

# Investing in the Future

## Budget Report 2025-26



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**Calgary Board  
of Education**

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# Executive Summary

The Calgary Board of Education's 2025-26 budget is rooted in our mission, values and the Board of Trustees' priorities of achievement, equity and well-being. This budget was also developed to support and enable the achievement of the CBE Education Plan goals.

For 2025-26, the CBE's budget totals \$1.67 billion and is focused on supporting the success of an anticipated 146,000+ students and more than 16,000 employees. We appreciate that the overall provincial budget for public education has increased from last year. For the CBE, that means an additional \$55 million. However, our budget reality continues to be impacted by increasing enrolment, growing student complexity, the cumulative impact of inflation, and finite learning spaces.

Given the above, the theme of the 2025-26 budget is prioritization and prudence. Our focus will be to prioritize programs and services that support the needs of students while being prudent stewards of public dollars. We have welcomed more than 17,000 students in the past three years and expect to welcome an additional 3,740 next school year.

With growth comes increasing student complexity and diversity of needs. We have more than 44,000 students who are learning English as an additional language (EAL) and 26,000 students identified with specialized learning needs. Our priority is to hire additional classroom teachers and other staff to support student success. However, we will be challenged to maintain a similar level of support and services compared to last year given the impacts of rising operational costs, including the increasing cost of labour. In the spirit of prudence, we will continue to make the best decisions for students and staff success while aligning programs, supports and services offered with overall funding.

Our budget reality is also impacted by growing enrolment within finite learning spaces. We are pleased to be receiving 15 new schools over the next 4 years. In the meantime, the CBE must continue to manage existing learning spaces across our 250 schools until these new schools are built.

In addition, almost three quarters of CBE schools are at or above full utilization according to Alberta Education's criteria. A number of these schools (30+) are overflowing to multiple receiver schools as they too reach capacity. With more schools in overflow, more students require transportation, buses are fuller, and ride times become longer. Additional students, and new learning spaces, mean funds need to be allocated to purchase desks, classroom resources, computers and other technology.

CBE strives to keep fees affordable for families. For 2025-26, given rising costs, transportation and lunch supervisions fees will be increasing. CBE does offer flexible payment options and waivers for families to ensure no student is denied access to these services.

Starting in the 2025-26 budget year, the CBE is taking the prudent step of setting aside one half per cent of total spending to increase the CBE's Accumulated Surplus from Operations. We will continue this approach over the next 2-3 budget cycles to ensure the system has an appropriate level of financial flexibility. Public education is a dynamic undertaking, and it is prudent to have appropriate levels of financial flexibility.

As always, we will continue to maximize dollars to the classroom to support teaching and learning in alignment with the priorities set forth by the Board of Trustees and identified in the CBE Education Plan.

Joanne Pitman  
Chief Superintendent of Schools

# Context

All decisions related to the budget are built on the Board of Trustees' priorities and CBE foundational documents, specifically the Education Plan and supporting documents such as 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 8, 2025. The CBE's funding profile, providing \$1.442 billion in grant funding, was received on March 25, 2025 (Appendix I).

Further information regarding timelines can be found in Appendix II.

The CBE's budget submission aligns with Alberta Education's 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.

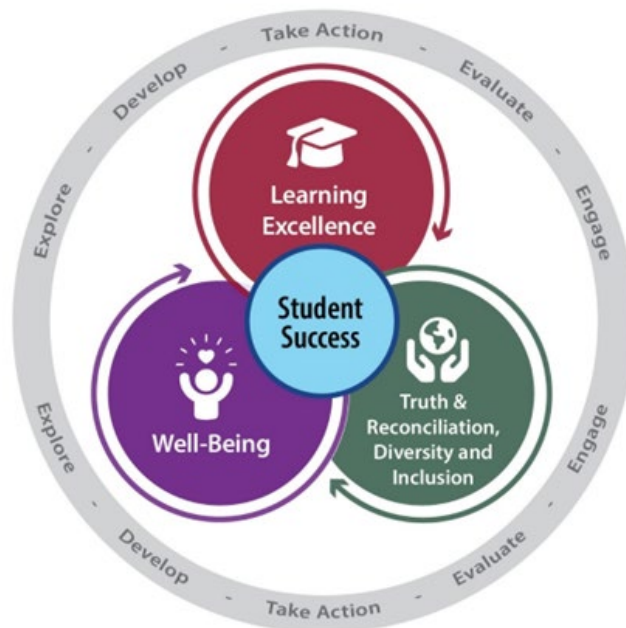
# CBE Education Plan

Student success is at the center of all our decisions. Learning Excellence, Well-Being, Truth and Reconciliation, Diversity and Inclusion require commitment from every part of the CBE community — students, employees, families, partners and the public. 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 Alberta Education’s Assurance Framework.

This three-year plan was shaped by perspectives and feedback gathered through an extensive engagement in early 2024 with the whole CBE community, along with student results data and Alberta Education expectations.

The CBE is now entering into year 2 of 3 for the 2024-2027 Education Plan. Proposed changes are reflective of a detailed review by of all School Development Plans by system leaders, results from the 2023-24 Annual Education Results Report and Results Reporting for Results 2, 3, 4 and 5, and ongoing incremental data collected over the course of the 2024-25 school year.

The goals and outcomes for Learning Excellence, Well-Being, and Truth & Reconciliation, Diversity and Inclusion remain consistent. However, as part of a continual cycle of improvement, proposed changes to certain actions within the outcomes reflect ongoing refinements based on targeted work to support the achievement of Education Plan goals.



Note | The updated Education Plan is draft until approved by the Board of Trustees by end of May 2025.

# Key Budget Elements

## Enrolment Growth

The CBE is continuing to experience significant enrolment growth. For 2025-26, CBE is projecting an increase of 2.6% or 3,740 students. The CBE continues to manage the cost pressures associated with this growth as well as the increase in complexity within the classroom.

It is important to note that the Supplemental Enrolment Growth Grant (SEGG) was removed in the 2025-26 funding profile. This was in response to a change to the funding model from a 3-year weighted moving average to a 2-year weighted moving average whereby current year enrolment is weighted at 30% and next year projections are weighted at 70%. In theory, the new funding model would largely address the loss of the SEGG. In addition, Alberta Education increased the Classroom Complexity Grant by 20% and several other grants by 2-3%.

## Inflation and the Impact of Increased Costs

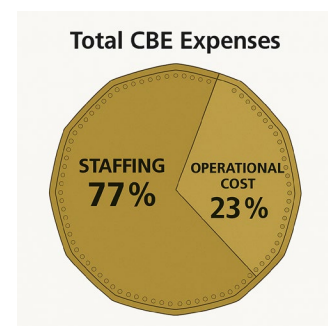
While the funding profile accounts for increased student enrolment, it does not account for additional expenses such as inflation, all wage settlements except for ATA, foreign exchange and tariffs which are part of a school board's operational expenses. Many CBE costs are directly tied to the number of users (i.e. students, employees) in the system. Increased enrolment means more teachers are hired and students enrolled. Operational costs have also increased as a result of cumulative inflation of over 20% over the last five years. These increased costs have an impact on the funding available to directly support students in the classroom.

## Increased Costs of Staffing

The CBE spends over 77% 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 available funding for other expenditures.

A key budget assumption is that any monetary increases bargained centrally for the Alberta Teachers' Association (ATA) collective agreement will be funded by Alberta Education once ratified. Agreements have been ratified with Canadian Union of Public Employees (CUPE) and Trades. Negotiations remain on-going for Staff Association (SA) for the collective agreement that expired August 31, 2024. The CBE has undertaken a review of exempt employee compensation in alignment with Operational Expectations policy OE-4: Treatment of Employees. Unlike the ATA collective agreement, funding for any settlements with other employee groups must be funded from the core CBE budget. The CBE has considered this in the creation of this budget and included amounts that are within the board approved negotiating mandate.

Note: The Provincial Bargaining and Compensation Office (PBCO) supports the government's fiscal, economic and policy priorities as an employer and funder, with respect to public-sector bargaining. The Calgary Board of Education will follow the direction provided by the PBCO in regards to bargaining and settlement.



## System Utilization

Currently, 175 schools (approximately 73%) are full or over capacity based on Alberta Education's criteria. The system utilization rate is 95% and is expected to exceed 100% in the next two years. High schools are already at 108% capacity. Recently announced new schools will help to accommodate future projected enrolments. While the new schools will take several years to build, the additional 55 new modulars in 2023-24 and 2024-25 will help to ease short term pressures. Additional information is provided in the capital section of this budget report.

## Education Funding

The funding received on a per-student basis has increased for 2025-26. Our priority is to hire additional classroom teachers and other staff to support student success. However, considering enrolment growth, increasing student complexity, rising costs of labour due to union negotiations and overall increased costs due to inflationary and geo-political changes, the CBE will be challenged to maintain similar levels of supports and services when compared to the current year. As always, prudence dictates that we continue to make the best decisions for students and staff success while aligning programs, supports and services offered with overall Government funding.

# Discussion of Revenue and Expense

## Revenue



Alberta Education
Other Government of Alberta
Fees
All Other Revenue

	Budget 2025-26		Budget 2024-25	
	\$000s	%	\$000s	%
Alberta Education	1,516,044	90.5%	1,469,731	90.6%
Other Government of Alberta	51,976	3.1%	52,795	3.3%
Fees	66,139	4.0%	58,265	3.6%
All Other Revenue	39,934	2.4%	40,473	2.5%
<b>Revenue</b>	<b>1,674,093</b>	<b>100.0%</b>	<b>1,621,265</b>	<b>100.0%</b>

Alberta Education continues to provide over 90% of the funding received by the CBE. Alberta Education funding covers the Alberta Teachers' Retirement Fund (ATRF) contribution, Infrastructure Maintenance and Renewal (IMR) funding and the Capital Maintenance and Renewal (CMR) grant.

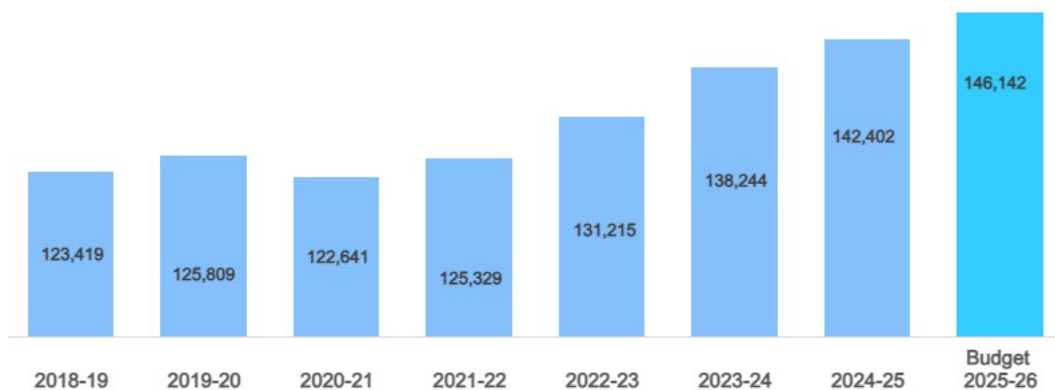
School-generated revenues are directly offset by the school-generated costs associated with the activity.

Making every dollar count, 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.

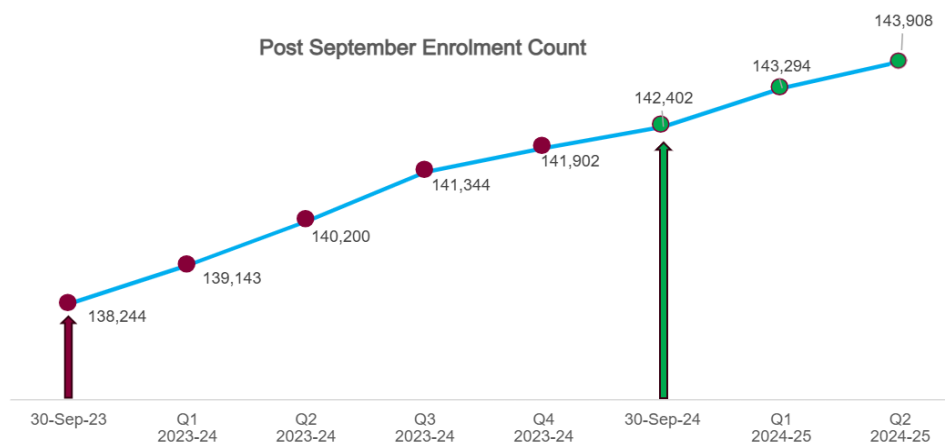
## Enrolment

Every January, enrolment projections are created for the following school year. These projections can be influenced by factors such as notable increases in immigration, refugee arrivals, and the relocation of families from other regions in Canada. Note, the CBE's enrolment forecast is itself, based on a number of other forecasts. This means that there is always a level of variability in any enrolment growth forecast.

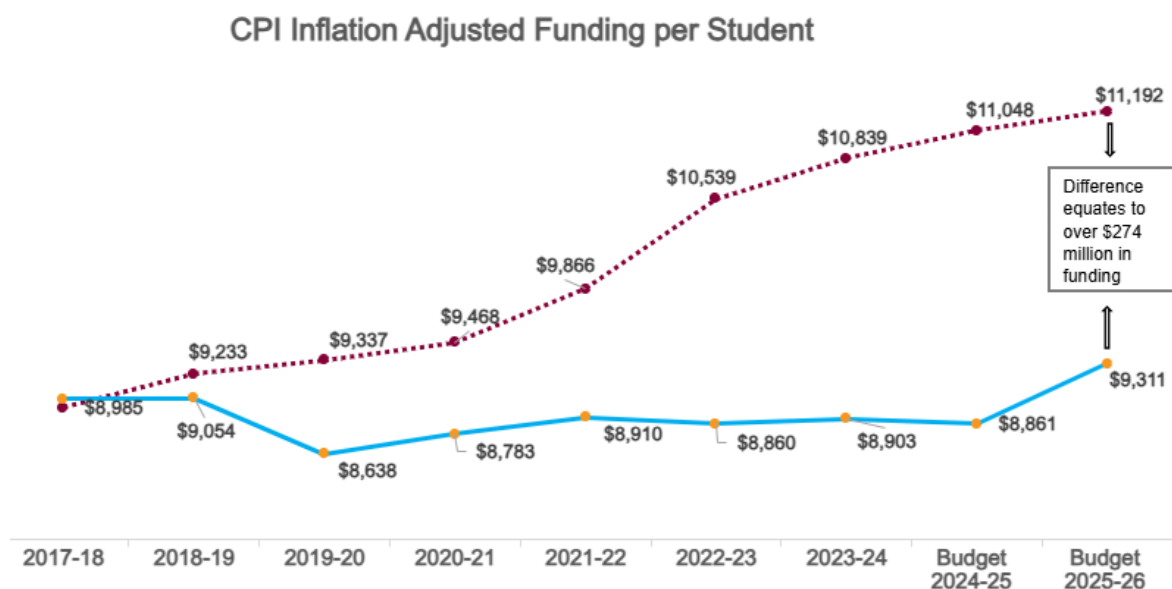


All enrolment in the chart above are actual end of September counts except for Budget 2025-26 which is a forecast.

Enrolment growth experienced after the September 30 count date places downward pressure on the funding per student. This is because, post September 30<sup>th</sup> enrolment growth does not attract additional funding from Alberta Education. A fixed amount of funding divided by a larger number of students equals a lower per student funding amount. This was not a significant factor in past years given the moderate increase in enrolment. With significant enrolment growth over the last three years, this funding approach places additional stress on the CBE's financial resources.



The CBE continues to welcome all students and supports their diverse learning needs. Funding per student is based on total Alberta Education funding less specific targeted funds. For this calculation, the CBE removes specific targeted funds that are not available to directly support teaching and learning in the classroom. These targeted funds removed from the calculation do play a valuable role in overall CBE operations. Targeted funds not included in this funding per student calculation include Alberta Teachers' Retirement Fund (ATRF), IMR CMR, and the Transportation grant. The CBE's intention is to provide the reader with a clear understanding of the funding actually available to directly support teaching and learning in the classroom.



In addition to general cost increases due to inflation, foreign exchange and tariffs, the CBE's cost of wages has also increased. Wages and benefits comprise over 77% of the total expenditures. The ATA settlement has typically been funded by Alberta Education. This additional funding ensures that current ATA employees are paid according to their collective agreement but does not fund additional positions. Wage settlements for all non-certificated staff are paid out of the CBE budget and are not funded directly by Alberta Education. For the 2023-24 school year, the amount of wage settlements paid out of the CBE global budget was equivalent to \$7.5 million or the RAM budget for a 1,200 student high school. For 2025-26, this amount is currently unknown as negotiations are still ongoing but will almost certainly be higher.

## 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 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 23 per cent of total fees.

Note | all fees are confirmed by the Board of Trustees as part of the budget approval process by the May 31 deadline.

## 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 2025-26	Budget 2024-25
Single fee \$350	4 day \$305
	5 day \$335

A single lunch fee program for 4-day supervision will be introduced in 2025-26 across the system that is equitable for all parents and schools.

## 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 2025-26	Budget 2024-25
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 2024-25.

## 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 2025-26		Budget 2024-25	
All Riders	\$360*	All Riders	\$260
Additional Alternate Address	\$180	Additional Alternate Address	\$110

\*Kindergarten fee \$180 (one way)

By a Board of Trustees' motion, student transportation services are required to balance within available government funding and related fee revenue. Students in programs requiring specialized transportation will continue to access fee-free transportation as noted in the Alberta Education Funding Manual.

For the 2025-26 school year, the CBE will be expanding yellow bus service and adjusting walk zones for the upcoming school year. This is in response to Alberta Education's [School Transportation Amendment Regulation](#) for student transportation that comes into effect on Sept. 1, 2025.

The Legislation made changes to the transportation eligibility distance and how it is calculated. Eligibility will now be measured by driving distance versus walking distance. This means that many more students will become eligible to take the bus. The transportation grant is based on an estimate of total passengers. This has an impact on a growing board like the CBE. More students require transportation given escalating enrolment, 30+ schools in overflow and high school utilization are at 108%. In addition, the cost of providing yellow bus transportation has increased year over year. For example, provider costs, insurance and software costs have all risen.

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. 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 Alberta Education funding, transportation fees must increase to remain balanced.

The CBE is supporting students, families and staff through the transportation service adjustments including continuing to work with service providers to ensure CBE routes are the number one choice for school bus drivers.

## 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 Alberta Education. 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:



### **Teacher Salaries and Benefits**

Account: Salaries and Benefits  
Block: Instruction  
Category: Schools and Areas



### **Classroom Supplies**

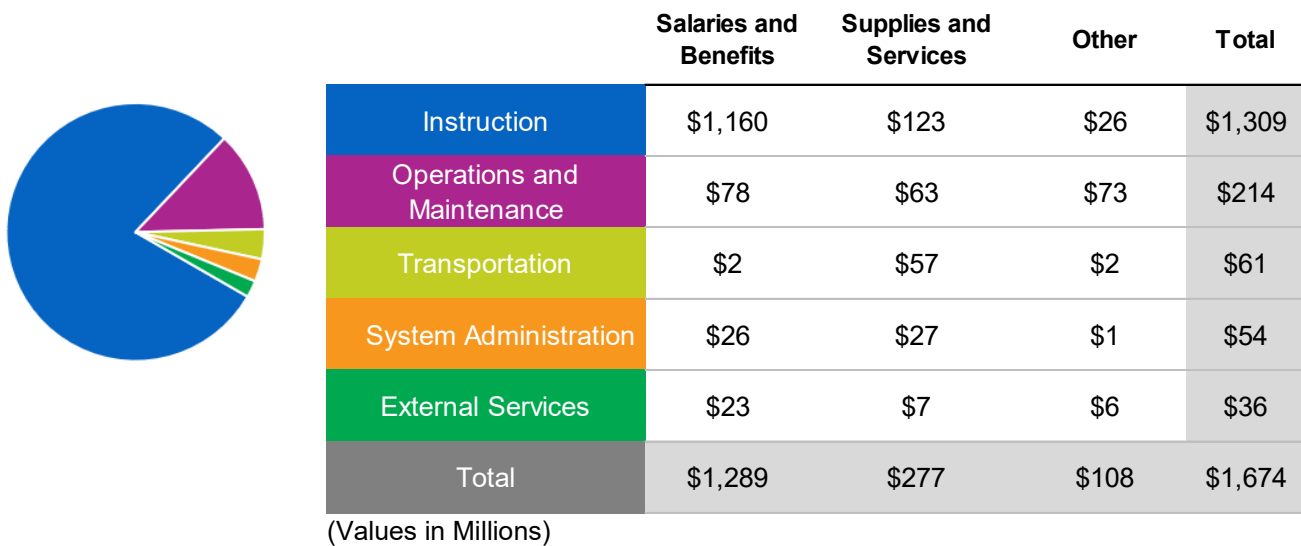
Account: Supplies  
Block: Instruction  
Category: Schools and Areas



### **Student Transportation**

Account: Transportation  
Block: Transportation  
Category: Corporate Costs

## Expense by Account and Block



### 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.

## Expense by Account and Category

Total CBE expenditures are categorized in the table below. The table shows the cost of operating schools and Areas, the corporate cost, as well as operating costs managed within each service unit.

	Salaries & Benefits	Supplies & Services	Other	Budget 2025-26	Budget 2024-25	Change
in \$000s						
Schools and Areas	\$ 1,128,654	\$ 91,667	\$ 60	\$ 1,220,383	\$ 1,197,153	\$ 23,230
School Improvement	61,340	8,871	410	70,621	64,199	6,422
Corporate Cost	7,353	159,211	93,844	260,408	254,051	6,357
Finance and Technology Services	39,451	2,300	11,770	53,517	46,866	6,651
Facilities and Environmental Services	28,611	12,115	1,898	42,626	38,669	3,957
Human Resources	17,813	784	-	18,597	15,981	2,616
Communications and Engagement Services	2,925	135	-	3,060	2,852	208
General Counsel	2,125	115	-	2,240	1,999	241
Board of Trustees	478	1,547	-	2,025	1,602	423
Chief Superintendent	518	98	-	616	556	60
<b>Total</b>	<b>\$ 1,289,268</b>	<b>\$ 276,843</b>	<b>\$ 107,982</b>	<b>\$ 1,674,093</b>	<b>\$ 1,623,928</b>	<b>\$ 50,165</b>

Salaries and benefits are 77.0% 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 2024-25. It is important to note that Budget 2024-25 was based on a higher enrolment projection compared to actuals.

Although the increase to schools and areas in the chart below appears small when compared to the continued growth the CBE is experiencing into 2025-26, that is only because we are comparing Budget 2024-25 to Budget 2025-26. Budget 2024-25 assumed materially higher enrolment growth than what was actually experienced. Accordingly, budgeted staffing levels for 2024-25 were higher than what was actually achieved.

More specifically, for 2024-25, the lower actual enrolment required the CBE to return just over \$18 million in funding. This represents funding sufficient to hire approximately 125 teachers.

The bottom line is that staffing levels in schools and areas has been maintained at, or near, 2024-25 levels within Budget 2025-26.

FTE by Department		Change from Budget 2024-25
Schools and Areas	10,216	▲ 24
School Improvement	443	▲ 2
Facilities and Environmental Services	242	▲ 15
Finance and Technology Services	238	▲ 3
Human Resources	145	▲ 14
Communications and Engagement Services	22	-
Corporate Service Units	16	▲ 1
General Counsel	14	▲ 1
Chief Superintendent	3	-
<b>Total   11,339</b>		<b>60</b>

\* Total Schools FTE is 9,555 (2024-25 9,546). Total Areas FTE is 661 (2024-25 646).

## 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.
- The CBE continues to provide relatively consistent levels of staff (prioritizing school-based positions) in a constrained budget environment.
- Supporting schools are service unit staff that keep schools running smoothly, including human resources, technology, communications, legal services, student supports 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.

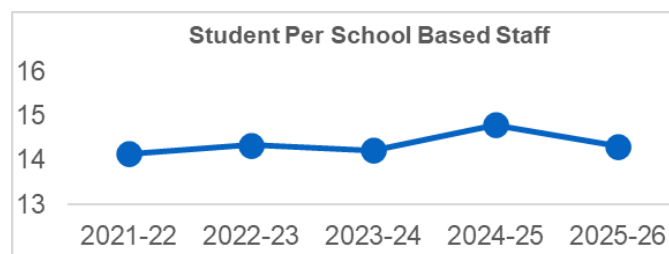
Budget 2025-26			Change from Budget 2024-25			Actual 2023-24		
Certificated	Non Certificated	Total	Certificated	Non Certificated	Total	Certificated	Non Certificated	Total
7,370	2,846	10,216	▼35	▲59	▲24	6,939	2,514	9,453
185	938	1,123	-	▲36	▲36	169	851	1,020
<b>7,555</b>	<b>3,783</b>	<b>11,339</b>	<b>▼35</b>	<b>▲95</b>	<b>▲60</b>	<b>7,108</b>	<b>3,365</b>	<b>10,473</b>

This chart does not include substitutes or temporary staff.

While the Budget 2025-26 comparison to Budget 2024-25 provides information related Budget submissions, as noted above, Budget 2024-25 saw materially higher enrolment projections than what was actually experienced. In reality, the CBE's certificated staff will increased from 6,939 (actual 2023-24) to 7,370 in Budget 2025-26. Final staffing levels for 2024-25 continue to be calculated and will be provided during the Year End financial reporting.

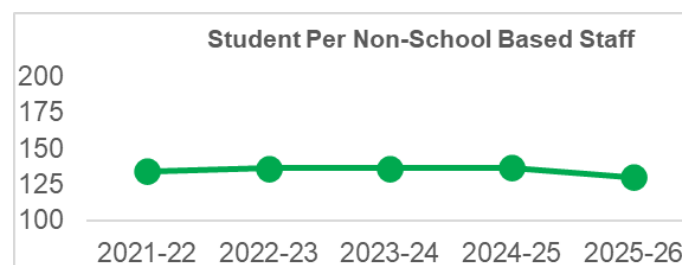
School-based staff include but are not limited to:

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



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

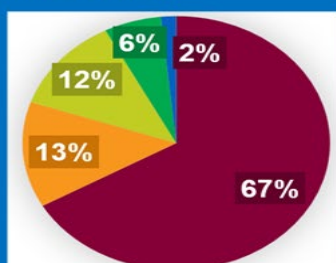
Corporate costs are organizational costs managed by respective service units on behalf of the entire CBE. They are mainly non-discretionary, at least in the short to medium-term, and cannot be easily reduced without a significant impact on the CBE's operations.

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

	<b>Budget 2025-26</b>	Budget 2024-25	Change	% Change
in \$000s				
Amortization	\$ 82,787	\$ 79,940	\$ 2,847	3.6%
Transportation charges	56,262	57,694	(1,432)	(2.5%)
Utilities	37,021	37,521	(500)	(1.3%)
Maintenance and repairs	13,698	13,643	55	0.4%
Professional services	13,553	12,628	925	7.3%
Other supplies	13,048	10,126	2,922	28.9%
Insurance	12,555	12,505	50	0.4%
Rental equipment and facilities	11,741	11,735	6	0.1%
Salaries and benefits	7,354	7,238	116	1.6%
Interest and finance	2,750	2,523	227	9.0%
Dues and fees	1,296	1,296	-	-
Minor equipment	35	35	-	-
Travel and subsistence	1	1	-	-
Other (uncollectible accounts)	8,308	7,170	1,138	15.9%
<b>Total</b>	<b>\$ 260,408</b>	<b>\$ 254,051</b>	<b>\$ 6,357</b>	<b>2.5%</b>

## Summary of Expenses by Schools and Areas

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

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.

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 Alberta Education 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 \$719.5 million covers teachers and education assistants. An additional \$145.1 million is provided to address the unique equity factors in each school and \$130.9 million for other required positions in all schools.

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 2025-26		Budget 2024-25		Change	
	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count
K-12	719,461	146,142	717,745	147,522	1,716	(1,380)
Other - Equity factors, unique settings and specialized classes	145,101		135,232		9,869	
Basic school staff allocation	130,908		129,921		987	
Alberta Teachers' Retirement Fund	64,741		69,435		(4,694)	
Contract absences, short term	17,295		17,599		(304)	
<b>Total</b>	<b>1,077,506</b>		<b>1,069,932</b>		<b>7,574</b>	

# 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 2025-26, the CBE will set aside \$36.5 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
- Core technology upgrades such as servers, switches, wireless endpoints

### 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 15 new schools in various phases and various levels of capital approval (planning, design, or construction). These new schools will provide an additional 15,100 student spaces when completed. A list of the projects with their respective capacity and phase can be found in the [Three-Year School Capital Plan | 2026-2029](#).

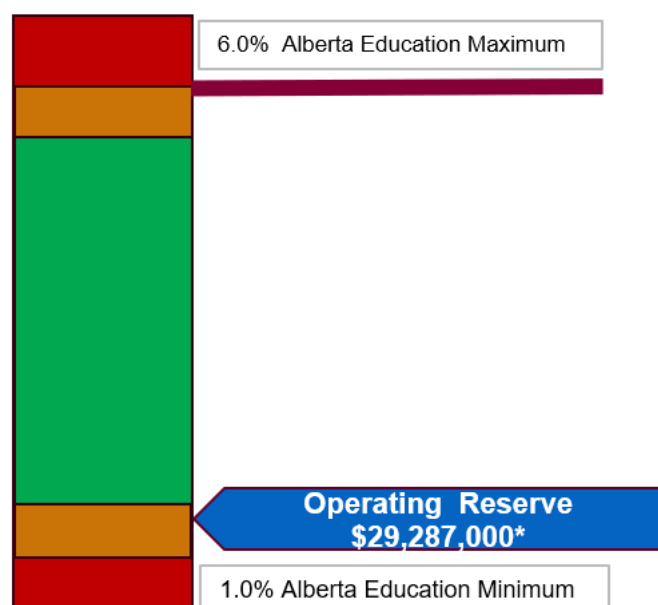
Through the 2024-25 Modular Classroom Program and CBE capital reserves, modular increases in 2024-25 resulted in a total of 1,175 new student spaces and 425 spaces were relocated to where they were needed most. As a part of the 2025-26 Modular Classroom Program, the Government of Alberta announced the approval of eight new modulars for the CBE, which will add an additional 200 student spaces to the system, along with the demolition of one aged modular that is no longer required in its current location and is beyond its useful life.

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 occurs 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.

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



\*Projections based on Q2 Forecast 2024-25

The 2023-24 school year ended with a decreased accumulated surplus from operations (ASO) due to multiple factors in prior years including inflation, rising costs of labour and record levels of enrolment. Contributions to the ASO are necessary to ensure the long-term financial health of the CBE and have been incorporated into this budget report. The CBE has allocated 0.5% of expenditures (\$8.0 million) towards increasing the ASO to support additional operational flexibility. We will continue this approach over the next 2-3 budget cycles to ensure the system has an appropriate level of financial flexibility.

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 Alberta Education's operating reserves limits, the Board of Trustees policy direction (outlined in Operational Expectations OE-5: Financial Planning) requires CBE Administration to maintain an operating reserve at a minimum of 3% of prior year operating expenses exclusive of external block expenditures, subject to operational realities.

The CBE is currently at 1.9% of prior year operating expenditures as of the second quarter (Feb 2025). The current operating reserve levels are within the minimum and maximum set by Alberta Education.

## Conclusion

The Calgary Board of Education's 2025-26 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 2025-26 budget report showcases our commitment to academic success and financial stewardship, positioning the Calgary Board of Education to continue high quality learning for students in a constrained budget.

# Appendices

## Appendix I: Alberta Education Funding Profile

The Calgary School Division Preliminary Projected Operational Funding - as of March 2025		
	Funding Framework Grants	Budget 2025
Base Instruction	Grade ECS	\$29,297,345
	Grades 1 - 9	\$642,117,360
	High Schools	\$263,451,725
	Rural Small Schools	\$0
	Home Education & Shared Responsibility <sup>1</sup>	\$1,257,903
	Outreach Programs	\$350,000
	Distance Education (Non-Primary)	\$0
	<b>Sub-Total</b>	<b>\$936,474,334</b>
Services & Supports	ECS Program Unit Funding (PUF) Grant	\$7,841,323
	ECS Program Unit Funding (PUF) Moderate Language Delay Grant	\$832,092
	Specialized Learning Support	\$120,058,128
	First Nations, Métis, and Inuit Education	\$10,667,907
	English as an Additional Language	\$39,413,523
	Francisation	\$0
	Refugee Student	\$25,798,635
	Institutional Programs (EPI)	\$7,753,706
	Classroom complexity	\$8,026,991
Schools	Operations & Maintenance Grant	\$125,112,891
	School Technology	\$3,387,360
	Transportation	\$48,843,378
	Infrastructure Maintenance Renewal (Operating)	\$17,488,000
Community	Socio-Economic Status	\$9,720,150
	Geographic	\$1,534,800
	Fort McMurray Allowance	\$0
	School Nutrition Program	\$1,735,347
	Francophone Equivalency	\$0
Jurisdictions	System Administration	\$50,057,856
	Teacher Salary Settlement	\$27,487,100
A	Budget 2025 - Projected Operational Funding	<b>\$1,442,233,520</b>
B	2024/25 School Year - Estimated Operational Funding <sup>2</sup>	\$1,404,487,347
C	2024/25 Funding Adjustment	-\$17,601,796
D = B + C	2024/25 Total Operational Funding <sup>2</sup>	\$1,386,885,551
E = A - D	\$ Increase/(Decrease)	\$55,347,969
F = E/D	% Change	4.0%
<b>Financial Health of the School Division (2023/24 School Year)</b>		
	Operating Reserves	\$1,535,000
	ASO % of Operating Expenses (Provincial ASO - 3.4%)	0.1%
	Capital Reserves	\$73,788,000
Notes:		
<sup>1</sup> . Home Education and Shared Responsibility Grant estimates will be updated using the September actual enrolment count for the 2025/26 school year.		
<sup>2</sup> . 2024/25 Operational Funding estimate includes Supplemental Enrolment Growth Grant, however, this grant will be discontinued in 2025/26. 2024/25 Operational Funding estimate includes eligible in-year adjustments.		

## Appendix II: Budget Process and Timeline

### Provincial Budget Announcement

Feb  
27

The budget development process begins with the Government of Alberta's budget announcement.

### Budget Assumptions Report Development

Mar  
1-31

The BAR provides increased transparency into the budget assumptions

### Funding Profile received

End of  
Mar

Develop strategies to deliver public education within allocated provincial funding

### Budget Assumptions Report presented to the Board

Apr  
8

Board of Trustees review assumptions incorporated in the Budget

### RAM distribution

Apr  
10

After BAR approval, RAMs are distributed for schools to begin staffing and financial plans for the 2025-26 school year

### Budget Development

Apr  
1-30

Superintendents Team prepares the budget plan for Board of Trustees approval

### Budget Report presented to the Board

May  
20/27

Board approval of the budget is required, prior to submission to Alberta Education

### Submission of 2025-26 Budget

May  
30

After approval, CBE submits the Budget package to Alberta Education

## Appendix III: Budget Report (Submission to Alberta Education)

School Jurisdiction Code: 3030

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

[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. Patricia Bolger

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 27, 2025

Date

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**Legend:**

Blue	Data input is <b>required</b>	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the su

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

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

#### **Budget Highlights, Plans & Assumptions:**

- The CBE will align the size and scale of programs, services, and supports within the Alberta Education allocated funding.
- The CBE will increase resources directed at teaching and learning in the classroom to the extent allowed within allocated funding.
- The CBE will set aside 0.5 per cent (approximately \$8.0 million, to increase the Accumulated Surplus from Operations (ASO) for 2025-26. The CBE will set aside similar amounts in each of 2026-27 and 2027-28 or until the ASO is at least 1.5 per cent of total CBE annual expenditures.
- The CBE will carefully manage (non-classroom) costs consistent with the operational needs of the jurisdiction.
- The CBE assumes overall enrolment headcount will increase by 3,740, from Sept 30, 2024, count, for a total of 146,142 as submitted to Alberta Education (funded headcount will differ).
- The CBE assumes incremental dollars will be provided for increased enrolment and/or changes in student population complexity in the 2025-26 school year.
- Costs associated with negotiated union settlements have been included in the budget assumptions up to the mandated amount. Anything in excess will be carried as a pressure against the global 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 system administration block will continue to carry most of the lease and operating costs associated with the Education Centre.
- 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. For the 2025-26 school year, the CBE's student transportation fees will be a single rider fee of \$360 (\*\$180 for kindergarten). The transportation ride distance change has assumed government funding sufficient to cover the change in distance however this will be monitored as the change is rolled out.
- 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. The CBE does not make a profit on fees charged.
- The CBE intends to actively pursue opportunities to lease 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.
- Rapid enrolment growth also places pressure on the CBE's learning infrastructure. A school with a utilization rate of 85% or higher is considered fully utilized. Currently 73.4 per cent of CBE school are at or above full utilization per Alberta Education's criteria. This imposes challenges across the system as more schools move into overflow and an increasing number of schools, particularly high schools, are experiencing utilization rates over 100 per cent.

#### **Significant Business and Financial Risks:**

- With continued strong enrolment growth and persistent inflation, government funding that is held to less than population growth and inflation will prove challenging.
- Under the government's two-year WMA approach, school jurisdictions must manage all risk associated with growth in enrolment beyond that included in the WMA calculation.
- If more students attend CBE schools than planned, programs, supports and services may need to be adjusted to stay within available funding.
- In addition to student population growth, there is an increase in the complexity of student needs. With complexity, comes unique needs to ensure each student can learn and the CBE may not have resources for those needs.
- The Alberta Teachers' Association (ATA) collective agreement has been funded through Alberta Education. CUPE and Trades negotiations have settled and resulted in new agreements. Staff Association continues to negotiate at the time of this report. There has also been Board approval to provide increases to exempt staff. All the changes, except for ATA, are not funded by Alberta Education.
- The Provincial Bargaining and Compensation Office (PBCO) supports the government's fiscal, economic and policy priorities as an employer and funder, with respect to public-sector bargaining. The Calgary Board of Education will follow the direction provided by the PBCO in regards to bargaining and settlement.
- 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 less 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, 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 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 to 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**  
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
<b>REVENUES</b>			
Government of Alberta	\$ 1,568,021,000	\$1,522,526,000	\$1,446,210,000
Federal Government and First Nations	\$ 680,000	\$744,000	\$1,113,000
Property taxes	\$ -	\$0	\$0
Fees	\$ 66,140,000	\$58,266,000	\$54,403,000
Sales of services and products	\$ 18,915,000	\$18,793,000	\$23,798,000
Investment income	\$ 5,680,000	\$6,202,000	\$11,638,000
Donations and other contributions	\$ 10,297,000	\$10,007,000	\$17,602,000
Other revenue	\$ 4,362,000	\$4,727,000	\$4,768,000
<b>TOTAL REVENUES</b>	<b>\$1,674,095,000</b>	<b>\$1,621,265,000</b>	<b>\$1,559,532,000</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 36,551,000	\$39,925,000	\$35,246,000
Instruction - Grade 1 to 12	\$ 1,272,146,000	\$1,238,673,000	\$1,191,245,000
Operations & maintenance	\$ 213,708,000	\$203,980,000	\$207,673,000
Transportation	\$ 60,581,000	\$60,953,000	\$50,796,000
System Administration	\$ 54,588,000	\$46,142,000	\$45,477,000
External Services	\$ 36,521,000	\$34,255,000	\$33,871,000
<b>TOTAL EXPENSES</b>	<b>\$1,674,095,000</b>	<b>\$1,623,928,000</b>	<b>\$1,564,308,000</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>(\$2,663,000)</b>	<b>(\$4,776,000)</b>

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
<b>EXPENSES</b>			
Certificated salaries	\$ 776,258,000	\$776,543,000	\$753,182,000
Certificated benefits	\$ 185,475,000	\$184,464,000	\$179,521,000
Non-certificated salaries and wages	\$ 260,025,000	\$237,253,000	\$224,167,000
Non-certificated benefits	\$ 67,212,000	\$62,962,000	\$57,089,000
Services, contracts, and supplies	\$ 277,143,000	\$261,080,000	\$251,189,000
Capital and debt services			
Amortization of capital assets			
Supported	\$ 60,117,000	\$60,546,000	\$58,854,000
Unsupported	\$ 36,744,000	\$31,325,000	\$30,058,000
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 400,000	\$573,000	\$603,000
Other interest and finance charges	\$ 2,412,000	\$2,013,000	\$1,910,000
Losses on disposal of capital assets	\$ -	\$0	\$40,000
Other expenses	\$ 8,309,000	\$7,169,000	\$7,695,000
<b>TOTAL EXPENSES</b>	<b>\$1,674,095,000</b>	<b>\$1,623,928,000</b>	<b>\$1,564,308,000</b>

BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31

Approved Budget 2025/2026

REVENUES	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	Actual Audited 2023/24
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 37,971,000	\$ 1,235,011,000	\$ 142,501,000	\$ 50,504,000	\$ 50,058,000	-	\$ 1,516,045,000	\$ 1,392,759,000
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 51,667,000	\$ -	\$ -	\$ -	\$ 51,667,000	\$ 53,152,000
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Federal Government and First Nations	\$ -	\$ 650,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 680,000	\$ 1,113,000
(6) Other Alberta school authorities	\$ -	\$ 294,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 309,000	\$ 299,000
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 178,000	\$ 32,848,000		\$ 10,077,000		\$ 23,037,000	\$ 66,140,000	\$ 54,403,000
(11) Sales of services and products	\$ -	\$ 10,165,000	\$ 273,000	\$ -	\$ 75,000	\$ 8,402,000	\$ 18,915,000	\$ 23,798,000
(12) Investment income	\$ -	\$ 1,180,000	\$ -	\$ -	\$ 4,500,000	\$ -	\$ 5,680,000	\$ 11,638,000
(13) Gifts and donations	\$ -	\$ 8,526,000	\$ 271,000	\$ -	\$ -	\$ -	\$ 8,797,000	\$ 15,983,000
(14) Rental of facilities	\$ -	\$ -	\$ 481,000	\$ -	\$ -	\$ 3,640,000	\$ 4,121,000	\$ 4,071,000
(15) Fundraising	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,619,000
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ 241,000	\$ -	\$ -	\$ -	\$ -	\$ 241,000	\$ 697,000
(18) TOTAL REVENUES	\$ 38,149,000	\$ 1,290,415,000	\$ 195,208,000	\$ 60,581,000	\$ 54,663,000	\$ 35,079,000	\$ 1,674,095,000	\$ 1,559,532,000

EXPENSES								
(19) Certificated salaries	\$ 25,241,000	\$ 746,466,000			\$ 961,000	\$ 3,590,000	\$ 776,258,000	\$ 753,182,000
(20) Certificated benefits	\$ 3,966,000	\$ 180,829,000			\$ 120,000	\$ 560,000	\$ 185,475,000	\$ 179,521,000
(21) Non-certificated salaries and wages	\$ 5,705,000	\$ 156,685,000	\$ 60,494,000	\$ 1,232,000	\$ 20,823,000	\$ 15,086,000	\$ 260,025,000	\$ 224,167,000
(22) Non-certificated benefits	\$ 1,360,000	\$ 39,744,000	\$ 17,158,000	\$ 307,000	\$ 4,597,000	\$ 4,046,000	\$ 67,212,000	\$ 57,088,000
(23) SUB - TOTAL	\$ 36,272,000	\$ 1,123,724,000	\$ 77,652,000	\$ 1,539,000	\$ 26,501,000	\$ 23,282,000	\$ 1,288,970,000	\$ 1,213,959,000
(24) Services, contracts and supplies	\$ 229,000	\$ 122,868,000	\$ 63,225,000	\$ 56,707,000	\$ 26,978,000	\$ 7,136,000	\$ 277,143,000	\$ 251,189,000
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 60,117,000	\$ -	\$ -	\$ -	\$ 60,117,000	\$ 58,854,000
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 23,432,000	\$ 12,314,000	\$ -	\$ 961,000	\$ 37,000	\$ 36,744,000	\$ 27,186,000
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,872,000
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000	\$ 603,000
(32) Other interest and finance charges	\$ -	\$ 1,373,000	\$ -	\$ 219,000	\$ 53,000	\$ 767,000	\$ 2,412,000	\$ 1,910,000
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
(34) Other expense	\$ 50,000	\$ 749,000	\$ -	\$ 2,116,000	\$ 95,000	\$ 5,299,000	\$ 8,309,000	\$ 7,695,000
(35) TOTAL EXPENSES	\$ 36,551,000	\$ 1,272,146,000	\$ 213,708,000	\$ 60,581,000	\$ 54,588,000	\$ 36,521,000	\$ 1,674,095,000	\$ 1,564,308,000
(36) OPERATING SURPLUS (DEFICIT)	\$ 1,598,000	\$ 18,289,000	\$ (18,500,000)	\$ -	\$ 75,000	\$ (1,442,000)	\$ -	\$ (4,776,000)

**BUDGETED SCHEDULE OF FEE REVENUE**  
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
<b>FEES</b>			
TRANSPORTATION	\$10,077,000	\$6,010,000	\$5,275,000
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$2,851,000	\$2,846,000	\$2,845,000
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$23,037,000	\$19,235,000	\$19,693,000
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$1,300,000	\$1,300,000	\$743,000
Fees for optional courses	\$5,300,000	\$5,300,000	\$5,809,000
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$17,775,000	\$17,775,000	\$13,203,000
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$3,500,000	\$3,500,000	\$3,112,000
Non-curricular goods and services	\$2,300,000	\$2,300,000	\$724,000
Non-curricular travel	\$0	\$0	\$2,961,000
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$66,140,000</b>	<b>\$58,266,000</b>	<b>\$54,365,000</b>

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.		Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs		\$0	\$0	\$1,122,000
Special events		\$0	\$0	\$1,097,000
Sales or rentals of other supplies/services		\$5,000,000	\$5,000,000	\$399,000
International and out of province student revenue		\$7,448,000	\$7,419,000	\$0
Adult education revenue		\$825,000	\$825,000	\$952,000
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$11,000
Other (describe) Foreign Tuition		\$0	\$0	\$8,166,000
Other (describe) Music Instruments, library fees, commissions		\$0	\$0	\$819,000
Other (describe) Other - Fundraising donations		\$0	\$0	\$2,061,000
Other (describe)		\$0	\$0	
Other (describe)		\$0	\$0	
<b>TOTAL</b>		<b>\$13,273,000</b>	<b>\$13,244,000</b>	<b>\$14,627,000</b>

**PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)**

**for the Year Ending August 31**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2024</b>	\$134,824,000	\$53,873,000	\$5,628,000	\$1,535,000	(\$43,824,000)	\$45,359,000	\$73,788,000
<b>2024/2025 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	\$4,000,000			\$4,000,000	\$4,000,000		
Estimated board funded capital asset additions		\$21,080,301		(\$21,080,301)	(\$21,080,301)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$86,000,000)		\$86,000,000	\$86,000,000		
Estimated capital revenue recognized - Alberta Education		\$11,795,000		(\$11,795,000)	(\$11,795,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$48,974,000		(\$48,974,000)	(\$48,974,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$271,000		(\$271,000)	(\$271,000)		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$2,819,000		(\$2,819,000)	(\$2,819,000)		
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		\$2,430,000		(\$2,430,000)	(\$2,430,000)	\$0	\$0
Estimated reserve transfers (net)				\$0	\$16,072,000	(\$16,072,000)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2025</b>	<b>\$138,824,000</b>	<b>\$55,242,301</b>	<b>\$5,628,000</b>	<b>\$4,165,699</b>	<b>(\$25,121,301)</b>	<b>\$29,287,000</b>	<b>\$73,788,000</b>
<b>2025/26 Budget projections for:</b>							
Budgeted surplus/(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$27,815,000		(\$27,815,000)	(\$27,815,000)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$96,861,000)		\$96,861,000	\$96,861,000		
Budgeted capital revenue recognized - Alberta Education		\$11,963,000		(\$11,963,000)	(\$11,963,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$48,154,000		(\$48,154,000)	(\$48,154,000)		
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		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$2,819,000		(\$2,819,000)	(\$2,819,000)		
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		\$1,700,000		(\$1,700,000)	(\$1,700,000)		
Projected reserve transfers (net)				\$0	\$0		\$0
Projected assumptions/transfers of operations - internally restricted funds for the ASO	\$0	\$0	\$0	\$0	(\$8,000,000)	\$8,000,000	\$0
<b>Projected Balances for August 31, 2026</b>	<b>\$138,824,000</b>	<b>\$50,832,301</b>	<b>\$5,628,000</b>	<b>\$8,575,699</b>	<b>(\$28,711,301)</b>	<b>\$37,287,000</b>	<b>\$73,788,000</b>

## for the Year Ending August 31

Total surplus as a percentage of 2026 Expenses	0.04919894	0.04919894	4.92%
ASO as a percentage of 2026 Expenses	0.51%	0.51%	0.51%

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

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

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

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

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

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

**PART 1: EXEMPTIONS**

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2025		\$ 4,165,699
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$0
<b>Estimated 2024/25 Operating Reserves</b>	<b>0.27%</b>	<b>\$4,165,699</b>
Maximum 2024/25 Operating Reserve Limit	<b>6.00%</b>	\$ 93,858,480
<b>Estimated 2024/25 Operating Reserves Over Maximum Limit</b>		<b>\$ (89,692,781)</b>

**SECTION A: 2023/24 EXEMPTION REQUEST**

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

Not Applicable

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

Not Applicable

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

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

**SECTION B: (MAX LIMIT EXEMPTION CRITERIA)**

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum:

\$ (89,692,781)

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

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

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ 4,165,699	\$ 4,165,699	\$ 4,165,699	
[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]				
	\$ 4,165,699	\$ 4,165,699	\$ 4,165,699	
	0.27%	0.27%	0.27%	

**PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES**

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

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

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

**Budgeted**  
**2025/2026**  
**Actual**  
**2024/2025**  
**Actual**  
**2023/2024**  
(Note 2)

**Grades 1 to 12**

Eligible Funded Students:

Grades 1 to 9	99,422	95,905	93,182	Head count
Grades 10 to 12	37,773	35,997	34,624	Head count
Total	137,195	131,902	127,806	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	4.0%	3.2%	Enrolment growth expected based on data shared with AB Ed	

Other Students:

Total	-	975	1,023	Note 3
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Total Net Enrolled Students	137,195	132,877	128,829	
Home Ed Students	400	403	406	Note 4
Total Enrolled Students, Grades 1-12	137,595	133,280	129,235	
Percentage Change	3.2%	3.1%		

Of the Eligible Funded Students:

Students with Severe Disabilities	7,947	7,467	7,113	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	17,598	17,260	16,622	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	8,891	9,050	8,941	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	56	72	68	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	8,947	9,122	9,009	
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	4,474	4,561	4,505	
Percentage Change	-1.9%	1.3%	Enrolment decline expected based on data shared with AB Ed	

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	8,947	9,122	9,009	
Percentage Change	-1.9%	1.3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	527	198	163	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	362	109	76	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 2025/2026 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	7,370.0	7,370.0	7,158.0	7,158.0	6,939.0	6,939.0	Teacher certification required for performing functions at the school level.
Non-School Based	185.0	165.0	139.0	123.0	169.0	148.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	7,555.0	7,535.0	7,297.0	7,281.0	7,108.0	7,087.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.5%		2.7%		6.3%		Estimated increase in certificated FTEs to address the anticipated enrolment growth in school year 2025-26
If an average standard cost is used, please disclose rate:	110,015		108,873		108,300		
Student F.T.E., per certificated Staff	19.40		19.52		19.45		

**Certificated Staffing Change due to:**

Enrolment Change	258.0						
Other Factors							Please explain
Total Change	258.0	-					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	6,518.0	6,495.0	6,589.0	6,566.0	6,211.0	6,189.0
Permanent - Part time	291.0	291.0	294.0	294.0	281.0	281.0
Probationary - Full time	486.0	486.0	491.0	491.0	704.0	704.0
Probationary - Part time	39.0	39.0	39.0	39.0	64.0	64.0
Temporary - Full time	217.0	217.0	219.0	219.0	459.0	459.0
Temporary - Part time	6.0	6.0	6.0	6.0	27.0	27.0

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	685.0	685.0	666.0	666.0	624.0	624.0	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	1,698.0	1,663.0	1,391.0	1,320.0	1,421.0	1,348.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	888.0	841.0	865.0	816.0	847.0	801.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	15.0	14.0	14.0	12.0	12.0	11.0	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	497.0	402.0	531.0	433.0	461.0	367.0	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,783.0	3,605.0	3,467.0	3,247.0	3,365.0	3,151.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9.1%		3.0%		12.4%		

**Explanation of Changes to Non-Certificated Staff:**

Increase in non-certificated staff will address the impact of projected enrolment growth in 2025-26 school year

**Additional Information**

Are non-certificated staff subject to a collective agreement?

Yes	
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Please provide terms of contract for 2024/25 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

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, 2024 and continues to be nego

## Appendix IV: Definitions

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

Please refer to the Alberta Education Funding manual for specific definitions.

## Appendix V: Student Supplies Fee

Supplies covered under this fee include:

- Binder Dividers
- Binders
- Crayons
- Duo tangs
- Erasers
- Facial Tissue
- Glue
- Highlighters
- Individual Storage Containers
- Labels
- Looseleaf Paper
- Magazine Storage Boxes
- Markers
- Notebooks
- Pencil Cases
- Pencil Crayons
- Pencil Sharpener
- Pencils
- Pens
- Personal Whiteboards
- Whiteboard Markers
- Whiteboard Erasers
- Resealable Plastic Bags for Storage
- Scissors
- Scrapbooks
- Visual Journals