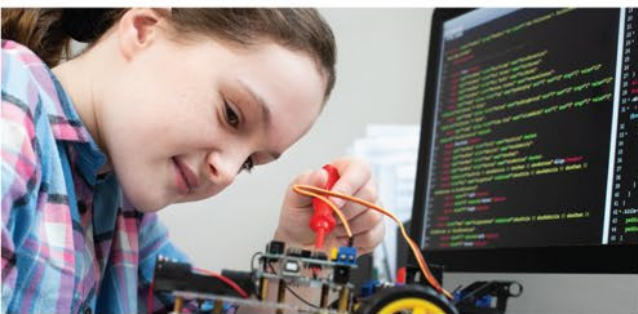


Investing in the Future

Budget Report 2026-27



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

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

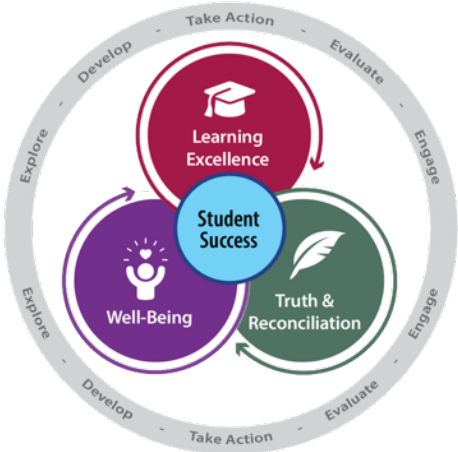
Student success is at the centre of all our decisions. The Education Plan is a direct reflection of the priorities identified by the Board of Trustees for student success: achievement, equity and well-being. The Plan also aligns with the direction of ECC’s Assurance Framework and Business Plan.

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.

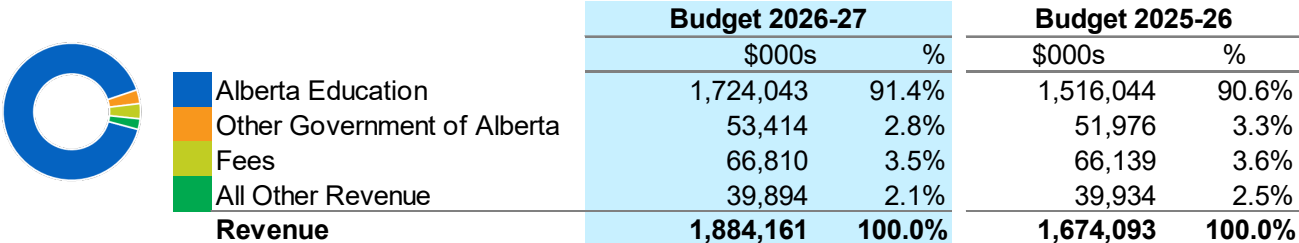
System Utilization

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.

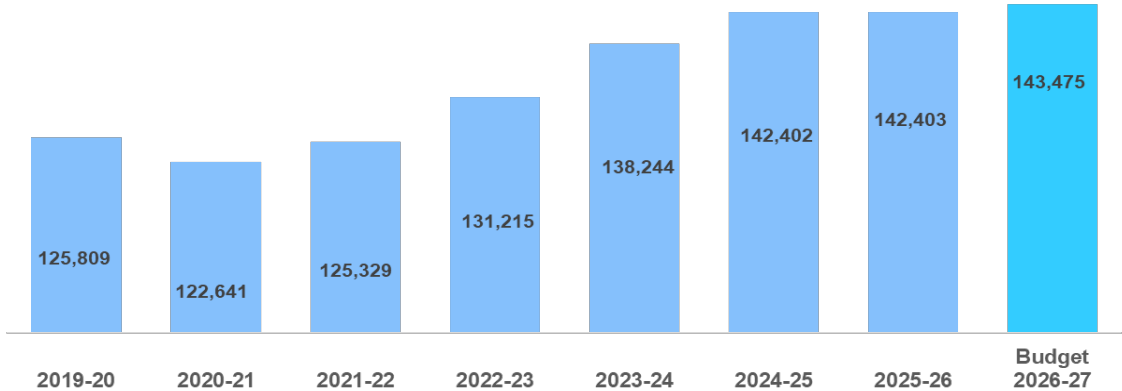
School-generated revenues are directly offset by the school-generated costs associated with the activity.

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.

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:



Teacher Salaries and Benefits

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



Classroom Supplies

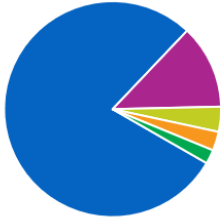
Account: Supplies
Block: Instruction
Category: Schools and Areas



Student Transportation

Account: Transportation
Block: Transportation
Category: Corporate Costs

Expense by Account and Block



	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.

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

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

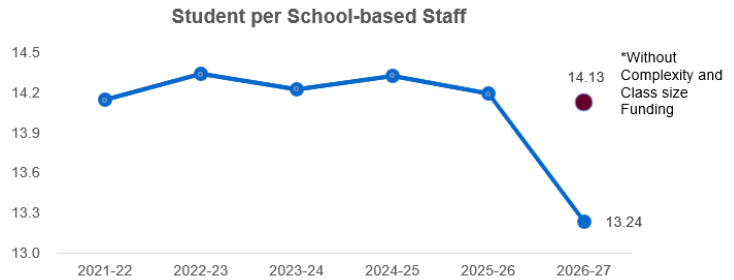
This chart does not include substitutes or temporary staff.

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:

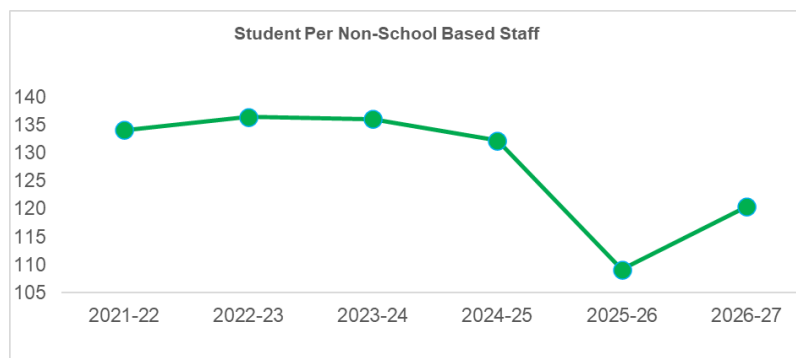
- Principals
- Teachers
- Learning Leaders
- Education Assistants
- Facility Operators



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.

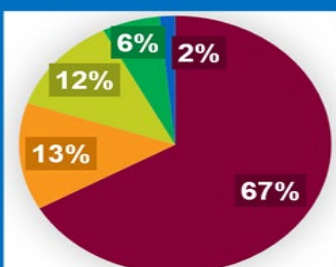
Other supplies are costs such as printing and binding, postage recovery, and general postage expenses.

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 modulares.
- 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

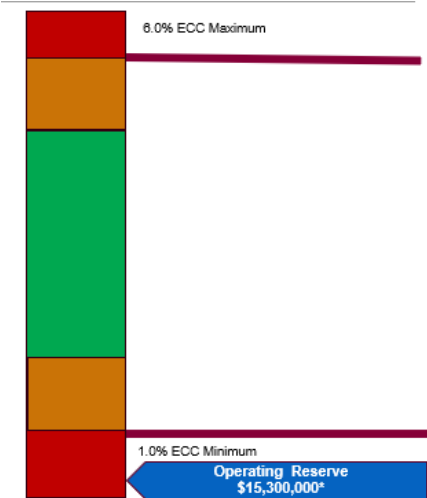
The CBE will be closely monitoring all activities to identify any significant, unanticipated, one-time expenses that may arise, and potentially require access to reserve funds. It is important to note that the use of reserves will be considered a last option, after the CBE has explored all other spending 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.



*Projections based on Q2 Forecast 2025-26

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

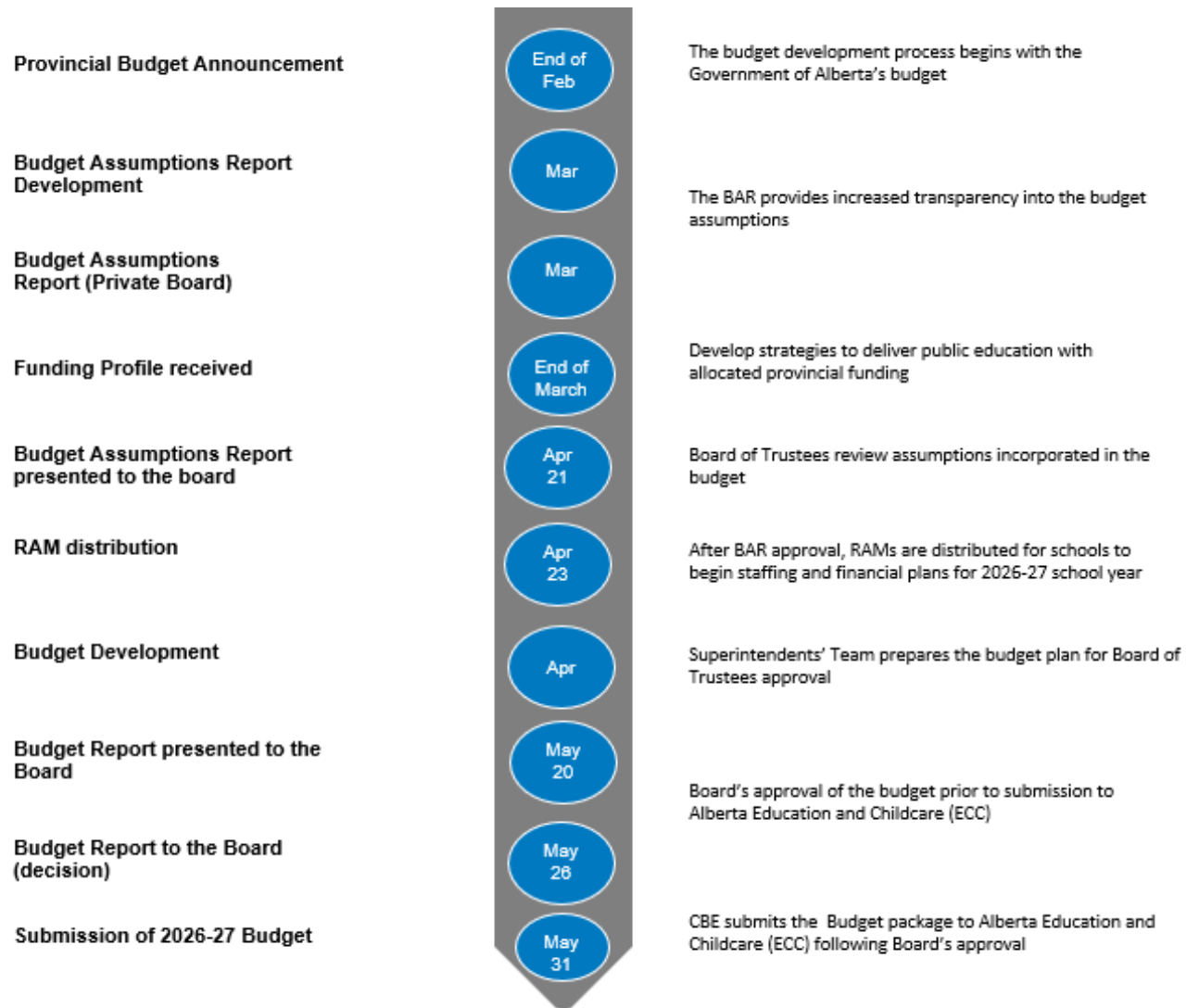
March 2026

The Calgary School Division		
Projected Operational Funding - as of March 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	\$125,645,715
	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	\$125,645,715
	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	\$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 <u>May 26, 2026</u> . 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 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 Calgary, 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

	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	\$ -	\$ -	\$ 52,995,000	\$ -	\$ -	\$ -	\$ 52,995,000	\$ 52,992,000
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Federal Government of Alberta	\$ -	\$ 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	\$ 66,814,000	\$ 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
FEE S			
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
FEE S 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

	Unsettled Surplus Usage		Operating Reserves Usage				Capital Reserves Usage		
	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended		
	31-Aug-2027	30-Aug-2026	30-Aug-2029	31-Aug-2027	30-Aug-2026	30-Aug-2026	31-Aug-2027	30-Aug-2026	30-Aug-2026
Proje bad opening balance	\$7,925,000	\$5,277,000	\$5,277,000	\$15,384,000	\$15,384,000	\$15,384,000	\$67,225,000	\$67,225,000	\$67,225,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and AFO/CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$101,721,000	\$0	\$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	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - amelioration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unexpended debt principal repayments	(\$2,905,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserve transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions transfer of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions transfer of funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increases in (out of) school general funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonrecruited school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonrecruited certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonrecruited contract, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration/operations / transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonetary related programming costs (excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	(\$26,650,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$1,315,900)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	(\$9,493,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$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	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$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	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$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	\$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%	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%	1.13%
If the estimated 2025/26 operating reserve balance exceeds the maximum limit (refer to the Reserve Details tab), please contact the Board of Directors in the Reserve Details tab (Row 50) accordingly, along 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	20,861,000	20,861,000	20,861,000
SEF 2027/28 AFS1	20,861,000	20,861,000	20,861,000	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	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 approval) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

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

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2025/26 and/or 2026/27 school year, please complete the section under Row 62. 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

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

Not Applicable

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	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	-	-	-	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.

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

Crayons, Erasers, Markers, Pens, Pencils



Crayons Erasers Non-Permanent Markers Permanent Markers



Highlighters Pens Pencils



Pencil Cases Pencil Crayons Pencil Sharpener

Binders, Duotangs, Indexes



Binders Binder Dividers Duotangs

Exercise Books, Paper



Notebooks Scrapbooks Looseleaf



Labels Visual Journals

Rulers, Scissors



Rulers Scissors (including adult)

Other



Facial Tissue Individual Whiteboards Whiteboard Erasers & Markers



Individual Storage Containers/Pouches Magazine Storage Boxes Resealable Plastic Bags

Glue



Glue