135,310	133,682	132,877	
Home Ed Students	400	378	403	Note 4
Total Enrolled Students, Grades 1-12	135,710	134,060	133,280	
Percentage Change	1.2%	0.6%		

Of the Eligible Funded Students:

Students with Severe Disabilities	7,174	7,839	7,467	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	17,174	18,932	17,260	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	8,932	8,289	9,050	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	39	54	72	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	8,971	8,343	9,122	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,486	4,172	4,561	
Percentage Change	7.5%	-8.5%		A higher number of students are expected in budget year 2026-27

Home Ed Students

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	8,971	8,343	9,122	
Percentage Change	7.5%	-8.5%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	223	149	198	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	96	95	109	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2026/2027 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education and Childcare 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.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget		Actual		Actual		Notes
	2026/2027	2025/2026	2025/2026	2024/2025	2024/2025	2024/2025	
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	7,848.0	7,486.0	7,144.1	7,144.1	7,158.0	7,158.0	Teacher certification required for performing functions at the school level.
Non-School Based	209.0	192.0	149.5	132.5	139.0	123.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	8,057.0	7,678.0	7,293.6	7,276.6	7,297.0	7,281.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
	10.5%		0.0%		10.4%		Estimated increase in Certificated FTEs to address classroom complexity
If an average standard cost is used, please disclose rate:	122,372		108,873		108,873		
Certificated Staff	17.40		18.95		18.89		

Certificated Staffing Change due to:

Enrolment Change	75.4	-					Certificated staffing change due to projected support for classroom complexity and class size reduction.
Other Factors	688.0	-					
Total Change	763.4	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

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

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

Certificated Number of Teachers

Permanent - Full time	7,295.0	7,271.0	6,806.0	6,782.0	6,589.0	6,566.0
Permanent - Part time	168.0	168.0	165.0	165.0	294.0	294.0
Probationary - Full time	313.0	313.0	307.0	307.0	491.0	491.0
Probationary - Part time	14.0	14.0	13.6	13.6	39.0	39.0
Temporary - Full time	264.0	264.0	259.0	259.0	219.0	219.0
Temporary - Part time	3.0	3.0	3.0	3.0	6.0	6.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	978.0	978.0	739.0	739.0	666.0	666.0	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	1,591.0	1,509.0	1,399.0	1,327.0	1,391.0	1,320.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	906.0	855.0	894.0	844.0	865.0	816.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	15.0	13.0	16.0	14.0	14.0	12.0	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	483.0	396.0	560.0	460.0	531.0	433.0	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,973.0	3,751.0	3,608.0	3,384.0	3,467.0	3,247.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	10.1%		4.1%		14.6%		

Explanation of Changes to Non-Certificated Staff:

If +/- 3% variance change from prior year, please provide explanation here.: A significant change in Non-certificated FTEs reflects additional FTEs that will be employed to address classroom complexity in budget year 2027

Additional Information

Are non-certificated staff subject to a collective agreement? Yes

Please provide terms of contract for 2026/27 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Non-certificated staff under CUPE, Trades and SA are published on <https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx>. Staff Association collective agreement expired August 31, 2028. Over 3500 FTE are sub

Appendix IV: Definitions

The CBE's classification and use of accounts is regulated by the reporting requirements of ECC. Revenues are grouped by source, and expenditures are categorized by both account and block.

Please refer to the ECC Funding manual for specific definitions.

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Appendix V: Student Supplies Fee

Supplies covered under this fee include:

- Binder Dividers
- Binders
- Crayons
- Duotangs
- Erasers
- Facial Tissue
- Glue
- Highlighters
- Individual Storage Containers/Pouches
- Labels
- Looseleaf
- Magazine Storage Boxes
- Markers (permanent and non-permanent)
- Notebooks
- Pencil Cases
- Pencil Crayons
- Pencil Sharpener
- Pencils (including beginner, triangle)
- Pens
- Personal Whiteboards
- Whiteboard Markers
- Whiteboard Erasers
- Resealable Plastic Bags for Storage
- Scissors (including adult)
- Scrapbooks
- Visual Journals

