

Date	April 14, 2026
To	Board of Trustees
From	Ron Thompson, Superintendent of Schools
Subject	2026-2027 Distribution of Funds
Originator	Todd Burnstad, Chief Financial Officer
Resource Staff	Jeremy Higginbotham, Drew Horn, Jennifer Price, Madonna Proulx
Reference	Funding Manual for School Authorities for the 2026-2027 School Year

ISSUE

Each year, Edmonton Public Schools Administration presents a Distribution of Funds Report to the Board of Trustees outlining the proposed allocation of resources for the upcoming school year.

RECOMMENDATION

1. **That Distribution of Funds for the 2026-2027 Budget be approved.**

BACKGROUND

2026-2027 PROVINCIAL BUDGET OVERVIEW

On February 26, 2026, the Government of Alberta announced an education budget of \$10.8 billion, this represents an increase of \$722 million or 7.2 per cent over Budget 2025. This investment is intended to address enrolment growth, expand staffing capacity, and enhance support for students with specialized needs.

The Provincial budget supports the hiring of more than 1,600 teachers and over 800 support staff in 2026-2027.

Enrolment Growth

To address enrolment growth, more than \$560 million will be provided over three years, supporting projected annual increases of 1.6 per cent, 1.3 per cent, and 1.3 per cent province wide.

Class Size and Classroom Complexity

Budget 2026 also invests \$355 million in 2026–2027 to address class size and classroom complexity, including \$300 million in new funding (to be released later this spring). This builds on \$143 million announced in February 2026 and \$55 million provided through the existing Classroom Complexity Grant.

2026-2027 Provincial Funding Rate Increases:

Three per cent

- Base Instruction grants (to support the teacher salary settlement)
- First Nations, Métis, and Inuit Education (FNMI)

- Refugee Students
- School Technology
- Specialized Learning Support Grant (SLS)
- Student Transportation
 - An additional \$10 million has been allocated provincially for special transportation (pending distribution).

Five per cent

- Operations and Maintenance (O&M)

Six per cent

- English as an Additional Language (EAL)
- Moderate Language Delay Grant
- Program Unit Funding (PUF)

Literacy and Numeracy Screening

The Government of Alberta is investing \$20 million in 2026–2027 to expand literacy and numeracy screening and targeted early intervention supports. This represents an increase of more than 60 per cent from 2025–2026 and is intended to strengthen foundational learning outcomes for students across the province.

Mental Health Supports

Budget 2026 continues government’s commitment to support student well-being, with \$25 million in funding in 2026-2027. This funding is intended to enhance the role of school jurisdictions in delivering a continuum of supports and services that are essential to students’ mental health.

Grant Reallocations

Under Budget 2026, the Government of Alberta is reallocating funding from existing programs to prioritize class size and classroom complexity.

The System Administration Grant will be reduced by five per cent in the 2026–2027 school year, reflecting a focus on identifying system-wide efficiencies.

The Infrastructure Maintenance and Renewal (IMR) grant will be discontinued in 2026–2027. Of this funding, \$50 million will be redirected to the Operations and Maintenance (O&M) grant, while the remaining \$36.5 million will be reallocated to classroom supports. The impact of these changes will be partially offset by a five per cent increase to the O&M grant and additional investment in Capital Maintenance and Renewal, providing school jurisdictions with increased flexibility to address facility maintenance needs.

Capital Funding

Budget 2026 allocates \$4.1 billion in capital funding over three years, a 24.6 per cent increase (\$809.5 million) from previous levels. This includes \$44 million dedicated to planning and designing forty new school projects. These investments are expected to create approximately 23,300 new student spaces and 7,300 modernized or renovated spaces, marking the second phase of the \$8.6 billion Schools Now initiative.

2026–2027 DIVISION BUDGET OVERVIEW

Including all revenue sources, Edmonton Public Schools’ projected total operational revenue for 2026–2027 is approximately \$1.57 billion, an increase of \$109 million (7.4 per cent) compared to the 2025–2026 Fall Revised Budget (Attachment I).

The Distribution of Funds Report has been updated to compare the proposed 2026-2027 allocations against the 2025–2026 Fall Revised Budget rather than the prior spring budget. This approach reflects the additional funding received after the initial 2025–2026 budget submission and provides a more accurate year-over-year comparison.

The Adjusted Enrolment Method (AEM) is entering its second year. Under this model, enrolment is calculated using a weighted formula: 30 per cent based on current-year enrolment and 70 per cent based on projected enrolment. This calculation determines the majority of provincial grants (see Attachment II).

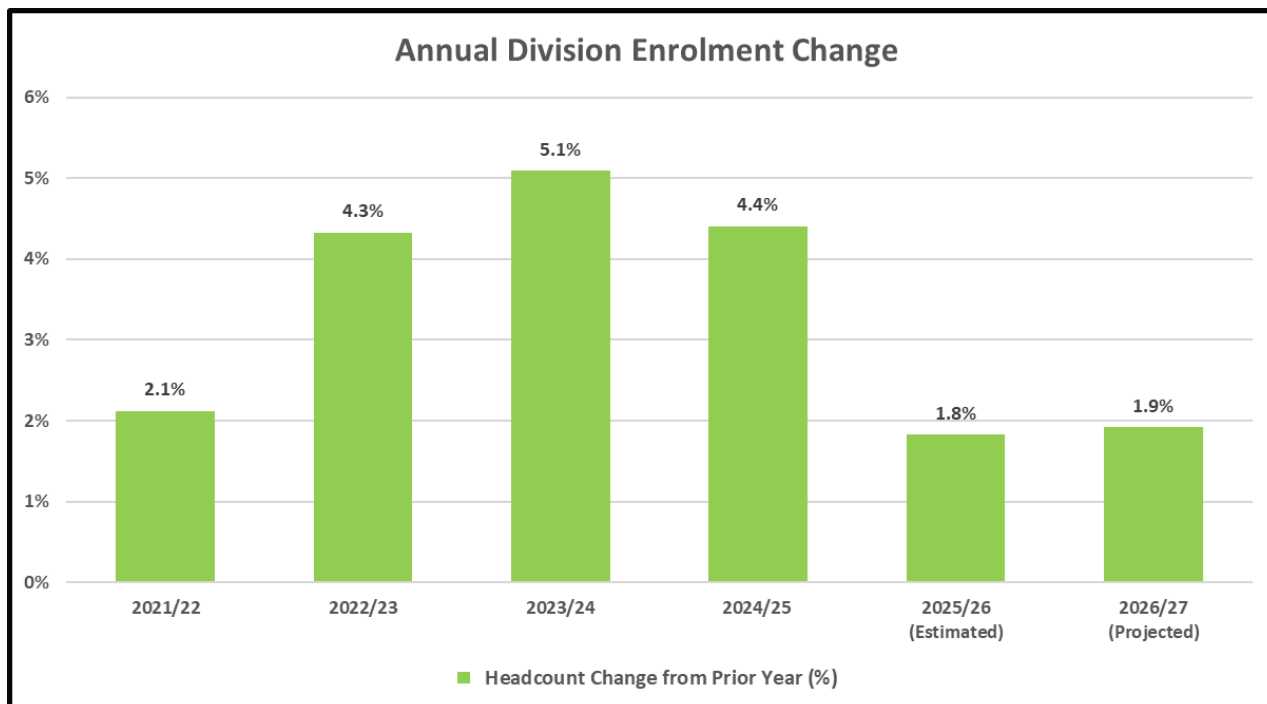
Key drivers of the funding increase include:

- Projected enrolment growth of 2,334 Students (1.9 per cent)
- A 3.0 per cent increase to base funding grants
- Targeted grant increases ranging from 3.0 per cent to 60.0 per cent

These increases are partially offset by:

- A 5.0 per cent reduction to the System Administration Grant
- Elimination of the Infrastructure Maintenance and Renewal (IMR) Grant

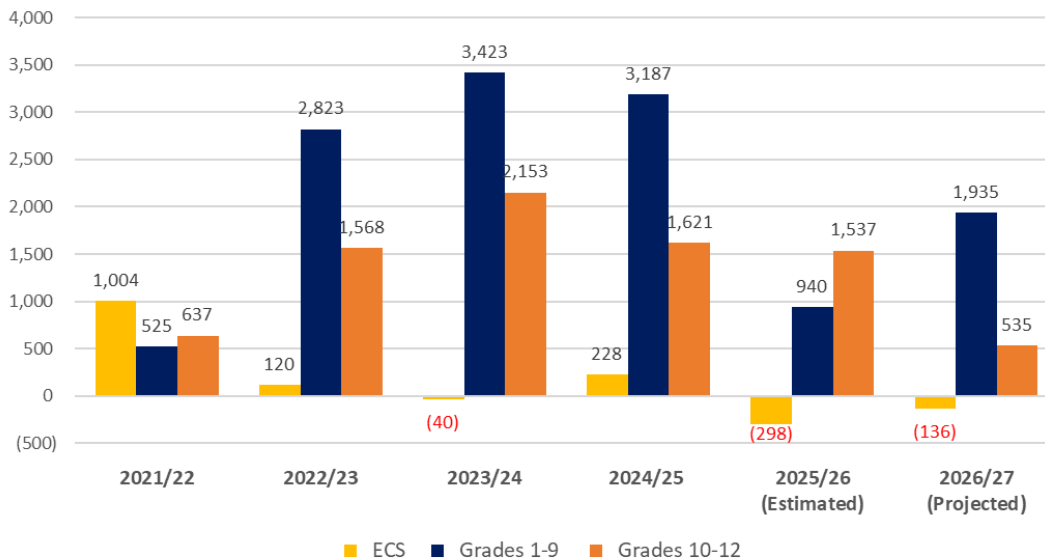
Enrolment



Following three consecutive years of rapid enrolment growth above 4.3 per cent, the Division expects growth to moderate to 1.9 per cent for the upcoming 2026-2027 school year, which is in line with our current enrolment growth for 2025-2026. This trend aligns with the Province’s projected population growth of 1.1 per cent in the Fiscal Plan 2026–2029, reflecting a slower rate of families moving to Alberta from other provinces and overseas.

Of the Province’s estimated 12,600 student increase for 2026–2027, the Division projects 2,334 additional funded students (Attachment II), representing 18.5 per cent of the provincial total. Historical and projected enrolment increases are summarized in the chart below, organized by grade levels as used in Alberta Education’s Base Instruction Grant funding model.

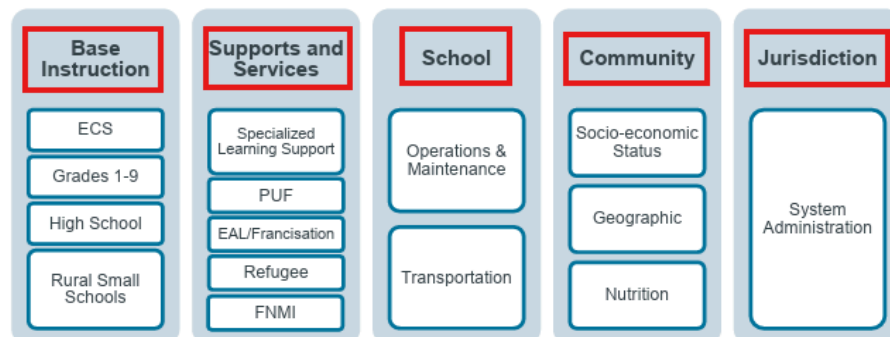
Annual Division Enrolment Change
by Grade Level



CHANGES TO GRANT FUNDING

Section A – Executive Summary

Alberta’s funding model consists of 15 major grant allocations as outlined in the following diagram. In some instances, sub-grants are contained within the allocations.



Grant Funding Rate Increases

Several major grants within the provincial funding framework, including targeted priority grants, have been increased from 3.0 per cent to 60.0 per cent. These adjustments account for approximately \$37.8 million, or 45.5 per cent of the total provincial operational revenue increase. The remaining increase is primarily due to enrolment growth, contributing \$33.6 million (40.4 per cent), and Teacher Salary Harmonization, contributing \$11.7 million (14.1 per cent) (see Appendix I).

Other Grant Updates:

Community

- School Nutrition Program: Provincial funding of \$1,735,347 will continue to be received (no change to funding rates), supplemented by new federal funding of \$1,402,343. The Federal National Food Program Grant was first received in 2025-2026 and included retroactive funds for the 2024-2025 as well as funds for 2025-2026.

Grant Funding Reductions/Reallocations

Under Budget 2026, funding from some existing programs and funding grants will be reallocated to the classroom.

- System Administration Grant: 5.0 per cent reduction
- Infrastructure Maintenance and Renewal Grant: has been discontinued

System Administration

The System Administration Grant is a targeted fund designed to cover the governance (Board of Trustees) and central administration costs of a school authority.

Over the last five years, Alberta's funding model has shifted from a per-student model to a more structured, predictable framework. This was intended to standardize administrative spending and maximize "dollars to classrooms". While other grants saw increases over the last five years (e.g., six per cent for base instruction), the System Administration Grant rate has remained nearly flat, seeing only a 0.05 per cent increase in some recent years.

The System Administration Grant covers board governance and central office costs not directly related to instruction. This is a targeted grant that cannot be combined with funding from other grants within the provincial funding framework to cover system administration costs.

Edmonton Public Schools has historically been able to operate within the 3.2 per cent cap. As reported in our 2024-2025 audited financial statements, the Division's System Administration comprised 3.0 per cent of our total expenses. However, inflation, increasing third party costs (like the costs associated with the Trustee election) and increasing reporting requirements is putting a strain on administrative costs.

To manage this grant reduction, Edmonton Public Schools has proposed funding some initiatives through access to surplus funds (Attachment VI) that will reduce administrative costs in future years including:

- A Fee Management System (FMS) upgrade: This will drive significant operational efficiencies by eliminating manual triple-entry reconciliation across FMS, Global Payments, and QuickBooks, ensuring that sales and refunds automatically update student records and the general ledger in real-time. For the school accounting, Internal Audit, and cash management teams, the system's ability to instantly consolidate and analyze data across individual schools or the entire division will save countless hours of manual labor. The upgrade should result in a simpler user-experience for families and a streamlined payment and reporting interface for school administration, saving hours of time each month at each school.

- HR Technology Systems Review: Funds to complete a review of HR technology needs including; an assessment of PeopleSoft functionality and implications of moving to the cloud. The objective of this work is to ensure HR systems meet the needs of a growing Division and to reduce duplication of work and assist in automating and/or streamlining manual processes.

Infrastructure Maintenance and Renewal (IMR)

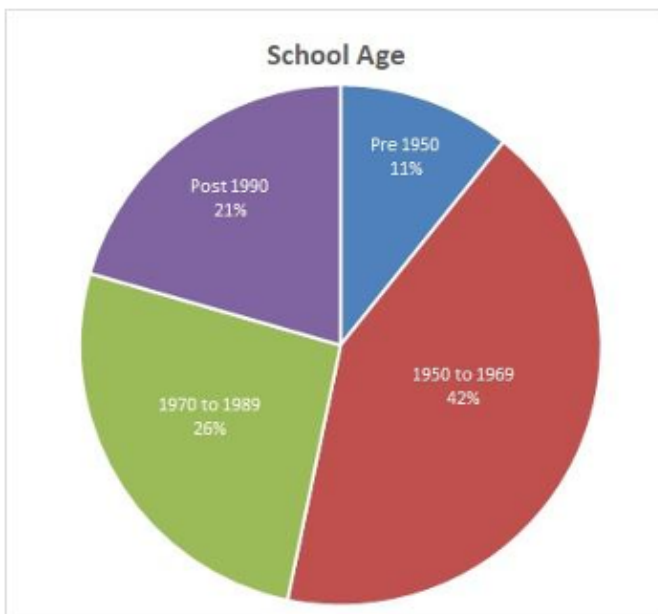
The Province has indicated that funding previously allocated through IMR has been reallocated to support a 5.0 per cent increase to the Operations and Maintenance (O&M) Grant, enhance Capital Maintenance and Renewal (CMR) investments, with the remaining balance being directed toward classroom-based supports.

For Edmonton Public Schools, the Infrastructure Maintenance and Renewal (IMR) grant has historically been a critical funding source for maintaining over 200 operational school sites. With an estimated deferred maintenance backlog exceeding \$1 billion, the discontinuation of such a grant presents significant operational and long-term facility challenges.

The importance of the IMR grant for EPSB is centered on three main areas:

- Prolonging Facility Life: The grant is specifically intended to upgrade and maintain critical building systems, including roofs, boilers, mechanical systems, and water/sewer lines. For EPSB's aging infrastructure, these upgrades are vital to keeping schools in "suitable operating condition" and preventing the need for much costlier full replacements.
- Operational Flexibility: Unlike project-specific capital grants, up to 70 per cent of IMR funds could traditionally be used for operating expenses rather than just capitalized costs. This allowed the division to react quickly to emergent or unexpected infrastructure needs that arise throughout the school year.
- Preventing a Maintenance Deficit: if maintenance funding does not keep pace with inflation and aging, the deferred maintenance deficit will continue to swell.

While the government has shifted focus to the [Schools Now Program](#) to build new schools, Edmonton Public Schools has emphasized that this does not replace the urgent need for maintenance of its existing, mature school buildings.



As per the [Ten-Year Facilities Plan 2026-2035](#) presented at the March 17, 2026 Board Meeting:

11 per cent of Division buildings were constructed before 1950.

68 per cent of Division buildings were constructed between 1950 and 1989.

Only **21 per cent** of Division buildings were built more recently (after 1990).

This aging infrastructure represents a substantial portion of the Division’s deferred maintenance backlog and underscores the significant challenge and ongoing need for dedicated maintenance funding.

Although the provincial IMR grant has been discontinued, the Division plans to maintain its own internal IMR program. For 2026–2027, the proposed budget includes \$13.8 million, consistent with the current year, with funding being allocated 50 per cent to operational expenses and 50 per cent to capital needs.

Class Size and Classroom Complexity Grant

Budget 2026 includes a total investment of \$355 million to support efforts to address class size and increasing classroom complexity across Alberta.

This investment builds on the \$143 million announced earlier in 2026 and is in addition to the \$55 million currently allocated through the existing Classroom Complexity Grant, further enhancing the capacity of school divisions to respond to diverse student learning needs.

This includes \$300 million in new funding for 2026-2027 to be allocated to school jurisdictions in the coming months. As no specific details are currently available, these additional funds have not been factored into the current 2026-2027 budget.

Capital Maintenance and Renewal (CMR) Grant

The Division's Capital Maintenance and Renewal (CMR) funding will increase by \$1.1 million, from \$18.1 million in 2025–2026 to \$19.2 million for 2026–2027.

2026–2027 Staff Unit Cost Changes

Compensation remains the largest expenditure for the Division, accounting for approximately 79 per cent of total operating costs, including 63 per cent for salaries and wages and 16 per cent for benefits.

To support consistent and predictable budgeting, the Division applies standardized unit costs for each staffing group, regardless of years of service, in the development of school and central budgets. As part of this process, unit costs and benefit overhead rates, including dental, extended health care, and workers' compensation premiums, are projected annually to estimate their impact on the upcoming budget.

For the 2026–2027 budget, unit costs and benefit overhead rates are projected to increase across all staffing groups compared to the prior year. For the 2026-2027 budget, the unit costs have been increased in conjunction with the budget allocations so no stand alone unit cost or retroactive salary adjustment is required.

Unit cost increases for Exempt, Custodial, and Support Staff are expected to range from 0.5 per cent to 2.6 per cent. In contrast, as the teacher collective agreement remained unsettled from September 2024 to the fall of 2026, the teaching staff unit costs remained static. With the recently ratified agreement that includes annual salary increases of 3.0 per cent retroactive to September 2024, as well as the implementation of a provincially harmonized teacher pay grid, teacher unit costs are projected to increase by 10.1 per cent.

Based on the current staffing complement, excluding any additional staffing changes, the total impact of the increase in unit costs for all staff groups is estimated at \$73.8 million.

2026-2027 Allocation Highlights

As stated in the [2024-2025 Annual Education Results Report](#) (p.20):

“Building high-quality learning opportunities that engage and motivate students on their journey to high school completion is a collective endeavour, involving Division staff, community partners and families”. The Division allocates resources to schools and central cost centres in a variety of ways that support this effort.

Highlights of some of the proposed 2026-2027 allocations that support student success are included below:

Student Growth and Achievement

- **Campus EPSB and Dual Credit** - Successful high school completion is an achievement that leads to lifelong success. Allocations directed to Campus EPSB (\$0.5 million) and to Dual Credit (\$0.4 million) help to achieve that goal.
 - **Campus EPSB** is designed to provide students with another way to earn high school credits, industry credentials and get ahead of studies or prepare for post-secondary education. It provides opportunities and hands-on experiences that help students plan their next steps. In 2026-2027, two new courses including Housing Construction and Health Care Aide will be available to senior high students.
 - **Dual Credit Allocation** supports optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. Dual credit courses allow students to earn both high school credits and credits that count towards a post-secondary certificate, diploma or degree. For 2026-2027, the proposed allocation will support opportunities for senior high school students. Examples of such courses include Accounting Principles, Applied Ecology and Introduction to Psychology.
- **Class Size and Complexity** (\$26.4 million) - On February 12, 2026, the provincial government announced a \$143 million investment aimed at supporting Alberta's most complex classrooms. Edmonton Public Schools' share of this grant is \$30.3 million. These funds are designated to hire 101 complexity teams. Each team consists of one certificated teacher and two educational assistants, totaling 101 teachers and 202 educational assistants. For purposes of the budget, we assumed approximately \$3.9 million will be used in 2025-2026 with the remaining \$26.4 million available for 2026-2027 out of which \$25.4 million will be used to support the classroom complexity teams while \$1 million will be used to support additional specialized supports such as occupational therapists or speech language pathologists.
- **Division One Targeted Allocation** (\$40 million) - The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. This allocation provides additional resources to Division One children and students.
- **Educational Assistant (EA) Internship Program** (\$2 million) - This program helps with recruiting and retaining educational assistants through a 16 week program comprising comprehensive online modules, mentor support, participation in communities of practice, and on-the-job training in the classroom. The allocation will allow continued support by educational assistant mentors as well as compensation for two cohorts of educational assistants.
- **Equity Funds** (\$10 million) - The Equity Fund allocation is distributed to the four school leadership groups supervised by the assistant superintendents of schools. The allocation may support projects to enhance learning and to support students in areas such as literacy, numeracy, and mental health. The fund supports schools that encounter unusual or unexpected budget challenges during the year. The allocation is distributed to schools at the discretion of the assistant superintendents.
- **Equity Achievement Project (EAP)** (\$2.4 million) - The Equity Achievement Project (EAP) is a collaborative, evidence-based approach designed to improve literacy and numeracy outcomes for the Division's most vulnerable students. Funding specifically supports designated lead teachers at participating schools and provides expert consultant support. By addressing student well-being holistically, the EAP model overcomes barriers associated with high social vulnerability through a focus on teacher capacity, student self-efficacy, and shared leadership. After a successful pilot funded by surplus reserves, the EAP is now being proposed as a permanent budget allocation. During the 2026-2027 school year, the Budget Allocation Committee will review this allocation alongside the High Social Vulnerability allocation to determine if the two should be merged.

- **High Social Vulnerability (HSV)** (\$6 million) - this allocation is considered a high priority for the Division and provides assistance to the top 60 schools with a significant percentage of students deemed as being socially vulnerable.
- **Programming and Student Accommodation** (\$8.8 million) - this allocation supports the establishment and activation of Division centres, which typically require facility modifications and additional resources to facilitate optimum learning spaces for students who qualify for specialized learning supports. As Division enrolment grows, and the number of students requiring specialized supports, as a percentage of overall growth, also grows. The Division must establish more Division centres in order to accommodate families who desire Division centre programming. Administration projects a need for 36 new Division centres for 2026-2027, with 33 of them being Interactions classrooms, two for Individual Support classrooms and one Connections classroom.
- **Weighted Enrolment Allocation** (\$792 million) - This allocation is provided to all schools based on their proportion of the Division's adjusted enrolment. The level of specialized learning support required will be correlated to the school's adjusted enrolment allocation. This is our largest allocation and represents approximately 72 per cent of the total direct school allocations. This allocation is supplemented by the Classroom Complexity Grant. This year's increase is driven by enrolment growth, higher provincial grants, and the inclusion of retroactive teacher salary grants—which were previously held back until the collective agreement was settled. (For additional information on this allocation, refer to Appendix II).

Welcoming, Caring, Respectful and Safe Learning Environments

- **First Nations, Metis and Inuit Allocation and Graduation Coaches** (\$16.1 million) - This allocation provides additional support to students who self-identify as First Nations, Metis and Inuit. A portion of the allocation provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awâsis (Cree) program at awâsis waciston School. A portion of the First Nations, Metis and Inuit grant is directed to Central to assist schools with First Nations, Metis and Inuit education and for the First Nations, Metis and Inuit Senior High Completion Coaches who work directly with students at Eastglen, Jasper Place, Queen Elizabeth and Dr. Anne Anderson.
- **Mental Health Supports Allocation** (\$5.7 million) - The Division has a range of initiatives in place that span across all three levels (Universal, Targeted and Specialized) of the pyramid of intervention and reflect the efforts of both schools and central units to support the well-being and mental health of all students.

Mental Health Classrooms known as CARE (Confidence, Academics, Relationships and Emotional Regulation) were initiated in 2022-2023. CARE classrooms consist of a Teacher, EA, Mental Health Therapist, Consulting Registered Psychologist and are administered through Hospital School Campuses. This 12-week program is designed as an early intervention for students in Grades 4 to 6 that focuses on mental health and well-being.

Mental Health Therapists: To help support the work occurring in schools around belonging and safety, the Division has developed a framework - Building a Culture of Belonging and Safety: A Shared Responsibility. This framework emphasizes the relationship of belonging and safety and how the two are foundational to student success in school. The model of having a school-based mental health therapist in this framework helps build and increase this sense of belonging and safety, positive behaviors, improves academic outcomes and supports health and well-being. The school-based mental health therapist works in collaboration with schools' multidisciplinary teams by providing on-site therapy and mental health services to students. This role focuses on addressing students' mental health needs, offering individual and group therapy, crisis intervention, a pathway to care and preventative mental health education. The therapist works closely with school-based teams to identify students who may be at risk, ensuring a coordinated approach to student safety and well-being. This collaboration aims to create a supportive

and secure school environment, where mental health concerns are addressed proactively alongside safety measures.

- **The Mental Health Team** (a collaboration between SLS and Hospital School Campus) delivers equitable crisis and risk assessment support to all schools in the Division. The goal is to provide every student with timely, streamlined, and responsive care.
- **Mental Health Therapists** deliver school-based mental health support through group or 1:1 intervention, parent information and school/teacher consultation.
- **Mental Health Capacity Building (MHCB)** initiative focuses on providing universal (prevention and promotion) mental health supports to students across all Division schools. As the mental health needs of students become more targeted and individualized our Mental Health Therapist supports increase. Students requiring specialized intervention receive a continuum of support and the role of health partners becomes more important. MHCB Wellness Coaches prioritize universal support through classroom sessions and activities, staff professional learning opportunities and parent information sessions. MHCB Wellness Coaches work closely together with the Hospital School Campus (HSC) Mental Health Therapist team to reduce barriers to accessing mental health services for students.

2026-2027 Funding Increase Analysis

As shown on page two of Appendix I, the increase in provincial operating funding is being driven by enrolment growth, grant rate changes and the Teacher Salary Harmonization:

Enrolment Growth (1.9%)	33,557,300	40.4%
Grant Rate Net Changes	37,844,800	45.5%
Teacher Salary Harmonization	11,699,900	14.1%
	\$ 83,102,000	
Impact of Unit Cost Increases (Estimate)	-\$ 73,788,200	
	\$ 9,313,800	
Realized Year over Year Increase (\$)	\$ 9,313,800	
<i>Realized Year over Year Increase (%)</i>		<i>0.7%</i>

The majority of the increase in Provincial Operational funding will go towards offsetting the increase to unit costs for the Division.

RELATED FACTS

- Approximately 77.5 per cent of the total Division funds will continue to be allocated to support students in the classroom, with the remaining balance covering fixed and committed costs. This is a slight increase from 76.8 per cent for the current year.
- Targeted grants such as the Institutional and Specialized Education Programs (SEPs), Program Unit Funding (PUF) and First Nations, Métis and Inuit Education will continue to be offset by an equal allocation.
- Out of the total Provincial increase of \$722 million for Budget 2026, only \$422 million was allocated as part of the Funding Profiles for School Divisions to complete their budget. The remaining \$300 million related to the class size and complexity initiative will be distributed in the coming months.
- The Distribution of Funds does not provide any relief for the potential increased costs of supplies, materials, and technology that may transpire as a result of the current global events.

NEXT STEPS

Following the approval of the 2026-2027 Distribution of Funds, allocations will be sent out to schools and decision units for the completion of the 2026-2027 Budget.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2026-2027 Preliminary Spring Revenue Budget
ATTACHMENT II	2026-2027 Enrolment Projections using AEM
ATTACHMENT III	2026-2027 Distribution of Funds - Total Allocations
ATTACHMENT IV	2026-2027 Distribution of Funds - School Allocations
ATTACHMENT V	2026-2027 Distribution of Funds - Other Allocations
ATTACHMENT VI	2026-2027 Proposed Use of Accumulated Operating Surplus Funds
ATTACHMENT VII	2026-2027 Proposed Use of the Capital Reserve Funds
APPENDIX I	2026-2027 Grant Funding Analysis
APPENDIX II	2026-2027 Weighted Enrolment Allocation

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Edmonton Public Schools
2026-2027 Proposed Budget - Revenue

	2026-2027 Distribution of Funds	2025-2026 Fall Revised Budget	Variance \$	Variance %	Notes
BASE INSTRUCTION GRANTS					
Kindergarten	\$ 28,001,100	\$ 27,747,400	253,700	0.9%	1
Grades 1 to 9	557,442,200	530,319,700	27,122,500	5.1%	1
SUBTOTAL KINDERGARTEN TO GRADE 9	585,443,300	558,067,100	27,376,200	4.9%	
High School (Year 1 - 3)	218,138,700	204,589,300	13,549,400	6.6%	
High School Metro summer	6,650,200	6,535,000	115,200	1.8%	
High School Year 4	6,504,000	5,668,700	835,300	14.7%	
High School Year 5	982,200	1,016,400	(34,200)	-3.4%	
Home Education and Blended Funding	374,000	417,200	(43,200)	-10.4%	
Online Education Funding	2,590,600	2,046,900	543,700	26.6%	
Outreach Programs	360,500	350,000	10,500	3.0%	
High School Subtotal	235,600,200	220,623,500	14,976,700	6.8%	2
SUBTOTAL BASE INSTRUCTION GRANTS	821,043,500	778,690,600	42,352,900	5.4%	
SERVICES AND SUPPORT GRANTS					
Classroom Complexity	6,802,700	6,682,400	120,300	1.8%	3
ECS Program Unit Funding (PUF)	19,075,500	20,052,700	(977,200)	-4.9%	4
English as an Additional Language	32,314,500	28,469,600	3,844,900	13.5%	5
First Nations, Métis, and Inuit	16,176,500	15,341,300	835,200	5.4%	6
Institutional and Specialized Education Programs	11,929,500	10,908,700	1,020,800	9.4%	7
Moderate Language Delay Grant (Pre-K & SLS-K)	278,200	347,800	(69,600)	-20.0%	8
Refugee Student	23,034,900	20,792,300	2,242,600	10.8%	5
Specialized Learning Support (SLS)	103,938,400	99,455,700	4,482,700	4.5%	9
SUBTOTAL SERVICES AND SUPPORT GRANTS	213,550,200	202,050,500	11,499,700	5.7%	
SCHOOL GRANTS					
Operations and Maintenance (O&M)	122,935,700	108,877,600	14,058,100	12.9%	10
School Technology	309,000	300,000	9,000	3.0%	11
SuperNet	2,847,700	2,753,300	94,400	3.4%	12
Transportation	42,152,600	38,125,300	4,027,300	10.6%	13
SUBTOTAL SCHOOL GRANTS	168,245,000	150,056,200	18,188,800	12.1%	
COMMUNITY GRANTS					
Geographic	1,534,800	1,534,800	-	-	
School Nutrition	3,137,700	3,348,500	(210,800)	-6.3%	14
Socio-Economic Status (SES)	15,745,500	15,653,600	91,900	0.6%	15
SUBTOTAL COMMUNITY GRANTS	20,418,000	20,536,900	(118,900)	-0.6%	
AUTHORITY GRANTS					
System Administration	41,044,000	41,850,200	(806,200)	-1.9%	16
Teacher Salary Settlement	81,452,300	69,752,400	11,699,900	16.8%	17
SUBTOTAL JURISDICTION GRANTS	122,496,300	111,602,600	10,893,700	9.8%	
ENROLMENT PROJECTION ADJUSTMENTS	8,053,400	-	8,053,400	100.0%	18
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,353,806,400	1,262,936,800	90,869,600	7.2%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	-	7,767,600	(7,767,600)	-100.0%	19
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,353,806,400	1,270,704,400	83,102,000	6.5%	

	2026-2027 Distribution of Funds	2025-2026 Fall Revised Budget	Variance \$	Variance %	Notes
PROVINCIAL PRIORITY GRANTS					
Class Size & Complexity Grant	26,418,800	3,881,200	22,537,600	580.7%	20
Curriculum - (7-9) Math, Social Studies (7-10) Physical Education and Wellness (PEW)	-	2,502,700	(2,502,700)	-100.0%	20
Curriculum - Social Studies (K-3) (4-6)	2,679,500	2,530,900	148,600	5.9%	20
Curriculum - (7-9) Math, Career Ed & Financial Literacy, Social Studies & Physical Education & Wellness	2,444,300	-	2,444,300	100.0%	20
Dual Credit Funding / Start Up	150,000	150,000	-	-	20
Literacy and Numeracy Support Funding	2,637,900	1,714,100	923,800	53.9%	20
Low Incidence Supports and Services	521,600	519,000	2,600	0.5%	20
Mental Health Grant	3,277,100	3,262,300	14,800	0.5%	20
	38,129,200	14,560,200	23,569,000	161.9%	
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	46,865,800	46,865,800	-	-	
SUBTOTAL CAPITAL	46,865,800	46,865,800	-	-	
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,438,801,400	1,332,130,400	106,671,000	8.0%	
DEFERRED REVENUE TO BE RECOGNIZED FROM PRIOR YEAR					
Infrastructure Maintenance Renewal (IMR)	3,650,000	-	3,650,000	100.0%	19
SUBTOTAL UNEARNED REVENUE FROM PRIOR YEAR	3,650,000	-	3,650,000	100.0%	
OTHER PROVINCIAL GRANTS					
Other Provincial Grants	2,169,600	2,649,200	(479,600)	-18.1%	21
Transportation Eligibility Transition Funding	-	1,100,000	(1,100,000)	-100.0%	22
SUBTOTAL OTHER PROVINCIAL REVENUES	2,169,600	3,749,200	(1,579,600)	-42.1%	
OTHER PROVINCIAL REVENUES					
Alberta Teachers' Retirement Fund (ATRF)	53,065,200	53,065,200	-	-	
Educational Programs Cost Recovery and Conditional Grants	1,661,900	1,634,000	27,900	1.7%	21
Secondments - Provincial	1,781,700	1,781,700	-	-	
SUBTOTAL OTHER PROVINCIAL REVENUES	56,508,800	56,480,900	27,900	0.0%	
OTHER ALBERTA SCHOOL AUTHORITIES	571,000	571,000	-	-	21
FEDERAL FRENCH FUNDING	1,872,700	1,872,700	-	-	
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,503,573,500	1,394,804,200	108,769,300	7.8%	
FEDERAL GOVERNMENT AND FIRST NATIONS FEES	1,837,200	1,837,200	-	-	21
Lunch Program Fees	5,089,800	5,089,800	-	-	
Metro Continuing Education Fees	1,035,600	1,035,600	-	-	
Music Instrument & Other Material Fees	286,900	286,900	-	-	
School Fees - School Generated Funds	16,167,500	16,167,500	-	-	
Transportation Fees	11,883,000	11,883,000	-	-	
SUBTOTAL FEES	34,462,800	34,462,800	-	-	21
OTHER SALES AND SERVICES					
Adult Education	710,900	710,900	-	-	
International Student Tuition	2,631,300	2,631,300	-	-	
Other Sales and Services - School Generated Funds	6,294,500	6,294,500	-	-	
Sales and Services - Schools and Central DUs	5,021,300	5,021,300	-	-	
Secondments - Other Entities	1,099,600	1,099,600	-	-	
SUBTOTAL SALES AND SERVICES	15,757,600	15,757,600	-	-	21
INVESTMENT INCOME	3,897,400	3,897,400	-	-	21
GIFTS AND DONATIONS					
EPSB Gifts and Donations	6,704,400	6,704,400	-	-	
SUBTOTAL GIFTS AND DONATIONS	6,704,400	6,704,400	-	-	21
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	1,378,300	1,378,300	-	-	21
RENTAL OF FACILITIES	4,738,200	4,738,200	-	-	21
TOTAL REVENUE	\$ 1,572,349,400	\$ 1,463,580,100	\$ 108,769,300	7.4%	

Attachment I - Notes to supplement the 2026-2027 Budget - Revenue

Unless otherwise noted, variance explanations have been provided for amounts where the 2026-2027 Distribution of Funds differ from the 2025-2026 Budget by more than five per cent.

Grant Funding Rate Increases

For the 2026–2027 school year, Alberta Education announced increases to all five funding categories, including Base Instruction, Supports and Services, School, Community and Jurisdiction, along with adjustments to the Jurisdiction Grant. These changes include enhanced funding for core instructional supports, Indigenous education, language learning, student supports, technology, transportation, and school operations and maintenance. At the same time, some funding is being reallocated to prioritize class size and classroom complexity, resulting in a reduction to system administration funding and the discontinuation of the Infrastructure Maintenance and Renewal grant (IMR).

1. Base Instruction Grants

For the 2026-2027 school year, grant rates will increase by 3.0 per cent to support the teacher salary settlement.

Base Instruction Grants provide foundational funding for Early Childhood Services (ECS) through Grade 12 and are intended to support classroom instruction. Projected enrolment for ECS through Grade 9 in 2026-2027 is 91,280 students, representing an increase of approximately 2.0 per cent compared to the current year (see Attachment II).

2. High School Funding

For the 2026-2027 school year, grant rates will increase by 3.0 per cent to support the teacher salary settlement.

The base funding rate for high school remains 10 per cent higher than for Grades 1–9, reflecting the increased costs of senior high programming. Projected senior high enrolment for 2026–2027 is 31,765 students, an increase of approximately 1.6 per cent over the current year (see Attachment II).

- **Overall funding increase:** While total enrolment rises 1.6 per cent, funding is expected to increase by \$15 million (6.8 per cent) due to shifts in enrolment by year:
 - Year 1–3 students: +1,041 (highest funding rate of \$7,436 per student)
 - Year 4 students: –417 (funding halved to \$3,718 per student)
 - Year 5+ students: –114 (funding halved again to \$1,859 per student)
- **High School Metro Summer:** High school funding is no longer based on credit enrolment units (CEUs) except for summer school programming, which continues to use prior-year completed credits for funding. For example, 2025–2026 course completion data will determine 2026–2027 summer school funding.
- **Online Education:** Funding is projected to increase by 26.6 per cent, consistent with higher projected enrolment at Argyll.

3. Classroom Complexity

The Classroom Complexity Grant is intended to support school divisions in responding to increasingly complex classroom environments. Funding may be used to enhance supports through measures such as hiring additional educational assistants or increasing their hours, expanding professional development opportunities for staff, and engaging specialized personnel including counsellors, psychologists, interpreters, and teachers. Note, this grant is in addition to the new Class Size and Complexity grant that was initiated in 2025-2026 (See note 20 for more details).

4. ECS Program Unit Funding (PUF)

For the 2026-2027 school year, grant rates will increase by 6.0 per cent.

Although grant rates have increased, overall funding is projected to decline by 4.9 per cent due to a reduction in the maximum number of Pre-Kindergarten PUF children to 536 (down from 600). This reduction reflects challenges in filling eligible PKP spaces at some of the Division's larger sites.

Program Unit Funding (PUF) will continue to support Pre-Kindergarten children with severe disabilities or developmental delays and has been consolidated with the former Specialized Learning Supports – Kindergarten Severe Grant. This consolidation represents a naming change only and does not alter the structure or delivery of funding.

Eligibility criteria remain consistent across programs.

- **Pre-Kindergarten children (PKP)** must be between 2 years, 8 months and 4 years, 7 months of age as of August 31
- **Kindergarten** children must be between 4 years, 8 months and less than 6 years old and must not have already accessed the maximum three years of ECS PUF funding.

To qualify for full funding, all eligible children must be registered by December 1, 2026, rather than the usual September count date. Children who begin between December 2, 2026, and February 2, 2027, will receive 50 per cent of the annual ECS PUF grant.

5. English as an Additional Language (EAL) and Refugee Student Grants

For the 2026-2027 school year, grant rates will increase by 6.0 per cent and 3.0 per cent respectively.

Students are eligible for only one of these grants, with funding provided through the program that offers the greater allocation. Eligibility for Refugee or English as an Additional Language (EAL) grant funding is limited to a maximum of five years.

6. First Nations, Métis, and Inuit

For the 2026-2027 school year, grant rates will increase by 3.0 per cent.

This grant is designed to provide system, program, and instructional supports for First Nations, Métis, and Inuit students. It also aims to support the implementation of the Truth and Reconciliation Commission's recommendations. The grant consists of three components: Support for Truth and Reconciliation, Student Self-Identification, and School and Community Demographics.

7. Education Program in an Institution (EPI) and Specialized Education Programs (SEP)

While there have been no changes to the grant rate, the 9.4 per cent increase reflects a pending program approval at the time this report was prepared.

- **Education Program in an Institution (EPI):** These are education programs provided to resident students under the care of the Government. As per the *Education Act* (Section 4[7]), the Minister is responsible for ensuring that students residing in correctional facilities, licensed group homes, or treatment facilities with a residential license from Children and Family Services receive an education program.
- **Specialized Education Programs (SEP):** These programs serve resident students of a school board who are temporarily unable to attend school within their resident board. Instead, they participate in an education program offered in emergency-stage women's shelters, hospitals, or facilities that are not licensed by Children's Services as residential facilities.

8. Moderate Language Delay

For the 2026–2027 school year, funding rates for the Moderate Language Delay grant will increase by 6.0 per cent.

This grant supports children in Pre-Kindergarten and Kindergarten who require additional assistance due to diagnosed moderate language delays.

Pre-Kindergarten eligibility criteria:

- Are 2 years 8 months to under 4 years 8 months of age as of August 31
- Have a diagnosed moderate language delay

Kindergarten eligibility criteria:

- Are 4 years 8 months to under 6 years of age as of August 31
- Have a diagnosed moderate language delay
- Have not attended three years of Early Childhood Services (ECS) programming

Registration Requirement:

All eligible Kindergarten students must be registered by December 1 to qualify for funding.

The 20 per cent decrease in funding reflects lower-than-projected enrolment in 2025-2026, which impacts the AEM formula.

9. Specialized Learning Supports (SLS)

For the 2026-2027 school year, grant rates will increase by 3.0 per cent.

The SLS grant, part of the services and supports grants, provides additional funding to help school jurisdictions offer a range of supports and services in an inclusive learning environment.

10. Operations and Maintenance (O&M)

For the 2026-2027 school year, grant rates will increase by 5.0 per cent.

The O&M grant is intended to support the Division's responsibility for the operation, maintenance, safety, and security of all school buildings. Eligible costs under this program include expenses related to utilities, custodial services, amortization, insurance, and similar operational needs.

The Province has indicated that funding previously allocated through Infrastructure Maintenance and Renewal (IMR) has been reallocated to support the increase to the Operations and Maintenance (O&M) Grant.

11. School Technology Grant

For the 2026-2027 school year, grant rates will increase by 3.0 per cent.

Beginning in the 2025–2026 school year, Technology Support funding was introduced to provide support for the safety and security of school jurisdictions' information technology systems. This is ongoing grant funding, with the Division receiving an annual allocation of \$309,000 based on the grant maximum for jurisdictions with enrolment exceeding 40,000 FTE.

12. SuperNet

For the 2026-2027 school year, grant rates will increase by 3.0 per cent. Under this grant the Division receives a flat amount per location for SuperNet services (excluding central office), regardless of bandwidth needs. This grant received a significant increase in 2025-2026 to better align with higher service costs and demand.

13. Transportation

For the 2026–2027 school year, transportation grant rates will increase by 3.0 per cent. The Division is primarily funded through the Metro Urban Transportation Grant, which supports “eligible passengers” based on distance criteria:

- **Grades 1 to 6:** Students must reside at least 1.6 kilometres from their school. *(Note: The Grades 1–6 threshold was temporarily reduced to 1.0 kilometre during the 2025–2026 school year)*
- **Grades 7 to 12:** Students must reside at least 2.0 kilometres from their school

This is a targeted grant and must be used exclusively for transportation services.

Additional funding is also available through the Special Transportation component, which requires a separate application by November 30, 2026. This funding supports eligible Early Childhood Services (ECS) children with severe disabilities or severe language delays who require transportation. ECS students registered by December 1,

2026 qualify for full funding, while those registering between December 2, 2026 and February 2, 2027 receive 50 per cent of the per-child rate. As announced as part of Budget 2026, an additional \$10 million in provincial funding has been allocated for special transportation, with distribution details yet to be confirmed.

14. School Nutrition

Provincial funding of \$1,735,347 will continue in 2026–2027 with no change to funding rates, supplemented by new federal funding of \$1,402,343. The Federal National School Food Program Grant was first received in 2025–2026 and included retroactive funding for 2024–2025 as well as current-year allocations, which accounts for the decrease in total nutrition funding budgeted for 2026–2027 compared to the current year.

With the recent adoption of Bill C-15, the National School Food Program is now permanently established, ensuring ongoing access to nutritious meals for students across Canada.

15. Socio-Economic Status (SES)

The SES Grant is provided to school jurisdictions to help address their societal contexts and promote equity and fairness in educational opportunities.

The SES Index, used to determine grant allocation, is calculated by Alberta Education using data from the 2021 Statistics Canada Census, based on the following indicators:

- Average number of years of education of mothers in families with children
- Percentage of families with children headed by a lone parent
- Percentage of families with children who own their dwelling
- Average income of families with children
- Percentage of parents with children who have no post-secondary education

The next federal Census is slated to be done in 2026.

16. System Administration

For the 2026-2027 school year, grant rates will decrease by 5.0 per cent. The grant covers board governance and central office costs not directly related to instruction.

17. Teacher Salary Settlement

The Teacher Salary Settlement Grant helps support increased salary costs resulting from the collective agreement between the Alberta Teachers' Association (ATA) and the Teachers' Employer Bargaining Association (TEBA). The grant covers the annual salary increases up to August 31, 2026.

In October 2025, the Alberta government passed legislation (Bill 2) introducing a province-wide teacher salary grid, aligning all divisions to a single standard based on the Grande Prairie Public School Division, effective September 1, 2026. The financial impact of this harmonization for EPSB has been included in the teacher salary settlement grant.

The 3.0 per cent salary increase effective September 1, 2026 was addressed through an increase to the base instruction grant rates for 2026-2027.

18. Enrolment Projection Adjustment

The Funding Profile is based on the Division's projected enrolment submitted to the Province in early January, with any variance between projected and actual September enrolment resulting in funding adjustments. While the total projected enrolment remains unchanged, administration has revised the student composition, which may reduce funding for certain grants, including Refugee, EAL, and PUF. As a precaution, the related portion of funding will be held back centrally in the spring budget but would be available for allocation in the fall based on actual enrolment.

19. **Infrastructure Maintenance Renewal (IMR)**

The Provincial Government has discontinued the Infrastructure Maintenance and Renewal (IMR) Grant for the 2026-2027 school year, with the funds being redirected to Operations and Maintenance (O&M) and to the Capital Maintenance and Renewal (CMR) grant.

Deferred revenue to be recognized from prior year:

The IMR grant was intended to be used for both operating and capital expenses, the timing of which would often overlap fiscal years. As such, the Province allowed unspent annual funds from the IMR grant to be accumulated and carried forward for use in future years. The Division is estimating this balance to be \$3.7 million at the end of the current school year which will be available to use in 2026-2027.

20. **Provincial Priority Grants**

These grants are not included in the Division's base funding profile but are expected to be available through an application process or upon meeting specific eligibility criteria. Projections for 2026–2027 are based on funding received or anticipated in the 2025–2026 school year. Grant amounts will be updated in the 2026 Budget report as Central Division Units confirm new resource allocations, and budget amendments to schools will be made once final funding amounts are confirmed.

- **Class Size and Complexity:** On February 12, 2026, the provincial government announced a \$143 million investment aimed at supporting Alberta's most complex classrooms. Edmonton Public Schools' share of this grant was \$30.3 million. These funds are designated to hire 101 complexity teams. Each team consists of one certificated teacher and two educational assistants, totaling 101 teachers and 202 educational assistants. Approximately \$3.9 million will be used in 2025-2026 with the remaining \$26.4 million available to be carried forward for 2026-2027.

Budget 2026 includes \$300 million in new Class Size and Complexity funding for the 2026-2027 school year to be allocated to school jurisdictions in the coming months. As no specific details are currently available, these additional funds have not been factored into the current 2026-2027 budget.

- **Curriculum Implementation and Supports:** Beginning in 2026–2027, the Province is transitioning to a more flexible, variable-rate funding model. This includes a single upfront grant based on student enrolment and number of subjects, with per-student funding ranging from \$60 to \$90. Initial funding of \$90 per student will support Grades 7–9 optional piloting of mathematics, career education and financial literacy, physical education and wellness, and social studies, as well as preparation for full implementation in 2027–2028. Staffing FTE submissions are no longer required; funding is now based on frozen funded enrolment. Funding may be used through June 30, 2028, with final reporting required.

[Alberta's updated curriculum implementation timeline \(2024–2026\)](#) indicates that elementary programming has largely moved into full implementation, with all K–6 classrooms currently delivering updated curriculum in core subjects such as English Language Arts and Literature, Mathematics, Science, Physical Education and Wellness, and French Immersion Language Arts. Social Studies is being introduced through a phased approach, with full implementation in Kindergarten to Grade 3 beginning in September 2025 and expansion to Grades 4–6 scheduled for September 2026. At the secondary level, curriculum development remains ongoing, with Grades 7–10 subjects progressing through draft releases, public engagement, and optional field testing and piloting between 2025 and 2026. Initial field testing began in September 2025 for several Grade 7–9 subjects, with additional drafts and new subject areas released in spring 2026, followed by expanded piloting and testing, including Science and select Grade 10 courses, by September 2026.

- **Dual Credit Funding:** The 2026 provincial budget will continue to support dual credit programming.
- **Literacy and Numeracy Support Funding:** This funding is designed to provide targeted support for children and students in Kindergarten through Grade 3 who are identified as needing additional assistance with literacy and numeracy during the school year. Students in Grades 1 to 3 are reassessed at the end of the year to determine how many continue to require ongoing support in these foundational skills. The Provincial Government is investing \$20 million in the 2026-2027 budget, which is an increase of more than 60 per cent from 2025-2026.

- **Low Incidence Supports and Services (LISS):** This funding is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired.
- **Mental Health Grant:** Budget 2026 continues the government’s commitment to supporting student well-being, with \$25 million allocated for 2026–2027, up from \$23 million in 2025-2026. This funding is intended to strengthen the role of school jurisdictions in delivering a continuum of mental health supports and services for children and students. The Division’s 2026–2027 projection is based on its proportionate share of the total provincial allocation.

21. Other Provincial Grants, Revenue and Other Alberta School Authorities, Fees, Sales and Services, Investment Income, Gifts and Donations, Fundraising and Rental of Facilities.

These revenue items have either been revised to revenue earned in the current year or are a carry forward from the last approved budget. These revenue numbers will be updated when budgets are opened for input by schools and central cost centers.

22. Transportation Eligibility Transition Funding

With the updated student transportation eligibility criteria now fully adopted, measuring distances of 1.6 km for Grades K–6 and 2.0 km for Grades 7–12, the Province has removed the one-year transition eligibility funding that was provided in 2025-2026.

**Edmonton Public Schools
2026-2027 Enrolment Projections using the Adjusted Enrolment Method (AEM)**

	Projected				Year over Year Variance		
	2026-2027		2025-2026				
	2026-2027 Funded AEM Enrolment	Projected	Frozen Actuals	Projected	Frozen Actuals		%
Student Enrolment		100%	70%	100%	30%		
Funded Students:							
Early Childhood Services (ECS)	8,284	8,243	5,770	8,379	2,514	(136)	-1.6%
Subtotal Grades 1 -9	82,457	83,037	58,126	81,102	24,331	1,935	2.4%
Senior High							
Years 1-3	29,333	29,645	20,752	28,604	8,581	1,041	3.6%
Year 4	1,750	1,625	1,138	2,042	613	(417)	-20.4%
Year 5+	529	495	347	609	183	(114)	-18.7%
Subtotal Senior High	31,612	31,765	22,236	31,255	9,377	510	1.6%
Online Student > 35 Credits							
Years 1-3	118	123	86	105	32	18	17.1%
Year 4	73	80	56	57	17	23	40.4%
Year 5+	49	51	36	43	13	8	18.6%
	239	254	178	205	62	49	23.9%
Online Students <35 Credits	519	512	358	536	161	(24)	-4.5%
Subtotal Funded Students	123,111	123,811	86,668	121,477	36,443	2,334	1.9%
Total Funded FTE (ECS at 0.5 FTE)		119,690		117,288		2,402	2.0%
Funded AEM FTE (ECS at 0.5 FTE)	118,969		83,783		35,186		

EPSB Funded AEM / WMA FTE - Annual Summary

	2026-2027 Projected	2025-2026 Actuals	2024-2025 Actuals
Total Funded FTE (ECS at 0.5)	119,690	117,288	114,963
Funded AEM/WMA FTE	118,969	116,590	111,391
Projected Unfunded FTE	(721)	(698)	(3,572)

Edmonton Public Schools
2026-2027 Distribution of Funds - Total Allocations

		2026-2027		2025-2026 Fall Budget	Variance	Variance		NOTES
		Distribution of Funds				\$	%	
REVENUE	*							
Operating Revenue (Attachment I)		\$ 1,572,349,400		\$ 1,463,580,100	\$ 108,769,300		7.4%	1
Operating Reserve Funds Requested (Attachment VI)		16,935,000		27,038,500	(10,103,500)		-37.4%	2
Total Operating Revenue		\$ 1,589,284,400		\$ 1,490,618,600	\$ 98,665,800		6.6%	
SCHOOL ALLOCATIONS								
Direct School Allocations (Attachment IV)		\$ 1,104,128,130		\$ 979,880,176	\$ 124,247,954		12.7%	3
Indirect School Allocations (Attachment V)		87,219,325		77,385,802	9,833,523		12.7%	4
		\$ 1,191,347,455		\$ 1,057,265,978	\$ 134,081,477		12.7%	
School Generated Funds/External Revenues (combination of line items from Attachment I)		40,291,587		40,291,587	-		-	5
SUBTOTAL SCHOOL ALLOCATIONS**	77.5%	\$ 1,231,639,042		\$ 1,097,557,565	\$ 134,081,477		12.2%	
OTHER ALLOCATIONS								
Metro Continuing Education (Attachment V)		\$ 10,435,738		\$ 10,320,499	\$ 115,239		1.1%	6
External Revenue Allocations - Central (combination of line items from Attachment I)		11,950,012		11,950,012	-		-	7
Division Level Fixed Costs (Attachment V)	3.7%	58,581,623		56,978,089	1,603,534		2.8%	8
Division Level Committed Costs (Attachment V)	7.9%	125,153,011		117,196,950	7,956,061		6.8%	9
		\$ 206,120,384		\$ 196,445,550	\$ 9,674,834		4.9%	
System Administration (Attachment I)	2.6%	\$ 41,043,974		\$ 41,849,205	\$ (805,231)		-1.9%	10
SUBTOTAL OTHER ALLOCATIONS		247,164,358		238,294,755	8,869,603		3.7%	
SUPPORTED CAPITAL AND EPSB's IMR (combination of line items from Attachment I)		\$ 57,415,800		\$ 54,633,400	\$ 2,782,400		5.1%	11
TEACHER RETRO SALARY		\$ -		\$ 47,067,680	(47,067,680)		-100.0%	12
ALBERTA TEACHERS' RETIREMENT FUND (ATRF)(Attachment I)		53,065,200		53,065,200	-		-	13
TOTAL BUDGET ALLOCATIONS		\$ 1,589,284,400		\$ 1,490,618,600	\$ 98,665,800		6.6%	

* The amount as a percentage of the total allocations

** For 2025-2026, The Teacher Salary Retro Salary has been added to the School Allocation total for purposes of the percentage calculation.

Note: Some of the 2025-2026 Fall Budget figures have been reclassified to conform to the comparable 2026-2027 Distribution of Funds.

Attachment III - Notes to supplement the 2026-2027 Distribution of Funds - Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2026-2027 Distribution of Funds differ from the 2025-2026 Fall Budget by more than five per cent.

1. Operating Revenue

Attachment I provides a detailed breakdown of the Division's operating revenue.

2. Operating Reserve Funds Requested

Attachment VI provides additional details regarding the Division's requests to access operating reserves.

3. Direct School Allocations

These allocations are provided directly to schools to support classrooms. Additional details regarding each of these allocations can be found on Attachment IV.

4. Indirect School Allocations

Indirect school allocations are provided to central departments that directly support the classroom. This includes departments such as Research and Innovation, Curriculum and Learning Supports and Specialized Learning Supports. Further details are included on Attachment V.

5. School Generated Funds/External Revenues

School generated funds (SGF) are funds raised in the community for student activities (such as drama, ski club, and school teams) under the control and responsibility of school management. These funds are collected and retained for expenses at the school level. This amount has been carried over from the 2025-2026 fall budget and will be updated for the 2026-2027 budget document.

6. Metro Continuing Education (MCE)

This allocation includes Summer School and Adult Education. Summer School funding is based on the previous year's completed credits.

7. External Revenue Allocations – Central

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation. This amount has been carried over from the 2025-2026 fall budget and will be updated for the 2026-2027 budget document.

8. Division-Level Fixed Costs

This line represents an allocation for a variety of costs covered at the Division level to limit their impact to school budgets (additional details are included on Attachment V).

9. Division-Level Committed Costs

This includes a variety of Division-level committed costs (additional details are included on Attachment V).

10. System Administration

To align with the System Administration grant, a matching allocation has been created. This grant is targeted and intended to cover governance (Board of Trustees) and school authorities' central administration costs. These costs cannot exceed the amount of the grant. The System Administration Grant was reduced in the 2026-2027 provincial budget.

11. Supported Capital and Infrastructure and EPSB's Infrastructure Maintenance Renewal (IMR)

Government funded buildings and capital items are amortized over their useful life and an equal amount is recognized as revenue from the Province each year.

Although the IMR grant has been discontinued, the Division plans to maintain its own internal IMR program. For 2026–2027, the proposed budget includes \$13.8 million for this (consistent with the current year funding), with funding being allocated 50 per cent to operational expenses and 50 per cent to capital needs.

Capital additions that are funded through the Divisions' operating budget or capital reserve are included in the Fiscal and Debt allocations and are not included in this amount.

12. Teacher's Retro Salary

For certificated staff, the collective bargaining agreement with the Alberta Teacher's Association (Local 37) expired on August 31, 2024. As such the unit costs for teachers remained the same for both the 2024-2025 and the 2025-2026 school years. In October 2025, the Alberta Government passed legislation (Bill 2) resulting in a four-year collective agreement (September 1, 2024 to August 31, 2028). The deal included salary increases for each year of the agreement. During the 2025-2026 school year, the division received additional funding to cover the cost of the retroactive pay. For the 2026-2027 budget, the unit costs have been increased in conjunction with the budget allocations so no stand alone unit cost or retro salary allocation is required.

13. Alberta Teachers' Retirement Fund (ATRF)

This amount represents a flow-through of teacher retirement benefits paid by the Province on behalf of our teachers and matches the revenue received. This amount has been carried over from the 2025-2026 fall budget and will be updated for the 2026-2027 budget document.

Edmonton Public Schools
2026-2027 Distribution of Funds - Direct School Allocations

	2026-2027 Distribution of Funds	2025-2026 Fall Budget	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 32,680,624	\$ 31,049,414	\$ 1,631,210	5.3%	1
Base Allocation	69,121,482	65,243,604	3,877,878	5.9%	2
Campus EPSB	462,419	250,638	211,781	84.5%	3
Classroom Complexity	6,802,675	6,837,182	(34,507)	-0.5%	4
Community Use of Schools	332,377	332,377	-	-	5
Division One Targeted Allocation	40,000,000	40,000,000	-	-	6
Educ. Progr. in and Institution/Specialized Educ. Program	11,929,496	10,908,719	1,020,777	9.4%	7
Enrolment Projection Adjustment	8,053,439	-	8,053,439	-100.0%	8
First Nations, Metis and Inuit	14,727,563	13,973,746	753,817	5.4%	9
High Social Vulnerability	6,000,000	6,000,000	-	-	10
Moderate Language Delay (ECS)	278,229	347,775	(69,546)	-20.0%	11
Operations and Maintenance	22,139,847	22,201,907	(62,060)	-0.3%	12
Program Unit Funding - Pre-Kindergarten	10,214,504	10,041,194	173,310	1.7%	13
* September Actual Enrolment vs Projected Enrolment Relief	5,000,000	5,000,000	-	100.0%	14/29
Service Agreements Allocation	3,000,000	2,000,000	1,000,000	50.0%	15
Program Unit Funding - Kindergarten	10,672,800	11,791,214	(1,118,414)	-9.5%	16
Special Education Supplemental Allocation	10,000,000	10,000,000	-	-	17
Weighted Enrolment Allocation	791,785,999	692,129,238	99,656,761	14.4%	18
Subtotal School Allocations	\$ 1,043,201,558	\$ 928,107,008	\$ 115,094,550	12.4%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
Equity Fund	10,000,000	10,000,000	-	-	19
School Lease Payments	3,675,253	3,389,038	286,215	8.4%	20
Transportation for amiskwaciy and Awasis	441,000	441,000	-	-	21
Provincial Priority Funding Allocations					
Class Size and Complexity	26,418,833	3,881,167	22,537,666	580.7%	22
Curriculum Implementation	5,123,797	2,530,928	2,592,869	102.4%	23
Literacy and Numeracy Support Allocation	2,637,877	1,714,052	923,825	53.9%	24
Low Incidents Supports and Services	521,646	518,997	2,649	0.5%	25
Mental Health & Well-Being	5,662,336	4,639,644	1,022,692	22.0%	26
Program Enhancement Allocations					
CAT-4 Allocation	1,100,000	1,100,000	-	-	27
Dual Credit Allocation	430,000	280,000	150,000	53.6%	28
* Educational Assistant (EA) internship Program	2,000,000	1,950,000	50,000	2.6%	29
Equity Achievement Project	2,428,749	2,215,500	213,249	9.6%	30
School Belonging and Safety Allocation	487,081	681,004	(193,923)	-28.5%	31
* Unit Cost Relief	-	18,431,838	(18,431,838)	-100.0%	32
Subtotal Other Supplemental Allocations	\$ 60,926,572	\$ 51,773,168	\$ 9,153,404	17.7%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 1,104,128,130	\$ 979,880,176	\$ 124,247,954	12.7%	

* These allocations are funded through access to a portion of our accumulated operating surplus. Additional details have been included in Attachment VI.

Note: Some of the 2025-2026 Budget figures have been reclassified to conform to the comparable 2026-2027 Distribution of Funds.

Attachment IV - Notes to Supplement the 2026-2027 Distribution of Funds – Direct School Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2026-2027 Distribution of Funds differ from the 2025-2026 Fall Budget by more than five per cent.

1. Alternate Allocation

Some schools/programs are very specialized and receive their budget allocations differently than other schools in the Division. This allocation represents the resources provided to Alberta School for the Deaf, Argyll Centre, Aspen, Braemar, Centre High, the CASA Day Program, and the Outreach programs. The increase in this allocation corresponds to increases in staff unit costs, the relocation of one of the Learning Stores to Mill Woods and growing enrolment at Argyll Centre.

2. Base Allocation

A fixed base allocation is provided to every school to cover the unit cost of a principal, an administrative assistant and a head custodian. The increase to this allocation represents the increase to unit costs for all staffing groups.

3. Campus EPSB

Campus EPSB is designed to provide students with another way to earn high school credits, industry credentials and get ahead of studies or prepare for post-secondary education. It provides opportunities and hands-on experiences that help students plan their next steps.

Campus EPSB offers semester options during the school year. The opportunities allow students to take a semester-long 2-4 block course at another high school or industry site, and immerse themselves in an area of study of their interest.

This allocation is intended to offset some of the expenses of Campus EPSB and is given to schools offering the Campus EPSB options.

Depending on enrolment in the courses offered to students through Campus EPSB, the allocation may stay the same or be reduced for the fall revised budget.

In 2026-2027, two new courses including Housing Construction and Health Care Aide will be available to senior high students.

4. Classroom Complexity

The Classroom Complexity grant is provided to school divisions by Alberta Education and Childcare to address classroom complexity by adding more classroom support staff such as educational assistants or increasing their hours, by providing additional training opportunities for staff and/or by hiring additional support specialists such as counsellors, psychologists, interpreters and additional teachers. The funding from this grant is used to supplement the Weighted Enrolment Allocation. Note, this grant is in addition to the new Class Size and Complexity grant that was initiated in 2025-2026 (See note 22 for more details).

5. Community Use of Schools

This allocation is to accommodate the public use of schools and is intended to cover the costs associated with afterhours use, including custodial costs; it is calculated based on information on public use of schools from the previous school year. The amount currently reflected for 2026-2027 is based on actual usage from 2024-2025 and will be updated in the fall based on actual usage from 2025-2026.

6. Division One Targeted Allocation

The Board of Trustees has identified early learning in both literacy and numeracy as a high priority. This allocation provides additional resources to Division I children and students.

7. Educational Programs in an Institution/Specialized Education Program

This allocation is based on the projected number of students who reside in an institution or who temporarily attend educational programs in shelters, hospitals, or other facilities. This allocation is a flow-through where the exact amount of provincial funding received is allocated directly to the programs.

8. Enrolment Projection Adjustment

The Funding Profile is based on the Division's projected enrolment submitted to the Province in early January, with any variance between projected and actual September enrolment resulting in funding adjustments. While the total projected enrolment remains unchanged, administration has revised the student composition, which may reduce funding for certain grants, including Refugee, EAL, and PUF. As a precaution, the related portion of funding will be held back centrally in the spring budget but will be available for allocation in the fall once actual enrolment is confirmed.

9. First Nations, Métis and Inuit

This per-student allocation is based on the number of students who self-identify as First Nations, Métis or Inuit. The prior year, September count date actual enrolment data is used to calculate the amount of the allocation for the spring budget. The transportation portion of the allocation provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awasis program. A portion of this funding is redirected from senior high schools to Curriculum and Learning Supports for First Nations, Métis and Inuit Senior High Completion Coaches. Schools with the coaching component include Eastglen, Jasper Place, Queen Elizabeth and Dr. Anne Anderson. An increase to the provincial funding for First Nations, Metis and Inuit students corresponds to the increase to this allocation.

10. High Social Vulnerability

The High Social Vulnerability allocation is intended to provide assistance to the top 60 of our schools with a significant percentage of students deemed as being socially vulnerable. Mobility, median income and lone-parent families averaged over a three-year period comprise the data used to calculate the schools' high social vulnerability ranking and the allocation. During the 2026-2027 school year, the Budget Allocation Committee will review this allocation alongside the Equity Achievement Project (EAP) allocation to determine if the two should be merged.

11. Moderate Language Delay Grant (Pre-K & Kinder)

This is a targeted allocation to match the provincial grant being provided to jurisdictions for children with moderate language delays who require additional supports beyond that offered in a regular Kindergarten program. The allocation amount is tied to the projected number of children with moderate language delays.

12. Operations and Maintenance (O&M)

The school Operations and Maintenance (O&M) allocation, sourced from Alberta Education and Childcare, is determined by a student-driven calculation that factors in both normalized enrolment and total square footage. While all schools receive a Base Allocation to fund one head custodian, those exceeding 100,000 square feet receive an additional O&M allocation based on their total area, including portables.

For the 2026-2027 school year, although the overall provincial grant increased, the funds available for direct school allocations have decreased. This is due to two primary factors: the Division's rising utility costs and the increased unit costs required to fund the custodial portion of the Base Allocation.

13. Program Unit Funding - Pre-Kindergarten

This allocation is provided to Pre-Kindergarten programs for children with a severe disability or severe language delay who require additional support and is a flow-through where 100 per cent of the funding received is allocated directly to the sites. Funding rates for the PUF Grant were increased in the provincial 2026-2027 budget.

14. September Actual Enrolment vs Projected Enrolment Relief

This allocation will occur in the fall based on fluctuations in a school's actual September count date weighted enrolment versus their projected enrolment. This allocation is being funded through a request to access a portion of our accumulated operating surplus funds.

15. Service Agreements Allocation

This allocation is intended to cover the expenses related to some of the Division's most complex students. Additional services are provided to these students through partner organizations such as Entrust, UP Schools, E2 Academy and Elves. As the Division's enrolment increases, there is a corresponding increase in these services.

16. Program Unit Funding – Kindergarten

This is a targeted allocation to match the provincial grant being provided to school jurisdictions for children with severe disabilities or severe language delays who require additional supports beyond that offered in a regular Kindergarten program. The allocation is based on the projected number of Kindergarten children that will require supports for severe disabilities or severe language delays.

17. Special Education Supplemental Allocation

This allocation is intended to provide additional resources to students in need of specialized support and/or services. The allocation is directed to students requiring mild, moderate, severe and profound supports.

18. Weighted Enrolment Allocation

Distributed based on the Division's weighted enrolment, this is our largest allocation and accounts for roughly 72 per cent of total direct school funding. The funding level correlates directly to each school's specific weighted enrolment needs and is further bolstered by the Classroom Complexity Grant. This year's increase is driven by enrolment growth, higher provincial grants, and the inclusion of retroactive teacher salary grants—which were previously held back until the collective agreement was settled. (For additional information on this allocation, refer to Appendix II).

19. Equity Fund

The Equity Fund was established by the Board to support the Division's four Cornerstone Values: Collaboration, Accountability, Integrity, and Equity.

The Equity Fund allocation is distributed to the four school leadership groups supervised by the assistant superintendents of schools. The allocation may support projects to enhance learning and to support students in areas such as literacy, numeracy, and mental health. The fund supports schools that encounter unusual or unexpected budget challenges during the year. The allocation is distributed to schools at the discretion of the assistant superintendents.

20. School Lease Payments

This allocation reflects the lease payments for our Outreach programs, amiskwaciy, and Christian schools for the ongoing repair, maintenance and operation of their facilities. The lease payments for 2026-2027 have increased resulting in a corresponding increase to this allocation.

21. Transportation for amiskwaciy and awâsis waciston

This is the transportation portion of the First Nations, Metis and Inuit allocation. It provides transportation for junior high students attending amiskwaciy Academy and elementary students attending the Awâsis program at awâsis waciston school.

22. Class Size and Complexity

On February 12, 2026, the provincial government announced a \$143 million investment aimed at supporting Alberta's most complex classrooms. Edmonton Public Schools' share of this grant is \$30.3 million. These funds are designated to hire 101 complexity teams. Each team consists of one certificated teacher and two educational

assistants, totaling 101 teachers and 202 educational assistants. Approximately \$3.9 million will be used in 2025-2026 with the remaining \$26.4 million for 2026-2027. \$25.4 million will be used to support the classroom complexity teams while \$1.03 million will be used to support additional specialized supports such as occupational therapists or speech language pathologists.

23. Curriculum Resource Allocation

Alberta Education has provided funding for school divisions for learning and teaching resources to support the implementation of the new social studies curriculum. Corresponding allocations are then provided to schools. In 2025-2026, the allocation was directed to children/students in Kindergarten to Grade 3. This year's allocation is directed toward students in Grades 4 to 6 using a school's September count date enrolment. These funds are designated for learning/teaching resources and professional learning/collaboration. A portion is also allocated to Curriculum and Learning Supports, whose staff will support schools with the implementation of the new curriculum.

The Division also received funding to support Grades 7 to 9 optional piloting of draft mathematics, career education & financial literacy and physical education & wellness curricula in the 2026-2027 school year. This funding is also intended to enable schools to prepare for the mandatory implementation of new curricula in the 2027-2028 school year. This portion of the funding will be retained centrally and allocated to schools later in the year when the Division receives further details on eligible costs.

24. Literacy and Numeracy Support Allocation

The Province provides Literacy and Numeracy Support funding to school divisions to support targeted intervention programming to students identified as being at risk through Kindergarten to Grade 3 literacy and numeracy screening assessments. This funding is based on the Literacy and Numeracy assessment data reported to the Province. The provincial funding is intended to augment the intervention programming planned to support at risk students in these grades. Schools will have the flexibility to design intervention programming to best meet student needs. Once the funding amounts have been confirmed and received, corresponding budget allocations or amendments to school and central cost centres will occur.

25. Low Incidence Supports and Services Grant (LISS)

This allocation is intended to assist with the high cost associated with the specialized supports and services required to meet the educational needs of learners with low-incidence disabilities such as deaf/hard of hearing and blind/visually impaired. A projected increase to the provincial grant results in a corresponding increase in the 2026-2027 allocation.

26. Mental Health Supports

The Division has a range of initiatives in place that span across all three levels (Universal, Targeted and Specialized) of the pyramid of intervention approach and reflect the efforts of both schools and central units to support the well-being and mental health of all students.

Mental Health Classrooms known as CARE (Confidence, Academics, Relationships and Emotional Regulation) were initiated in 2022-23, CARE classrooms consist of a Teacher, EA, Mental Health Therapist, Consulting Registered Psychologist and are administered through Hospital School Campuses. This 12-week program is designed as an early intervention for students in Grades 4 to 6 that focuses on mental health and well-being.

Mental Health Therapists: To help support the work occurring in schools around belonging and safety, the Division has developed a framework - Building a Culture of Belonging and Safety: A Shared Responsibility. This framework emphasizes the relationship of belonging and safety and how the two are foundational to student success in school. The model of having a school-based mental health therapist in this framework helps build and increase this sense of belonging and safety, positive behaviors, improves academic outcomes and supports health and well-being. The school-based mental health therapist works in collaboration with schools' multidisciplinary teams by providing on-site therapy and mental health services to students. This role focuses on addressing

students' mental health needs, offering individual and group therapy, crisis intervention, a pathway to care and preventative mental health education. The therapist works closely with school-based teams to identify students who may be at risk, ensuring a coordinated approach to student safety and well-being. This collaboration aims to create a supportive and secure school environment, where mental health concerns are addressed proactively alongside safety measures.

- **The Mental Health Team** (a collaboration between SLS and Hospital School Campus) delivers equitable crisis and risk assessment support to all schools in the Division. The goal is to provide every student with timely, streamlined, and responsive care.
- **Mental Health Therapists (MHT)** deliver school-based mental health support through group or 1:1 intervention, parent information and school/teacher consultation.
- **Mental Health Capacity Building (MHCB)** initiative focuses on providing universal (prevention and promotion) mental health supports to students across all Division schools. As the mental health needs of students become more targeted and individualized our Mental Health Therapist supports increase. Students requiring specialized intervention receive a continuum of support and the role of health partners becomes more important. MHCB Wellness Coaches prioritize universal support through classroom sessions and activities, staff professional learning opportunities and parent information sessions. MHCB Wellness Coaches work closely together with the Hospital School Campus (HSC) Mental Health Therapist team to reduce barriers to accessing mental health services for students.

27. The Canadian Achievement Test (CAT)-4 Allocation

This allocation is intended to cover the costs associated with an assessment tool used for students in Grades 2 through 9, to identify where students are in respect to literacy and numeracy learning. By administering the test in the fall and again in the spring, schools will be able to monitor individual student growth within the same year.

28. Dual Credit Allocation

This allocation supports optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. Dual credit courses allow students to earn both high school credits and credits that count towards a post-secondary certificate, diploma or degree. For 2026-2027, the allocation is being increased to expand opportunities for senior high school students.

29. Planned Use of Operating Reserves - Schools

Allocations that are funded by the Division's accumulated operating surplus are further detailed on Attachment VI.

30. Equity Achievement Project (EAP)

The Equity Achievement Project (EAP) is a collaborative, evidence-based approach designed to improve literacy and numeracy outcomes for the Division's most vulnerable students. Funding specifically supports designated lead teachers at participating schools and provides expert consultant support. By addressing student well-being holistically, the EAP model overcomes barriers associated with high social vulnerability through a focus on teacher capacity, student self-efficacy, and shared leadership. After a successful pilot funded by surplus reserves, the EAP is now being proposed as a permanent budget allocation. During the 2026-2027 school year, the Budget Allocation Committee will review this allocation alongside the High Social Vulnerability allocation to determine if the two should be merged.

31. School Belonging and Safety Allocation

Introduced in 2025-2026, the School Belonging and Safety Allocation provides evidence-based support to enhance inclusion across the Division. For the 2026-2027 school year, this funding continues to drive the Anti-Racism, Reconciliation and Equity Action Plan, fulfilling our commitment to equity and belonging for all students and staff.

Guided by the voices of students, staff, families and community, the allocation focuses on expanding equitable opportunities and building staff capacity and confidence to be responsive to the needs of all students. The funds support a range of intentional actions by providing engagement opportunities, dedicated staffing, collaboration

with community, the development of supporting resource materials, and translation services. This work represents the Division's commitment to school communities that reflect belonging and safety for all.

32. Unit Cost Relief

For certificated staff, the collective bargaining agreement with the Alberta Teacher's Association (Local 37) expired on August 31, 2024. As such the unit costs for teachers remained the same for both the 2024-2025 and the 2025-2026 school years. In October 2025, the Alberta Government passed legislation (Bill 2) resulting in a four-year collective agreement (September 1, 2024 to August 31, 2028). The deal included salary increases for each year of the agreement. During the 2025-2026 school year, the division received additional funding to cover the cost of the retroactive pay and an allocation called Unit Cost Relief was given to schools. For the 2026-2027 budget, the unit costs have been increased in conjunction with the budget allocations so no stand alone unit cost or retro salary allocation is required.

Edmonton Public Schools
2026-2027 Distribution of Funds - Other Allocations

	2026-2027 Distribution of Funds	2025-2026 Fall Budget	Variance \$	Variance %	Notes
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 16,047,774	\$ 16,047,774	\$ -	-	1
High Speed Networking	3,318,300	3,318,300	-	-	
Insurance	11,015,549	11,012,015	3,534	0.03%	
Utilities	28,200,000	26,600,000	1,600,000	6.0%	2
	<u>\$ 58,581,623</u>	<u>\$ 56,978,089</u>	<u>\$ 1,603,534</u>	<u>2.8%</u>	
DIVISION LEVEL COMMITTED COSTS					
Audit	\$ 136,946	\$ 136,946	\$ -	-	
* Board of Trustees	2,660,736	2,348,786	311,950	13.3%	3
Central Building Maintenance	425,000	425,000	-	-	
Central Holdback	-	-	-	-	
Core Technology Enterprise Management	5,910,266	5,760,266	150,000	2.6%	4
Division Awards	8,900	8,900	-	-	
Division Feedback Survey	155,997	142,400	13,597	9.5%	5
Enterprise Systems	6,765,293	6,515,293	250,000	3.8%	6
Human Resources Supply Services	15,100,353	14,827,581	272,772	1.8%	7
Infrastructure Parking Allocation	755,000	755,000	-	-	
* Language and Cultural Support	3,397,025	3,358,889	38,136	1.1%	8
Operations and Maintenance	25,195,585	21,071,840	4,123,745	19.6%	9
* Partnership Commitments	3,608,440	3,811,747	(203,307)	-5.3%	10
Professional Improvement Leaves	1,350,000	1,300,000	50,000	3.8%	11
Staff Development	523,707	501,831	21,876	4.4%	12
Student Transportation	59,159,763	56,232,471	2,927,292	5.2%	13
	<u>\$ 125,153,011</u>	<u>\$ 117,196,950</u>	<u>\$ 7,956,061</u>	<u>6.8%</u>	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
	\$ 11,950,012	\$ 11,950,012	\$ -	-	
CENTRAL REVENUE ALLOCATIONS	10,435,738	10,320,499	115,239	1.1%	
METRO CONTINUING EDUCATION (MCE)	<u>\$ 22,385,750</u>	<u>\$ 22,270,511</u>	<u>\$ 115,239</u>	<u>0.5%</u>	
CENTRAL DECISION UNITS					
** Corporate Services	\$ 28,927,413	\$ 25,786,846	\$ 3,140,567	12.2%	**
Curriculum and Resource Support	8,387,061	8,013,790	373,271	4.7%	12
International Programs	692,456	688,402	4,054	0.6%	12
** Office of the Superintendent	9,939,333	9,585,972	353,361	3.7%	**
** Operations and Learning Supports	55,353,429	50,958,252	4,395,177	8.6%	**
Specialized Learning Supports	23,636,852	23,080,826	556,026	2.4%	12
Student Information	1,326,755	1,120,919	205,836	18.4%	12
	<u>\$ 128,263,299</u>	<u>\$ 119,235,007</u>	<u>\$ 9,028,292</u>	<u>7.6%</u>	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 87,219,325	\$ 77,385,802	\$ 9,833,523	12.7%	
SYSTEM ADMINISTRATION	41,043,974	41,849,205	(805,231)	-1.9%	18
	<u>\$ 128,263,299</u>	<u>\$ 119,235,007</u>	<u>\$ 9,028,292</u>	<u>7.6%</u>	

* See Attachment V^A - for a detailed breakdown of this line item.

** See Attachment V^B - for a detailed breakdown of this line item.

Note: Some of the 2025-2026 Budget figures have been reclassified to conform to the comparable 2026-2027 Distribution of Funds.

Edmonton Public Schools
2026-2027 Distribution of Funds - Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2026-2027 Distribution of Funds	2025-2026 Fall Budget	Variance \$	Variance %	
LANGUAGE AND CULTURAL SUPPORT					
First Nations, Metis and Inuit Education	\$ 1,007,892	\$ 988,020	\$ 19,872	2.0%	8
Language Centre at Woodcroft	2,389,133	2,370,869	18,264	0.8%	8
	\$ 3,397,025	\$ 3,358,889	\$ 38,136	1.1%	
BOARD OF TRUSTEES					
ASCA Membership	\$ 21,500	\$ 21,500	-	-	
ASBA Membership	236,300	236,300	-	-	
Board Initiative Fund/Chair Discretionary Fund	47,150	47,150	-	-	
Board of Trustees	1,160,486	1,129,536	30,950	2.7%	3
Elections	1,100,000	819,000	281,000	34.3%	3
PSBAA Membership	77,800	77,800	-	-	
Trustee Transition Allowance	12,500	12,500	-	-	
Youth Engagement Model	5,000	5,000	-	-	
	\$ 2,660,736	\$ 2,348,786	\$ 311,950	13.3%	
PARTNERSHIP COMMITMENTS					
Alberta Youth Theatre Collective	\$ 20,000	\$ 20,000	-	-	
Community University Partnerships	12,500	12,500	-	-	
Confucius Institute	223,000	223,000	-	-	
Corporate Challenge	8,500	6,000	2,500	41.7%	10
Nutrition Grant	3,137,690	3,348,497	(210,807)	-6.3%	10
Partnership for Kids (All in for Youth)	196,000	191,000	5,000	2.6%	10
United Way	750	750	-	-	
The Learning Partnership	10,000	10,000	-	-	
	\$ 3,608,440	\$ 3,811,747	\$ (203,307)	-5.3%	

Note: Some of the 2025-2026 Budget figures have been reclassified to conform to the comparable 2026-2027 Distribution of Funds.

Edmonton Public Schools
2026-2027 Distribution of Funds - Other Allocations
Detailed Breakdown - Central Decision Units

	2026-2027 Distribution of Funds	2025-2026 Fall Budget	Variance \$	Variance %	
OFFICE OF THE SUPERINTENDENT					
Board Office and Strategic Division Supports	\$ 3,073,209	\$ 3,032,957	\$ 40,252	1.3%	12
Division Support Services	2,625,653	2,336,533	289,120	19.1%	12/16
General Counsel	1,513,998	1,511,269	2,729	0.6%	12
Office of the Superintendent of Schools	479,227	476,351	2,876	0.1%	12
School Leadership Groups	2,247,246	2,228,862	18,384	0.2%	12
	<u>\$ 9,939,333</u>	<u>\$ 9,585,972</u>	<u>\$ 353,361</u>	<u>0.2%</u>	
CORPORATE SERVICES					
Edmonton Public Schools Foundation	\$ 402,908	\$ 382,924	\$ 19,984	5.2%	12
Financial Services	9,312,609	8,646,406	666,203	7.7%	12/14
Human Resources	19,211,896	16,757,516	2,454,380	14.6%	12/15
	<u>\$ 28,927,413</u>	<u>\$ 25,786,846</u>	<u>\$ 3,140,567</u>	<u>9.5%</u>	
OPERATIONS AND LEARNING SUPPORTS					
Communications	\$ 3,150,966	\$ 3,272,098	\$ (121,132)	-3.7%	12/17
Information Management	1,648,770	1,516,762	132,008	8.7%	12/17
Integrated Infrastructure Services	12,736,079	10,529,876	2,206,203	21.0%	12/17
Distribution Centre	2,145,702	2,173,020	(27,318)	-1.3%	
Programming and Student Accommodation	8,800,000	8,800,000	-	-	
Division Technology	26,871,912	24,666,496	2,205,416	8.9%	12/17
	<u>\$ 55,353,429</u>	<u>\$ 50,958,252</u>	<u>\$ 4,395,177</u>	<u>8.6%</u>	

Note: Some of the 2025-2026 Budget figures have been reclassified to conform to the comparable 2026-2027 Distribution of Funds.

Attachment V - Notes to Supplement the 2026-2027 Distribution of Funds – Other Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2026-2027 Distribution of Funds differ from the 2025-2026 Budget by more than five per cent.

1. Fiscal and Debt Services

This decision unit is responsible for debenture and capital loan principal payments, interest costs and the amortization cost for Division supported capital assets such as buildings.

2. Utilities

Energy Management is the Division's cost centre that manages utilities, energy conservation opportunities for schools, and monitors consumption and cost data. This decision unit works closely with outside organizations in identifying energy saving initiatives, obtaining available grants and identifying ways to reduce greenhouse gas emissions. This decision unit sponsors the Division's environmental awareness program and initiatives. The increase to the utilities allocation addresses the rising cost of energy.

3. Board of Trustees

The City of Edmonton charges school divisions for their share of costs associated with Trustee elections that take place every four years. This amount represents the total cost of the election and is expensed equally over the four-year term. An increase to this allocation is necessary as the Division's portion of election costs have more than doubled from the last election in 2021 compared to the recent 2025 election. This significant rise is driven by:

- System Upgrades: Necessary improvements were required for the City of Edmonton's Election Logistics Management System (ELMS).
- Legislative Mandates: The *Municipal Affairs Statutes Amendment Act* (Bill 20) banned electronic tabulators, necessitating manual counting, separate ballot boxes for each race, and a substantial increase in election-specific personnel and staffing. Bill 20 alone is estimated to have added \$0.82 million to the total cost.

These expenses must be drawn exclusively from the System Administration Grant, which receives no dedicated funding for elections and is strictly capped. The financial burden is further compounded by a projected 5.0 per cent reduction to this grant for the 2026-2027 school year.

Other increases to the allocation are required to account for the increases to administrative staff unit costs.

4. Core Technology Enterprise Maintenance

This allocation supports a variety of technology infrastructure hardware such as the network, servers, computers, wireless devices, and power systems, etc. Inflationary increases to Virtual Machine software (VMWare) that is used to run certain Division applications has resulted in increases to the allocation. This increase excludes any cost escalations for Google and Microsoft licenses as those are captured under the Enterprise Systems cost centre.

5. Division Feedback Survey

The Division Feedback Survey piloted in the 2014-2015 school year. It was revised and officially conducted for the first time in 2016-2017. It is now conducted annually and aligned with the Division Strategic Plan to measure progress over time and to identify areas for improvement. The purpose of the survey is to:

- gather feedback from stakeholders (staff, students and families) for the purposes of planning and continuous improvement.
- serve as one of many data sources that Division leaders can use to monitor progress of the Division Strategic Plan, and to inform future decisions, directions and actions.
- help us understand strengths and areas of improvement, so the Division can plan and respond to the changing needs of school communities.

Increased staffing costs have required an increase to this allocation for the upcoming school year.

6. Enterprise Systems

Many technology licenses for software used in Human Resources, Financial Services, Technology and Information Management and other departments are, at least partially, based on student enrolment and the number of staff in the Division. As enrolment and staff increase, there is a corresponding increase to the cost of the licenses. Software contracts are normally negotiated for a three- to five-year term subject to a yearly uplift and/or a student enrolment increase. Our Human Resources and Financial Services systems are perpetual licenses with yearly uplift increases as well as metric increases (student enrolment and staff increases). The largest increase this year is for increases in licenses for Google workspace, as well as increases to additional licenses and replacement of cybersecurity software.

7. Human Resources Supply Services

Supply Services staff temporarily fill in when regular staff members are absent, when there is a vacant position or when extra help is needed. Services include substitute teachers, supply support and supply custodial services. The increase to this allocation is a direct result of the increases to staff unit costs.

8. Language and Cultural Support

Allocations to the Language Centre at Woodcroft, Woodcroft Facilities, and to First Nations, Metis and Inuit Education were increased with the rise in staff unit costs.

9. Operations and Maintenance (O&M)

The O&M allocations are intended to address the Division's responsibility for the operation, maintenance, safety and security of all school buildings. Examples of costs under this program are school costs related to utilities, custodial, amortization, insurance, etc. Increases to these allocations are required to address the rising cost to maintain Division buildings. Since the last adjustment to this allocation, the cost of construction has increased by approximately 60 per cent. There are increases in expenses to keep Division employees safe in areas such as training, occupational health and safety and hazmat testing. As the Division grows, there are increases to the total Division square footage (schools and modulars) which results in higher costs. Increasing staff unit costs also have necessitated an increase to this allocation.

10. Partnership Commitments

Strategic Division Supports collaborate with staff from across the Division and with key community stakeholders. Some of the groups partnered with include the Alberta Youth Theatre Collective, Community University Partnerships, Corporate Challenge, Partnership for Kids, the United Way and The Learning Partnership. The decrease to this allocation is due to the receipt of a one-time retroactive portion of the Federal Nutrition grant during the 2025-2026 school year.

11. Professional Improvement Leaves

Edmonton Public Schools recognizes that professional development for staff is a critical aspect in supporting successful outcomes for students, as well as for succession planning. Through the Professional Improvement Program, teachers can access tuition and leave support for post-secondary coursework as per clause 9 of the Teachers' Collective Agreement. A commitment of funds to support this program is an investment that will benefit our Division in several ways, including improving student achievement, building capacity in our teaching staff and sharing knowledge and expertise through professional learning opportunities. The request for a commitment of funds is made well in advance of the distribution of the funds to accommodate application and university admission processes. An increase of \$50K to this allocation was approved by the Board of Trustees at the November 25, 2025 Board Meeting.

12. Central Decision Units

Central Decision Units consist of many department and cost centres such as the Board Office, Division Support Services, Human Resources, Financial Services, Integrated Infrastructure Services, Division Technology, etc. Any increases to allocations to central cost centres that are not outlined in other notes are the result of the increases to staff unit costs.

13. Student Transportation

This allocation is a flow-through amount, whereby there is a direct revenue amount related to the allocation. For the 2026–2027 school year, transportation grant rates have increased.

14. Financial Services

Financial Services is an essential service department whose priority is to develop, monitor and support the business needs of the Division. In addition to the unit cost increases, a one-time allocation has been added to Financial Services to purchase a new fee management system. Please refer to Attachment VI for further information.

15. Human Resources

The Human Resources team embraces an integrated and collaborative approach to developing, implementing and administering initiatives, programs and services which attract, develop, engage and retain qualified, high-performing staff to support the vision, mission and strategic plan of the Division and meet the diverse needs of our students. Specialized areas include Recruitment and Staffing, Human Resources Service Centre, Supply Services, Career Transitions, Staff Development, Leadership Development, Labour Relations and Total Compensation, Employee and Occupational Health Services, and Staff Relations. Reflected in their allocation are increases for a rise in unit costs in addition to the following increases to initiatives including those funded through the Division's accumulated operating surplus (see attachment VI for further information).

- **Special Needs and Language Teacher Development**

These funds support the Division to build teaching capacity in the areas of special needs, French immersion, and teachers in other high priority areas. These teachers are assigned to schools to work alongside experienced teachers and build capacity for placement in the following school year. This pilot has had a positive impact on the Division's ability to hire teachers in these areas of high need and on the retention of teachers in these classrooms.

- **Staffing Resources**

Resources to support teacher and business staffing while continuing a review of processes/candidate experience to determine ongoing needs.

- **HR Technology Systems Review**

Funds to complete an assessment of technology needs; assessment of functionality of PeopleSoft and consideration of moving to the cloud. The objective of this work is to ensure HR systems meet the needs of a growing Division and to reduce duplication of work and assist in automating and/or streamlining manual processes.

- **CUPE 3550 - Agreement Implementation**

Staffing and contract resources will be required to continue the implementation of new letters of understanding (LOU) on certification, workplace safety and job evaluation. The project work started in 2025-2026 and will continue for 2026-2027. An ongoing budget allocation has been built into the ongoing budget allocations for a consultant to manage the ongoing certification and to coordinate practicum placements.

16. Division Support Services

Division Support Services provides advice, assistance and service, on behalf of the Superintendent and Assistant Superintendents of Schools, to support central services, schools, parents, community members and other educational partners. In addition to unit cost increases, this allocation supports the addition of a new FTE to meet rising service demands, with a primary focus on providing behavioral support for schools.

17. Operations and Learning Support

Communications role is to support the Division in its internal and external communications with its stakeholders. This work includes fostering open, honest, two-way communication with crisis communication; media relations; issues management; profile of division programs and key initiatives; management of division special events; and profile for all schools. The department also provides strategic communications counsel and support to the Board of Trustees and Superintendent of Schools. Changes to this allocation include small increases to offset rising costs

for the Division's Night of Music, Gift Recognition Program and the Division's Retirement Banquet. There is an overall decrease to the allocation as the upgrade to the Division's website is mostly complete.

Information Management is responsible for providing support and training for information and data governance and access rights under provincial legislation, to support the Division's mission and vision. All Division access requests are coordinated through this team. There is an increased need for information governance due to legislation to help manage the information assets across the Division. This allocation has been increased to support additional staff.

Integrated Infrastructure Services is responsible for infrastructure support and operations, facility security, facility maintenance and project management, capital planning, property management, programs and student accommodation, stakeholder engagement and support, and student transportation. Increases to this allocation will support several projects which are further outlined in Attachment VI, such as an IIS Delayed Egress Allocation, an Automated External Defibrillator Allocation, and an addition to Dr. Anne Anderson Senior High School.

Division Technology is responsible for enterprise technology procurement and support, information management, cyber security, network infrastructure and operations, software and applications, programming services, school information technology support and training, hardware evergreening and recycling, and student information. Increases to these allocations outside of unit costs increases include the following:

- leasing of a certified Tier 3 data centre that is needed to meet the Division's long-term data hosting needs. This shift will avoid future deferred maintenance deficits through a service model that guarantees proactive upkeep and eliminates financial liability for emergency repairs.
- increased funding for the Division's Technology Evergreen program which will extend the lifespan of existing devices, address hardware inflation, supplement the increased display installation costs due to asbestos testing and to help provide technology to classroom complexity teams.
- accessing the Accumulated Operating Surplus (AOS) for cyber security enhancements (see Attachment VI for further details).

18. System Administration

To align with the System Administration grant, a matching allocation has been created. This grant is targeted and intended to cover governance (Board of Trustees) and school authorities' central administration costs. These costs cannot exceed the amount of the grant. As the System Administration Grant was reduced in the 2026-2027 provincial budget the corresponding allocation has also been reduced.

**Edmonton Public Schools
Accumulated Operating Surplus (AOS)* Plan for 2026-2027**

	Amount	Total Amount	Notes
Projected AOS at September 1, 2026 (excluding SGF)		2.7% \$ 36,676,897	A
<u>2026-2027 Projected Initiatives Funded through AOS</u>			
1	September Actual Enrolment vs Projected Enrolment relief	5,000,000	
2	Continuation of the Education Assistant (EA) Internship (2 EA Mentors & compensation for 2 cohorts of participants (75 each)	2,000,000	
3	Special Needs and Language Teacher Development (Year 5)	1,500,000	
4	Delayed Egress	1,000,000	
5	Fee Management System Upgrade	575,000	
6	Dr. Anne Anderson - Addition Fit up expenses	550,000	
7	Cyber Security Enhancements	500,000	
8	Energy Management - building audits/studies for identification of capital investments	450,000	
9	Automated External Defibrillators (AEDs)	400,000	
10	Staffing Resources	300,000	
11	HR Technology Systems Review	300,000	
12	CUPE 3550 - Agreement Implementation	200,000	
13	New Division website (Year 3 of 3)	60,000	
14	<i>Transportation - NOT FINALIZED / PLACEHOLDER ONLY</i>	<i>4,100,000</i>	
Proposed access to surplus (to be released during 2026-2027) - subject to finalization of transportation	\$ 16,935,000	(16,935,000)	
Projected AOS at August 31, 2027 (excluding SGF)		1.5% \$ 19,741,897	

Notes:

- * The AOS is comprised of internally restricted reserves. Transportation reserve can only be used for transportation-related expenses, System Administration (SA) can be used for SA expenses or the Board can transfer SA reserve funds into the Instruction reserve. Instruction can only be used for Instruction (not for SA expenses).
- A School jurisdictions are required to maintain a minimum one per cent operating reserve balance and a maximum of six per cent of the total expenses reported in the prior year Audited Financial Statements. As the 2025-2026 school year is not completed, actual year end expenses are not yet available. As such, the Division is projecting the AOS ending balance.

Attachment VI - Notes to supplement the 2026-2027 Accumulated Operating Surplus (AOS) Plan

1. September Actual Enrolment vs Projected Enrolment Relief

Even with the recent update to the funded enrolment (AEM) formula, funding is still provided to school divisions based on past enrolment as well as projected enrolment for the upcoming school year. To match this methodology, school budgets are completed in April with allocations being calculated using the individual school's projected enrolment. In the fall, surplus funds are required to support schools where their actual enrolment is higher than their projected enrolment and where the composition of students in September may result in the school requiring additional supports.

2. Continuation of the Education Assistant (EA) Internship Program

This program helps with recruiting and retaining educational assistants through a 16 week program consisting of comprehensive online modules, mentor support, participation in communities of practice, and on-the-job training in the classroom. The increases will allow continued support by educational assistant mentors as well as compensation for two cohorts of educational assistants.

3. Special Needs and Language Teacher Development

These funds support the Division to build teaching capacity in the areas of special needs, French immersion, and teachers in other high priority areas. These teachers are assigned to schools to work alongside experienced teachers and build capacity for placement in the following school year. This pilot has had a positive impact on the Division's ability to hire teachers in these areas of high need and on the retention of teachers in these classrooms.

4. Delayed Egress

Access to surplus funding is requested to accelerate the Division's initiative to install delayed egress infrastructure at applicable school sites, addressing a multi-year backlog. This initiative is expected to continue for two to three years.

5. Fee Management System Upgrade

The proposed budget for the Fee Management System (FMS) upgrade covers the initial implementation, with an ongoing license fee required post-deployment to maintain a direct, automated link with our payment provider. The ongoing license fees will be partially offset through the elimination of fees the Division currently pays to Global Payments and Quickbooks. This integration will drive significant operational efficiencies by eliminating manual triple-entry reconciliation across FMS, Global Payments, and QuickBooks, ensuring that sales and refunds automatically update student records and the general ledger in real-time. For the school accounting, Internal Audit, and cash management teams, the system's ability to instantly consolidate and analyze data across individual schools or the entire division will save countless hours of manual labor. The upgrade should result in a simpler user-experience for families and a streamlined payment and reporting interface for school administration, saving hours of time each month at each school.

6. Dr. Anne Anderson High School (DAAHS) - Addition Fit up expenses

The addition to DAAHS is anticipated to open in the fall of 2027, providing classroom spaces for an additional 600 students. Access to surplus funding is requested to purchase items not covered by the provincial furniture and equipment grant, such as classroom teaching materials, textbooks and custodial supplies and equipment.

7. Cyber Security Enhancements

Access to surplus funding is requested to procure additional tools to combat the persistent and increasing growth in cyber attacks.

8. Energy Management

Access to surplus funding is requested to sustain ongoing project development (building energy audits and engineering studies) to identify and prioritize capital building projects that will have the largest impact in reducing the Division's carbon footprint.

9. Automated External Defibrillators (AEDs)

Access to surplus funding is requested in support of the Division's initiative to install AEDs in all Division facilities and to implement a centralized maintenance and evergreening program.

10. Staffing Resources

Resources to support teacher and business staffing while continuing a review of processes/candidate experience to determine ongoing needs.

11. HR Technology Systems Review

HR Technology Systems Review: Funds to complete a review of HR technology needs including; an assessment of PeopleSoft functionality and implications of moving to the cloud. The objective of this work is to ensure HR systems meet the needs of a growing Division and to reduce duplication of work and assist in automating and/or streamlining manual processes.

12. CUPE 3550 - Agreement Implementation

Staffing and contract resources will be required to continue the implementation of new letters of understanding (LOU) on certification, workplace safety and job evaluation. The project work started in 2025-2026 and will continue for 2026-2027. An ongoing budget allocation has been built into the ongoing budget allocations for a consultant to manage the ongoing certification and to coordinate practicum placements.

13. New Division Website – (Year 3 of 3)

The Division's public website launched in 2014, urgently needs redesign and redevelopment. Over the last decade, the website has experienced a 233 per cent increase in traffic, underscoring its significance as a crucial resource for families seeking information about what the Division offers. However, users currently face multiple issues, including poor mobile compatibility, an outdated design, accessibility concerns, content management system limitations, a lack of multilingual support and navigation difficulties. Work to redevelop the new website continues, with a targeted launch of late 2026, or spring of 2027. Additional resources are being requested to help with user testing of the new website.

14. Transportation

Currently, our transportation department has not finalized the service delivery model for the upcoming school year. A placeholder has currently been included with the operating surplus plan based on the previous year's request. This amount will be updated and will be brought forward with the final budget report.

**Edmonton Public Schools
2026-2027 Budget - Capital Reserve Plan**

Notes:	Approved	Proposed	
Capital Reserve balance at September 1, 2025			\$ 49,847,275
Less: Projected funds used during 2025-2026 Growth and Student Accommodation (includes			
1 carryforward)	(1,500,000)		(1,500,000)
2 Division Energy and Environment Strategy	(850,000)		(850,000)
3 CFE Capital Plan (includes carryforward)	(7,500,000)		(7,500,000)
4 Expected funds from the sale and transfer of land			<u>1,074,795</u>
Projected Capital Reserve balance at September 1, 2026			<u>\$ 41,072,070</u>
Capital transactions projected for 2026-2027			
Growth and Student Accommodation (includes			
1 carryforward)	(8,000,000)		(8,000,000)
2 Division Energy and Environment Strategy	(1,500,000)		(1,500,000)
3 CFE Capital Plan (includes carryforward)	(4,500,000)		<u>(4,500,000)</u>
Projected Capital Reserve balance at September 1, 2027			<u>\$ 27,072,070</u>
Capital Reserve funded projects, future use:			
1 Growth and Student Accommodation (future use)	(6,500,000)	(5,000,000)	(11,500,000)
2 Division Energy and Environment Strategy	(6,150,000)		<u>(6,150,000)</u>
Projected Uncommitted Capital Reserve balance	<u>\$ (36,500,000)</u>	<u>\$ (5,000,000)</u>	<u>\$ 9,422,070</u>

Attachment VII - Notes to supplement the 2026-2027 Capital Reserve Plan

1. **Growth and Student Accommodation (2026-2027)**

This allocation supports school modifications to accommodate enrolment growth and increasing classroom complexity, and enables the procurement of modular classrooms beyond those funded by the province.

2. **Division Energy and Environment Strategy**

The Division is committed to reducing our greenhouse gas emissions. These funds support the action items identified in the Division's Energy and Environment Strategy.

3. **CFE Capital Plan**

The Centre for Education (CFE) has reached 43 years of age and several key building components and systems have reached end-of-life and require renewal. These funds support the priority maintenance and renewal projects identified in the CFE Capital Plan. Projects include priority deferred maintenance such as roof renewal, structural repairs, mitigation of groundwater infiltration, and upgrades to the building's electrical system and the Division's data centre and network infrastructure.

4. **Expended funds from the sale and transfer of land**

Expected funds include a land sale of a portion of Virginia Park lands to Concordia which was approved prior to the enactment of the *Real Property Governance Act 2024** and is expected to be finalized in the 2025-2026 fiscal year. Additionally, 6 school sites were declared surplus by the Division in the 2024-2025 fiscal year and will be transferred to the province at Net book value.

**The Real Property Governance Act 2024* centralized government oversight of public property assets and changed the handling of public property sales across the government. It also mandates that departments and consolidated entities offer the transfer of public property to Infrastructure.

Edmonton Public Schools 2026-2027 Proposed Budget Grant Funding Analysis	A 2026-2027 Projected Revenue (including enrolment growth) No Rate Changes	D % Increase to Targeted Grants	E = (A x D) \$ Change to Targeted Grants	F = (A + E) 2026-2027 Budget Revenue INCLUDES Grant Rate Changes	2025-2026 Fall Budget	Variance (\$)	Variance (%)	Grant % of Total Provincial Op. Revenue
BASE INSTRUCTION GRANTS								
Kindergarten	\$ 27,185,500	3.00%	\$ 815,600	\$ 28,001,100	\$ 27,747,400	\$ 253,700	0.9%	
Grades 1 to 9	541,205,700	3.00%	16,236,500	557,442,200	530,319,700	27,122,500	5.1%	
Subtotal - Kindergarten to Grade 9	568,391,200		17,052,100	585,443,300	558,067,100	27,376,200	4.9%	43%
High School (Year 1 - 3)	211,785,100	3.00%	6,353,600	218,138,700	204,589,300	13,549,400	6.6%	
High School Year 4	6,314,500	3.00%	189,500	6,504,000	6,535,000	(31,000)	-0.5%	
High School Year 5	953,600	3.00%	28,600	982,200	5,668,700	(4,686,500)	-82.7%	
High School Metro summer	6,456,600	3.00%	193,600	6,650,200	1,016,400	5,633,800	554.3%	
Home Education and Blended Funding	363,100	3.00%	10,900	374,000	2,046,900	(1,672,900)	-81.7%	
Online Education Funding	2,515,100	3.00%	75,500	2,590,600	350,000	2,240,600	640.2%	
Outreach Programs	350,000	3.00%	10,500	360,500	417,200	(56,700)	-13.6%	
Subtotal - High School	228,738,000		6,851,700	235,600,200	220,623,500	14,976,700	6.8%	17%
TOTAL BASE INSTRUCTION GRANTS	797,129,200		23,903,800	821,043,500	778,690,600	42,352,900	5.4%	61%
SERVICES AND SUPPORT GRANTS								
Classroom Complexity	6,802,700		-	6,802,700	6,682,400	120,300	1.8%	
ECS Program Unit Funding (PUF)	17,996,100	6.00%	1,079,400	19,075,500	20,052,700	(977,200)	-4.9%	
English as an Additional Language	30,485,500	6.00%	1,829,100	32,314,500	28,469,600	3,844,900	13.5%	
First Nations, Metis, and Inuit	15,663,900	3.00%	512,600	16,176,500	15,341,300	835,200	5.4%	
EPI and SEP Grant	11,929,500		-	11,929,500	10,908,700	1,020,800	9.4%	
ECS PUF - Moderate Language Delay Grant	262,500	6.00%	15,700	278,200	347,800	(69,600)	-20.0%	
Refugee Student	22,364,000	3.00%	670,900	23,034,900	20,792,300	2,242,600	10.8%	
Specialized Learning Support	100,922,400	3.00%	3,016,000	103,938,400	99,455,700	4,482,700	4.5%	
TOTAL SERVICES AND SUPPORT GRANTS	206,426,600		7,123,700	213,550,200	202,050,500	11,499,700	5.7%	16%
SCHOOL GRANTS								
Operations and Maintenance (O&M)	109,766,100	12.00%	13,169,600	122,935,700	108,877,600	14,058,100	12.9%	
School Technology Grant	3,053,300	3.00%	103,400	3,156,700	3,053,300	103,400	3.4%	
Transportation	39,588,900	6.48%	2,563,700	42,152,600	38,125,300	4,027,300	10.6%	
TOTAL SCHOOL GRANTS	152,408,300		15,836,700	168,245,000	150,056,200	18,188,800	12.1%	12%
COMMUNITY GRANTS								
Geographic	1,534,800		-	1,534,800	1,534,800	-	0.0%	
School Nutrition	3,137,700		-	3,137,700	3,348,500	(210,800)	-6.3%	
Socio-Economic Status (SES)	15,745,500		-	15,745,500	15,653,600	91,900	0.6%	
TOTAL COMMUNITY GRANTS	20,418,000		-	20,418,000	20,536,900	(118,900)	-0.6%	2%
AUTHORITY GRANTS								
System Administration	42,959,900	-5.00%	(1,915,900)	41,044,000	41,850,200	(806,200)	-1.9%	
Teacher Salary Settlement	69,752,400		11,699,900	81,452,300	69,752,400	11,699,900	16.8%	
TOTAL JURISDICTION GRANTS	112,712,300		9,784,000	122,496,300	111,602,600	10,893,700	9.8%	9%
ENROLMENT PROJECTION ADJUSTMENTS								
				8,053,400		8,053,400	100.0%	1%
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,289,094,400		56,648,200	1,353,806,400	1,262,936,800	90,869,600	7.2%	
Infrastructure Maintenance Renewal (Operating)	7,103,500	-100%	(7,103,500)	-	7,767,600	(7,767,600)	-100.0%	0%
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,296,197,900		49,544,700	1,353,806,400	1,270,704,400	\$ 83,102,000	6.5%	100%

Analysis:

	2026-2027 Projected DOF	2025-2026 Fall Budget
Total Provincial Operational Revenue	\$ 1,353,806,400	\$ 1,270,704,400
Year over Year Increase (\$)	\$ 83,102,000	
<i>Year over Year Increase (%)</i>	6.5%	
Per Student Funding:		
Funded FTE	119,690	117,288
Provincial Operational Revenue per Funded FTE	\$ 11,311	\$ 10,834
Year over Year Increase (\$)	\$ 477.00	
<i>Year over Year Increase (%)</i>	4.4%	
Provincial Operational Revenue Analysis		
Enrolment Growth (1.9%)	33,557,300	40.4%
Grant Rate Net Changes	37,844,800	45.5%
Teacher Salary Harmonization	11,699,900	14.1%
	\$ 83,102,000	
Impact of Unit Cost Increases (Estimate)	-\$ 73,788,200	
Realized Year over Year Increase (\$)	\$ 9,313,800	
<i>Realized Year over Year Increase (%)</i>	0.7%	

Weighted Enrolment Allocation

Enrolment Types

Different types of enrolment figures are used for a variety of budget allocations. For the 2026-2027 Budget, enrolment is based on Spring 2026 Projected enrolment.

Regular Enrolment is the actual student count which recognizes each student at 1.0 FTE. For 2025-2026, the enrolment was 122,014. The projected enrolment for 2026-2027 is 123,811.

Normalized Enrolment recognizes Kindergarten enrolment as 0.5 Full Time Equivalent (FTE), Full Day Kindergarten and Grade 1-12 students as 1.0 FTE. For the 2025-2026 budget the normalized enrolment was 112,756.

Weighted Enrolment is a type of enrolment that Edmonton Public Schools applies, that takes into account the need for specialized learning supports that may be required by some students. For example, a student with a diagnosis of Cerebral Palsy that is not able to communicate verbally, requires assistance for self help skills and is not mobile requires a high level of specialized learning supports. The Weighted Enrolment Allocation takes this into account and assigns a higher weighting to this student allowing the school to receive a weighted allocation. For the 2025-2026 spring budget the weighted enrolment was 143,446.89.

Additional information on how students are identified as requiring additional support and services is detailed on the last page of this document.

Weighted Enrolment Allocation - The Weighted Enrolment Allocation is provided to all schools based on their proportion of the Division's weighted enrolment. The level of specialized learning support required will be correlated to the school's Weighted Enrolment Allocation. This is the largest allocation and represents approximately 72% of the total school allocations. This allocation directly correlates to the needs of the individual students enrolled.

The Weighted Enrolment Allocation is a fixed amount of money each year. The Division cannot over-allocate as our enrolment increases. This allocation is supplemented by the Classroom Complexity Grant. Using the 2025-2026 student rates, this is an example of the calculation of the Weighted Enrolment Allocation for an elementary school of 175 students:

Weighted Enrolment Allocation Calculation Example - School					
Level of Specialized Learning Supports	Level of Specialized Learning Supports as per Pyramid of Intervention (K-12)	2025-2026 Rates*	Ratio	Number of Students	Weighted Enrolment Amount
General	No support required – Completes Tasks Independently (Universal)	\$4,923	1.000	78	\$383,994
Mild	Minimal – Seldom requires Adult Support (Universal)	\$5,558	1.1290	1	\$5,558
Moderate	Moderate – Frequently Requires Adult Support (Targeted)	\$8,923	1.8125	19	\$169,537
Severe	Severe – Extensively Dependent on Adult Support (Specialized)	\$20,033	4.0693	22	\$440,726
Profound	Profound – Constantly Dependent on Adult Support (Specialized)	\$28,154	5.7188	16	\$450,464
Refugee (Moderate)	Refugee Code 640	\$8,923	1.8125	3	\$26,769
English as an Additional Language	EAL Code 301 and 303	\$5,558	1.1290	36	\$200,088
Total				175	\$1,677,136

*Please note: These rates may change with each spring and fall budget cycle.

Two schools could have the exact regular enrolment but their Weighted Enrolment Allocation could be very different depending on the composition of students enrolled.

Students in Need of Additional Support and Services

As per the [Standards for Special Education, Amended June 2004](#), (p.1), *“Special education refers to the education of students with mild, moderate, or severe disabilities and those who are gifted and talented. It is founded on the belief that all children can learn and reach their full potential given opportunity, effective teaching and appropriate resources. Instruction, rather than setting, is the key to success and decisions related to the placement of students are best made on an individual basis in a manner that maximizes their opportunity to participate fully in the experience of Schooling.*

The Standards for Special Education, requires school boards to identify and deliver effective programming for students with special education needs in grades 1–12.

The Division uses the [Special Education Coding Criteria 2025/26 - Early Childhood Services to Grade 12: Mild/Moderate, Gifted and Talented, and Severe](#), to assist in identifying students and children in need of additional support and then to assign the appropriate special education code. Each category of special education needs has a code assigned to them. The criteria for these codes are established by the province. The Diagnostic and Statistical Manual of Mental Disorders - Fifth Edition (DSM-5) is used by the province to establish the coding criteria; however the coding criteria is not intended to be used as diagnostic criteria by clinicians. School divisions assign special education codes which are then reported to Alberta Education and Childcare through the Provincial Approach to Student Information (PASI).

The identification and support of students in need of specialized services and support is ongoing throughout the school year based on the following steps:

- School staff identify learning difficulties
- Intervention is put in place
- If additional interventions are required then specialized assessments and/or functional assessments may be completed by qualified staff (doctors, psychologists, psychiatrists, audiologists, occupational therapists, and speech language pathologists are examples of qualified professionals). *“Schools must have the documentation to support the assignment of a special education code. This includes a diagnosis of a disability or disorder by a qualified professional. In addition to this diagnosis, it is essential to have a clear indication of how the disability/disorder impacts the ECS child’s and Grade 1–12 student’s participation and learning in an educational environment”* [Special Education Coding Criteria 2025/26 - Early Childhood Services to Grade 12: Mild/Moderate, Gifted and Talented, and Severe](#), (p. 4). Documentation outlining a student’s diagnosis and the impact of the diagnosis are placed in the student file.
- Schools complete and submit a coding application to Budget and Funding which helps to determine the impact of a student’s special education needs and provides further information regarding their diagnosis.
- Alberta Education’s Special Education Coding Criteria is used, and if a student meets criteria, a special education code is assigned to the student’s file.
- Depending on the level of support the student required, an allocation level is assigned (General, Mild, Moderate, Severe, or Profound). This level is then used to determine a budget allocation to the school through the Weighted Enrolment Allocation.