

Date	May 26, 2026
To	Board of Trustees
From	Ron Thompson, Superintendent of Schools
Subject	2026-2027 School Year Budget
Originator	Todd Burnstad, Chief Financial Officer
Resource Staff	Ariff Asaria, Jeremy Higginbotham, Drew Horn, Robert Mah, Jennifer Price, Madonna Proulx, Amada Wong
Reference	Funding Manual for School Authorities for the 2026-2027 School Year

ISSUE

The 2026-2027 Budget is being presented to the Board of Trustees for approval.

The proposed allocations are designed to support student success through transparent and strategic distribution of funds aligned with the Division’s strategic plan.

RECOMMENDATION

That the 2026–2027 Edmonton Public Schools budget, as outlined in Attachment IX, be approved.

BACKGROUND

2026-2027 PROVINCIAL BUDGET OVERVIEW

On February 26, 2026, the Government of Alberta announced an education budget of \$10.8 billion, which 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. On May 13, 2026, \$200 million of this initiative was announced for distribution to school jurisdictions across the province. This investment builds on the \$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 the 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.

Math Resource Development - New

The Province is providing grant funding to support the development of high-quality English and French mathematics instructional resources for Alberta classrooms, including student materials, instructional videos, and teacher supports for the implementation of the Grade 6 curriculum and the piloting and future implementation of the draft Grades 7–9 mathematics curriculum.

School Safety Funding - New

The Government of Alberta is investing \$22 million in 2026-2027 to enhance school safety through targeted building upgrades and staff training. Of this, \$20 million will support security improvements, including locks, doors, cameras, and window coverings, while \$2 million will fund training for staff in emergency preparedness and critical incident response. School authorities will have flexibility in how funds are used and are required to report on expenditures in November 2026 and 2027. This funding, alongside new provincial safety standards, helps ensure Alberta schools remain safe and secure.

Class Size Reduction Grant - New

Announced on May 13, 2026, this provincial initiative provides \$200 million to support the hiring of more than 1,400 additional teachers across Alberta. The Division’s allocation of \$39.9 million will fund 296 additional certificated staff positions. As the funding announcement occurred after schools had completed

their spring budget, these resources have been budgeted centrally at the Division level, with allocations to schools to be distributed through the fall budget process.

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 \$1.64 billion (Attachment I), an increase of \$178 million (12.2 per cent) compared to the 2025–2026 Fall Revised Budget, and an increase of \$69 million (4.4 per cent) compared to the 2026-2027 Distribution of Funds.

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).

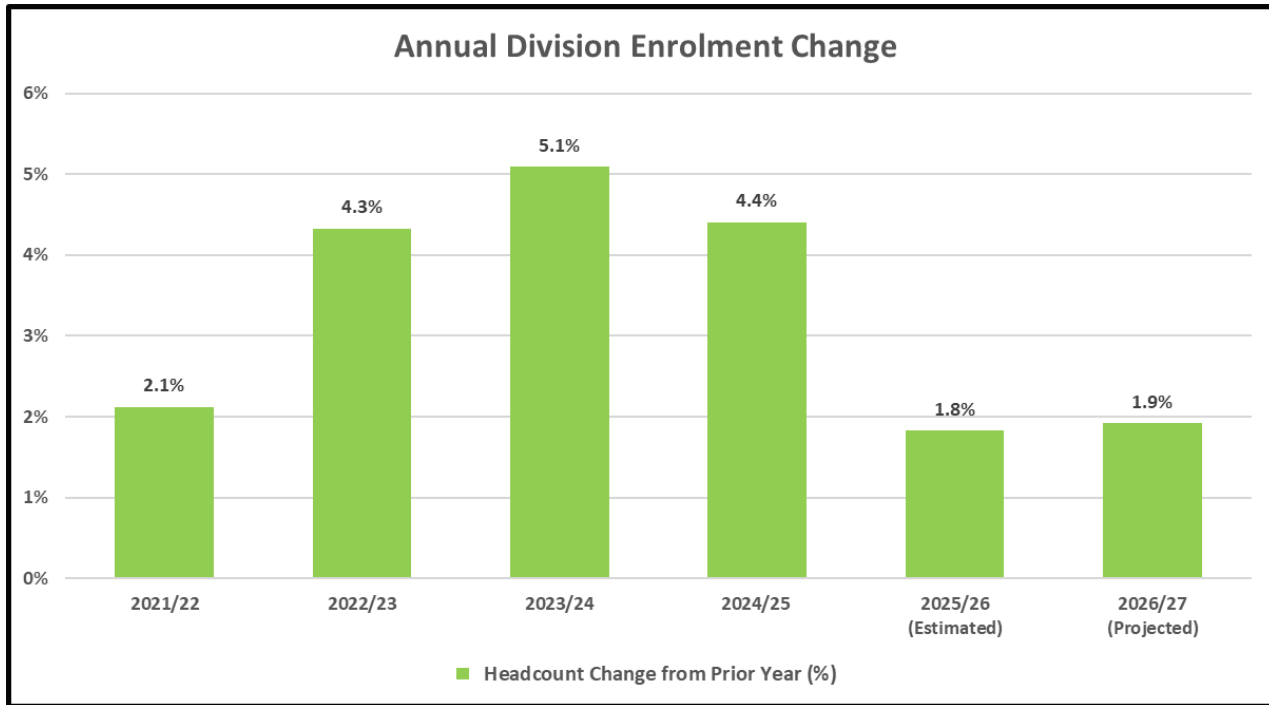
Key drivers of the funding increase include:

- 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
- The Class Size and Complexity Grant, and the Class Size Reduction Grant
- The School Safety Grant
- New Curriculum Grants

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

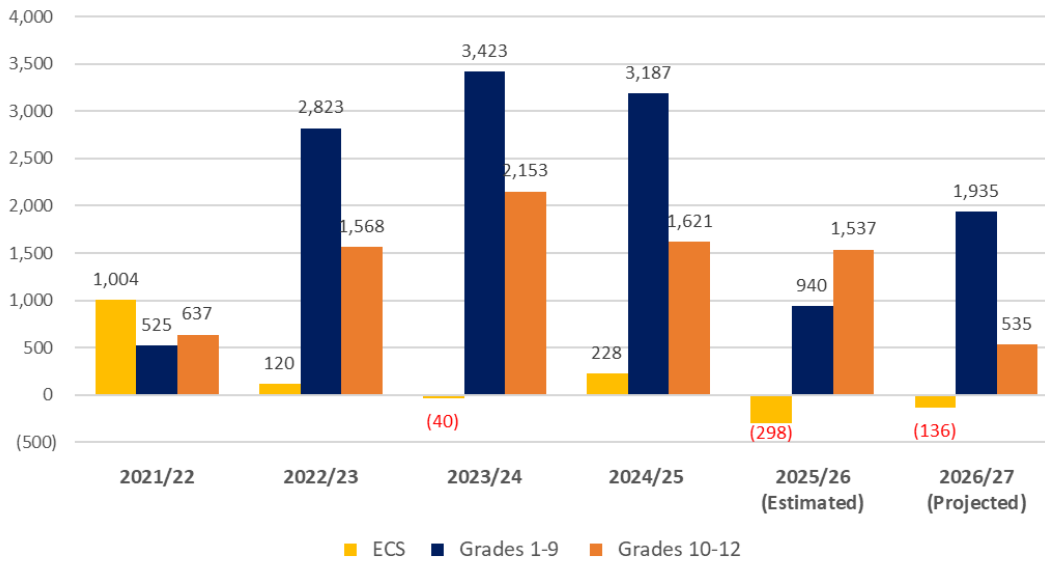
Enrolment



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 Divisions 2,334 projected additional funded students (Attachment II), represents 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.

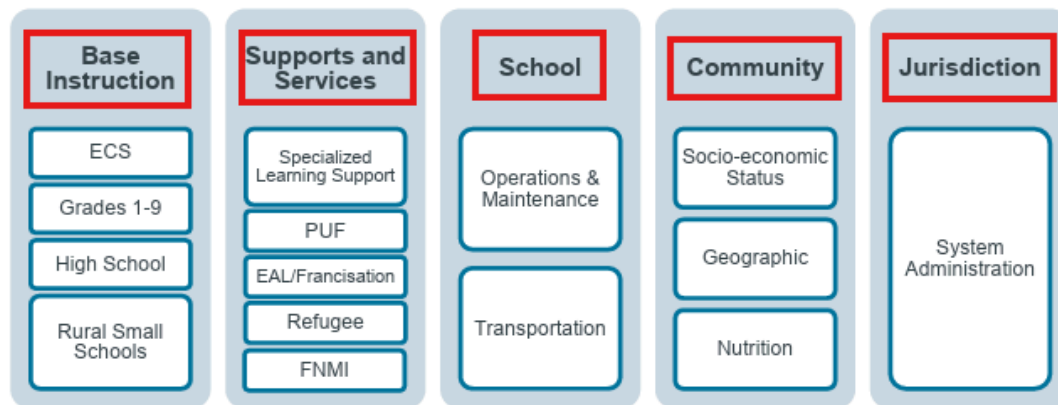
Annual Division Enrolment Change
by Grade Level



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.

Other Grant Updates:

- **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.

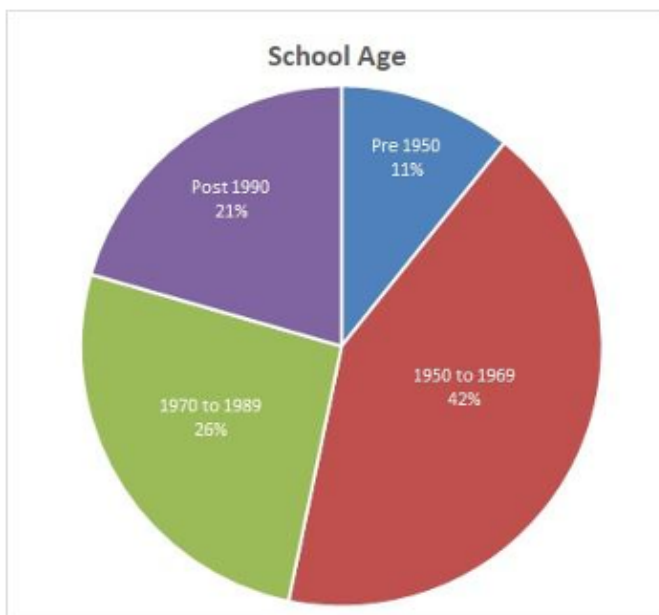
While the government has shifted focus to the Schools Now Program to build new schools, Edmonton Public Schools has emphasized that this does not replace the urgent need for maintenance of its existing, mature school buildings.

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.

On May 13, 2026, Alberta Education announced \$200 million to be distributed through the Class Size Reduction Grant. The Division's share is \$39.9 million, and will be used to hire an additional 296 teachers. These additional funds have been incorporated into the current 2026–2027 budget; however, allocations to individual school budgets will be done in conjunction with the fall 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 80 per cent of total operating costs, including 63 per cent for salaries and wages and 17 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 have increased across all staffing groups compared to the prior year.

Unit cost increases for Exempt, Custodial, and Support Staff will increase 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 legislatively imposed settlement 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 have increased 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

The Division allocates resources to schools and central cost centres in a variety of ways that support the Division's Strategic Plan. Highlights of some of the 2026-2027 allocations that directly support the newly proposed Division Priorities are included:

Priority 1: Expand impactful and innovative learning for all students

- **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 (\$0.25 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 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.
- **Weighted Enrolment Allocation** (\$797 million) - Distributed based on the Division's weighted enrolment, this is our largest allocation and accounts for roughly 70 per cent of total direct school allocations. The funding level correlates directly to each school's specific weighted enrolment needs and is further bolstered by the Classroom Complexity Grant (For additional information on this allocation, refer to Appendix I). On May 13, 2026, Alberta Education and Childcare updated Edmonton Public Schools funding profile and provided additional funds for the teacher salary settlement grant. These additional funds have been included in our Weighted Enrolment Allocation.

Priority 2: Advance anti-racism, Truth and Reconciliation and inclusion to support student learning

- **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.

- **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.
- **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.

Priority 3: Center good relationships to enhance belonging, safety and well-being for students and staff

- **Mental Health Supports Allocation** (\$5.9 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.
- **CARE Classrooms (Confidence, Academics, Relationships and Emotional Regulation)** - Launched in 2022-2023 CARE Classrooms provide specialized support for students in Grades 4-9 who are navigating challenges in anxiety, learning difficulties, emotional regulation, executive functioning and other mental health difficulties. 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. Currently there are CARE classrooms at Aldergrove and Keehewin schools. Beginning in September 2026, three more CARE classrooms will be established at Brightview School, J.A. Fife School and Rosslyn School.
- **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 the Specialized Learning Supports team (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.
- **School Safety Allocation** (\$3.4 million) - On April 9, 2026 the provincial government announced a one-time grant of \$20 million to school divisions across the province. This targeted funding will help ensure that schools remain safe places for learning. The targeted allocation will support safety training for Division staff and security enhancements for the Division's infrastructure, such as locks, doors, security cameras, software, lighting, etc.

2026-2027 Staff Full Time Equivalent (FTE) Budget

As detailed in Attachment VIII, the Division Budget includes an increase of 658 FTE's (6 per cent) compared to our current staffing level at April 24, 2026. This is being driven by new targeted grants from the Province including the Class Size and Complexity Grant as well as the Class Size Reduction Grant. Additional details have been included in the notes to Attachment VIII.

RELATED FACTS

- Approximately 77.4 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, \$622 million was allocated as part of the Funding Profiles for School Divisions to complete their budget. The remaining \$100 million related to the class size and complexity initiative will be distributed in the coming months.
- The Budget 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

- If approved, the 2026-2027 budget report will be submitted to the Province prior to May 31, 2026
- The 2026-2027 Budget will be posted on the Division's public website.

ATTACHMENTS and APPENDICES

ATTACHMENT I	2026-2027 Revenue Budget
ATTACHMENT II	2026-2027 Enrolment Projections using AEM
ATTACHMENT III	2026-2027 Total Allocations
ATTACHMENT IV	2026-2027 School Allocations
ATTACHMENT V	2026-2027 Other Allocations
ATTACHMENT VI	2026-2027 Accumulated Operating Surplus Funds
ATTACHMENT VII	2026-2027 Capital Reserve Plan
ATTACHMENT VIII	2026-2027 Staff Full-Time Equivalent Projections
ATTACHMENT IX	2026-2027 Alberta Education Budget Report
APPENDIX I	2026-2027 Weighted Enrolment Allocation

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**Edmonton Public Schools
2026-2027 Budget - Revenue**

	2026-2027 Budget	2026-2027 Distribution of Funds	Variance \$	Variance %	Notes
BASE INSTRUCTION GRANTS					
Kindergarten	\$ 28,001,100	\$ 28,001,100	-	-	1
Grades 1 to 9	557,442,200	557,442,200	-	-	1
SUBTOTAL KINDERGARTEN TO GRADE 9	585,443,300	585,443,300	-	-	
High School (Year 1 - 3)	218,138,700	218,138,700	-	-	
High School Metro summer	6,650,200	6,650,200	-	-	
High School Year 4	6,504,000	6,504,000	-	-	
High School Year 5	982,200	982,200	-	-	
Home Education and Blended Funding	374,000	374,000	-	-	
Online Education Funding	2,590,600	2,590,600	-	-	
Outreach Programs	360,500	360,500	-	-	
High School Subtotal	235,600,200	235,600,200	-	-	2
SUBTOTAL BASE INSTRUCTION GRANTS	821,043,500	821,043,500	-	-	
SERVICES AND SUPPORT GRANTS					
Classroom Complexity	6,802,700	6,802,700	-	-	3
ECS Program Unit Funding (PUF)	19,075,500	19,075,500	-	-	4
English as an Additional Language	32,314,500	32,314,500	-	-	5
First Nations, Métis, and Inuit	16,176,500	16,176,500	-	-	6
Institutional and Specialized Education Programs	11,929,500	11,929,500	-	-	7
Moderate Language Delay Grant (Pre-K & SLS-K)	278,200	278,200	-	-	8
Refugee Student	23,034,900	23,034,900	-	-	5
Specialized Learning Support (SLS)	103,938,400	103,938,400	-	-	9
SUBTOTAL SERVICES AND SUPPORT GRANTS	213,550,200	213,550,200	-	-	
SCHOOL GRANTS					
Operations and Maintenance (O&M)	122,935,700	122,935,700	-	-	10
School Technology	309,000	309,000	-	-	11
SuperNet	2,847,700	2,847,700	-	-	12
Transportation	42,152,600	42,152,600	-	-	13
SUBTOTAL SCHOOL GRANTS	168,245,000	168,245,000	-	-	
COMMUNITY GRANTS					
Geographic	1,534,800	1,534,800	-	-	14
School Nutrition	3,556,200	3,137,700	418,500	13.3%	15
Socio-Economic Status (SES)	15,745,500	15,745,500	-	-	16
SUBTOTAL COMMUNITY GRANTS	20,836,500	20,418,000	418,500	2.0%	
JURISDICTION GRANTS					
System Administration	41,044,000	41,044,000	-	-	17
Teacher Salary Settlement	84,179,000	81,452,300	2,726,700	3.3%	18
SUBTOTAL JURISDICTION GRANTS	125,223,000	122,496,300	2,726,700	2.2%	
ENROLMENT PROJECTION ADJUSTMENTS	8,053,400	8,053,400	-	-	19
SUBTOTAL PROVINCIAL OPERATIONAL REVENUE	1,356,951,600	1,353,806,400	3,145,200	0.2%	
INFRASTRUCTURE MAINTENANCE RENEWAL (IMR)	-	-	-	-	20
PROVINCIAL PRIORITY GRANTS - INCLUDED ON PROFILE					
Class Size Reduction Grant	39,960,000	-	39,960,000	100.0%	21
Curriculum - (7-9) Math, Career Ed & Financial Literacy, Social Studies & Physical Education & Wellness	2,444,300	2,444,300	-	-	21
Literacy and Numeracy Support Funding	3,056,000	2,637,900	418,100	15.8%	21
Mental Health Grant	3,277,100	3,277,100	-	-	21
SUBTOTAL PROVINCIAL PRIORITY GRANTS - INCLUDED ON PROFILE	48,737,400	8,359,300	40,378,100	483.0%	
TOTAL PROVINCIAL OPERATIONAL REVENUE	1,405,689,000	1,362,165,700	43,523,300	3.2%	

	2026-2027 Budget	2026-2027 Distribution of Funds	Variance \$	Variance %	Notes
OTHER PRIORITY GRANTS					
Class Size & Complexity Grant	26,418,800	26,418,800	-	-	21
Curriculum - Social Studies (Grades 4-6)	2,679,500	2,679,500	-	-	21
Dual Credit Funding / Start Up	150,000	150,000	-	-	21
Low Incidence Supports and Services	521,600	521,600	-	-	21
Mathematics Curriculum Materials Development	3,207,300	-	3,207,300	100.0%	21
School Safety Grant	3,434,100	-	3,434,100	100.0%	21
SUBTOTAL OTHER PROVINCIAL REVENUES	36,411,300	29,769,900	6,641,400	22.3%	
CAPITAL					
Amortization of Capital Allocations and Expended Deferred Capital Revenue	48,575,000	46,865,800	1,709,200	3.6%	22
SUBTOTAL CAPITAL	48,575,000	46,865,800	1,709,200	3.6%	
TOTAL PROVINCIAL OPERATIONAL AND CAPITAL REVENUE	1,490,675,300	1,438,801,400	51,873,900	3.6%	
DEFERRED REVENUE TO BE RECOGNIZED FROM PRIOR YEAR					
Infrastructure Maintenance Renewal (IMR)	3,650,000	3,650,000	-	-	20
SUBTOTAL UNEARNED REVENUE FROM PRIOR YEAR	3,650,000	3,650,000	-	0.0%	
OTHER PROVINCIAL GRANTS					
Other Provincial Grants	2,138,200	2,169,600	(31,400)	-1.4%	23
SUBTOTAL OTHER PROVINCIAL REVENUES	2,138,200	2,169,600	(31,400)	-1.4%	
OTHER PROVINCIAL REVENUES					
Alberta Teachers' Retirement Fund (ATRF)	63,640,000	53,065,200	10,574,800	19.9%	24
Educational Programs Cost Recovery and Conditional Grants	1,661,900	1,661,900	-	-	25
Secondments - Provincial	1,904,400	1,781,700	122,700	6.9%	26
SUBTOTAL OTHER PROVINCIAL REVENUES	67,206,300	56,508,800	10,697,500	18.9%	
OTHER ALBERTA SCHOOL AUTHORITIES	571,000	571,000	-	-	27
FEDERAL FRENCH FUNDING	1,876,000	1,872,700	3,300	0.2%	28
TOTAL GOVERNMENT OF ALBERTA REVENUE	1,566,116,800	1,503,573,500	62,543,300	4.2%	
FEDERAL GOVERNMENT AND FIRST NATIONS	1,598,300	1,837,200	(238,900)	-13.00%	29
FEES					
Lunch Program Fees	5,299,400	5,089,800	209,600	4.1%	30
Metro Continuing Education Fees	1,004,400	1,035,600	(31,200)	-3.0%	30
Music Instrument & Other Material Fees	291,000	286,900	4,100	1.4%	30
School Fees - School Generated Funds	17,408,400	16,167,500	1,240,900	7.7%	30
Transportation Fees	13,654,700	11,883,000	1,771,700	14.9%	31
SUBTOTAL FEES	37,657,900	34,462,800	3,195,100	9.3%	
OTHER SALES AND SERVICES					
Adult Education	782,200	710,900	71,300	10.0%	
International Student Tuition	2,620,000	2,631,300	(11,300)	-0.4%	
Other Sales and Services - School Generated Funds	6,000,000	6,294,500	(294,500)	-4.7%	
Sales and Services - Schools and Central DUs	5,135,800	5,021,300	114,500	2.3%	
Secondments - Other Entities	975,700	1,099,600	(123,900)	-11.3%	
SUBTOTAL SALES AND SERVICES	15,513,700	15,757,600	(243,900)	-1.5%	32
INVESTMENT INCOME	3,897,400	3,897,400	-	0.0%	33
GIFTS AND DONATIONS					
EPSB Gifts and Donations	10,062,300	6,704,400	3,357,900	50.1%	34
SUBTOTAL GIFTS AND DONATIONS	10,062,300	6,704,400	3,357,900	50.1%	
FUNDRAISING - SCHOOL GENERATED FUNDS (SGF)	1,494,000	1,378,300	115,700	8.4%	34
RENTAL OF FACILITIES	5,235,900	4,738,200	497,700	10.5%	35
TOTAL REVENUE	\$ 1,641,576,300	\$ 1,572,349,400	\$ 69,226,900	4.4%	

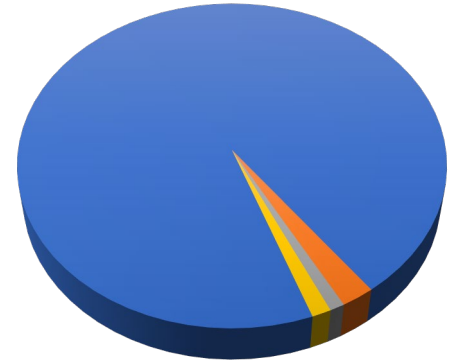
Edmonton Public Schools - Revenue & Expense Analysis

2026-2027 Budget

Revenue by source

(all dollar amounts are expressed in thousands)

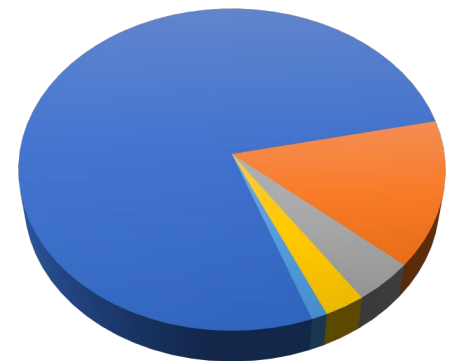
	2026-2027	
	\$	%
Government of Alberta	1,566,117	95.4%
Fees	37,658	2.3%
Sales and Services	15,514	0.9%
Other	22,287	1.4%
	1,641,576	100.0%



Expenses by program

(all dollar amounts are expressed in thousands)

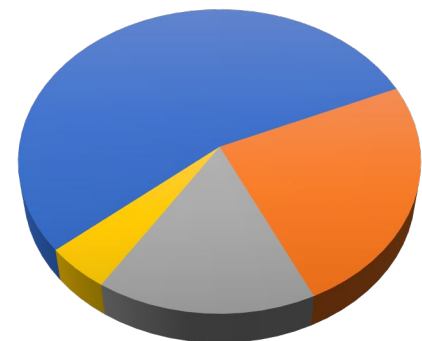
	2026-2027	
	\$	%
ECS - Grade 12 Instruction	1,316,333	79.4%
Operations and Maintenance	220,011	13.3% *
Transportation	63,007	3.8%
Board and System Administration	42,035	2.5%
External Services	17,391	1.0%
	1,658,777	100%



Expenses by object

(all dollar amounts are expressed in thousands)

	2026-2027	
	\$	%
Certificated salaries, wages and benefits expense	930,810	56.1%
Non-certificated salaries, wages and benefits expense	403,833	24.3%
Services, contracts and supplies expense	258,186	15.6%
Amortization & other expenses	65,949	4.0% *
	1,658,777	100.0%



* Excludes \$1.734 million for Amortization of Unsupported (ARO) Tangible Capital Assets

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

These revenue notes support the 2026-2027 Budget and Distribution of Funds. Variance explanations are included for all significant differences between these figures.

Grant Funding Rate Increases

1. Base Instruction Grants

Grant rates increased by 3.0 per cent in 2026-2027 to support the teacher salary settlement. Base Instruction Grants provide foundational ECS to Grade 12 classroom funding. Projected ECS to Grade 9 enrolment is 91,280 students, an increase of approximately 2.0 per cent from the current year (see Attachment II).

2. High School Funding

High school grant rates increased by 3.0 per cent to support the teacher salary settlement. The base funding rate for high school remains 10 per cent higher than Grades 1-9 to reflect the higher cost 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).

High School Metro Summer: Summer school funding continues to be based on prior-year completed credits, with 2025-2026 completion data determining 2026-2027 funding.

Online Education: Funding is projected to increase by 26.6 per cent, aligned with higher projected enrolment at Argyll.

3. Classroom Complexity

The Classroom Complexity Grant supports school divisions in addressing increasingly complex classroom environments. Funding may be used for additional educational assistants, expanded staff professional development, and specialized supports such as counsellors, psychologists, interpreters, and teachers. This grant is in addition to the new Class Size and Complexity Grant and the Class Size Reduction Grant, both introduced in 2025-2026 (see Note 21).

4. ECS Program Unit Funding (PUF)

Grant rates increased by 6.0 per cent in 2026-2027. Despite the rate increase, 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 from 600, reflecting challenges filling eligible spaces at some larger Division sites.

PUF continues 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 change is administrative only and does not affect funding delivery or structure.

Eligibility criteria remain unchanged:

- Pre-Kindergarten children must be between 2 years, 8 months and 4 years, 7 months as of August 31.
- Kindergarten children must be between 4 years, 8 months and under 6 years old and must not have accessed the maximum three years of ECS PUF funding.
- Full funding requires registration by December 1, 2026. Children registered between December 2, 2026, and February 2, 2027, will receive 50 per cent of the annual ECS PUF grant.

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 2026-2027, grant rates increased by 6.0 per cent and 3.0 per cent respectively.

Students are eligible for only one of the two grants, with funding provided through the higher allocation. Eligibility for both grants is limited to a maximum of five years.

6. First Nations, Métis, and Inuit

The grant rate increased by 3.0 per cent for 2026-2027. This grant supports system, program, and instructional supports for First Nations, Métis, and Inuit students and supports implementation of the Truth and Reconciliation Commission's recommendations. Funding includes 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)

Although grant rates are unchanged, funding is projected to increase by 9.4 per cent due to a pending program approval at the time this report was prepared.

- Education Program in an Institution (EPI): Supports educational programming for students in government care residing in correctional facilities, licensed group homes, or treatment facilities, as required under Section 4(7) of the Education Act.
- Supports students temporarily unable to attend their resident school board and receiving education in women's shelters, hospitals, or non-residential Children's Services facilities.

8. Moderate Language Delay Grant (Pre-K & SLS-K)

For 2026-2027, funding rates for the Moderate Language Delay grant increased 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.

9. Specialized Learning Supports (SLS)

For 2026-2027, grant rates increased by 3.0 per cent. The SLS grant 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 2026-2027, grant rates increased 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

Grant rates increased by 3.0 per cent for 2026-2027. Technology Support funding, first introduced in 2025-2026, provides ongoing support for the safety and security of school jurisdiction IT systems. The Division receives an annual allocation of \$309,000, based on the maximum grant amount for jurisdictions with enrolment exceeding 40,000 FTE.

12. SuperNet

Grant rates increased by 3.0 per cent for 2026-2027. The Division receives a flat per-location allocation for SuperNet services, excluding central office locations, regardless of bandwidth requirements. The grant was significantly increased in 2025-2026 to better reflect rising service costs and demand.

13. Transportation

For 2026-2027, grant rates for student transportation increased by 3.0 per cent. The Division receives funding via the Metro Urban Transportation Grant, which is allocated for eligible students meeting specific residency distance requirements:

- Grades 1-6: Students residing at least 1.6 km from school (temporarily reduced to 1.0 km in 2025-2026)
- Grades 7-12: Students residing at least 2.0 km from school

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

Additional funding is available through the Special Transportation component for eligible ECS children with severe disabilities or language delays. Applications are due November 30, 2026. ECS students registered by December 1, 2026 receive full funding, while those registered between December 2, 2026, and February 2, 2027, receive 50 per cent funding. Budget 2026 also included an additional \$10 million provincially for special transportation, with allocation details pending.

14. Geographic

The Geographic Grant provides additional funding to school jurisdictions to address their unique geographic challenges including rurality, sparsity, distance, area and location and to enhance equity and fairness of educational opportunities for children/students.

15. School Nutrition

Provincial funding of \$1,735,347 will continue in 2026–2027 with no rate change, supplemented by \$1,402,343 in federal funding. The variance of \$418,500 reflects estimated 2025-2026 unspent federal funds being carried forward into 2026–2027.

16. 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 being conducted in 2026.

17. System Administration

Grant rates decreased by 5.0 per cent for 2026-2027. This grant supports board governance and central office costs not directly related to instruction.

18. Teacher Salary Settlement

The Teacher Salary Settlement Grant supports increased salary costs resulting from the ATA and TEBA collective agreement and covers salary increases through August 31, 2026.

In October 2025, the Alberta government passed Bill 2, establishing a province-wide teacher salary grid effective September 1, 2026, based on the Grande Prairie Public School Division model. The financial impact for Edmonton Public Schools has been incorporated into the grant.

The 3.0 per cent salary increase effective September 1, 2026, is reflected through increases to base instruction grant rates for 2026-2027.

The funding profile released on May 13, 2026, included an increase to this grant based on an increase in the number of certificated FTEs compared to the original assumptions used in the preliminary grant calculation.

19. Enrolment Projection Adjustment

The Funding Profile is based on projected enrolment submitted in January. Variances between projected and actual September enrolment may result in funding adjustments.

Although total projected enrolment is unchanged, revised student composition may reduce funding for grants such as Refugee, EAL, and PUF. As a precaution, the related funding portion will be held centrally in the spring budget and allocated in the fall based on actual enrolment.

20. Infrastructure Maintenance Renewal (IMR)

The Province discontinued the IMR Grant for 2026–2027, with funding redirected to Operations and Maintenance (O&M) and the Capital Maintenance and Renewal (CMR) grant.

Deferred revenue to be recognized from prior year:

Unspent IMR funding may continue to be carried forward. The Division estimates \$3.7 million in deferred IMR revenue will remain available for use in 2026-2027.

21. Provincial Priority Grants

Historically, Provincial Priority Grants have not been included in the Division's funding profile due to uncertainty around funding approval, timing, and eligibility requirements. However, for 2026-2027, several priority grants have been incorporated into the funding profile based on confirmed allocations and announced provincial commitments, including the new Class Size Reduction Grant announced on May 13, 2026.

Included in the 2026–2027 Funding Profile:

- Class Size reduction Grant: Announced on May 13, 2026, this provincial initiative provides \$200 million to support the hiring of more than 1,400 additional teachers across Alberta. The Division's allocation of \$39.9 million will fund 296 additional certificated staff positions. As the funding announcement occurred after schools completed their spring budget, these resources have been budgeted centrally at the Division level, with school allocations being distributed through the fall budget process.
- Curriculum Implementation and Supports - (7-9) Math, Career Ed & Financial Literacy, Social Studies & Physical Education & Wellness (PEW): Beginning in 2026-2027, the Province is introducing a variable-rate funding model ranging from \$60 to \$90 per student, based on enrolment and number of subjects. Initial funding of \$90 per student supports optional Grades 7-9 piloting and preparation for full implementation in 2027-2028. Alberta's updated curriculum timeline continues phased implementation across K-12, including expanded piloting and testing through September 2026.
- Literacy and Numeracy Support Funding: This funding supports Kindergarten to Grade 3 students requiring additional literacy and numeracy assistance. The Province allocated \$20 million in 2026–2027, an increase of more than 60 per cent over 2025–2026. The \$418,000 variance reflects the Division's final allocation being announced after Distribution of Funds reporting was completed.
- Mental Health Grant: The provincial government increased funding for student well-being initiatives to \$25 million for the 2026–2027 school year. The Division's projected allocation represents its proportional share of this provincial investment, which supports the expansion of mental health services across school sites.

Excluded from the 2026-2027 Funding Profile:

- **Class Size and Complexity:** In February 2026, the Province announced \$143 million to support Alberta's most complex classrooms. Edmonton Public Schools received \$30.3 million to hire 101 complexity teams consisting of 101 teachers and 202 educational assistants. Approximately \$3.9 million is expected to be used in 2025-2026, with \$26.4 million carried forward into 2026-2027.
- **Curriculum - Social Studies:** Supports the mandatory implementation of the new Social Studies Curriculum in Grades 4-6.
- **Dual Credit Funding:** The 2026 provincial budget will continue to support dual credit programming.
- **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.
- **Mathematics Curriculum Materials Development:** Beginning in 2026-2027, the Division was awarded a \$3.2 million Alberta Education contract to develop Grades 7-9 Mathematics curriculum materials and resources.
- **School Safety Grant:** On April 9, 2026, the Province announced a one-time \$20 million School Safety Grant. Edmonton Public Schools' allocation is \$3.4 million for 2026-2027 to support safe learning environments.

22. Capital - Amortization of Capital Allocations and Expended Deferred Capital Revenue

The increase in Amortization of Capital Allocations and Expended Deferred Capital Revenue is due to an increase in supported modular costs, along with higher projected Capital Maintenance and Renewal (CMR) spending.

23. Other Provincial Grants

Other provincial grants primarily consist of the following estimated allocations.

- Mental Health Building Capacity Grant: \$0.8 million
- Fuel Contingency Funding: Approximately \$1.1 million
- Various grants at the school level within the Division: \$0.3 million

24. Alberta Teachers' Retirement Fund (ATRF)

ATRF figures were updated based on budgeted certificated salaries. The variance of \$10.6 million is due to significant increases in certificated teaching FTEs linked to the Classroom Complexity Teams, and the new Class Size Reduction Grant.

25. Educational Programs Cost Recovery and Conditional Grants

This line item includes revenue from ongoing contracts between the Division and Alberta Health Services (AHS) to provide supports to the Alberta School for the Deaf and the Highwood Adult Program.

26. Secondments - Provincial

The increase of \$122,000 is due to salary increases for teachers seconded from the Division to Alberta Education.

27. Other Alberta School Authorities

This amount includes ECS visiting Kindergarten children supported by third-party providers, as well as sponsorship agreements with other provincial school authorities.

28. French Federal Funding

French Federal funding is used to provide extra support to the Division's French-language programs. The variance is due to updated funding information for 2026-2027.

29. Federal Government and First Nations

The reduction in Federal Government and First Nations funding is due to a lower number of students projected in the Nominal Roll.

30. School Fees - School Generated Funds (SGF)

The \$3.2 million increase is attributable to updated figures projected for 2026-2027.

31. Transportation Fees

The \$1.8 million increase in bus pass fees for the 2026-2027 school year factors in a \$20 increase for the yellow bus pass approved by the Board in 2025, and combined with higher ridership associated with enrolment growth.

Even with this increase the Division is contributing an additional \$6.1 million in order to balance the transportation budget (see Attachment VI for additional details).

32. Other Sales and Services

Adult Education - The increase in Adult Education course fees is due to changes in course offerings through Metro Continuing Education, with different courses carrying varying fee structures per course.

School Generated Funds - Slight reduction to align with actual revenues earned from sales and services at the school level.

Secondments - Other Entities - Reduction to the number of employees seconded as Union Representatives to external organizations.

33. Investment Income

Investment income is based on projected interest rates remaining relatively consistent for 2026-2027.

34. School Generated Funds (SGF)

Gifts and Donations & Fundraising

Annual gifts, donations, and fundraising revenues fluctuate from year to year based on factors such as donor capacity, economic conditions, and school fundraising efforts.

The Distribution of Funds was based on the 2024-2025 budget, whereas the 2026-2027 budget is based on updated assumptions and actual amounts being collected during the current year.

35. Rental of Facilities

The \$498,000 increase is due to expanded rental activity across the Division, including school-based lease agreements and occupancy of closed sites by tenants.

**Edmonton Public Schools
2026-2027 Spring Budget
Enrolment Projections using AEM**

	2026-2027 Projected Funded AEM	2026-2027 Projected Enrolment		2025-2026 Frozen Actual Enrolment		Year over Year Variance	
		100%	70%	100%	30%		%
Student Enrolment							
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		

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)

Senior High - FTE vs Headcount Analysis

	2026-2027 Projected		2025-2026 Actuals		2024-2025 Actuals	
	AEM FTE	"Funded" FTE	AEM FTE	"Funded" FTE	AEM FTE	"Funded" FTE
Years 1-3 (100% Funding)	29,333	29,333	28,302	28,302	26,344	26,344 *
Year 4 (50% Funding)	1,750	875	1,967	984	1,822	911 *
Year 5+ (25% Funding)	529	132	609	152	569	142 *
Subtotal - FTE	31,612	30,340	30,878	29,438	28,734	27,397
Subtotal - Headcount		31,765		31,255		29,999
"Unfunded" Headcount		(1,425)		(1,817)		(2,602)

Note:
* Funding rates for Years 4 & 5+ are 50% and 25% that of Years 1-3 respectively, therefore the "Funded" FTE is adjusted by those same rates for comparison purposes.

Edmonton Public Schools
2026-2027 Budget - Total Allocations

	2026-2027 Budget	2026-2027 Distribution of Funds	Variance \$	Variance %	NOTES
REVENUE					
Operating Revenue (Attachment I)	\$ 1,641,576,300	\$ 1,572,349,400	\$ 69,226,900	4.4%	1
Operating Reserve Funds Requested (Attachment VI)	18,935,000	16,935,000	2,000,000	11.8%	2
Total Operating Revenue	\$ 1,660,511,300	\$ 1,589,284,400	\$ 71,226,900	4.5%	
SCHOOL ALLOCATIONS					
Direct School Allocations (Attachment IV)	\$ 1,153,101,317	\$ 1,104,241,339	\$ 48,859,978	4.4%	3
Indirect School Allocations (Attachment V)	87,610,070	87,233,539	376,531	0.4%	4
	\$ 1,240,711,387	\$ 1,191,474,878	\$ 49,236,509	4.1%	
School Generated Funds/External Revenues (combination of line items from Attachment I)	44,875,113	40,291,587	4,583,526	11.4%	5
SUBTOTAL SCHOOL ALLOCATIONS**	77.4% \$ 1,285,586,500	77.5% \$ 1,231,766,465	\$ 53,820,035	4.4%	
OTHER ALLOCATIONS					
Metro Continuing Education (Attachment V)	\$ 10,236,880	\$ 10,435,738	\$ (198,858)	-1.9%	6
External Revenue Allocations - Central (combination of line items from Attachment I)	13,275,530	11,950,012	1,325,518	11.1%	7
Division Level Fixed Costs (Attachment V)	3.6% 59,361,998	58,453,499	908,499	1.6%	8
Division Level Committed Costs (Attachment V)	7.7% 128,241,459	125,153,712	3,087,747	2.5%	9
	\$ 211,115,867	\$ 205,992,961	\$ 5,122,906	2.5%	
System Administration (Attachment I)	2.5% \$ 41,043,974	\$ 41,043,974	\$ -	-	10
SUBTOTAL OTHER ALLOCATIONS	252,159,841	247,036,935	5,122,906	2.1%	
SUPPORTED CAPITAL AND EPSB's IMR (combination of line items from Attachment I)	\$ 59,125,000	\$ 57,415,800	\$ 1,709,200	3.0%	11
ALBERTA TEACHERS' RETIREMENT FUND (ATRF) (Attachment I)	63,640,000	53,065,200	10,574,800	19.9%	12
TOTAL BUDGET ALLOCATIONS	\$ 1,660,511,300	\$ 1,589,284,400	\$ 71,226,900	4.5%	

* The amount as a percentage of the total allocations

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

Attachment III - Notes to Supplement the 2026-2027 Budget - Total Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2026-2027 Budget differs from the 2026-2027 Distribution of Funds 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

The Distribution of Funds included an estimate for transportation. The \$2 million increase brings the total request for transportation to \$6.1 million. This allocation represents the anticipated difference between grant funding plus fees and the cost to maintain existing transportation service levels for 2026-2027.

Attachment VI provides additional details regarding the Division's request 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.

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.

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 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. The increase in Amortization of Capital Allocations is primarily attributable to an increase in supported modular costs, along with higher projected Capital Maintenance and Renewal (CMR) spending.

12. Alberta Teachers' Retirement Fund (ATRF)

This amount represents a flow-through of teacher retirement benefits paid by the Province on behalf of teachers and matches the revenue received.

ATRF figures were updated based on budgeted certificated salaries. The variance of \$10.6 million is due to significant increases in certificated teaching FTEs linked to the Classroom Complexity Teams, and the new Class Size Reduction Grant.

Edmonton Public Schools
2026-2027 Budget - Direct School Allocations

	2026-2027 Budget	2026-2027 Distribution of Funds	Variance \$	Variance %	NOTES
SCHOOL ALLOCATIONS					
Alternate Allocation	\$ 32,680,624	\$ 32,680,624	\$ -		1
Base Allocation	69,121,482	69,121,482	-		2
Campus EPSB	462,419	462,419	-		3
Classroom Complexity	6,802,675	6,802,675	-		4
Class Size and Complexity	26,418,833	26,418,833	-		5
Community Use of Schools	332,377	332,377	-		6
Division One Targeted Allocation	40,000,000	40,000,000	-		7
Educ. Progr. in an Institution/Specialized Educ. Program	11,929,496	11,929,496	-		8
Enrolment Projection Adjustment	8,053,439	8,053,439	-		9
First Nations, Metis and Inuit	14,727,563	14,727,563	-		10
High Social Vulnerability	6,000,000	6,000,000	-		11
Moderate Language Delay (ECS)	278,229	278,229	-		12
Operations and Maintenance	22,139,847	22,139,847	-		13
Program Unit Funding - Pre-Kindergarten	10,214,504	10,214,504	-		14
School Safety Allocation	3,434,058	-	3,434,058	100.0%	15
* September Actual Enrolment vs Projected Enrolment Relief	5,000,000	5,000,000	-		16/30
Service Agreements Allocation	3,000,000	3,000,000	-		17
Program Unit Funding - Kindergarten	10,672,800	10,672,800	-		18
Special Education Supplemental Allocation	10,000,000	10,000,000	-		19
Weighted Enrolment Allocation	796,833,845	791,785,999	5,047,846	0.64%	20
Subtotal School Allocations	\$ 1,078,102,191	\$ 1,069,620,287	\$ 8,481,904	0.8%	
OTHER SUPPLEMENTAL SCHOOL ALLOCATIONS					
Equity Fund	10,000,000	10,000,000	-		21
School Lease Payments	3,675,253	3,675,253	-		22
Transportation for amiskwaciy and Awasis	441,000	441,000	-		23
Provincial Priority Funding Allocations					
Class Size Reduction Allocation	39,960,000	-	39,960,000	100.0%	24
Curriculum Resource Allocation	5,123,797	5,123,797	-		25
Literacy and Numeracy Support Allocation	3,055,951	2,637,877	418,074	15.8%	26
Mental Health & Well-Being	5,925,649	5,925,649	-		27
Program Enhancement Allocations					
CAT-4 Allocation	1,100,000	1,100,000	-		28
Dual Credit Allocation	280,000	280,000	-		29
* Educational Assistant (EA) internship Program	2,000,000	2,000,000	-		30
Equity Achievement Project	2,428,749	2,428,749	-		31
Low Incidents Supports and Services	521,646	521,646	-		32
School Belonging and Safety Allocation	487,081	487,081	-		33
Subtotal Other Supplemental Allocations	\$ 74,999,126	\$ 34,621,052	\$ 40,378,074	116.6%	
TOTAL DIRECT SCHOOL ALLOCATIONS	\$ 1,153,101,317	\$ 1,104,241,339	\$ 48,859,978	4.4%	

* 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 2026-2027 Distribution of Funds figures have been reclassified to conform to the comparable 2026-2027 Budget.

Attachment IV - Notes to Supplement the 2026-2027 Budget – Direct School Allocations

Unless otherwise noted, variance explanations have been provided for amounts where the 2026-2027 Budget differs from the 2026-2027 Distribution of Funds 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 and the Outreach programs.

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.

3. Campus EPSB

Campus EPSB is designed to provide students with another way to earn high school credits, industry credentials 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, 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 additional educational assistant time), by providing additional training opportunities for staff and 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. This grant is in addition to the Class Size and Complexity grant (see note 5), and the Class Size Reduction grant (see note 24).

5. 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.

6. 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.

7. 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 Kindergarten children and Division I students.

8. 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.

9. 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.

10. 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. September count date enrolment data from the previous year 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 amiskwacy Academy and elementary students attending the Awasis program. A portion of this funding is directed to Curriculum and Learning Supports. A portion is also allocated to hire First Nations, Métis and Inuit Senior High Completion Coaches. Schools with the coaching component include Eastglen, Jasper Place, Queen Elizabeth and Dr. Anne Anderson.

11. 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.

12. 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.

13. 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.

14. 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.

15. School Safety Allocation

On April 9, 2026, the provincial government announced a one-time grant of \$20 million to school divisions across the province. This targeted funding will help ensure that schools remain safe places for learning. The targeted

allocation will support safety training for Division staff and security enhancements for the Division's infrastructure, such as locks, doors, security cameras, software, lighting, etc.

16. 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.

17. 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.

18. 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 those 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.

19. 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.

20. Weighted Enrolment Allocation

Distributed based on the Division's weighted enrolment, this is our largest allocation and accounts for roughly 70 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 (For additional information on this allocation, refer to Appendix I). On May 13, 2026, Alberta Education and Childcare updated Edmonton Public Schools funding profile and provided additional funds for the teacher salary settlement grant. These additional funds have been included in our Weighted Enrolment Allocation.

21. 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.

22. 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.

23. 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.

24. Class Size Reduction Allocation

On May 13, 2026, Alberta Education and Childcare announced the Class Size Reduction Grant. The total grant invests \$200 million for the 2026-2027 school year to hire over 1,400 new teachers for classrooms in Alberta. The grant uses classroom-level data to target funding to schools with the greatest class sizes in Kindergarten to

Grade 9. Edmonton Public School's portion of the funding is \$39.9 million and is targeted to hire 296 additional teachers. As this announcement was made after schools completed their spring budget, the additional staff were included in the budget at a Division level. Eligible schools will receive an allocation in conjunction with the fall budget.

25. 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 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.

26. 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.

Subsequent to the approval of the Distribution of Funds report, the Division received confirmation of an increase to the grant from Alberta Education and Childcare.

27. Mental Health & Well-Being

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.

CARE Classrooms (Confidence, Academics, Relationships and Emotional Regulation): Launched in 2022-2023, CARE Classrooms provide specialized support for students in Grades 4-9 who are navigating challenges in anxiety, emotional regulation, executive functioning and other mental health difficulties. CARE classrooms consist of a teacher, EA, mental health therapist and 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. Currently there are CARE classrooms at Aldergrove and Keehewin schools. Beginning in September 2026, three more CARE classrooms will be established at Brightview School, J.A. Fife School and Rosslyn School.

Mental Health Therapists: To help support the work occurring in schools around belonging and safety, the Division has developed a framework titled 'Building a Culture of Belonging and Safety: A Shared Responsibility'. This framework emphasizes the relationship between 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, encourages 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 by 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 Hospital School Campus's (HSC) Mental Health Therapist team to reduce barriers to accessing mental health services for students.

28. 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 school year.

29. 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.

30. Planned Use of Operating Reserves - Schools

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

31. 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 an ongoing 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.

32. 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. This allocation is directed to the SLS team.

33. 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.

Edmonton Public Schools
2026-2027 Budget - Other Allocations

	2026-2027 Budget	2026-2027 Distribution of Funds	Variance \$	Variance %	Notes
DIVISION LEVEL FIXED COSTS					
Fiscal and Debt Services	\$ 17,100,000	\$ 15,919,650	\$ 1,180,350	7.4%	1
High Speed Networking	3,318,300	3,318,300	-	-	
Insurance	10,743,698	11,015,549	(271,851)	-2.5%	2
Utilities	28,200,000	28,200,000	-	-	
	<u>\$ 59,361,998</u>	<u>\$ 58,453,499</u>	<u>\$ 908,499</u>	<u>1.6%</u>	
DIVISION LEVEL COMMITTED COSTS					
Audit	\$ 136,946	\$ 136,946	-	-	
* Board of Trustees	2,660,736	2,660,736	-	-	
Central Building Maintenance	425,000	425,000	-	-	
Core Technology Enterprise Management	5,910,266	5,910,266	-	-	
Division Awards	8,900	8,900	-	-	
Division Feedback Survey	155,997	155,997	-	-	
Enterprise Systems	6,765,293	6,765,293	-	-	
Human Resources Supply Services	15,100,353	15,100,353	-	-	
Infrastructure Parking Allocation	755,000	755,000	-	-	
* Language and Cultural Support	3,397,726	3,397,726	-	-	
Operations and Maintenance	25,195,585	25,195,585	-	-	
* Partnership Commitments	4,026,904	3,608,440	418,464	11.6%	3
Professional Improvement Leaves	1,350,000	1,350,000	-	-	
Staff Development	523,707	523,707	-	-	
Student Transportation	61,829,046	59,159,763	2,669,283	4.5%	4
	<u>\$ 128,241,459</u>	<u>\$ 125,153,712</u>	<u>\$ 3,087,747</u>	<u>2.5%</u>	
INDIRECT SCHOOL ALLOCATIONS AND SYSTEM ADMINISTRATION					
CENTRAL REVENUE ALLOCATIONS	\$ 13,275,530	\$ 11,950,012	\$ 1,325,518	11%	5
METRO CONTINUING EDUCATION (MCE)	10,236,880	10,435,738	(198,858)	-1.9%	6
	<u>\$ 23,512,410</u>	<u>\$ 22,385,750</u>	<u>\$ 1,126,660</u>	<u>5.0%</u>	
CENTRAL DECISION UNITS					
** Corporate Services	\$ 28,941,627	\$ 28,941,627	-	-	
Curriculum and Resource Support	8,387,061	8,387,061	-	-	
International Programs	692,456	692,456	-	-	
** Office of the Superintendent	9,939,333	9,939,333	-	-	
** Operations and Learning Supports	55,729,960	55,353,429	376,531	0.7%	7
Specialized Learning Supports	23,636,852	23,636,852	-	-	
Student Information	1,326,755	1,326,755	-	-	
	<u>\$ 128,654,044</u>	<u>\$ 128,277,513</u>	<u>\$ 376,531</u>	<u>0.3%</u>	
CLASSIFIED AS:					
INDIRECT SCHOOL ALLOCATIONS	\$ 87,610,070	\$ 87,233,539	\$ 376,531	0.4%	
SYSTEM ADMINISTRATION	41,043,974	41,043,974	-	-	
	<u>\$ 128,654,044</u>	<u>\$ 128,277,513</u>	<u>\$ 376,531</u>	<u>0.3%</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 2026-2027 Distribution of Funds figures have been reclassified to conform to the comparable 2026-2027 Budget.

Edmonton Public Schools
2026-2027 Budget - Other Allocations
Detailed Breakdown - Division Level Committed Costs

	2026-2027 Budget	2026-2027 Distribution of Funds	Variance \$	Variance %
LANGUAGE AND CULTURAL SUPPORT				
First Nations, Metis and Inuit Education	\$ 1,007,892	\$ 1,007,892	\$ -	-
Language Centre at Woodcroft	2,389,834	2,389,834	-	-
	<u>\$ 3,397,726</u>	<u>\$ 3,397,726</u>	<u>\$ -</u>	<u>-</u>
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	1,160,486	-	-
Elections	1,100,000	1,100,000	-	-
PSBAA Membership	77,800	77,800	-	-
Trustee Transition Allowance	12,500	12,500	-	-
Youth Engagement Model	5,000	5,000	-	-
	<u>\$ 2,660,736</u>	<u>\$ 2,660,736</u>	<u>\$ -</u>	<u>-</u>
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	8,500	-	-
Nutrition Grant	3,556,154	3,137,690	418,464	13.3%
Partnership for Kids (All in for Youth)	196,000	196,000	-	-
United Way	750	750	-	-
The Learning Partnership	10,000	10,000	-	-
	<u>\$ 4,026,904</u>	<u>\$ 3,608,440</u>	<u>\$ 418,464</u>	<u>11.6%</u>

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

Edmonton Public Schools
2026-2027 Budget - Other Allocations
Detailed Breakdown - Central Decision Units

	2026-2027 Budget	2026-2027 Distribution of Funds	Variance \$	Variance %	
OFFICE OF THE SUPERINTENDENT					
Board Office and Strategic Division Supports	\$ 3,073,209	\$ 3,073,209	\$ -	-	
Division Support Services	2,625,653	2,625,653	-	-	
General Counsel	1,513,998	1,513,998	-	-	
Office of the Superintendent of Schools	479,227	479,227	-	-	
School Leadership Groups	2,247,246	2,247,246	-	-	
	<u>\$ 9,939,333</u>	<u>\$ 9,939,333</u>	<u>\$ -</u>	<u>-</u>	
CORPORATE SERVICES					
Edmonton Public Schools Foundation	\$ 402,908	\$ 402,908	\$ -	-	
Financial Services	9,312,609	9,312,609	-	-	
Human Resources	19,226,110	19,226,110	-	-	
	<u>\$ 28,941,627</u>	<u>\$ 28,941,627</u>	<u>\$ -</u>	<u>-</u>	
OPERATIONS AND LEARNING SUPPORTS					
Communications	\$ 3,150,966	\$ 3,150,966	\$ -	-	
Information Management	1,693,101	1,648,770	44,331	2.7%	7
Integrated Infrastructure Services	12,736,079	12,736,079	-	-	
Distribution Centre	2,145,702	2,145,702	-	-	
Programming and Student Accommodation	8,800,000	8,800,000	-	-	
Division Technology	27,204,112	26,871,912	332,200	1.2%	7
	<u>\$ 55,729,960</u>	<u>\$ 55,353,429</u>	<u>\$ 376,531</u>	<u>0.7%</u>	

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

Attachment V - Notes to Supplement the 2026-2027 Budget – Other Allocations

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

1. Fiscal and Debt

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. These costs have been updated from the Distribution of Funds.

2. Insurance

The Division's insurance renewal date is May 1 in any given year. The favourable variance is driven by significant insurance premium savings achieved through collaboration between the Division, its insurer and broker, resulting in lower-than-anticipated actual costs.

3. 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 increase to this allocation is due to the anticipated amount of the 2025-2026 Federal Nutrition grant that can be carried forward for use during the 2026-2027 school year.

4. Student Transportation

This allocation reflects both the transportation revenue the Division received from the Province as well as any additional funds being contributed by the Division.

The Distribution of Funds included accessing an estimated \$4 million of the Division's operating reserve funds. The \$2 million increase brings the total request for transportation to \$6.1 million. This allocation represents the anticipated difference between grant funding plus fees and the cost to maintain existing transportation service levels for 2026-2027.

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

5. Central Revenue Allocations

Central decision units include sources of revenue within their budgets. Secondments, lease revenue and other sales and services are reported here. As the Division's enrolment continues to increase, so does the amount of revenue collected.

6. Metro Continuing Education (MCE)

Metro Continuing Education offers a range of educational programs designed to support students' academic achievements, personal development, and career advancement. Their Academic Success programs encompass several areas, including options for high school students to fast-track or upgrade courses, the organization of EPSB Summer School, and School and Community Supports for students from Kindergarten to Grade 12. These community supports provide tutoring for high school students (grades 9-12), after-school and summer camps, classes to help students prepare for diploma exams, as well as enrichment courses for elementary and junior high students.

The reduction to this allocation is due to an anticipated reduction in the collection of adult course fees and a reduction in immigrants to Canada receiving Language Instruction for Newcomers to Canada (LINC).

7. Operations and Learning Supports

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. Staff reclassifications as well as filling a vacant position represent the increases to this allocation from the Distribution of Funds.

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. An additional senior school technician, staff reclassifications and certificated staff moving from 10 to 12 month assignments have resulted in an increase to this allocation from the Distribution of Funds.

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

	Amount	Total Amount	Notes
Projected AOS at September 1, 2026 (excluding SGF)		2.72% <u>\$ 36,676,897</u>	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	Transportation - gap between funding and fees charged	6,100,000	
	Proposed access to surplus (to be released during 2026-2027)	<u>\$ 18,935,000</u>	(18,935,000)
	Projected AOS at August 31, 2027 (excluding SGF)	1.36% <u>\$ 17,741,897</u>	

Notes:

- * The AOS is comprised of internally restricted reserves. 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.

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 initiative 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

This allocation represents the anticipated difference between grant funding plus fees and the cost to maintain existing transportation service levels for 2026-2027.

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

Notes:	Approved	Proposed	
Capital Reserve balance at September 1, 2025			<u>\$ 49,847,275</u>
Less: Projected funds used during 2025-2026:			
1 Growth and Student Accommodation (includes 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 budgeted for 2026-2027			
1 Growth and Student Accommodation (includes 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, six 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 Spring Budget - Staff Full Time Equivalent (FTE) Projections

Staffing Group	2026-2027	Total	2025-2026	Total	Variance 26/27 Budget to		Notes
	Spring	FTEs	Actuals at	FTEs	25/26 Actuals		
	Budget	%	April 24, 2026	%	FTE	%	
Schools							
Teaching FTE	6,455.4	63%	6,139.4	64%	316.0	5%	
Educational Assistants FTE	2,202.5	21%	1,972.0	20%	230.5	12%	
Other Support Staff FTE	543.3	5%	513.3	5%	30.0	6%	
Custodial FTE	695.4	7%	668.9	7%	26.5	4%	
Exempt FTE	72.2	1%	67.0	1%	5.1	8%	
Educational Services Specialist FTE	280.3	3%	263.0	3%	17.3	7%	
Total Schools FTE	10,249.2	100%	9,623.7	100%	625.5	6%	
Central Services							
Teaching FTE	187.9	18%	181.2	18%	6.8	3.7%	
Educational Assistants (Mentors) FTE	6.0	1%	5.0	1%	1.0	20%	
Other Support Staff FTE	137.7	13%	133.3	13%	4.4	3%	
Custodial FTE	62.8	6%	61.3	6%	1.5	2%	
Maintenance FTE	256.0	25%	256.6	26%	(0.6)	0%	
Exempt FTE	373.6	36%	357.2	35%	16.4	5%	
Educational Services Specialist FTE	6.0	1%	4.0	1%	2.0	50%	
Total Central Services FTE	1,029.9	100%	998.5	100%	31.4	3%	
Metro Continuing Education							
Teaching FTE	14.1	57%	13.6	57%	0.5	4%	
Support FTE	5.4	22%	5.8	24%	(0.4)	-7%	
Custodial FTE	-	-	-	-	-	-	
Exempt FTE	5.1	21%	4.5	19%	0.6	13%	
Educational Services Specialist FTE	-	-	-	-	-	-	
Total Metro Cont. Ed. FTE	24.6	100%	23.9	100%	0.7	3%	
Division Total FTE's	11,303.7		10,646.1		657.6	6%	
Total by Group							
Teaching FTE	6,657.4	59%	6,334.2	59%	323.3	5%	1
Educational Assistants FTE	2,208.5	19%	1,977.0	19%	231.5	12%	2
Other Support Staff FTE	686.4	6%	652.4	6%	34.0	5%	3
Custodial FTE	758.2	7%	730.2	7%	28.0	4%	4
Maintenance FTE	256.0	2%	256.6	2%	(0.6)	0%	
Exempt FTE	450.8	4%	428.7	4%	22.1	5%	5
Educational Services Specialist FTE	286.3	3%	267.0	3%	19.3	7%	6
Total FTE's	11,303.7	100%	10,646.1	100%	657.6	6%	

Attachment VIII - Notes to supplement the 2026-2027 Staff Full Time Equivalent (FTE) Projections

1. Teaching FTE

The Division is budgeting for a 323 FTE (five per cent) increase in teacher staffing for the 2026–2027 school year compared to staffing levels as of April 24, 2026. Of the 101 teachers allocated to the Class Size and Complexity Teams, 85 were in place as of April 24, leaving 16 positions still to be filled. In addition, 296 teaching positions will be added through the recently announced Class Size Reduction Grant.

2. Educational Assistants FTE

The Division is budgeting for a 231 FTE (12 per cent) increase in Educational Assistants (EAs) for the 2026–2027 school year compared to staffing levels as of April 24, 2026. Of the 202 EA positions allocated to the Class Size and Complexity Teams, 195 were in place as of April 24, leaving seven positions still to be filled.

The Division also has staff currently participating in the Educational Assistant Internship Program who are not reflected in the April staffing figures; however, all are expected to transition to full-time employment by Fall 2026.

3. Other Support Staff FTE

The Division is budgeting for a 34 FTE (five per cent) increase in Other Support Staff for the 2026-2027 school year. Roles in this group include Administrative Assistants, Librarians, Food Preparers and Interpreters.

4. Custodial FTE

Custodial staffing is projected to increase by 28 FTE (four per cent) over current levels. This increase is primarily driven by enrolment growth. As more school space and square footage become occupied, additional custodial services are required to support operations.

5. Exempt FTE

Exempt staff are budgeting for a 22 FTE (five per cent) increase over current staffing levels. This increase is distributed across several central cost centres.

Human Resources is adding the majority of the increase in FTEs to; support the anticipated increase in hiring associated with new targeted Classroom Complexity funding, additional staff to assist with the CUPE 3550 agreement implementation, additional staff to assist with career transitions and job evaluation, additional staff to support the ongoing management of the staff supply roster, additional Employee Abilities Consultants, and additional payroll and benefit clerks.

Technology and Information Management staffing levels are also increasing to address demands related to growth in student enrolment, the Division's information technology ecosystem, and newly legislated privacy management obligations.

6. Educational Services Specialist FTE

Educational Services Specialist (ESS) staffing is budgeted to increase by 19 FTE (seven per cent) over current levels. This increase is due in part to the Division opening additional Interactions and Confidence, Academics, Relationships, Emotional Regulation (CARE) classrooms in 2026–2027.

The Division has also received funding through the Mental Health and Wellbeing Grant, which has supported the hiring of Mental Health Therapists. These staff will be deployed through a collaboration between Specialized Learning Supports (SLS) and Hospital Schools.

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Legend:

Blue	Data input is required .
Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education and Childcare

Grey	No entry required - the cell is protected.
White	Calculation cells. These are protected and cannot be changed.
Yellow	Flags to draw attention to sections requiring entry depending on other parts of the submission.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2026/2027 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

- Total operational revenue for the Division in 2026–2027 is projected at approximately \$1.64 billion, an increase of approximately \$221 million (15.6 per cent) compared to the 2025–2026 Budget.
- Projected enrolment growth for 2026–2027 is 2,334 additional students (1.9 per cent). The Division continues to experience sustained enrolment pressures, following three consecutive years of enrolment growth above 4.3 per cent.
- Compensation remains the Division's largest expenditure, accounting for approximately 80 per cent of total operating costs.
- Driven primarily by new provincial classroom supports, the 2026–2027 budget includes an increase of 658 Full-Time Equivalent (FTE) staff positions (6 per cent) compared to April 2026 staffing levels, and an increase of 885 FTE's (8.5 per cent) compared to the 2025-2026 budget.
- Edmonton Public Schools received \$30.3 million through the Classroom Complexity Grant in 2025-2026. The grant will support 101 classroom complexity teams consisting of 101 teachers and 202 educational assistants starting in the spring of 2026 to the end of the 2026-2027 school year.
- An additional \$39.9 million through the new Class Size Reduction Grant will support the hiring of approximately 296 additional certificated teachers.
- The Division will continue to prioritize early literacy and numeracy.
- The proposed budget includes continued investments in student mental health, equity initiatives, specialized learning supports, Indigenous education, dual credit programming, and Division centre programming.
- The Division plans to maintain its own Infrastructure Maintenance and Renewal (IMR) program with approximately \$13.8 million allocated internally despite the Province discontinuing the IMR grant.
- The Capital Maintenance and Renewal (CMR) Grant will increase by approximately \$1.1 million to a total of \$19.2 million in 2026–2027.

Significant Business and Financial Risks:

- The ability to hire both teachers and Educational Assistants in Alberta for the 2026-2027 school year, with no assurance the targeted grants used to hire additional staff will continue into the future.
- Continued enrolment growth and increasing classroom complexity continue to place pressure on staffing, classroom space, and specialized supports.
- The Adjusted Enrolment Method (AEM), although an improvement from the WMA, continues to create a funding gap for growing school divisions as funding is based on a weighted average of current and projected enrolment rather than the actual number of students being served.
- Teacher salary settlements and the implementation of the provincially harmonized teacher pay grid increased teacher unit costs by approximately 10.1 per cent.
- The 2026-2027 unit costs and benefit overhead rates for all other staff groups have also increased compared to the current year.
- The Province reduced the System Administration Grant by 5 per cent, creating additional pressure on central administrative operations.
- The provincial Infrastructure Maintenance and Renewal (IMR) grant has been discontinued, increasing risks related to deferred maintenance and aging infrastructure.
- Edmonton Public Schools continues to face significant facility pressures, with an estimated deferred maintenance backlog exceeding \$1 billion. Aging infrastructure remains a significant concern; 11 per cent of Division buildings were constructed before 1950, 68 per cent were constructed between 1950 and 1989, and only 21 per cent were constructed after 1990.
- Continued enrolment growth and limited space capacity may impact the Division's ability to maintain open boundaries, specialized programming, and transportation accessibility for families.
- The Division continues to experience increased demand for specialized learning supports, mental health services, English as an Additional Language supports, and supports for increasingly complex student needs.
- While accumulated operating reserves can provide temporary support for emerging pressures and strategic initiatives, they are not considered a sustainable long-term solution to ongoing funding and operational pressures.

BUDGETED STATEMENT OF OPERATIONS

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
REVENUES			
Government of Alberta	\$ 1,566,699,500	\$1,353,130,400	\$1,319,948,852
Federal Government and First Nations	\$ 1,598,300	\$1,837,200	\$3,197,688
Property taxes	\$ -	\$0	\$0
Fees	\$ 37,657,900	\$34,275,700	\$33,523,787
Sales of services and products	\$ 14,923,000	\$13,757,300	\$16,018,168
Investment income	\$ 3,897,400	\$4,000,000	\$6,093,548
Donations and other contributions	\$ 11,556,300	\$8,825,700	\$10,605,373
Other revenue	\$ 5,243,900	\$4,608,900	\$6,940,213
TOTAL REVENUES	\$1,641,576,300	\$1,420,435,200	\$1,396,327,629
EXPENSES			
Instruction - ECS	\$ 52,153,800	\$55,066,900	\$55,345,724
Instruction - Grade 1 to 12	\$ 1,264,179,200	\$1,076,375,100	\$993,835,768
Operations & maintenance	\$ 221,745,100	\$203,459,200	\$188,035,692
Transportation	\$ 63,007,300	\$56,285,500	\$56,385,151
System Administration	\$ 42,034,900	\$41,349,300	\$39,721,278
External Services	\$ 17,391,000	\$14,937,700	\$16,807,097
TOTAL EXPENSES	\$1,660,511,300	\$1,447,473,700	\$1,350,130,710
ANNUAL SURPLUS (DEFICIT)	(\$18,935,000)	(\$27,038,500)	\$46,196,919

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
EXPENSES			
Certificated salaries	\$ 746,345,400	\$621,775,300	\$623,688,284
Certificated benefits	\$ 184,465,000	\$161,407,000	\$145,384,135
Non-certificated salaries and wages	\$ 303,032,000	\$273,433,800	\$224,374,924
Non-certificated benefits	\$ 100,800,500	\$96,999,500	\$71,933,673
Services, contracts, and supplies	\$ 259,919,100	\$230,667,200	\$220,123,484
Capital and debt services			
Amortization of capital assets			
Supported	\$ 48,575,000	\$46,865,800	\$48,669,994
Unsupported	\$ 16,910,000	\$15,777,800	\$15,608,173
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 212,300	\$212,300	\$236,077
Other interest and finance charges	\$ 252,000	\$335,000	\$111,966
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$1,660,511,300	\$1,447,473,700	\$1,350,130,710

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31**

REVENUES	Approved Budget 2026/2027							Actual Audited 2024/25
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education and Childcare	\$ 52,030,400	\$ 1,248,894,000	\$ 136,267,700	\$ 43,252,600	\$ 42,034,900	\$ 3,329,200	\$ 1,525,808,800	\$ 1,271,661,099
(2) Alberta Infrastructure - non remediation			\$ 38,876,000				\$ 38,876,000	\$ 43,942,338
(3) Alberta Infrastructure - remediation							\$ -	\$ -
(4) Other - Government of Alberta		\$ 804,000	\$ 40,000			\$ 429,600	\$ 1,273,600	\$ 2,264,995
(5) Federal Government and First Nations		\$ 455,100				\$ 1,143,200	\$ 1,598,300	\$ 3,197,688
(6) Other Alberta school authorities	\$ 123,400	\$ 447,700	\$ 170,000				\$ 741,100	\$ 2,080,420
(7) Out of province authorities							\$ -	\$ -
(8) Alberta municipalities-special tax levies							\$ -	\$ -
(9) Property taxes							\$ -	\$ -
(10) Fees		\$ 24,003,200		\$ 13,654,700			\$ 37,657,900	\$ 33,523,787
(11) Sales of services and products		\$ 2,600,000	\$ 25,000			\$ 12,298,000	\$ 14,923,000	\$ 16,018,168
(12) Investment income			\$ 3,897,400				\$ 3,897,400	\$ 6,093,548
(13) Gifts and donations		\$ 10,062,300					\$ 10,062,300	\$ 9,227,096
(14) Rental of facilities			\$ 5,052,900			\$ 191,000	\$ 5,243,900	\$ 5,322,729
(15) Fundraising		\$ 1,494,000					\$ 1,494,000	\$ 1,378,277
(16) Gains on disposal of tangible capital assets							\$ -	\$ 1,617,484
(17) Other							\$ -	\$ -
(18) TOTAL REVENUES	\$ 52,153,800	\$ 1,288,760,300	\$ 184,329,000	\$ 56,907,300	\$ 42,034,900	\$ 17,391,000	\$ 1,641,576,300	\$ 1,396,327,629

EXPENSES

(19) Certificated salaries	\$ 24,359,600	\$ 715,326,800			\$ 4,839,000	\$ 1,820,000	\$ 746,345,400	\$ 623,688,284
(20) Certificated benefits	\$ 6,083,400	\$ 176,531,300			\$ 1,386,100	\$ 464,200	\$ 184,465,000	\$ 145,384,135
(21) Non-certificated salaries and wages	\$ 15,393,800	\$ 186,955,000	\$ 79,532,900	\$ 1,309,200	\$ 18,611,500	\$ 1,229,600	\$ 303,032,200	\$ 224,374,924
(22) Non-certificated benefits	\$ 5,206,800	\$ 61,208,700	\$ 28,425,400	\$ 439,300	\$ 5,072,400	\$ 447,900	\$ 100,800,500	\$ 71,933,673
(23) SUB - TOTAL	\$ 51,043,600	\$ 1,140,021,800	\$ 107,958,300	\$ 1,748,500	\$ 29,909,000	\$ 3,961,700	\$ 1,334,642,900	\$ 1,065,381,016
(24) Services, contracts and supplies	\$ 1,082,800	\$ 110,764,900	\$ 62,606,000	\$ 61,258,100	\$ 11,169,000	\$ 13,038,300	\$ 259,919,100	\$ 220,123,484
(25) Amortization of supported tangible capital assets		\$ -	\$ 48,575,000				\$ 48,575,000	\$ 48,669,994
(26) Amortization of unsupported tangible capital assets	\$ 27,400	\$ 13,330,500	\$ 659,500	\$ 700	\$ 766,900	\$ 391,000	\$ 15,176,000	\$ 13,898,387
(27) Amortization of supported ARO tangible capital assets							\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets			\$ 1,734,000				\$ 1,734,000	\$ 1,709,786
(29) Accretion expenses							\$ -	\$ -
(30) Supported interest on capital debt							\$ -	\$ -
(31) Unsupported interest on capital debt			\$ 212,300				\$ 212,300	\$ 236,077
(32) Other interest and finance charges		\$ 62,000			\$ 190,000		\$ 252,000	\$ 111,966
(33) Losses on disposal of tangible capital assets							\$ -	\$ -
(34) Other expense							\$ -	\$ -
(35) TOTAL EXPENSES	\$ 52,153,800	\$ 1,264,179,200	\$ 221,745,100	\$ 63,007,300	\$ 42,034,900	\$ 17,391,000	\$ 1,660,511,300	\$ 1,350,130,710
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ 24,581,100	\$ (37,416,100)	\$ (6,100,000)	\$ -	\$ -	\$ (18,935,000)	\$ 46,196,919

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
FEES			
TRANSPORTATION	\$13,654,700	\$11,860,200	\$9,135,886
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Optional)	\$5,299,400	\$5,285,000	\$5,110,421
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees		\$0	\$0
Alternative program fees	\$1,613,600	\$1,327,400	\$1,613,581
Fees for optional courses	\$3,670,600	\$3,530,600	\$3,670,637
ECS enhanced program fees		\$0	\$0
Activity fees	\$8,233,500	\$7,654,000	\$8,233,531
Other fees to enhance education (Describe here)	\$1,004,400	\$812,800	\$1,035,778
NON-CURRICULAR FEES			
Extra-curricular fees	\$3,416,000	\$3,078,900	\$3,416,006
Non-curricular goods and services	\$765,700	\$726,800	\$765,656
Non-curricular travel		\$0	\$0
OTHER FEES (Describe here)		\$0	\$2,863
TOTAL FEES	\$37,657,900	\$34,275,700	\$32,984,359

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
Cafeteria sales, hot lunch, milk programs	\$1,073,600	\$1,112,800	\$1,073,608
Special events	\$2,105,800	\$2,067,100	\$2,105,799
Sales or rentals of other supplies/services	\$1,335,600	\$1,326,200	\$1,335,591
International and out of province student revenue	\$2,620,000	\$2,630,000	\$3,756,821
Adult education revenue	\$782,200	\$592,700	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Library fines, book donations	\$132,600	\$183,300	\$132,632
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$8,049,800	\$7,912,100	\$8,404,451

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2025	\$243,604,432	\$119,289,975	\$0	\$74,467,182	\$0	\$74,467,182	\$49,847,275
2025/2026 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$24,080,683)			(\$24,080,683)	(\$24,080,683)		
Estimated board funded capital asset additions		\$33,691,021		(\$23,841,021)	(\$23,841,021)	\$0	(\$9,850,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$1,074,795)	(\$1,074,795)		\$1,074,795
Budgeted disposal of unsupported ARO tangible capital assets	(\$1,943,886)	\$0		(\$1,943,886)	(\$1,943,886)		\$0
Estimated amortization of capital assets (expense)		(\$62,262,654)		\$62,262,654	\$62,262,654		
Estimated capital revenue recognized - Alberta Education and Childcare		\$10,485,937		(\$10,485,937)	(\$10,485,937)		
Estimated capital revenue recognized - Alberta Infrastructure		\$36,917,743		(\$36,917,743)	(\$36,917,743)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$24,837		(\$24,837)	(\$24,837)		
Budgeted amortization of ARO tangible capital assets		(\$1,733,736)		\$1,733,736	\$1,733,736		
Estimated capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$784,852		(\$784,852)	(\$784,852)	\$0	\$0
Estimated reserve transfers (net)				\$0	\$35,157,364	(\$35,157,364)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2026	\$217,579,863	\$137,197,975	\$0	\$39,309,818	\$0	\$39,309,818	\$41,072,070
2026/27 Budget projections for:							
Budgeted surplus(deficit)	(\$18,935,000)			(\$18,935,000)	(\$18,935,000)		
Projected board funded tangible capital asset additions		\$30,125,148		(\$16,125,148)	(\$16,125,148)	\$0	(\$14,000,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$63,751,000)		\$63,751,000	\$63,751,000		
Budgeted capital revenue recognized - Alberta Education and Childcare		\$9,674,000		(\$9,674,000)	(\$9,674,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$38,876,000		(\$38,876,000)	(\$38,876,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$25,000		(\$25,000)	(\$25,000)		
Budgeted amortization of ARO tangible capital assets		(\$1,734,000)		\$1,734,000	\$1,734,000		
Budgeted capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$784,852		(\$784,852)	(\$784,852)		
Projected reserve transfers (net)				\$0	\$18,935,000	(\$18,935,000)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2027	\$198,644,863	\$151,197,975	\$0	\$20,374,818	\$0	\$20,374,818	\$27,072,070

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029
Projected opening balance		\$0	\$0	\$0	\$39,309,818	\$20,374,818	\$20,374,818	\$41,072,070	\$27,072,070	\$27,072,070
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$65,485,000	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$48,575,000)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	(\$784,852)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Approved deficit transfer from Reserves	\$18,935,000	\$0	\$0	(\$18,935,000)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Dr. Anne Anderson - Addition Fit up expenses	(\$550,000)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	CUPE 3550 - Agreement Implementation	(\$200,000)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Cont Ed Assistants and Mentor	(\$2,000,000)	\$0	\$0		\$0	\$0			
Professional development, training & support	Special needs and Language Teacher Dev	(\$1,500,000)	\$0	\$0		\$0	\$0			
Transportation Expenses	Transportation Surplus	(\$6,100,000)	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Building Audits and Studies, Automated External De	(\$850,000)	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Delayed Egress	(\$1,000,000)	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Growth and Programing, Renewal and Energy and	(\$8,425,148)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Growth Accommodation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	(\$2,900,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	(\$4,500,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,000,000)	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Projected Enrolment Relief	Explanation	(\$5,000,000)	\$0	\$0		\$0	\$0		\$0	\$0
HR technology systems review, new website, staffing resources, cyber security e	Explanation	(\$1,735,000)	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$0	\$0	\$0	\$20,374,818	\$20,374,818	\$20,374,818	\$27,072,070	\$27,072,070	\$27,072,070

Total surplus as a percentage of 2027 Expenses	2.86%	2.86%	2.86%
ASO as a percentage of 2027 Expenses	1.23%	1.23%	1.23%

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

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

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

Part 1: As per the 2025/26 Funding Manual, a formal request for an exemption to exceed the 2025/26 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2026. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2025/26 operating reserves to be over their 2025/26 maximum limit, which is based on 6% of school jurisdiction's 2024/25 total expenses, and intend to submit a formal 2025/26 exemption request must complete Section A (if a 2024/25 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

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

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2025/26 and/or 2026/27 school year, please complete the section under Row 52. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

PART 1: EXEMPTIONS

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2026		\$ 39,309,818
Less: School Generated Funds in Operating Reserves (from 2024/25 AFS)		\$ 2,632,921
Estimated 2025/26 Operating Reserves	2.72%	\$36,676,897
Maximum 2025/26 Operating Reserve Limit	6.00%	\$ 81,007,843
Estimated 2025/26 Operating Reserves Over Maximum Limit		\$ -

SECTION A: 2024/25 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2024/25 Ministerial approval exemption amount over your 2024/25 maximum limit.
Cell E30 shows the school year you planned to return below the limit, as per your 2024/25 exemption approval.

Not Applicable
Not Applicable

If you've been approved for a 2024/25 exemption and will be requesting an exemption for 2025/26, please provide the following details below: Have you followed the drawdown plan from your 2024/25 exemption request? If yes, please outline what has been achieved. Please indicate the \$ figure amounts and initiatives. If not, please explain any deviations from the original plan and the reasons for the changes.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2025/26 maximum: \$ _____ -
Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2024/25 school year.

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

	2026/27	2027/28	2028/29	Additional Comments
Opening operating reserve balance	\$ 36,676,897	\$ 36,676,897	\$ 36,676,897	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 36,676,897	\$ 36,676,897	\$ 36,676,897	Ensure this reasonably aligns with the projected operating reserve balances on the AOS2 tab (Row 68)
	2.72%	2.72%	2.72%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2025/26 and 2026/27 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. **(Note: Ministerial approval is required to transfer from Capital to Operating Reserves):**

	2025/26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount) \$	-	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount) \$	-	
Net Transfer Between Operating and Capital Reserves \$	-	
	2026/27	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount) \$	-	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount) \$	-	
Net Transfer Between Operating and Capital Reserves \$	-	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	83,037	81,190	80,426	Head count
Grades 10 to 12	32,531	31,905	30,464	Head count
Total	115,568	113,095	110,890	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	2.2%	2.0%		N/A

Other Students:

Total	300	252	303	Note 3
Total Net Enrolled Students	115,868	113,347	111,193	
Home Ed Students	188	214	259	Note 4
Total Enrolled Students, Grades 1-12	116,056	113,561	111,452	
Percentage Change	2.2%	1.9%		

Of the Eligible Funded Students:

Students with Severe Disabilities	5,362	4,734	4,311	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	10,817	11,642	10,892	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	8,243	8,392	8,696	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	-	41	38	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	8,243	8,433	8,734	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,122	4,217	4,367	
Percentage Change	-2.3%	-3.4%		N/A

Home Ed Students	27	20	12	Note 4
Total Enrolled Students, ECS	8,270	8,453	8,746	
Percentage Change	-2.2%	-3.4%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	1,204	976	1,057	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	56	43	43	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2026/2027 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education and Childcare include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

CERTIFICATED STAFF	Budget 2026/2027		Actual 2025/2026		Actual 2024/2025		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	6,469.5	6,469.5	5,849.6	5,849.6	5,582.4	5,582.4	Teacher certification required for performing functions at the school level.
Non-School Based	219.9	219.9	218.1	218.1	245.2	245.2	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	6,689.5	6,689.4	6,067.8	6,067.8	5,827.5	5,827.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	10.2%		4.1%		14.8%		See below
If an average standard cost is used, please disclose rate:	119,334		108,384		108,073		
Student F.T.E. per certificated Staff	17.97		19.41		19.87		

Certificated Staffing Change due to:

Enrolment Change	50.0	50.0					
Other Factors	571.7	571.7					#####
Total Change	621.7	621.7					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

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

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

Certificated Number of Teachers

Permanent - Full time	5,642.0	5,642.0	5,043.0	5,043.0	4,880.0	4,880.0
Permanent - Part time	274.0	274.0	245.0	245.0	248.0	248.0
Probationary - Full time	565.0	565.0	505.0	505.0	432.0	432.0
Probationary - Part time	115.0	115.0	103.0	103.0	112.0	112.0
Temporary - Full time	356.0	356.0	318.0	318.0	300.0	300.0
Temporary - Part time	55.0	55.0	49.0	49.0	49.0	49.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	2,208.5	2,208.5	1,739.5	1,739.5	1,588.3	1,588.3	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	906.4	829.1	817.4	501.0	801.9	506.1	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	1,014.2	1,014.2	976.9	976.9	948.1	948.1	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	14.0	4.0	13.0	5.0	14.0	5.0	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	471.2	139.7	458.3	165.4	458.9	135.1	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	4,614.2	4,195.4	4,005.0	3,387.9	3,811.1	3,182.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	15.2%		5.1%		21.1%		

Explanation of Changes to Non-Certificated Staff:

The 2025/2026 Actual FTE's, particularly for Educational Assistants, are enheintly low due to the timing of the staff count which is as of Sept 30, 2025. EPSB revises our budgets based on the September enrolment count date and schools hire additional staff in October or November to match the needs of students in the school which explains part of the observed overall Non-Certificated 14.7% increase. Additionally, EPSB hired 101 teams through the Class Size and Complexity Grant, so 202 EA's were hired after the actuals count. Additional funding is expected for 2026/2027 and an increase of 2% in enrolment explains the remainder of the increases going into next year.

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes

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

Support Staff Union (including EA's and Administrative Assistants) - CUPE Local 3550. Collective agreement from Sept 1, 2020 to Aug 31, 2028. 2,874.2 FTE
 Custodial Union - CUPE Local 474. Collective agreement from Sept 1, 2020 to Aug 31, 2028. 758.2 FTE
 Maintenance Staff Union - CUPE Local 784. Collective agreement from Sept 1, 2024 to Aug 31, 2028. 256.0 FTE
 Educational Services Specialists - CUPE Local 3550. Collective agreement PENDING. 286.3 FTE

School Jurisdiction Code: 3020

System Admin Expense Limit %	
3020 The Edmonton School Division	3.20%

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. 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 2026-2027 budget the normalized enrolment is 114,046.5.

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 2026-2027 spring budget the weighted enrolment is 145,234.

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 71% 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 2026-2027 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)	2026-2027 Rates*	Ratio	Number of Students	Weighted Enrolment Amount
General	No support required – Completes Tasks Independently (Universal)	\$5,478	1.000	78	\$427,294
Mild	Minimal – Seldom requires Adult Support (Universal)	\$6,185	1.1290	1	\$6,185
Moderate	Moderate – Frequently Requires Adult Support (Targeted)	\$9,929	1.8125	19	\$188,653
Severe	Severe – Extensively Dependent on Adult Support (Specialized)	\$22,292	4.0693	22	\$490,427
Profound	Profound – Constantly Dependent on Adult Support (Specialized)	\$31,328	5.7188	16	\$501,253
Refugee (Moderate)	Refugee Code 640	\$9,929	1.8125	3	\$29,787
English as an Additional Language	EAL Code 301 and 303	\$6,185	1.1290	36	\$222,653
Total				175	\$1,866,253

*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.