

Funding manual for school authorities 2026/27 school year

For school jurisdictions, accredited funded independent schools and independent ECS operators with children/students in ECS to grade 12



Alberta. Alberta Education and Childcare. K-12 Fiscal Oversight. School Finance Branch.

Funding Manual for School Authorities 2026/27 School Year

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Teachers		
Central Office Administrators	✓	
School Administrators	✓	
Parents		
General Public		
Students		

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Funding Manual for School Authorities

2026/27 School Year

This manual is issued under authority of the following:

- *Education Act*, Statutes of Alberta, 2012, Chapter E-0.3;
- *Government Organization Act*, RSA 2000, Chapter G-10, Section 13;
- *Public Interest Disclosure Act*, Section 32;
- *Sustainable Fiscal Planning and Reporting Act*, Section 10;
- *Alberta School Foundation Fund Regulation* (AR250/1996);
- *Charter Schools Regulation* (227/2022), Sections 4, 8(1) and 13;
- *Early Childhood Services Regulation*;
- *Home Education Regulation*;
- *Ministerial Grants Regulation* (AR215/2022) as amended, Sections 3 and 8;
- *Independent Schools Regulation* (127/2022), Sections 16, 20 and 21;
- *School Councils Regulation* (94/2019), Section 12;
- *School Transportation Regulation*

Original is signed by DM
Deputy Minister of Education and Childcare

Date

March 30, 2026

Message from the Deputy Minister

I am pleased to provide you with Alberta Education and Childcare's Funding Manual for School Authorities for the 2026/27 school year.

The manual will assist school jurisdictions, accredited funded independent schools, and independent early childhood services (ECS) operators in accessing and understanding Alberta Education and Childcare funding. The manual provides details on the funding available for the 2026/27 school year, including applicable formulas, funding rates, criteria, and reporting requirements. Funding from Alberta Education and Childcare supports the provision of approved education programs for children and students in ECS to Grade 12.

School authorities will be provided with funding commitment letters and funding profiles in spring 2026 for the upcoming school year. I would encourage you to work closely with Alberta Education and Childcare staff to review your profile and this manual to develop a thorough understanding of how your school authority will be funded for the year ahead.

If you have any questions about how funding is allocated under the Funding and Assurance Framework, please contact Leila Williams, Director, School Finance Branch, at 587-340-0440 or leila.williams@gov.ab.ca, and department staff will work diligently with you to resolve any issues prior to the start of the school year. Department staff will also use these conversations to help determine if any adjustments are needed. Alberta Education and Childcare will seek to maintain the integrity and streamlined nature of the model, while swiftly addressing any loopholes, inequities or unintended consequences.

The Summary of Changes highlights important changes for 2026/27. Any questions may be directed to the appropriate contact listed in Section K5.

I encourage school authorities to explore opportunities to source goods and services locally where appropriate, as part of a broader effort to support the Canadian economy.

Please accept my best wishes for a successful school year.

Sincerely,

(Original Signed)

Lora Pillipow

Summary of Changes

Funding Manual for School Authorities 2026/27 School Year

The following is a summary of significant content changes made to the 2026/27 Funding Manual for School Authorities. Some changes may not apply to all school authority types.

This summary does not include all changes made from the 2025/26 release. A change bar is included along the right side of each page to help identify changes. An orange bar represents an update to the section; a red bar represents new content. Dates are rolled forward and these changes are not indicated with the change bar.

Funding Allocation Changes

The Back-to-School Act (Bill 2) Changes

- **Teacher Salary Settlements**

- The former 2020–2024 Teacher Salary Settlement Grant is now **C1.9.1** and is no longer recalculated annually. Funding is based on the prior year's allocation.
- A new Teacher Salary Settlement Grant (**C1.9.2**) supports the 2024–2028 Collective Agreement. This grant consists of three separate schoolyear allocations, calculated as follows:

School Year	Allocation
2024/25	The greater of: (a) the methodology used under the previous teacher salary settlement (C1.9.1), or (b) a 3% increase to base instructional funding
2025/26	A 3% increase to base instructional funding
2026/27	An increase to base instructional funding, consistent with the applicable instructional rate increase

- A third grant, **C1.9.3 – Unified Grid**, provides funding to adjust certificated teacher salaries upward to align with the salary grid of Grande Prairie School Division.

- **Northern Incentives (C4.5)**

- The **Fort McMurray Allowance (C4.5.1)** remains unchanged and is now included under Northern Incentives.
- The **Northern Allowance (C4.5.2)** provides \$6,300 per eligible FTE certificated teacher.
- The **Remote Retention Allowance (C4.5.3)** provides \$3,000 per eligible FTE certificated teacher.
- A new reporting form is introduced in **Section M** to collect information on eligible certificated teachers for both the Northern Allowance and the Remote Retention Allowance. Reporting requirements and deadlines are specified in Section M.

Rural and Urban Inter-School Transportation

- Funding may be available to public, separate, francophone, and charter school jurisdictions that do not have access to a school gymnasium and require transportation to a community recreation facility.

Transportation Fee Change

- School authorities are no longer prohibited from charging student transportation fees for children and students with severe disabilities or delays who are unable to use regular transportation services.

Capital Funding Changes

- The **Capital Grants** section (Section K) is streamlined by relocating the Major Capital Projects and Modular Classroom Program to the *School Capital Manual*.
- The **Infrastructure Maintenance and Renewal (IMR) Grant** is removed, with funding transferred to the Operations and Maintenance Grant.
- **Capital Maintenance and Renewal (CMR)** is clarified as the sole capital maintenance program and aligned with the *School Capital Manual*.

Provincial Priorities Funding

- **Curriculum Resource Funding (H1)** is restructured as **Curriculum Implementation Funding**, providing funding one year in advance of mandatory implementation and expanding eligible uses to include professional learning and implementation supports. The submission of staffing FTEs is no longer required; funding is based on prior year frozen funded enrolment and updated using current year frozen funded enrolment.
- **Collegiate Commencement Funding (H2)** is updated to apply to collegiates approved for the 2026/27 school year, including new and expansion applications, and clarified to include collegiate programs.
- **Literacy and Numeracy Support Funding (H4)** is updated to align with revised screening grades and clarified allocation and reporting requirements.

Reasonability of Projections (K6.6.2)

- If enrolment projections are not provided or actual enrolments are significantly below provided projections, school authorities will receive an automatic in-year adjustment once enrolments are finalized.

Other Changes

- **C1.6 Home Education Funding:** Remove references to specific reimbursement amounts and state that parents may receive reimbursement of up to 50 per cent of the total Home Education funding.
- **C1.7 Outreach Program Grant:** Added a criterion to clarify that the AEM enrolment threshold is calculated using frozen funded enrolment data from the prior two school years.

- **ECS Program Unit Funding (C2.7.2, D2.4.2 and E2.2.2):** Clarifies enrolment, assessment, and hours reporting requirements for Moderate Language Delay.
- Expenditure requirements for the **National School Food Program (C4.3.2)** have been updated: 30 per cent of 2025/26 funding must be spent by March 31, 2027, and 100 per cent of 2026/27 funding must be spent by March 31, 2027.
- Terminology updates and replaces the term “Aboriginal” with specific First Nations, Métis, or Inuit identifiers.
- The **Start-Up Grant (C5.2.2)** eligibility criteria are clarified.
- Under Section L: Education Plan Requirements, new school authorities are required to develop an education plan by May 31 in their first year of operations.
- Updates deadlines, contact information, and forms to reflect 2026/27 requirements.
- Corrects terminology, hyperlinks, and glossary entries for clarity and consistency.

Rate Changes

Grant Type	Public	Independent	ECS
Base	3%	3%	3%
Program Supports & Services			
• Specialized Learning Supports	3%	3%	3%
• Program Unit Funding	6%	6%	6%
• English as an Additional	6%	6%	6%
• Francisation	6%	6%	6%
• Francophone Equivalency	3%	3%	3%
• ECS Mild / Moderate	3%	6%	3%
• Refugee	3%	3%	3%
• FNMI Self-Identified	3%	3%	3%
Operations & Maintenance ¹	5%	5%	5%
Transportation ²	3%	3%	3%
School Technology - SuperNet	3%	3%	3%

Notes:

1. IMR transfer results in an effective 12% increase to the O&M rate (public).
2. \$10 million increase to Special Transportation results in 15%–24% Special Education transportation rate increases.

Summer Update

The following is a summary of changes made to the 2026/27 Funding Manual for School Authorities. Some changes may not apply to all school types.

This summary does not include changes listed in the previous 2025/26 release. The change bar to the right of the page can be used to help identify changes; all summer changes are marked with a blue bar.

Changes include:

- Updated Federal French funding rates (Section F)

- Introduction of the Class Size Reduction Grant (H8)
- Updated expenditure guidelines for the Class Size and Complexity Grant (still under review) (H7)
- Literacy and Numeracy guidelines (H4)
- Clarified timelines for grant reporting (I2)
- Clarified funding restrictions for ECS Operators around the use of provincial funding for capital projects and purchases (I2)
- Updated reserve exemption provisions including eligibility conditions and supporting criteria for reserve exemption limits (K3)
- Revised accountability statements for education plans and annual education results reports. (N)

Minor clarifications and corrections have been made throughout the document. Questions regarding these changes may be directed to Leila Williams, Director of School Finance, at 587-340-0440.

The changes in the funding manual are identified by a bar on the right side with the following colours:

-  A new addition to the funding manual.
-  A revision from the prior year's manual.
-  An update in the summer release.

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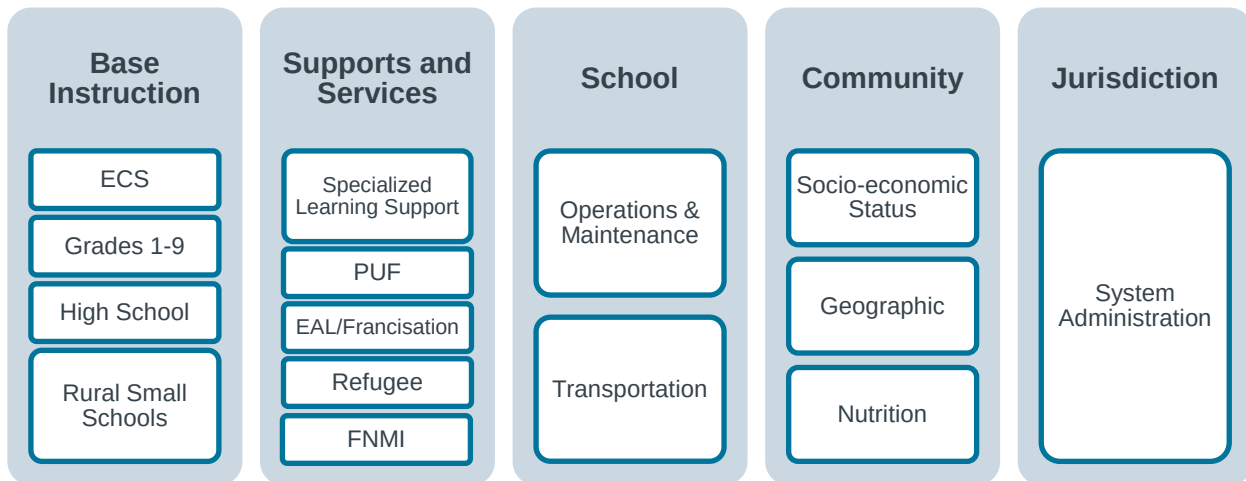
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Section A – Executive Summary

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.



Base Instruction

Base instruction allocates funding equitably to ensure that every **school** in Alberta has adequate resources to deliver basic instructional programming regardless of location.

ECS and Grades 1-9

- Base instruction funding for Early Childhood Services (ECS) and Grades 1-9 will be allocated using the Adjusted Enrolment Method (AEM) enrolment of the **school authority**.

High School (Grades 10-12)

- High school programming will be allocated using the AEM enrolment of the school authority, using a base rate that is 10 per cent higher than the Grade 1-9 base rate to account for the increased cost of high school programming.

Rural Small Schools Grant

- The Rural Small Schools Grant recognizes that rural schools face unique challenges in the operation of schools and the delivery of educational services under any funding model based on **student** enrolment.
- Many small rural schools are unable to realize economies of scale on staffing and other expenses and are disproportionately affected by fluctuations in **student** enrolment.
- This grant is allocated based on various enrolment thresholds for schools between 35 and 155 **students**, with a separate approach for colony schools.
- Schools with more than 155 **students** are not eligible for Rural Small Schools funding. Schools with fewer than 35 **students** will receive a small base amount plus base instruction funding based on AEM enrolment.

Supports and Services

Grants in the Services and Supports category are intended to support specialized learning needs or groups of **students** who may require additional supports from school authorities. Grants within this category have been streamlined significantly to provide school authorities with the flexibility to align these supports with local needs and context.

Specialized Learning Supports (SLS)

The Specialized Learning Support Grant for Grades 1-12 recognizes that every child and **student** is unique and develops the foundational competencies differently. This grant supports **school boards** in the provision of a continuum of supports and services to meet the learning needs of children and **students** within an inclusive learning environment.

- This grant is made up of three allocations:
 - **Multi-Disciplinary Supports:** to support multi-disciplinary practice between teachers, educational assistants and other professionals in support of inclusive education.
 - **Jurisdiction Composition:** to address inclusive learning needs that may vary between **school jurisdictions**.
 - **Student Wellness Program:** to support capacity in school authorities to offer **student** wellness supports to improve educational **outcomes** of all **students**.

Program Unit Funding (PUF) - All School Authorities

- PUF will be allocated to support ECS children with severe disabilities and moderate to severe language delays.
- Funding will be allocated using the two-year AEM enrolment of children ages 2 years, 8 months, to less than 6 years of age, who have been assessed and diagnosed with a severe disability or a moderate to severe language delay.
 - **School authorities** will receive the ECS PUF Grant for a maximum of three years.
- The funding model establishes two tiers of funding based on hours of instruction for PUF children to ensure funding is provided based on need.

English as an Additional Language (EAL)/Francisation

- **EAL** and **Francisation** funding will continue to be allocated to school authorities based on assessments conducted by schools and using the AEM of **EAL/Francisation student** counts.
- A **student** assessed as needing additional language support requires an annual assessment of language proficiency development to inform instructional planning. The assessment is required for a **student** to be included in the AEM enrolment for this grant for up to five years.

Refugee Student Grant

- The Refugee Student Grant is allocated to school authorities to provide additional language, social and educational supports to **refugee students**.
- The Refugee Student Grant will be allocated based on a AEM of the number of **students** presenting documentation from Immigration, Refugees and Citizenship Canada that confirms refugee status.

- Once a **student** is identified as a refugee and included in the AEM enrolment for this grant, up to five years of Refugee Student Grant funding will be provided.

First Nations, Métis and Inuit

- Funding is allocated as a part of the model to assist school authorities in providing system, program and instructional supports that improve education **outcomes** for First Nations, Métis and Inuit **students**. The grant is comprised of three components:
 - A proportional allocation, based on overall student population, to acknowledge recommendations made by the Truth and Reconciliation Commission and to support related activities.
 - A component based on self-identified student enrolment to address **student** needs through program and instructional supports.
 - A component based on both census and self-identification data to address the systemic education gap.

School

These grants address system needs at the school level.

Operations and Maintenance

- The Operations and Maintenance (O&M) Grant is provided to ensure safe and well-maintained schools for **students**.
- The O&M Grant formula includes AEM enrolment funding as well as considerations for utilized space and under-utilized space. A supplemental allocation is available for rural school jurisdictions.
- The School Technology Grant provides funding to support information technology and security. This includes SuperNet Service funding with Technology Support funding.

Transportation

- The Student Transportation Grant provides funding to support the safe transportation of eligible students.
- Additional funding has been provided to support enhanced student access to school transportation services through changes to the eligibility distance criteria.
- Funding has been increased to reduce student ride times and address rising costs for new buses, fuel, parts and supplies to ensure rising costs are not passed on to families.
- The Fuel Price Contingency Program offsets the impact of fuel price increases for school authorities by keeping fuel prices at a base rate of \$1.25 per litre.
- The School Bus Driver Grant helps address concerns about driver shortages, recruitment, and retention and compensates new school bus drivers for the time it takes to complete their training.

Community

These grants are designed to address socio-economic contexts and geographic locations that pose unique challenges to the operation of schools and delivery of educational services.

Socio-economic Status

- The Socio-economic Status Grant will be allocated based on the following factors in each school authority (using Statistics Canada 2021 census data): mother's education, lone **parent** households, home ownership, average income, and **parents'** post-secondary education.

Geographic

- The Geographic Grant will be allocated based a number of variables for each **school jurisdiction** including rurality, sparsity-distance and northern location factors, as well as the size of the rural area served by the **school jurisdiction**.

Nutrition

- Funding for nutrition programming will continue with a new allocation based on AEM enrolment and Socio-economic Status Index for each school authority.

Authority

System Administration Grant (Targeted)

- The System Administration Grant is targeted funding to cover governance (board of trustees) and school authority central administration costs.
- Each school authority is provided with an authority-specific targeted grant amount ranging from 3.20 per cent to 5 per cent of total operating expenditures, based on August 31, 2025 Audited Financial Statements. This percentage varies based on AEM enrolment in recognition of the economies of scale in **system administration** costs for larger **school jurisdictions**.
- Amounts can be transferred from the System Administration Grant to other grants, but school authorities may not spend funds from other grants on **system administration**.

Requirements for School Authority Planning and Results Reporting

- An Assurance Framework is included as a part of this manual, articulated through the revised **Requirements for School Authority Planning and Results Reporting (Section L)**.
- School authorities will continue to develop education Plans and Annual Education Results Reports that identify key priorities and improvement areas and report on results through a core set of provincial measures that will enable the government and Albertans to assess the operation of the education system.
- The Assurance Framework provides increased flexibility to school authorities to design Education Plans and Annual Education Results Reports, while requiring strong engagement processes with local stakeholders.
- The framework is designed to align with education system roles and responsibilities articulated by the [Education Act](#) and supports **accountability**, transparency, and continuous improvement.

- Please refer any questions on the Assurance Framework to Arief Ebrahim, Senior Manager, School Authority Accountability Assurance, at edc.systemassurance@gov.ab.ca or 780-643-9193.

Section B – Assurance Framework

Accountability and Assurance in Alberta's Kindergarten to Grade 12 Education System

The priority of the Kindergarten to Grade 12 education system is the success of every child in school. Educating Alberta **students** is the responsibility of the provincial government and is governed by the *Education Act*. Subject to the provisions of the *Education Act*, education is delivered by a system of schools operated by school authorities.

In Alberta's Kindergarten to Grade 12 education system, school authorities are accountable organizations. The **Department of Education and Childcare** allocates funds to school authorities so they may fulfill their delegated responsibilities of providing education programs for Alberta's Kindergarten to Grade 12 **students**. This practice creates an **accountability** relationship between the department and the school authorities that requires transparency and the obligation to answer for, and publicly report on, the spending of public funds and results achieved by the accountable organization through the discharge of responsibilities. This accountability relationship is established in legislation and regulation.

In addition to the department, school authorities are also responsible for providing **assurance** to their local stakeholders and the public that they are fulfilling their responsibilities and **students** are successful. This **assurance** arises from the combination of policies, processes, actions and evidence that help build public confidence in the education system. It is achieved through relationship building, engagement with education stakeholders and by creating and sustaining a culture of continuous improvement and collective responsibility.

Legislative Authority

The following pieces of legislation and regulation dictate the responsibilities of school boards related to the accountability relationship with the **Department of Education and Childcare**. Where the legislation references "school boards," it also applies to charter schools per Section 27 of the *Education Act*.

- Section 10(1)(b) and 10(2) of the *Sustainable Fiscal Planning and Reporting Act* requires accountable organizations, including school boards, under the jurisdiction of government ministries to prepare business plans and annual reports for each fiscal year "in the form, at a time and containing the information, acceptable to the responsible Minister."
- Section 8 of the Ministerial Grants Regulation under the *Government Organization Act* requires recipients of grants from the **Department of Education and Childcare** to provide the Minister, upon request, any information the Minister considers necessary for the purpose of determining whether or not the recipient has complied or is complying with the conditions of the grant.
- Section 67 of the *Education Act* requires school boards to develop and implement a reporting and **accountability** system on any matter the Minister prescribes. It also requires school boards, according to the manner the Minister prescribes, to use any

information in reports and accounts under the reporting and **accountability** system and to disseminate this information to **students**, parents¹, electors, or the Minister.

- Section 33 of the *Education Act* outlines key school board responsibilities related to governance and student achievement. The list of responsibilities reflects a student-centered focus and the principles of inclusiveness, fairness, diversity, and excellence. Engagement of parents, **students**, staff and the community, including municipalities and the local business community, contributes to successful shared governance. This engagement should occur on goals and targets in school board Education Plans. Fulfilling these responsibilities is central to school board **accountability** and **assurance** in the education system.
- Section 139 of the *Education Act* outlines the expectations for financial reporting for school boards. Section 139(2) requires that school boards annually prepare and submit to the Minister a budget for the upcoming fiscal year on or before May 31; and to submit to the Minister, in a form prescribed by the Minister, on or before November 30, copies of the board's financial statements, the auditor's report on the board's financial statements, and any written communications between the school board respecting the systems of internal control and accounting procedures of the board.
- Section 12(1) of the *School Councils Regulation* under the *Education Act* requires school boards to provide school councils with an opportunity to provide advice on the development of the school's (a) foundational statements, if any, respecting the school's vision, principles and beliefs, (b) policies, (c) education plan; annual results report required by the Minister to be reported under section 67 of the Act, and (d) budget.
- Section 12(2) of the *School Councils Regulation* under the *Education Act* requires a school board to provide the school council with (a) the results for the school from provincial assessments and an interpretation of those results, and (b) the information that the school board disseminates through its reporting and **accountability** system per Section 67 of the *Education Act*.

The responsibilities specific to charter school authorities related to the accountability relationship with the Department of Education and Childcare are outlined in:

- Section 4 (d) of the *Charter School Regulations* includes the goals of the charter school expressed as measurable outcomes; 4 (e) a description of the improved student learning outcomes to be attained by each student; and 4 (h) any curriculum to be offered by the charter school in addition to the Alberta Programs of Study.
- To support the long-term renewal of a charter, Section 8(1) of the *Charter School Regulations* requires the charter school authority to provide assurance to the Minister that student achievement is consistently strong or improving; there are multiple indicators of the charter school's ongoing commitment to engaging students, teachers, parents, and community members in a collaborative model of continuous improvement, and there is evidence that the charter school used research-informed practices to create innovative learning environments and improve student learning outcomes.

The responsibilities of **accredited funded independent schools** related to the accountability relationship with the **Department of Education and Childcare** are outlined in:

- Section 8 of the *Ministerial Grants Regulation*, noted above.

- Section 16(1) of the [Independent Schools Regulation](#) under the *Education Act* that establishes the requirement for operators of **accredited funded independent schools** to prepare an education plan and annual education results report (AERR) as required by the Minister, in addition to financial reporting.
- Section 16(3) of the [Independent Schools Regulation](#) states that the operator of more than one funded Independent school may include all those schools in the same education plan and annual results report.
- Section 15 of the [Independent Schools Regulation](#) requires operators of a funded independent school to establish a parent advisory council if the parents of students enrolled in the school do not constitute a majority of members of the governing body of the funded independent school. The parent advisory council provides advice to the principal of the school and the governing body of the funded independent school respecting any matter relating to the school.
- Section 20 of the [Independent Schools Regulation](#) requires operators of funded independent schools to submit to the Minister on or before November 30, in a form prescribed by the Minister, the audited financial statements of the funded independent school. The submission must also include an auditor's report in a form prescribed by the Minister and copies of any written communications between the auditor and the operator respecting the operator's internal control systems and accounting procedures.
- Section 21 requires operators to annually submit to the Minister, in a form prescribed by the Minister, a budget for the upcoming fiscal year on or before May 31.

School Authority Accountability Policy

School authorities are accountable for results achieved from carrying out their responsibilities to provide education programs to Alberta **students**. As accountable organizations, school authorities are required to:

- Establish a system of **accountability** for results that encompasses their schools.
- Interpret and report results to parents, **students**, the **Department of Education and Childcare** and the public in a manner and at a time the Minister prescribes as part of ensuring transparency.
- Use results to improve the quality and effectiveness of education programs provided to their **students** and to improve **student** learning and achievement.

Assurance Framework

Overview

The **Assurance Framework**, developed collaboratively with education stakeholders, outlines guiding principles, domains and processes for enhancing public trust and confidence that the education system is meeting the needs of **students** and that **students** are successful.

In the **Assurance Framework**, all education stakeholders accept responsibility for building capacity of the education system — in classrooms, schools, school authorities and in government. Ensuring continuous improvement throughout the system necessitates a collective approach that recognizes diversity within Alberta, relies on evidence to make decisions and is responsive to the needs of **students** in their local contexts.

Guiding Principles for Assurance

The guiding principles below describe the ideals that all education stakeholders must embrace to ensure sound and consistent decision-making in all areas **assurance** is provided. School authorities:

- Recognize that all education stakeholders, each with unique contributions, share responsibility for student growth and achievement.
- Build professional capacity and a commitment to continuous improvement.
- Facilitate communication and the ongoing engagement of all education stakeholders in respectful collaborative action.
- Engage meaningfully with education stakeholders, across the spectrum of public engagement strategies (informing, consulting, involving, collaborating and empowering)¹.
- Acknowledge that communication must be a constant throughout the engagement process.
- Consistently use evidence from a variety of sources to ensure responsive and transparent decision-making.
- Respond to local and societal contexts, enabling innovative and flexible responses in classrooms, schools, school authorities and the government.
- Recognize the unique learning needs of **students** and foster equitable and inclusive learning environments.
- Commit to demonstrating fiscal responsibility and effective stewardship of resources in supporting system/student outcomes.
- Provide an intentional framework to ensure that what is measured and reported is consistent with the best interests of student growth and achievement, and the goals of education in the province of Alberta.

Assurance Domains

Assurance in the education system happens when community members and education stakeholders engage across five **domains**:

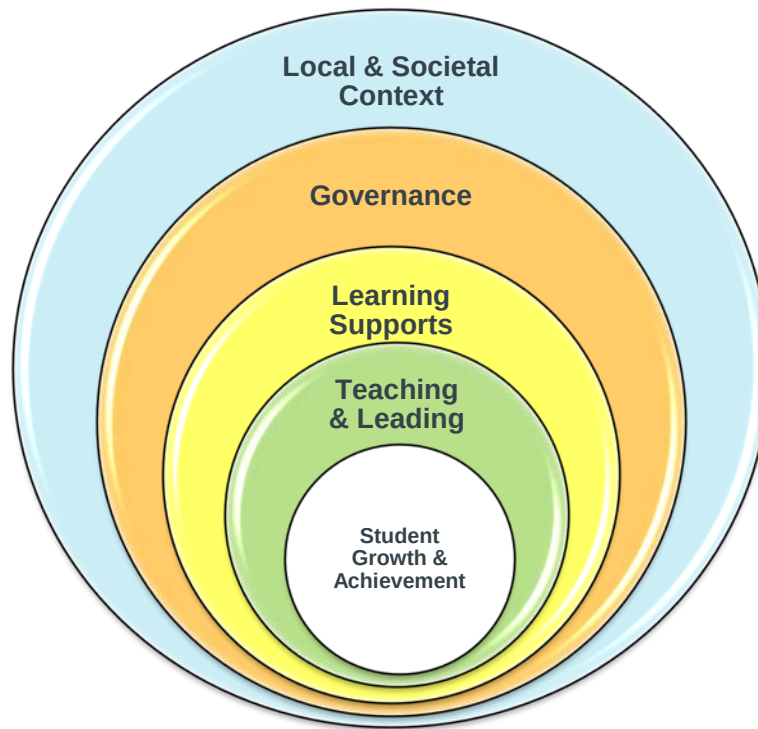
- Student Growth and Achievement;
- Teaching and Leading;
- Learning Supports;
- Governance; and
- Local and Societal Context.

For the purposes of this document, a **domain** is an area of activity where school authorities have specific responsibilities for which they are accountable and provide **assurance**.

Student growth and achievement is the primary purpose of the education system and is the core **outcome domain** for the **assurance** framework. The **domains** of Teaching and Leading, Learning Supports and Governance support and enable Student Growth and Achievement.

¹ International Association of Public Participation (IAP2)

Local and Societal Context, while a separate **domain**, operates across and is integrated into the others. For the purposes of description, the **domains** are considered discrete and separate. However, in practice, they interconnect, as depicted in the graphic below:



Each of the five **domains** is defined below. The descriptions provide a succinct overview of each of the **domains** and help demonstrate how the **domains** are distinct yet interconnected. The key elements provide some important indicators of public **assurance** for each **domain**. The key elements are primarily illustrative and are provided to help those providing **assurance** (in classrooms, schools, school authorities and government) answer the question: "What should be happening consistently in our education system to build public trust and confidence about the **domain**?"

STUDENT GROWTH AND ACHIEVEMENT

Student Growth and Achievement refers to the ongoing progress **students** make in their learning, relative to identified provincial learning outcomes and consistent with their needs, interests and aspirations.

Public **assurance** occurs when the public has trust and confidence that **students** demonstrate citizenship, engage intellectually and grow continuously as learners.

Key Elements:

- **Students** use ongoing assessment feedback to reflect continuously on their progress, identify strengths and areas of need and set new learning goals.
- **Students** achieve prescribed provincial learning **outcomes**, demonstrating strengths in literacy and numeracy.
- **Students** are active, healthy and well.
- **Students** apply knowledge, understanding and skills in real life contexts and situations.
- **Students** advance reconciliation by acquiring and applying foundational knowledge of First Nations, Métis and Inuit experiences.
- **Students** demonstrate understanding and respect for the uniqueness of all learners.

TEACHING AND LEADING

Teaching and Leading refers to teachers and teacher leaders analyzing the learning context; attending to local and societal considerations; and applying the appropriate knowledge and abilities to make decisions resulting in quality teaching, leading and optimum learning for all stakeholders.

Public **assurance** occurs when the public has trust and confidence that certificated teachers and certificated teacher leaders (principals or school jurisdiction leaders) demonstrate their respective professional practice standards (Teaching Quality Standard, Leadership Quality Standard and Superintendent Leadership Quality Standard).

Key Elements:

- Teachers and leaders respond with skill and competence to the unique learning needs, interests, cultural, and social and economic circumstances of all stakeholders.
- Teachers and leaders improve their professional practice through collaborative engagement in processes of growth, and supervision and evaluation.
- Collaboration amongst teachers, leaders, **students** and their families, and other professionals enables optimum learning.
- All teachers and leaders are accountable to a standard of professional conduct and a standard of professional practice.
- University teacher education, university leadership education and ongoing professional learning programs prepare teachers and leaders to meet the standards for professional practice.
- Teachers and leaders use a range of data arising from their practice to inform cycles of evidence-based continuous learning.

LEARNING SUPPORTS

Learning Supports refers to the mobilization of resources (including expertise, facilities, human and community services) required to demonstrate shared, system-wide responsibility for all children and **students**, and the application of these resources to ensure quality teaching and leading and optimum learning for all.

Public **assurance** occurs when the public has confidence that resources are managed effectively in establishing learning environments where local and societal context is recognized, diversity is embraced, a sense of belonging is emphasized and all **students** are welcomed, cared for, respected, and safe.

Key Elements:

- Learning environments are welcoming, caring, respectful, and safe.
- Learning environments are adapted as necessary to meet learner/student needs, emphasizing a sense of belonging and high expectations for all.
- Education stakeholders fulfil their respective roles with a shared understanding of an inclusive education system.
- **Students** and their families work in collaboration with schools and school authorities.
- The school community applies the resources needed to support First Nations, Métis and Inuit **student** achievement.
- Cross-ministry initiatives and wraparound services enhance conditions required for optimal learning.
- Infrastructure (e.g., technology and transportation services) supports learning and meets the needs of Alberta **students** and their families, staff and communities.

GOVERNANCE

Governance refers to the processes by which policy leaders attend to local and societal context; determine strategic direction; evaluate policy implementation; and manage fiscal resources to ensure learning supports, quality teaching leading, and optimum learning for all: learners/students.

Public **assurance** occurs when the public has trust and confidence that policy leaders demonstrate stewardship of system resources with an emphasis on **student** success, generative community engagement, transparency and accountability.

Key Elements:

- Members of the governing body provide for, where appropriate, the engagement of **students** and their families, staff and community members in the creation and ongoing implementation of a shared vision for **student** success.
- Legislation, policy and regulation provides clarity regarding the roles and responsibilities of education stakeholders in matters of governance.
- Fiscal resources are allocated and managed in the interests of ensuring **student** success, in alignment with system goals and priorities and in accordance with all statutory, regulatory and disclosure requirements.
- Curriculum is relevant, clearly articulated and designed for implementation within local contexts.
- Governors in school authorities and in government employ a cycle of evidence-based continuous improvement to inform ongoing planning and priority setting, and to build capacity.

LOCAL AND SOCIETAL CONTEXT

Local and Societal Context refers to the engagement practices of **school** authorities, schools and communities, with support from the broader system, in identifying and responding to the learning needs, interests, aspirations and diverse cultural, social and economic circumstances of all **students**.

Public **assurance** occurs when the public has trust and confidence that the education system responds proactively to local and societal contexts.

Processes and practices that enable attending to local and society context are woven throughout each of the other four **domains**.

Key Elements:

- **School authorities** anticipate local and societal needs and circumstances based on stakeholder feedback and respond with flexibility and understanding.

Continuous Improvement Cycle

Successful work within and across the **domains** occurs within a continuous improvement cycle. There are a variety of approaches to improvement² and many of which include the following components:

- **Explore:** Involves accessing, analyzing, and interpreting accurate and relevant data as well as identifying and understanding an issue, concern or problem.
 - What can be learned about the school authority's practices as a result of the data?
 - How might analyzing data lead to developing targeted strategies that yield continuous improvements?
- **Develop:** Involves identifying a problem or challenge that can be addressed; identifying potentially successful strategies to address a learner-centered problem/challenge; and developing an action plan.
 - What are the learning priority areas that need to be improved?
 - What are the strategies that can be implemented to target these areas of improvement?
 - What timeframe would make sense for implementation?
- **Take action:** Involves learning as the plan is implemented and making adjustments through formative feedback.
 - What ongoing benchmark measures might you use to track progress?
 - How will the monitoring of ongoing data lead to continuous improvement over time?
 - What will need consideration when making adjustments throughout the process?
- **Evaluate:** Involves evaluating the impact of the plan.
 - Did planned strategies have the desired results?
 - How might these strategies support continuous improvement?
 - What are the priority areas that need to be strengthened?

²Education Review Office and the Ministry of Education, New Zealand Government, 2015, *Effective School Evaluation*. Retrieved from : <https://ero.govt.nz/our-research/effective-school-evaluation>

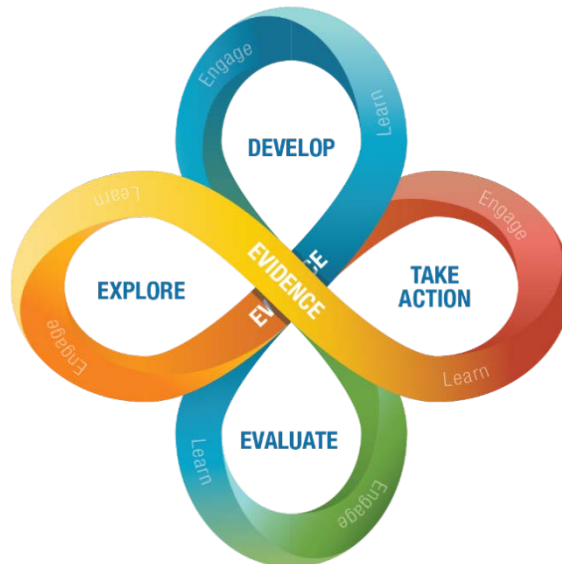
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ENABLING PROCESSES FOR CONTINUOUS IMPROVEMENT

Enabling processes that must be part of all phases of a continuous improvement cycle (see graphic below) include:

- **Evidence-informed decision-making:** In a continuous improvement cycle, participants are persistently attentive to gathering ongoing, triangulated evidence to inform next steps.
- **Engagement:** Effective engagement processes rely on education stakeholders working together for the purposes of bringing about positive change, with all partners recognizing that the nature of the engagement will vary according to the needs of the participants.
- **Learning and Capacity Building:** In **assurance**, reflection on learning is critical. Because the provision of **assurance** is a dynamic process, the opportunities for building capacity for change and improvement must be ongoing.



While the **Assurance Framework** is applicable to all education stakeholders across the education system who provide public **assurance** based on their respective responsibilities, this document focuses primarily on school authorities and how they fulfill their responsibilities, demonstrate continuous improvement and provide **assurance** to the public.

Section C – Funding for School Jurisdictions

Funding provided under the following grants is done so under the *Ministerial Grants Regulation*. These funds must be used in accordance with the originally intended operational purposes as described below.

C1 – Base Instruction Grants

C1.1 – Adjusted Enrolment Method

Base instruction grants are allocated using the Adjusted Enrolment Method (AEM) to calculate enrolment of school authorities. Funding provided through the base instruction component does not allocate funding for specific **students** or schools. Rather, **AEM FTE enrolment** is used to allocate funding for the Early Childhood Services (ECS) to Grade 12 instructional activities of the entire **school jurisdiction**.

The two-year AEM FTE enrolment is calculated as follows:

School Year	Enrolment Count (FTE)	Weighted Factor
2025/26	Estimate	30%
2026/27	Projection	70%

Example A: AEM calculation of a **school jurisdiction** with a growing **student** enrolment would be as follows:

School Year	Enrolment FTEs	Weighted Factor	Adjusted FTEs
2025/26	16,700 (estimate)	30%	5,010
2026/27	16,850 (projection)	70%	11,795
AEM FTE Enrolment Calculation		$(16,700 \times 30\%) + (16,850 \times 70\%)$	16,805

Example B: AEM calculation of a **school jurisdiction** with a declining **student** enrolment would be as follows:

School Year	Enrolment FTE	Weighted Factor	Adjusted FTEs
2025/26	16,700 (estimate)	30%	5,010
2026/27	16,480 (projection)	70%	11,536
AEM FTE Enrolment Calculation		$(16,700 \times 30\%) + (16,480 \times 70\%)$	16,546

Alberta Education and Childcare may supplement the enrolment projections collected from school authorities with trend analysis and the ministry's own student population information to estimate the projected enrolment for the 2025/26 school year.

For the budgeted school year, the projected enrolment count used in the AEM calculation will be compared to the actual enrolment count from the **September count date** (September 29, 2026)

which is finalized in December on the **Frozen Funded Head Count** deadline (December 4, 2026). No in-year funding adjustments will be made if there is a discrepancy between the projected and actual enrolment counts except in cases outlined in sections K6.4 and K6.6.

C1.2 – ECS to Grade 9 Base Instruction Grant

ECS to Grade 9 funding is allocated using the Adjusted Enrolment Method (AEM) enrolment of the **school jurisdiction**. This method does not allocate funding for specific **students** or schools. Rather, the AEM enrolment is used to allocate funding for these grades for the entire **school jurisdiction**.

Allocation Formula

$$\begin{array}{c} \text{AEM FTE Enrolment} \\ \text{(applicable grade)} \\ \times \\ \text{Base Instruction Rate} \\ \text{(applicable grade level rate) *} \end{array}$$

*Note: Schools eligible for the Rural Small Schools Grant will not receive any base instruction allocation. See Section I for the applicable grade level base instruction rate.

Allocation Criteria

1. For the purpose of allocating ECS base instruction funding a child is counted towards the AEM enrolments if they meet criteria a, b, c, and d. If criteria e applies, the child is not counted. A child may be counted if criteria f, g, or h apply.

The child:

- a. is attending an **ECS program** on the **September count date** (September 29, 2026) of the current **school year** operated by a **school authority** or is covered by an **education services agreement** that has been approved for funding by the School Finance Branch;
- b. meets the minimum age requirements as set out in the following table:

Category of ECS Children	Type of ECS Funding Provided*	Minimum age of the child as of August 31	Maximum age of the child as of September 1
Kindergarten child	Base Instruction Funding (Maximum of 1 year funding)	4 years 8 months (56 months)	Less than 6 years (72 months)
ECS child with a mild/moderate disability/delay	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year)	3 years 8 months (44 months)	Less than 6 years (72 months)
ECS child who is gifted/talented	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year)	3 years 8 months (44 months)	Less than 6 years (72 months)
ECS child with English as an Additional Language (EAL) needs	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year) and EAL Funding	3 years 8 months (44 months)	Less than 6 years (72 months)

Category of ECS Children	Type of ECS Funding Provided*	Minimum age of the child as of August 31	Maximum age of the child as of September 1
ECS child with severe disabilities/delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), ECS PUF Funding	2 years 8 months (32 months)	Less than 6 years (72 months)
ECS child with moderate language delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), and ECS (PUF) Moderate Language Delay Funding	2 years 8 months (32 months)	Less than 6 years (72 months)
ECS child who is developmentally immature	Base Instruction Funding (Maximum 2 years funding)	5 years 8 months (68 months)	Less than 7 years (84 months)

*The maximum years of funding cannot be combined. **ECS operators** must take into consideration the Grade 1 school entrance age in the community when accessing the maximum years of ECS funding.

- c. is a resident of Alberta and has a **parent** who ordinarily resides in Alberta on the **September count date**;
- d. is a Canadian citizen on the **September count date**; or
 - i. is lawfully admitted to Canada for permanent residence; or
 - ii. is a child of a Canadian citizen; or
 - iii. is a child of an individual who is lawfully admitted to Canada as a permanent or **temporary resident**; or
 - iv. is a step-child (who has been issued a study permit) of a temporary foreign worker that is in Canada on a work permit; and who is the biological or adopted child of the temporary foreign worker's spouse or partner; or
 - v. is a step-child of a Canadian citizen and is the biological or adopted child of the Canadian citizen's non-Canadian spouse or partner. The following documentation is required:
 - (1) proof of application for permanent resident status and fee payment to Immigration, Refugees and Citizenship Canada (IRCC); or
 - (2) valid study permit for the child.
- e. is a **First Nations child who resides on a reserve**. This child is not counted toward the AEM enrolment.
- f. is an individual who is **developmentally immature** (code 10).
- g. is an individual who is at least 5 years, 8 months, of age as of August 31, but less than 7 years of age as of September 1, and who is either coded severe or mild/moderate, gifted/talented or **EAL/Francisation**, may be counted toward the AEM enrolment if the **school jurisdiction**, the **ECS operator** and the **parent** agree that an **ECS program** is the most appropriate placement, and the **child** has had less than the maximum years of funding for which they are eligible.
- h. is an individual who is at least 6 years, but less than 7 years old as of September 1 may be counted toward the AEM enrolment if they are enrolled in an **ECS program** and are either **developmentally immature** or are entering an **ECS program** for the first time. Any other situations involving registering an overage **child** require special approval from the School Finance Branch (ecc.schoolfinance@gov.ab.ca).

2. As per Section 21(2) of the [Education Act](#), “a **board** may provide an **early childhood services program** to a **student** who, as of September 1, is younger than 7 years of age, if the **parent** of the **students** and the **board** are of the opinion that the program will benefit the **student**.” **Students** who are placed in the ECS program and have not yet accessed the maximum number of years of ECS programming that they are eligible to access, will be counted toward the AEM enrolment calculation for ECS. The **students** must have completed one year of **kindergarten** to be considered developmental immature.
3. **Children/students** with the **primary registration** as of **September count date** at a **school board** will be counted toward the AEM enrolment calculation. Please refer to the Glossary for the definition of **primary registration** and **non-primary registration**.
4. Base instruction funding for ECS is based on ECS AEM enrolment of the **school jurisdiction**. ECS **children** would be counted one for the purpose of ECS AEM enrolment count and ECS base instruction funding rate would be applied.
5. Base instruction funding for Grade 1-9 is based on Grades 1-9 AEM enrolment of the **school jurisdiction**. Grade 1-9 **students** would be counted one for the purpose of Grade 1-9 AEM enrolment and Grade 1-9 base instruction funding rate would be applied.
6. ECS-Grade 12 **children/students** enrolled in schools that are eligible for the Rural Small Schools Grant are excluded from the AEM enrolment calculation for base instruction funding.
7. **School jurisdictions** must provide each **child/student** during a **school year** with:
 - a. **a minimum of 475 hours of ECS instruction** or access to a minimum of hours of **teacher-directed instruction** per year for children with severe disabilities or severe language delay or children with moderate language delay, as follows;
 - i. Children 2 years, 8 months (32 months) to 3 years, 7 months (43 months) – minimum of 300 hours,
 - ii. Children 3 years, 8 months (44 months) to 4 years, 7 months (55 months) – minimum of 400 hours,
 - iii. Children 4 years, 8 months (56 months) and older – minimum of 475 hours.
 - b. **a minimum of 950 hours of instruction for Grades 1-9.**
8. Any **school jurisdiction** providing less than 475 hours (or access to less than the minimum hours as specified in criteria 7 above) for ECS and 950 hours for Grade 1-9 will not receive funding for that programming; and any programs providing more than half-time programming but less than 800 hours will be funded at the half-day rate.
9. Under no circumstances can an individual be counted toward the AEM enrolment calculation for both ECS and Grade 1-9 in the same **school year**.
10. A **student** will be counted towards the AEM enrolment for an academic program associated with an **activity program** offered in a Canadian province or territory outside of Alberta if:
 - a. the **student** meets the criteria of a **student**;
 - b. the **activity program** is not offered in Alberta;

- c. the **student** was selected by **audition** or another substantive selection method to be part of the program; and
 - d. a signed **education services agreement** has been submitted to School Finance Branch by November 15 (ecc.schoolfinance@gov.ab.ca).
11. A **student** will be counted towards the AEM enrolment for an online academic program offered by an Alberta **school authority** while participating in an **activity program** offered outside of Alberta if all of the following conditions are met:
- a. the **student** is enrolled in an online program at an Alberta school authority that follows the [Alberta Programs of Study](#); and
 - b. the **student** participates in an **activity program** offered outside of Alberta; and
 - c. the **student** has a **parent** who is a resident of Alberta; and
 - d. the **student** meets the definition of “Student” in the *Funding Manual for School Authorities* with the exception of criteria 4 (residency of **student**); and
 - e. **student** is less than 18 years of age at September 1 of the school year.

C1.3 – High School Base Instruction Grant

High school funding is allocated using the AEM enrolment of the **school jurisdiction**. This does not allocate funding for specific courses, **students** or schools. Rather, AEM enrolment of high school **students** is used to allocate funding for the high school program of the entire **school jurisdiction**. **School jurisdictions** remain responsible for determining which education programs, such as off-campus programming (which includes Career and Technology Studies, Work Experiences, Registered Apprenticeship Program [RAP], **Dual Credit** and Green Certificate courses) they will offer.

Allocation Formula

Students in their first, second, or third year of high school Grade 10-12 AEM Enrolment × 100% of High School Base Rate
Students in their fourth year of high school Grade 10-12 AEM Enrolment × 50% of High School Base Rate
Students beyond their fourth year of high school Grade 10-12 AEM Enrolment × 25% of High School Base Rate

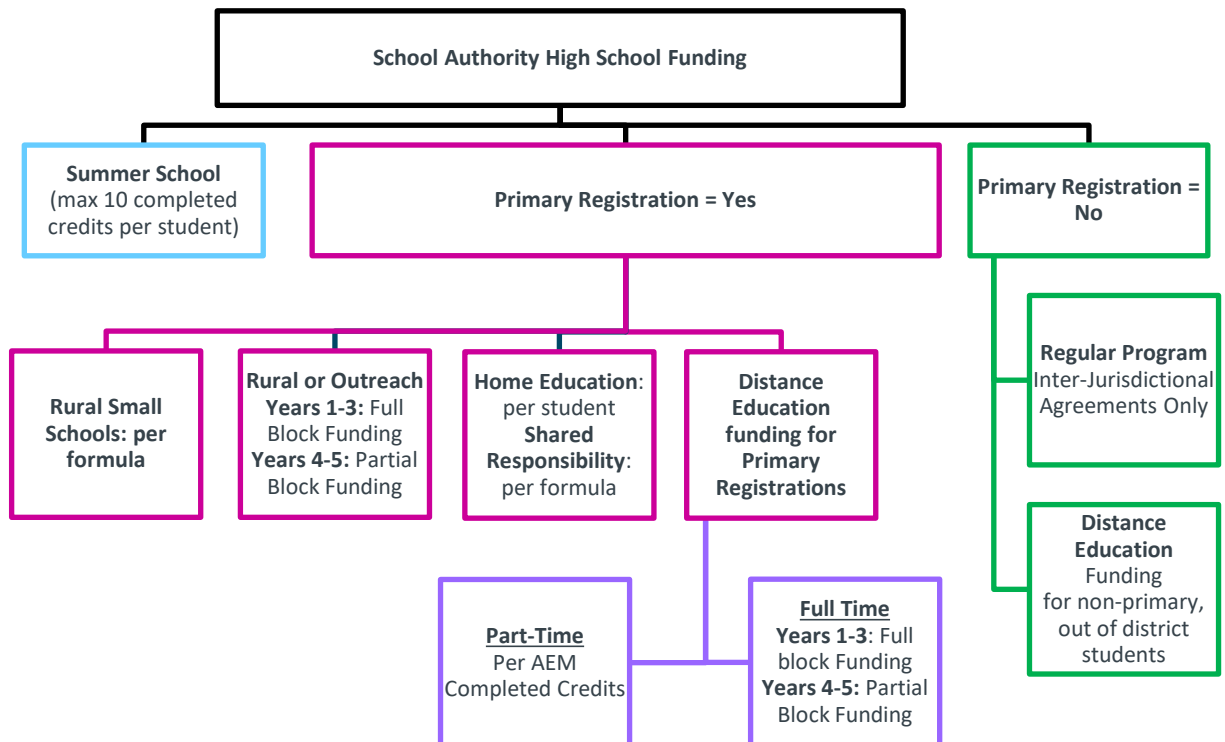
Allocation Criteria

1. **Students** must have a **primary registration** as of **September count date** (September 29, 2026) to be counted toward the AEM enrolment calculation. Please refer to the Glossary for the definition of **primary registration** and **non-primary registration**.
2. **Students** in Grade 10-12 who are less than 20 years of age as of September 1 will be counted toward the AEM enrolment calculation for this grant.
3. A **student** will be counted toward the AEM enrolment for an academic program associated with an **activity program** offered in a Canadian province or territory outside of Alberta if:
 - a. the **student** meets the criteria of a **student**;
 - b. the **activity program** is not offered in Alberta;

- c. the **student** was selected by **audition** or another substantive selection method to be part of the program; and
 - d. a signed **education services agreement** has been submitted to School Finance Branch (ecc.schoolfinance@gov.ab.ca) by November 15.
4. A **student** will be counted towards the AEM enrolment for an online academic program offered by an Alberta school authority while participating in an activity program offered outside of Alberta if all of the following conditions are met:
 - a. the **student** is enrolled in an online program at an Alberta school authority that follows the [Alberta Programs of Study](#); and
 - b. the **student** participates in an **activity program** offered outside of Alberta; and
 - c. the **student** has a **parent** who is a resident of Alberta; and
 - d. the **student** meets the definition of "Student" in the *Funding Manual for School Authorities* with the exception of criteria 4 (residency of **student**); and
 - e. **student** is less than 18 years of age at September 1 of the school year.
 5. **School jurisdictions** must provide **students** with a minimum of 1,000 hours of instructional time for Grades 10-12.
 6. RAP, Work Experience and special projects courses must be 25 hours of instruction per credit, in accordance with the [Guide to Education](#).
 7. Credits granted through [challenge assessments](#) will be included in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for [challenge assessments](#) will not be included while calculating total credits if there are course completions for the same course in the same semester.
 8. Credits granted through [challenge assessments](#) by home education **students** will be included at the summer school rate in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for [challenge assessments](#) will not be included while calculating total credits if there are course completions for the same course in the same semester.
 9. High school courses taken by junior high **students** will be funded if they are taken in the summer semester prior to entering Grade 10 to a maximum of 10 credits per **student**.
 10. Waived prerequisite or retroactive credits awarded for high school courses will not be included while calculating total credits.
 11. **Students** in Grade 10-12 attending **outreach programs** will be counted toward the AEM enrolment of the **school jurisdiction**.
 12. **Students** in Grade 10-12 enrolled in schools that are eligible for the Rural Small Schools Grant (except Hutterite Colony schools) are excluded from the AEM enrolment calculation for base instruction funding.
 13. High school **students** in a home education or shared responsibility program will be funded as per the formulas outlined in **Section C1.6.2** of the manual.
 14. High school **students** in a **distance education program** will be funded as per formula outlined in **Section C1.5** of the manual.

15. Summer school funding is provided for up to 10 **credits completed** at an authority per **student** in the summer for high school courses, as described in **Section C1.4** of the manual. Please refer to **Section I** of the manual for funding rates per credit.
16. High school courses delivered to **students** must meet the conditions in the [Guide to Education](#): ECS to Grade 12 and all other [Alberta Education legislation, regulations and policies](#).

The following decision tree illustrates high school funding levels given different types of registration under the Funding and Assurance Framework:



C1.4 – Summer School Grant

The Summer School Grant supports school authorities offering summer school for **students** who require this form of educational choice.

Allocation Formula

$ \begin{array}{c} \text{Summer School Base Rate} \\ \times \\ \text{Number of Completed Credits} \\ \text{(Maximum of 10 per School Authority)} \end{array} $

Allocation Criteria

1. Summer school funding is provided for up to 10 **credits completed** at an authority per **student** in the summer (July/August) for high school courses. **Students** are eligible to take courses at more than one authority.
2. Funding is provided on a credit basis for summer school high school courses as follows:
 - a. 16 hours for a 1 Credit Value 1 = 1
 - b. 48 hours for a 3 Credit Value 3 = 3
 - c. 80 hours for a 5 Credit Value 5 = 5
3. Funding is provided for credits granted through [challenge assessments](#) during summer school at 20 per cent of the credit value for the course(s) challenged. Funding will not be provided for [challenge assessments](#) if there are course completions for the same course in the same semester.
4. Credits granted through challenge assessments by home education **students** will be included at the summer school rate in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for challenge assessments will not be included while calculating total credits if there are course completions for the same course in the same semester.
5. High school courses taken by junior high **students** will be funded if they are taken in the summer semester prior to entering Grade 10 to a maximum of 10 credits per **student**.
6. High school courses provided to **students** and claimed for funding must meet the conditions in this funding manual, The [Guide to Education](#): ECS to Grade 12 and all other Alberta Education and Childcare legislation, regulations and policies.
7. RAP, Work Experience and special projects courses are required to provide 25 hours per credit, in accordance with the [Guide to Education](#).
8. Summer school funding will be calculated based on the previous school year **completed credits**. Example: For the 2026/27 **school year**, 2025/26 **school year** summer course completion data is used for the funding calculation.

C1.5 – Distance Education Grant

The Distance Education Grant supports equitable access to quality programming through multiple providers of distance education (online and print-based) programs across the province. Funding provided through the Distance Education Grant does not allocate funding for specific **students** or schools. Rather, the Adjusted Enrolment Method (AEM) enrolment is used to allocate funding to distance education programs of the entire **school jurisdiction** for **students** with **primary registration**.

C1.5.A - FULL-TIME ONLINE STUDENTS WITH PRIMARY REGISTRATION

Allocation Formula

The allocation formula for **students** with a full-time primary registration in an online learning or print-based distance education program is:

$$\begin{array}{c} \text{AEM Enrolment of Online Students} \\ \text{(35 online credits completed or higher for high school students)} \\ \times \\ \text{Base Instruction Rate} \end{array}$$

AEM enrolment for online **students** will be calculated according to the methodology described in Section C1.1 of the manual.

C1.5.B - PART-TIME ONLINE STUDENTS WITH PRIMARY REGISTRATION

Allocation Formula

The allocation formula for **students** with a part-time primary registration (<35 credits) in an online learning or print-based distance education program is:

$$\begin{array}{c} \text{Number of Adjusted Enrolment Method (AEM) completed credits} \\ \times \\ \text{Applicable AEM Per Credit Rate} \end{array}$$

Allocation Criteria

1. A **student** completing a full course load (35 or more credits in years 1-3, 18 or more in year 4, 9 or more in year 5 and above) will be counted towards the AEM enrolment and funded at the regular high school base instruction rate.
2. In years 1-3, **students** who complete fewer than 35 credits will be funded based on AEM completed credits.
3. In year 4, **students** who complete fewer than 18 credits will be funded based on AEM completed credits.
4. In year 5 and above, **students** who complete fewer than 9 credits will be funded based on AEM completed credits.
5. Funding will be allocated based on the estimated number of completed credits for the 2026/27 school year. The department will make retroactive funding adjustments based on the number of completed credits once the school authority submits course marks.
6. Credits granted through challenge assessments will be included in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for challenge assessments will not be included while calculating total credits if there are course completions for the same course in the same semester.
7. High school courses taken by junior high **students** will be funded if they are taken in the summer semester prior to entering Grade 10 to a maximum of 10 credits per **student**.

8. Waived prerequisite or retroactive credits awarded for high school courses will not be included while calculating total credits.

C1.5.C - DISTANCE EDUCATION NON-PRIMARY REGISTRATION

Distance Education Non-Primary funding is designed to support and encourage school authorities with distance education programs to open their programs to **students** from other authorities. The grant is provided to school authorities that provide distance education programming to **students** who do not have primary registration with them.

The grant is comprised of three allocations:

1. **Non-Primary Registration** Allocation
2. **Non-Primary Registration** Allocation for Home Education High School students.
3. Application-based for Online Providers Allocation

C1.5.C.1 - NON-PRIMARY REGISTRATION ALLOCATION

Allocation Formula

<u>Grades 10-12:</u> Number of Completed Distance Education Credits (Maximum 10 per school year) x <u>Distance Education Non-Primary per Credit Rate</u>
--

Allocation Criteria

1. All school authorities providing **students** in Grades 10-12 online learning and/or print-based **distance education program** will be eligible for the **non-primary registration** allocation provided they meet the following criteria:
 - a. Schools registering **students** concurrently in a **distance education program** retain responsibility for the oversight and provision of support for their **students** as the responsible school where the **student's primary registration** exists.
 - b. Only **students** who have a **primary registration** at a school authority in Alberta on the **September count date** of the **school year** will be counted towards **non-primary** enrolment of a school authority.
 - c. A **non-primary student** will not be counted towards this grant allocation if their **primary registration** is with the same school authority as the **non-primary registration**.
 - d. Only **students** actively attending to their learning (as identified through Learning Management System data) will be included in the calculation.
 - e. **Students** enrolled in these programs must be identified through **student** enrolment code assignment 622 – Online Program – non-primary **student** and/or 623 – Print Based Distance Education Program – non-primary **student**.
 - f. **Distance education programs** as described in the [Guide to Education](#) must indicate their program offering(s) in the Provincial Education Directory (PED).

- g. Instruction must be provided through either an online course where the majority of instruction and assessment takes place over the Internet, using a learning management system (LMS), or through a print-based distance education programs where there is a separation of student and teacher in time and space.
 - h. Non-primary school authorities must be willing to share digital resources/courses with other school authorities at no cost, when permitted under copyright laws; and
 - i. funding is provided for up to 10 credits completed at an authority per student for high school courses. Students are eligible to take courses at more than one authority.
2. The grant is allocated based projected completed credits for non-primary **students**.
 3. Non-primary out-of-district students are required to be registered by September 29 (term 1) or by April 15 (term 2).
 4. Remedial, enrichment programs for courses and/or extra-curricular courses will not be eligible for the Non-Primary Distance Education Grant.

Note: Distance Education **Non-Primary Registration** Grant for the Francophone Distance Education Centre (CFED) is provided through the Distance Education Grant for francophone regional authorities.

C1.5.C.2 - NON-PRIMARY REGISTRATION ALLOCATION FOR HOME EDUCATION HIGH SCHOOL (HS) STUDENTS

Allocation Formula

Number of Non-Primary Registration Home Education HS Students x Distance Ed Non-Primary High School Rate (up to 5 credits)

Allocation Criteria

1. All school authorities providing an online learning and/or print-based **distance education program** will be eligible for the **non-primary registration allocation for Home Education HS Students** provided they meet the following criteria:
 - a. Only **Home Education HS students** who have a **primary registration** at a school authority in Alberta on the **September count date** of the **school year** will be counted towards non-primary enrolment of a school authority.
 - b. Only **students** actively attending to their learning (as identified through Learning Management System data) will be included in the calculation.
 - c. **Students** enrolled in these programs must be identified through **student** enrolment code assignment 600 – Home Education and 622 – Online Program – non-primary **student** and/or 623 – Print Based Distance Education Program – non-primary **student**.
 - d. Schools providing online learning and print-based **distance education programs** as described in the [Guide to Education](#) must indicate their program offering(s) in the Provincial Education Directory (PED); and
 - e. Willingness to share digital resources/courses with other school authorities at no cost.

2. Home education **students** are required to be registered in high school course by September 29 (term 1) or by April 15 (term 2).
3. Payments to school authorities will be scheduled for November for term 1 and March for term 2 courses.
4. Shared responsibility **students** are not eligible for this grant.
5. If more than one school authority has **non-primary registration** for a Home Education HS **student**, the **student** is counted at the school authority with higher instructional minutes/number of credits.

C1.5.C.3 - APPLICATION-BASED FOR ONLINE/DISTANCE EDUCATION LEARNING PROVIDERS ALLOCATION

Allocation Criteria

1. Must be a distance education (online or print-based) program that will begin to provide new online/distance education instruction and study materials to Grade 10-12 non-primary **students**.
2. Grant funds are provided to support registered **students** who are non-primary registrants.
3. The exact allocations will be determined based on non-primary **student** enrolments and completed credit information for the year.
4. Funding will be allocated based on the number of completed credits by non-primary students in the distance education program.

Applications should be received by the department via email to ECC-OnlineLearn@gov.ab.ca by June 30, 2026.

Notification to Alberta Education and Childcare by June 30, 2026

1. Name of school authority.
2. Maximum number of non-primary division **students** your school authority could support in the 2026/27 school year.
3. Confirm that this is a **new** distance education program in your school authority that agrees to provide online instruction and study materials to Grades 10-12 non-primary **students**.
4. Confirm the willingness to share digital or print-based resources/courses with other school authorities at no cost, when permitted under copyright laws.

Grant Application

To provide student choice and be accountable fiscally, school authorities should be mindful to support student planning including ensuring that the **student** does not have an opportunity to take the online/distance education course in their primary school division.

Apply for grant funding by applying the appropriate grant program code within the PASI system:

- 622 – Online Program – non-primary **student**.
- 623 – Print Based Distance Education Program – non-primary **student**.

School authority grant applications will be reviewed by Alberta Education and Childcare.

Students registered as a non-primary **student** as part of the application-based grant after the September 29, 2026 deadline will be funded on actual number of completed credits.

Non-primary **students** are required to be registered by September 29 (term 1) or by April 15 (term 2).

C1.6 – Home Education

C1.6.1 – HOME EDUCATION KINDERGARTEN GRANT

The Home Education Kindergarten Grant supports educational choice for **children** and **parents**. The Home Education Kindergarten Grant is provided to the school authority to support home education kindergarten children. Up to 50 per cent of that funding is to reimburse the **parent**/or guardian for instructional materials and resources that support the educational program at home. **Parents** must provide the school authority with receipts to receive reimbursement of eligible expenses.

Allocation Formula

$\begin{array}{c} \text{Number of Home Education Kindergarten children} \\ \text{(as of September count date)} \\ \times \\ \text{Home Education Kindergarten Rate} \end{array}$
--

Allocation Criteria

1. Funding will be calculated using **September count date** (September 29, 2026) enrolment of home education kindergarten children.
2. Home education kindergarten **children must be of** kindergarten age, at least 4 years and 8 months (56 months) as of August 31, and less than 6 years (72 months) as of September 1 of the respective school year.
3. Education programs for these kindergarten **children** must be consistent with the **Kindergarten** learning **outcomes** described in the [Alberta Programs of Study](#) or the learning outcomes stated in the schedule attached to the [Home Education Regulation](#) and be supervised by an **associate board** or **associate accredited funded independent school**.
4. Home education kindergarten **children** and their parents who ordinarily reside in Alberta on the **September count date** of the current **school year**.
5. Home education kindergarten children are not eligible for PUF.
6. An **associate board** or **associate accredited funded independent school** must offer to the parents of a **home education kindergarten child** 50 per cent of the home education funding for the purchase of instructional materials. An **associate board** or **associate accredited funded independent school** may not reimburse parents of a home education kindergarten child more than 50 per cent of the home education funding. Parents have up to two school years to be reimbursed for the parental portion of Home Education Kindergarten funding for eligible expenses incurred during the school year. Funding cannot be carried forward to reimburse parents for eligible expenses related to the following school year.

7. Parents will be allowed to transfer some or all of the parental portion of the Home Education Kindergarten funding to the associate school authority for eligible education supports in accordance with Section 7 of the [Home Education Regulation](#), should they choose to. If parents decide to transfer their funding, they will be required to sign a Parent Declaration Form to facilitate this transfer (found at [Home education | Alberta.ca](#)). Transferred funding cannot be used to support tuition and any other expense prohibited under the [Standards for Home Education Reimbursement](#).
8. If parents decline or do not claim the parent portion of Home Education Kindergarten funding, Alberta Education and Childcare will recover the unclaimed/declined portion in the year following the previous two-year period.
9. School authorities will be required to provide information related to unclaimed/declined portion of the Home Education Kindergarten Grant in their Audited Financial Statements.
10. Reimbursements to parents of children in a Home Education Kindergarten may not exceed 50 per cent of the value per year and are subject to the same reimbursement interpretations as the [Standards for Home Education Reimbursement](#), whether they are reimbursements, ordered by purchase order or directly procured by the associate authority.
11. School authorities are not permitted to provide funding, whether by reimbursement, purchase order or direct procurement, to children or families in cases where a home education kindergarten **child** is enrolled in an online or regular school program.
12. The Home Education Kindergarten Grant does not apply to charter schools.

C1.6.2 – HOME EDUCATION AND SHARED RESPONSIBILITY GRANT

The Home Education and Shared Responsibility Grant supports educational choice for **students** and parents. The Home Education funding is provided to the school authority to support home education to **students**.

Up to 50 per cent funding is to reimburse the parent/or guardian for instructional materials and resources that support the educational program at home. Parents must provide the school authority with receipts to receive reimbursement of eligible expenses. Parents who submit receipts for at least 75 per cent of eligible expenses will receive the full 50 per cent of the grant. Details on eligible expenses is available at [Standards for Home Education Reimbursement](#).

HOME EDUCATION GRANT

Allocation Formula

Number of Home Education Students Grade 1-12 (as of September count date) x Home Education Rate

SHARED RESPONSIBILITY GRANT

Allocation Formula

$$\begin{array}{c} (\% \text{ of Home Education program} \times \text{Home Education Rate}) \\ + \\ (\% \text{ of a school program} \times \text{applicable shared responsibility base instruction rate}) \end{array}$$

Allocation Criteria

1. Funding will be calculated using **September count date** (September 29, 2026) enrolment of Home Education/Shared Responsibility **students**.
2. Education programs for these **students** must be consistent with the student learning **outcomes** for elementary, junior high and senior high school levels described in the [Alberta Programs of Study](#) or stated in the schedule attached to the [Home Education Regulation](#) and be supervised by an **associate board** or **associate accredited funded independent school**.
3. The **associate board** or **associate accredited funded independent school** must provide the **resident board** information through PASI and Student Records. **Resident boards** are able to access their **student** list through the Funding Event System (FES).
4. Home Education/Shared Responsibility **students** and their parents who ordinarily reside in Alberta on the **September count date** of the current **school year**.
5. Home Education/Shared Responsibility **students** in **accredited funded independent schools** are not eligible for severe disabilities funding.
6. An **associate board** or **associate accredited funded independent school** must offer to the parents of a **home education student** 50 per cent of the Home Education funding for the purchase of instructional materials. An **associate board** or **associate accredited funded independent school** may not reimburse parents of a **home education student**, whether in a shared responsibility program or not, more than 50 per cent of the Home Education funding. Parents have up to two school years to be reimbursed for the parental portion of Home Education funding for eligible expenses incurred during any school year in which a **home education student** was enrolled. Funding cannot be carried forward to reimburse parents for eligible expenses related to the following school year.
7. Parents will be allowed to transfer some or all of the parental portion of the Home Education funding to the associate school authority for eligible education supports in accordance with Section 7 of the [Home Education Regulation](#), should they choose to. If parents decide to transfer their funding, they will be required to sign a Parent Declaration Form to facilitate this transfer ([found at Home education | Alberta.ca](#)). Transferred funding cannot be used to support tuition or any other expense prohibited under the [Standards for Home Education Reimbursement](#).
8. If parents decline or do not claim the parent portion of Home Education funding, Alberta Education and Childcare will recover the unclaimed/declined portion, the year following the previous two year period.
9. School authorities will be required to provide information related to unclaimed/declined portion of the Home Education grant in their Audited Financial Statements.

10. Students who are coded as Shared Responsibility **students** and meet the program requirements outlined in the [Guide to Education](#) will be funded at the Shared Responsibility rate. Shared Responsibility programs receive additional funding to address instructional costs.
11. In order to qualify for Shared Responsibility funding, at least 20 per cent of the program must be delivered by the school authority, up to a maximum of 80 per cent, and be teacher-directed. Below this range, the **student** should be enrolled as a regular **home education student**. Above this range, the **student** should be enrolled as a regular/online **student**, with the school authority responsible for 100 per cent of the program and the parents not eligible for any Home Education funding.
12. School authorities that provide Shared Responsibility programs may use some or all of the parents' 50 per cent funding, only with parent's signed agreement, to pay for the cost of these courses and required instructional materials.
13. Reimbursements to parents of **students** in a Home Education or Shared Responsibility program may not exceed 50 per cent of the grant in value per year and are subject to the same reimbursement interpretations as the [Standards for Home Education Reimbursement](#), whether they are reimbursements, ordered by purchase order or directly procured by school or district.
14. School authorities are not permitted to provide funding, whether by reimbursement, purchase order or direct procurement, to **students** or families in cases where a **student** is enrolled in an online or regular school program.
15. Charter schools may not offer Home Education programs according to Section 27(c) of the [Education Act](#) that affirms that Section 20 (Home Education) does not apply to charter schools.

C1.7 – Outreach Program Grant

The **Outreach Program** Grant provides funding to assist **school jurisdictions** to support the success of **students** with educational supports and services in addition to the [programs of study](#). Various approaches are used to meet the individual needs of **students** and help **students** complete their high school diploma.

School jurisdictions with one or more outreach programs will receive block funding based on the **AEM** enrolment threshold of outreach **students** enrolled at the school jurisdiction as follows:

Allocation Formula

School Jurisdictions with an Outreach Program x Applicable Group Level Block Funding Rate
--

Block Funding Rate per School Jurisdiction (applicable group level rate)

Group	Number of Outreach Students (AEM Enrolment Threshold)	Block Funding Rate
Group 1	>= 10 < 35	\$103,000
Group 2	=> 35 < 200	\$154,500
Group 3	=> 200 < 300	\$257,500
Group 4	=> 300	\$360,500

Allocation Criteria

1. **Jurisdictions** must have an outreach school code to receive **outreach program** funding.
2. The outreach school is required to comply with legislated requirements for the operation of a school.
3. **Outreach programs** do not need to be located in an approved off-site facility.
4. **Students** with their **primary registration** at an **outreach program** as of **September count date** (September 29, 2026) are counted in the **AEM FTE enrolment** calculation for the **school jurisdiction**.
5. **Students** must be coded 630 (outreach program) to be counted toward the AEM enrolment for the Outreach Program Grant.
6. The AEM Enrolment threshold will be calculated using **Frozen Funded Head Count** enrolment data from the prior two school years.

C1.8 – Rural Small Schools Grant

The Rural Small Schools Grant is designed to address challenges associated with operating small schools in rural Alberta. Rural small schools will be provided with a guaranteed block of funding to ensure that funding is predictable and sustainable.

Allocation Formula

Block Funding Rate per School (applicable group level rate)

Group	Number of Students (AEM Enrolment Threshold)	Block Funding Rate
Group 1	< 35 and Hutterite Colony Schools	\$27,595.25 + Base Instruction Grants
Group 2	=> 35 < 55	\$501,681.55
Group 3	=> 55 < 75	\$691,205.69
Group 4	=> 75 < 95	\$836,135.92
Group 5	=> 95 < 115	\$958,769.20
Group 6	=> 115 < 135	\$1,047,957.02
Group 7	=> 135 < 155	\$1,114,847.90

Allocation Criteria

1. Schools will be eligible for this grant if they meet the following rules:
 - a. Schools located in rural areas or small population centers (with a population below 30,000) as defined by Statistics Canada*.
 - b. **AEM FTE enrolment** threshold for **students** attending the small school.

*Note: *See the Statistics Canada definition at the following link:*

<https://www12.statcan.gc.ca/census-recensement/2021/ref/dict/index-eng.cfm>

Eligible rural small schools will receive block funding based on the historical two years **trend** of the **AEM FTE enrolment** threshold of the school.

2. If eligible rural small schools with AEM FTE between 155 to 165 **students** receive less base instruction funding for ECS to Grade 12 than the Group 7 rate of the Rural Small Schools Grant, the **school jurisdiction** will be provided with the difference in the subsequent **school year** (in addition to applicable funding for the next **school year**).
3. Hutterite colony schools receive block funding of \$27,595.25 in addition to the Base Instruction Grant.
4. The following schools are not eligible for this grant:
 - a. Outreach Schools
 - b. Online Schools/Online Learning Centers
 - c. Home-Based Programs
 - d. Alternative Programs
 - e. Other **schools of choice** (e.g., sports, language, arts)

C1.9 – Teacher Salary Settlement Grants

The Teacher Salary Settlement Grant provides funding to support increased salary costs from provincially ratified teacher collective agreements.

C1.9.1 TEACHER SALARY SETTLEMENT GRANT: 2020 TO 2024 COLLECTIVE AGREEMENT

This grant provides funding to support increased teacher salary costs resulting from the 2020 to 2024 collective agreement ratified by the Alberta Teachers' Association and the Teachers' Employer Bargaining Association.

Funding under this grant reflects salary settlement amounts previously established to support the implementation of the 2020 to 2024 collective agreement.

Allocation Formula

For the 2026/27 school year, funding under this grant reflects teacher salary settlement amounts previously established to support the implementation of the 2020 to 2024 collective agreement.

The allocation represents the continuation of approved salary settlement funding and remains consistent with prior-year funding levels.

Allocation Criteria

1. Historical information from Audited Financial Statements and Budget Reports were used to establish original salary settlement amounts.
2. Allocations under this grant are not recalculated annually.

C1.9.2 – TEACHER SALARY SETTLEMENT GRANT: 2024 TO 2028 COLLECTIVE AGREEMENT

The Teacher Salary Settlement Grant (2024 to 2028) provides funding to support increased teacher salary costs resulting from the 2024 to 2028 collective agreement ratified by the Alberta Teachers' Association and the Teachers' Employer Bargaining Association.

This grant captures salary settlement funding established for school years beginning in 2024/25 and reflects approved funding decisions and methodologies applicable to the implementation of the 2024 to 2028 collective agreement.

Allocation Formula

1. 2024/25 SCHOOL YEAR ALLOCATION

Funding is provided as a stand-alone salary settlement amount, calculated using the greater of:

- a. the methodology used to fund the previous teacher salary settlement, or
- b. an amount equivalent to a 3 per cent increase to base instructional funding.

2. 2025/26 SCHOOL YEAR ALLOCATION

- a. Funding is provided as an amount equivalent to a 3 per cent increase to base instructional funding, calculated using approved base funding rates and delivered as a standalone grant.

3. 2026/27 SCHOOL YEAR ALLOCATION

- a. In the 2026/27 school year, salary settlement funding is provided through base instruction rate increases, consistent with approved funding policy. As a result, no separate allocation is calculated.

Allocation Criteria

1. Allocations are determined based on the applicable school year.
2. Historical funding data, including prior-year base funding amounts and audited financial statements.
3. Allocations are not recalculated annually.
4. Details on the calculation are available through Ministry grant calculation sheets.

C1.9.3 UNIFIED GRID

The Unified Grid Grant provides funding to support costs associated with the implementation of the provincial unified teacher salary grid for applicable public, separate, and francophone school authorities, as established under the 2024 to 2028 legislated collective agreement.

Allocation Formula

If the salary rate of school division is not the same as the Grande Prairie School Division, the salary will be adjusted upwards to reach the grid level as of September 1, 2026. No salary will be reduced because of the unified grid movement.

Allocation Criteria

1. Allocations are determined using approved teacher salary and staffing data. Eligible school jurisdictions must provide eligible employee FTE information in the enrolment projection survey process.
2. Funding reflects adjustments required to implement the unified grid and does not represent a change to funding formulas or allocation models.
3. Detailed calculation information is provided through ministry grant calculation sheets.

C2 – Program Supports and Services Grants

C2.1 - Specialized Learning Supports (SLS)

The Specialized Learning Support (SLS) Grant provides additional funding for the entire **school jurisdiction** to provide a continuum of supports and services to **children/students** in an inclusive learning environment. **School jurisdictions** are responsible for ensuring their SLS funding is disbursed based on **child/student** needs related to supports required for learning.

SLS funding is comprised of three allocations:

- I. Multi-Disciplinary Supports (MDS) Allocation;
- II. Jurisdiction Composition Allocation; and
- III. Student Wellness Program Allocation.

Note: Additional annual funding is provided to two designated school jurisdictions to produce braille translations of non-authorized learning resources for use by all braille-using **students** in the province.

Allocation Formulas

I. Multi-Disciplinary Supports (MDS) Allocation

Funding is provided for multi-disciplinary supports for all **school jurisdictions**, which will help to build capacity and support for specialized assessment, while helping teachers, educational assistants and other professionals better understand and adapt to the unique needs of their **children/students**. The MDS allocation is calculated as follows:

$$\begin{array}{c} \text{Base Allocation} \\ (\text{Multiplier Rate} \times \text{AEM FTE Enrolment}^{0.660}) \\ + \\ \text{AEM Student Allocation } (\text{AEM Student Rate} \times \text{AEM FTE Enrolment}) \end{array}$$

II. Jurisdiction Composition Allocation

Funding is provided to address the diverse needs of the classrooms among **school jurisdictions**. The Jurisdiction Composition element will be allocated using the **school jurisdiction's** composition factor. This factor is calculated using the following data:

1. Percentage of immigrant population by school authorities (Data Source: Statistics Canada 2021 Census).
2. Percentage share of children with disabilities receiving Family Support for Children with Disabilities (FSCD) by school authorities. (Data Source: Seniors, Community and Social Services).
3. **School jurisdiction's** proportional share of the **AEM FTE Enrolment**.

The factor will determine the total Jurisdiction Composition Allocation for each **school jurisdiction**.

III. Student Wellness Program Allocation:

Student wellness can affect classroom learning and social interactions, both of which are critical to the success of **children/students**. Funding is provided to create capacity in **school jurisdictions** to offer **student** wellness programs, which will help to improve educational **outcomes** of all schools. Student Wellness Program funding will be allocated as follows:

$\begin{aligned} &\text{Base Allocation} \\ &(\text{Multiplier Rate} \times \text{Grade AEM FTE Enrolment}^{0.45}) \\ &+ \\ &\text{School Jurisdiction's Proportional Share of the AEM FTE Enrolment} \end{aligned}$
--

Note: School jurisdictions' Specialized Learning Support (SLS) Grant allocation amounts and grant calculation sheets will be available in the Alberta Education and Childcare Stakeholder File Exchange site.

Allocation Criteria

1. Funding allocation is based on the **AEM FTE Enrolment**. For the purposes of calculating **AEM FTE Enrolment**, ECS children are counted as 0.5, Grade 1-9 **students** (regular or online) are counted as 1 and high school **students**, whether full- or part-time (regular or online) are counted as 1. Home education and shared responsibility **students** are excluded from the AEM enrolment calculation.
2. Severe disabilities funding will be provided to **charter schools** that choose to continue under the Severe Disabilities Funding Model. Severe disabilities funding will be allocated based on the AEM enrolment of **students** with severe disabilities. Once a charter school opts to be funded based on the Specialized Learning Support grant, they are no longer eligible to choose the severe disabilities funding.
3. **Charter schools** will use the severe disabilities categories and codes outlined in the [Special Education Coding Criteria](#) and the handbook for the identification. Severe disabilities funding will be based on approval of the **student's** eligibility by Alberta Education and Childcare.
4. **Charter schools** will use the Severe Disabilities Funding (SDF) SharePoint Site to submit required documentation, locate resources and receive announcements about the severe disabilities funding application process and deadlines.
5. Alberta Education and Childcare will conduct periodic reviews related to Severe Disability funding. These reviews may be performed at any time and may be conducted through desk reviews, site visits, or both. The reviews can include but are not limited to:
 - a. Eligibility documentation
 - b. Program delivery elements
 - c. Individualize Program Plans (IPP) / Instructional Support Plans (ISP) compliance

All documentation must be completed and maintained at the school level and made available to Alberta Education and Childcare upon request.

6. **Accredited funded independent schools and independent Early Childhood Services (ECS) operators** are not eligible to receive Specialized Learning Support Grant.

C2.2 – English as an Additional Language (EAL) Grant

The English as an Additional Language (EAL) Grant is provided to **school jurisdictions** for **children/students** who require and receive additional support in the English language.

Allocation Formula

$\text{EAL AEM FTE enrolment} \times \text{EAL Rate}$

Allocation Criteria

1. **Children/students** who require and receive additional English language supports and instruction to achieve grade level expectations in English and other subject areas must be coded as either **EAL-Funded Foreign born** (code 301) or **EAL-Funded Canadian born** (code 303).
2. Documentation of an assessment that supports the need for additional English language supports must be kept on file at the school/**school jurisdiction** and be made available to Alberta Education and Childcare upon request. English language proficiency assessment documentation used to determine **EAL** coding eligibility for each child / student must be completed by December 4, 2026 of the current school year. Annual assessment of a **child's/student's** English language proficiency level is required to inform instructional planning and the provision of timely and appropriate learning supports.
3. Funding allocation for **EAL** will be calculated based on the **EAL Grant AEM FTE enrolment**.
4. The calculation of the **EAL** grant AEM FTE includes **children/students** who meet the following criteria:
 - a. Aged at least 3 years, 8 months (44 months), as of August 31 of the **school year**;
 - b. Enrolled in a pre-K, **Kindergarten** or Grades 1-12 as an Alberta **child/student**;
 - c. Coded as either EAL-Funded Foreign born (code 301) or EAL-Funded Canadian born (code 303);
 - d. Not enrolled in home education and shared responsibility, outreach, distance education or online programs; and
 - e. Has been included for five or fewer **school years** in the **Refugee Student, EAL, or Francisation** AEM FTE calculation.
5. **Children/students** included under Program Unit Funding (PUF) or Refugee Student Grants are not included in the **EAL** AEM FTE calculation.
6. **Children/students** will be included in the AEM FTE calculation up to a maximum of five years (including **ECS Program**) for the **Refugee Student, EAL** and **Francisation** grants combined (e.g., a **child** coded as **EAL** or **Francisation** for **Kindergarten** would only be

included in the AEM FTE calculation for the Refugee Student Grant for four years). The total of up to five years of funding is irrespective of any moves between **school jurisdictions**.

7. **Children** enrolled in an **ECS Program** will be included as 0.5 **FTE** for **EAL** Grant AEM calculation.

C2.3 – Francisation Grant (Francophone Regional Authorities)

The **Francisation** Grant is provided to francophone regional authorities for **children/students** who require and receive additional French language supports.

Allocation Formula

Francisation AEM FTE enrolment x <u>Francisation Rate</u>
--

Allocation Criteria

1. The **Francisation** Grant is available for francophone regional authorities only.
2. **Children/students** who require additional French Language supports and instruction to achieve grade level expectations in Français and other subject areas must be coded as either Francisation-Funded Foreign born (code 307) or Francisation-Funded Canadian born (code 306).
3. Documentation of an assessment must be kept on file at the school/**school jurisdiction** that supports the need for additional French language supports. Funding allocation for the **Francisation** Grant will be calculated based on the **Francisation** Grant **AEM FTE enrolment**.
4. The calculation of **Francisation** Grant AEM FTE will include **children/students** who meet the following criteria:
 - a. Aged at least 3 years, 8 months (44 months), as of August 31 of the **school year**;
 - b. Enrolled in an **ECS Program** or Grades 1-12 as an Alberta **child/student**;
 - c. Coded as either Francisation-Funded Foreign born (code 307) or Francisation-Funded Canadian born (code 306);
 - d. Not enrolled in home education and shared responsibility, outreach, distance education or online programs; and
 - e. Has been included for five or fewer **school years** in the **Refugee Student, Francisation, or English as an Additional Language (EAL)** AEM FTE calculation.
5. **Children/students** included under PUF or Refugee Student Grants AEM FTE calculations will not be included in the **Francisation** AEM FTE calculation.
6. **Children/students** will be included in the AEM FTE calculation up to a maximum of five years (including **ECS Program**) for the **Refugee Student, Francisation** and **EAL** grants combined (e.g., a **child** coded as **Francisation** or **EAL** for **Kindergarten** would only be included in the AEM FTE calculation for the Refugee Student Grant for four years). The

total of up to five years of funding is irrespective of any moves between **school jurisdictions**.

7. **A child/student** may be included in both the **Francisation** Grant and the **EAL** Grant AEM FTE calculations.
8. **Children** enrolled in an **ECS Program** will be included as 0.5 **FTE** for the **Francisation** Grant AEM calculation.

C2.4 – Refugee Student Grant

The Refugee Student Grant is allocated to **school jurisdictions** to provide additional language, social and educational supports to **refugee students**.

Allocation Formula

Refugee Student AEM FTE Enrolment x <u>Refugee Student Rate</u>
--

Allocation Criteria

1. **Students** who present approved refugee status from Immigration, Refugees and Citizenship Canada (IRCC) are considered in the allocation of this grant. **School jurisdictions** must code these **students** as **Refugee Students** (code 640). Refugee claimants cannot be coded 640 until they are approved as refugees by IRCC.
2. The Refugee Student Grant will be allocated based on the **AEM FTE enrolment of refugee students**.
3. The calculation of Refugee Student Grant AEM FTE will include the following **children/students**:
 - a. Aged at least 4 years, 8 months (56 months), as of August 31 of the **school year**;
 - b. Enrolled in **Kindergarten** or Grades 1-12 as an Alberta **student**;
 - c. Presents relevant documentation from Immigration, Refugees and Citizenship Canada and coded as **Refugee Students** (code 640);
 - d. Not enrolled in home education and shared responsibility, outreach, distance education or online programs; and
 - e. Has been included for five or fewer **school years** in the **Refugee Student** or English as an Additional Language (**EAL**)/**Francisation** AEM FTE calculation.
4. Once a **child/student** is coded as a **Refugee Child/Student**, they will be included in the **Refugee Student Grant** AEM FTE calculation for up to five consecutive years. **Children/students** will be included in the AEM **FTE** calculation for up to a maximum of five years for the **Refugee Student** and **EAL/Francisation** grants combined, irrespective of any moves between **school jurisdictions**.
5. **Children** enrolled in **Kindergarten** will be included as 0.5 **FTE** for Refugee Student Grant AEM calculations.

C2.5 – Education Programs in an Institution (EPI) Grant

EPIs are education programs for resident students of the Government. The Minister is legislatively [[Education Act](#), Section 4(7)] responsible for ensuring that students who reside in a correctional facility, a licensed group home or a treatment facility that holds a residential license from Children and Family Services, are provided with an education program.

Allocation Formula

1. Authorities will submit projected program costs for the upcoming 2026/27 school year. Funding will be allocated using one year of projected costs and will be adjusted in the following school year when actual program costs are known.

Allocation Criteria

1. Funding is provided for education programs for **resident students of the government** who reside in an **institution** or approved facilities with a residential license from Children's Services (refer to **Section P**, Definition: **Institution**).
2. School authorities must have approval from the **Minister** and an agreement with Alberta Education to provide an education program to **students** who reside in an **institution**.
3. **Institutional** funding will only be provided for eligible **resident students of the government** who:
 - a. reside in an **unorganized territory** and who are not Indians, as defined in the *Indian Act* (Canada) residing on a residence pursuant to the *Indian Act* (Canada); or
 - b. are in custody under the *Corrections Act*, the *Corrections and Conditional Release Act* (Canada), the *Youth Justice Act* or the *Youth Criminal Justice Act* (Canada), who reside in an **institution** or a **group home** prescribed by the **Minister** as an **institution** or a Government of Alberta approved **group home** to which this clause applies; or
 - c. are in the custody or under the guardianship of the Crown under the Child, Youth and Family Enhancement Act, who reside in an **institution** or a **group home** prescribed by the Minister as an institution or a group home to which this clause applies that is operated or approved by the Government; or
 - d. are under long-term medical care who reside or are placed in a program in an **institution** that is under the control, direction or administration of the Government.
4. Independent school authorities are not eligible to receive severe disabilities funding for **students** in an EPI.
5. School authorities will be funded for a 10-month EPI unless the agreement stipulates otherwise.
6. School authorities with an agreement and approval to provide an EPI are required to:
 - a. ensure that the enrolment code 550 has been used in PASI for registering all eligible **students** in the **institution** (refer to **Section P**, Definition: **Institution**);
 - b. keep daily attendance records for all **students** and complete and submit an annual school profile by October 15; and

- c. ensure the quality of educational programming delivered is comparable to other school programs provided by the **school jurisdiction** and is subject to the same level of planning, evaluation and reporting required by provincial and local policy. School authorities are expected to retain all information regarding the education program on file and submit it to the department upon request.
7. To submit an application for a new EPI, please contact the Learner Supports Branch. Documentation must be submitted by December 1 preceding the **school year** for which approval is being requested.

C2.6 – Specialized Education Programs (SEP) Grant

Specialized Education Programs (SEPs) are education programs for resident students of a **school board** who are temporarily unable to attend school within their resident board or their community school for students living within the resident board responsible for the SEP but instead attend an education program in emergency stage women's shelter, hospital, or facility that is not licensed by Children's Services as a residential facility.

Allocation Formula

1. Authorities will submit projected program costs for the upcoming 2026/27 school year. Funding will be allocated using one year of projected costs and will be adjusted in the following school year when actual program costs are known.

Allocation Criteria

1. Funding is provided for education programs currently offered in an emergency women's shelter, hospital or on a site that is not licensed by Children's Services as a residential facility (refer to **Section P**, Definition: Specialized Education Programs).
2. School authorities must have approval from the **Minister** and an agreement with Alberta Education and Childcare to provide an education program to **students** in a facility identified as a "Specialized Education Program".
3. Independent school authorities are not eligible to receive severe disabilities funding for **students** in a "Specialized Education Program".
4. Specialized Education Programs will be funded as a 10-month educational program unless their contract stipulates otherwise.
5. School authorities with an agreement or approval to provide **Specialized Education Programs** are required to:
 - a. ensure that all eligible **students** are registered in PASI using the enrolment code 551;
 - b. keep daily attendance records for all **students** and complete and submit an annual school profile by October 15; and
 - c. ensure the quality of educational programming delivered is comparable to other school programs provided by the **school jurisdiction** and is subject to the same level of planning, evaluation and reporting required by provincial and local policy.

School authorities are expected to retain all information regarding the education program on file and submit it to the department upon request.

6. To submit an application for a new SEP, please contact the Learner Supports Branch. Documentation must be submitted by December 1 preceding the school year for which approval is being requested.

C2.7 – Program Unit Funding (PUF)

C2.7.1 – ECS PROGRAM UNIT FUNDING (PUF) GRANT

The Early Childhood Services (ECS) Program Unit Funding (PUF) Grant is provided to school authorities for **children with a severe disability or severe language delay** who require additional supports beyond that offered in a regular ECS program.

To be eligible for a maximum of three years of PUF, children must enter ECS at minimum age of 2 years, 8 months (32 months), as of August 31 of the respective **school year**.

Allocation Formula

The ECS PUF Grant is allocated using the AEM enrolment of children with minimum age of 2 years, 8 months (32 months), and less than 6 years (72 months), as of August 31 who have been assessed and diagnosed with a severe disability or severe language delay. The AEM enrolment is used to allocate funding for **school jurisdiction** to provide **teacher-directed instruction** to all children with severe disabilities or severe language delays who are registered in ECS.

ECS programs for ECS registrations with codes 41 through 46

Half-day ¹ : AEM of ECS children identified as codes 41 through 46
x
Half-day rate for codes 41 to 46*
Full-day: AEM of ECS children identified as codes 41 through 46
x
Full-day rate for codes 41 to 46

Note:

1. Half-day rates are dependent on program hour requirements based on child age (see Section I1.1)

ECS programs for ECS children identified with code 47

Half-day ¹ : AEM of ECS children identified as code 47 ²
x
Half-day rate for code 47²
Full-day: AEM of ECS children identified as code 47 ²
x
Full-day rate for code 47²

Notes:

1. Half-day rates are dependent on program hour requirements based on child age (see Section I1.1)
2. 10 per cent of ECS AEM code 47 enrolment will be funded in the same manner as codes 41-46. This 10 per cent of AEM enrolment for code 47 will not be included in the calculation for code 47.

Allocation Criteria

1. PUF will be allocated to **school jurisdictions** for the AEM enrolment of **children with a severe disability or severe language delay** for a maximum of three years including the **kindergarten** year.
2. A child's eligibility for PUF will be based on all of the following:
 - a. Assessment by a qualified professional of a severe disability or severe language delay.
 - b. Documentation that demonstrates the severity of the impact the child's diagnosis has on the child's ability to participate and engage in learning in the ECS educational program.
3. Eligible children with a severe disability or severe language delay:
 - a. Registered by November 30, 2026, with proof of assessment and the reporting of hours completed, will be eligible for inclusion in the AEM enrolment for a maximum of three years of funding including the kindergarten year.
 - b. Registered from December 1, 2026 up to and including February 1, 2027, with proof of assessment and the reporting of hours completed by February 1, 2027, that have not been previously registered in Alberta in the school year will be eligible for 50 per cent of the per child total funding rate but not included in other grant calculations. Registration for the late count date is considered to use 1 year of PUF eligibility. After three years, this calculation will move to a AEM basis.
4. To be eligible for inclusion in the AEM count for a maximum of three years of funding, a **child with a severe disability or severe language delay** must be a minimum age of 2 years 8 months (32 months) of age as of August 31 and less than 6 years (72 months) of age as of September 1, and have not yet accessed three years of ECS programming.
5. **School jurisdictions** must use the [Special Education Coding Criteria](#) to determine the child's eligibility for PUF and proper coding.
6. **School jurisdictions** are responsible for determining the PUF eligibility. All required PUF eligibility documentation for each child must be completed and maintained at the **school jurisdiction**-level and be made available to Alberta Education and Childcare upon request.
7. A **school jurisdiction** may operate a full-day educational program, totaling access to a minimum of 800 hours of **teacher-directed instruction** per year, and/or a half-day educational program, totaling access to a minimum of 475 hours of teacher-directed instruction per year with the following exceptions:
 - a. Children 2 years, 8 months (32 months) to 3 years, 7 months (43 months) – minimum of 300 hours;
 - b. Children 3 years, 8 months (44 months) to 4 years, 7 months (55 months) – minimum of 400 hours; or
 - c. Children 4 years, 8 months (56 months) and older – minimum of 475 hours.
 - d. A **school jurisdiction** may only claim the **teacher directed instruction** hours for a child that they have made available to that **child** in their reporting.

- e. The minimum hours for children registered from December 1, 2026 up to and including February 1, 2027 is 50 per cent of the requirement for those registered by November 30, 2026.
- 8. The following conditions must be met;
 - a. An Alberta certificated teacher takes the lead role in the program planning process and takes responsibility for ensuring each child receives instruction, services and supports in order to meet the individualized program plan (IPP) goals.
 - b. A program that provides access to less than required minimum hours as defined under criteria 7 of teacher-directed instruction will not qualify for funding.
 - c. Programs providing access to less than 800 hours but more than half-time programming will be funded as a half-day.
- 9. For compliance and monitoring purposes, Alberta Education and Childcare will conduct the Program Unit Funding (PUF) Grant eligibility verifications to include file documentation eligibility, program hour requirements, program delivery elements, IPP/instructional support plan (ISP) compliance, monitoring and evaluation through both desk and on-site visitations.
- 10. Only one school authority will be allowed to register a Program Unit Funding (PUF) Grant eligible child for the same time period.
- 11. Separate programs cannot be combined to create a 300/400/475/800-hour program, e.g., two separate 400 hour programs cannot be combined, or attended in two different authorities to create an 800 hour program.
- 12. A child included in the AEM enrolment calculation for the Program Unit Funding (PUF) Grant shall not be included in the AEM enrolment calculation for refugee and English as an Additional Language/Francisation funding.

C2.7.2 – ECS PROGRAM UNIT FUNDING (PUF) MODERATE LANGUAGE DELAY GRANT

The ECS Program Unit Funding (PUF) Moderate Language Delay Grant is provided to school authorities for **children with a moderate language delay** who require additional supports beyond that offered in a regular **ECS** program.

To be eligible for the ECS Program Unit Funding (PUF) Moderate Language Delay Grant, children must be a minimum of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months), of age as of September 1.

Allocation Formula

The ECS Program Unit Funding (PUF) Moderate Language Delay Grant is allocated using the **September count date** (September 29, 2026) enrolment of children aged minimum of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months) of age as of September 1 who have been assessed and diagnosed with a moderate language delay. The **September count date** enrolment is used to allocate funding for **school jurisdictions** to provide **teacher-directed instruction** to all children with moderate language delays who are registered in ECS.

ECS registrations with Code 48:

AEM of ECS children identified as code 48 (as of September count date) (PUF) Moderate Language Delay rate for code 48*
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*Note: Rate has program hour requirements based on child age (see Section I1.1)

Allocation Criteria

1. Grant funding will be calculated using the actual **September count date** enrolments for the current school year of ECS **children with moderate language delay**.
2. Eligible **children with a moderate language delay** must be registered by September 29, 2026 to be eligible for inclusion in the AEM enrolment for a maximum of three years of funding including the kindergarten year
3. Assessments must be completed by November 30, 2026. Assessments should be kept at the school level until they are requested by the department.
4. To be eligible for inclusion in the **September count date** count for a maximum of three years of funding, **a child with a moderate language delay** must be a minimum age of 2 years, 8 months, as of August 31 and less than 6 years of age as of September 1, for a maximum of two years preceding **Kindergarten** and have not yet accessed three years of ECS programming.
5. **School jurisdictions must** use the [Special Education Coding Criteria](#) to determine the **child's** eligibility for the ECS Program Unit Funding (PUF) Moderate Language Delay Grant and proper coding.
6. **School jurisdictions** are responsible for determining the ECS Program Unit Funding (PUF) Moderate Language Delay grant eligibility. All required ECS Program Unit Funding (PUF) Moderate Language Delay Grant eligibility documentation for each child must be completed and maintained at the **school jurisdiction**-level and be made available to Alberta Education and Childcare upon request.
7. A **child's** eligibility for the ECS Program Unit Funding (PUF) Moderate Language Delay Grant will be based on **all** of the following:
 - a. Assessment by a qualified professional of a **moderate language delay**;
 - b. Must be coded as code 48 – **moderate language delay**; and
 - c. Documentation that demonstrates the severity of the impact the child's diagnosis has on the child's ability to participate and engage in learning in the ECS educational program.
8. A **school jurisdiction** may operate a full-day educational program, totaling access to a minimum of 800 hours of **teacher-directed instruction** per year, and/or a half-day educational program, totaling access to a minimum of hours of **teacher-directed instruction** per year, as follows:
 - a. Children 2 years, 8 months (32 months), to 3 years, 7 months (43 months) – minimum of 300 hours;

- b. Children 3 years, 8months (44 months), to 4 years, 7 months (55 months) – minimum of 400 hours; and
 - c. Children 4 years, 8 months (56 months), and older – minimum of 475 hours.
9. The following conditions must be met:
- a. An Alberta certificated teacher takes the lead role in the program planning process and takes responsibility for ensuring each child receives instruction, services and supports in order to meet the IPP goals.
 - b. A program that provides access to less than required minimum hours as defined under criteria 7 of **teacher-directed instruction** will not qualify for funding.
10. For compliance and monitoring purposes, Alberta Education and Childcare will conduct the ECS Program Unit Funding (PUF) Moderate Language Delay Grant eligibility verifications to include file documentation eligibility, program hour requirements, program delivery elements, IPP/ISP compliance, monitoring and evaluation through both desk and on-site visitations.
11. Only one school authority will be allowed to register an ECS Program Unit Funding (PUF) Moderate Language Delay Grant eligible child for the same time period.
12. Separate programs cannot be combined to create a 300/400/475 hour program, e.g., two separate 200-hour programs cannot be combined, or attended in two different authorities to create an 400-hour program.
13. A child funded for the ECS Program Unit Funding (PUF) Moderate Language Delay Grant shall not be included in the AEM enrolment calculation for refugee and English as an Additional Language/**Francisation** funding.

C2.8 – First Nations, Métis and Inuit Grant

The First Nations, Métis and Inuit (FNMI) Grant is allocated to assist school authorities to provide system, program and instructional supports, while adhering to Assurance Framework requirements. School authorities must plan and monitor education **outcomes** for First Nations, Métis and Inuit students. The FNMI Grant enables school authorities to drive the closure of the systemic education gap. The FNMI Grant supports the implementation of Truth and Reconciliation Commission recommendations. To demonstrate that the grant is supporting the intended outcomes, school authorities must provide total grant funding received per Section L.

Allocation Formula

The FNMI education grant consists of the sum of three allocations.

Truth and Reconciliation Support Allocation

Provincial Total Truth and Reconciliation Support Amount x School Jurisdiction's Proportional Share of the AEM FTE Enrolment

Student Self-Identification Allocation

$$\begin{array}{c} \text{Self-Identified FNMI AEM FTE Enrolment} \\ \times \\ \text{FNMI Rate} \end{array}$$

School and Community Demographic Allocation

$$\begin{array}{c} \text{Provincial Total School and Community Demographic Allocation} \\ \times \\ \text{School Jurisdiction Proportional Share of the AEM FTE factoring} \\ \text{self-identification and FNMI census population} \end{array}$$

1. The FNMI AEM is calculated by applying the methodology for AEM outlined in the Base Instruction Grant (see **Section C1.1**) to the counts of self-identified FNMI FTE **children/students**.
2. Incidence of self-identification is calculated by dividing the **school jurisdiction's** FNMI AEM by the overall AEM.
3. FNMI populations for each **school jurisdiction** are determined by Alberta Education and Childcare using the following indicator from the 2021 Statistics Canada Census:
 - a. Per cent of families with children who identify themselves as First Nations, Métis, and Inuit.
4. A **school jurisdiction's** proportional share of the **AEM FTE enrolment** factoring in the degree of self-identification and the census FNMI population is calculated as follows:

$$\begin{array}{c} (\text{incidence of self-identification}) \times (\text{FNMI incidence in population}) \times \\ \text{AEM FTE Enrolment} \\ \div \\ \sum ((\text{incidence of self-identification}) \times (\text{FNMI incidence in population}) \times \text{AEM}) \end{array}$$

Allocation Criteria

1. The following types of self-identified FNMI **children/students** who reside off-reserve are counted toward enrolment by Alberta Education and Childcare and should be coded as follows:
 - a. Code 331 Status First Nations;
 - b. Code 332 Non Status First Nations;
 - c. Code 333 Métis; or
 - d. Code 334 Inuit.
2. These **children/students** are offered the option to self-identify through a signed declaration on the school registration form. Schools are then responsible to ensure that **children/students** and **parents** are provided with an opportunity annually to verify demographic information on the **student** record.

3. Verifying demographic information can be done in a variety of ways, depending on school authority procedures. For more information on annual verification, please see the Information for School Authorities document on the [First Nations, Métis or Inuit Student Self-Identification webpage](#).
4. **First Nations students who reside on a reserve** and who attend an Alberta school off-reserve are funded by the Government of Canada and do not qualify for funding under this section. These **students** should be coded 330 for funding purposes.
5. In addition to the 330 code, for data collection purposes, **First Nations students who reside on a reserve** should also be coded as 331 if they choose to self-identify. Therefore, both codes may be entered for these individuals. The 330 code will override the 331 code for funding purposes.

Children/students enrolled in home education and shared responsibility are not eligible for inclusion in the AEM calculation.

Reporting Criteria

Reporting on this grant is an Annual Education Results Report requirement. See Section L for details. More details on the new reporting can be found on a fact sheet available [here](#).

C2.9 – Classroom Complexity Grant

The Classroom Complexity Grant is provided to school authorities to address classroom complexity by adding more classroom support staff, such as educational assistants or to increase their hours, by providing more training opportunities for staff and/or by hiring specialists such as counsellors, psychologists, interpreters and more teachers.

Allocation Formula

Base Allocation + (ECS-9) AEM FTE x (ECS-9) AEM FTE Rate
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Allocation Criteria

1. The ECS-9 AEM FTE is based on the AEM as defined in the Section C1.1. When calculating **AEM FTE enrolment** for this grant:
 - a. A **child** in Early Childhood Services (ECS) is counted as 0.5.
 - b. A **student** in Grade 1-9 is counted as 1.
 - c. Distance Education **students** with **primary registration** (Full-time and Part-time) are included.
 - d. Home Education and Shared Responsibility **students** are excluded.

Expenditure Guidelines & Reporting

1. The grant is intended to increase and maintain front-line support to address classroom complexity (at least 80 per cent of expenditures) and training (20 per cent of expenditures).

2. School authorities are required to submit a final report demonstrating how the funds were spent by September 30, 2027.
3. A reporting template will be made available. Data to be reported includes:
 - o staff recruited and/or trained by school authorities;
 - o number of additional hours, specified by position type;
 - o number of new hires, specified by position type; and
 - o how the funding was spent; and the unspent portion and why it was unspent.
4. All funds provided should be spent in the school year in which they are allocated. Any unused funds may be required to be returned to Alberta Education and Childcare.

C3 – School-Based Grants

C3.1 – Operations and Maintenance Grant

The Operations and Maintenance (O&M) Grant is provided to school authorities to address the jurisdiction's responsibility for the operation, maintenance, safety and security of all **school buildings**, including costs relating to the supervision of this program.

Allocation Formula

$ \begin{array}{c} \text{Student Allocation (AEM FTE Enrolment} \times \text{Applicable Rate)} \\ + \\ \text{School Space Allocation (Utilized \& Under-utilized Space)} \\ + \\ \text{Supplemental Rural O\&M Allocation} \end{array} $
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Allocation Criteria

Student Allocation (AEM FTE Enrolment)

The O&M **FTE** is based on the AEM as defined in the Section C1.1. When calculating **AEM FTE enrolment** for this grant:

1. A **child** in Early Childhood Services (ECS) is counted as 0.5.
2. A **student** in Grade 1-12 is counted as 1.
3. Distance Education **students** with **primary registration** (Full-time and Part-time) are *included*.
4. Home Education and Shared Responsibility **students** are *excluded*.

Applicable funding rates for the **student** allocation are listed in **Section I**.

School Space Allocation – Utilized and Under-utilized Space

The area (in square meters) of school facilities in active use for the instruction of ECS **children/students** in Grades 1-12 is taken into account. School utilized space will be funded at the Utilized Rate and school under-utilized space will be funded at the Under-utilized Rate (approximately 70 per cent of the Utilized Rate). A school with a utilization rate of greater than or equal to 85 per cent is considered fully utilized. Both utilized and under-utilized space are funded by school for the purpose of this grant:

1. Utilization rate of less than 85 per cent:
 - a. Utilized area in square meters x Utilized Rate
 - b. Under-utilized area in square meters x Under-utilized Rate
2. Utilization rate of 85 per cent or higher:
 - a. Utilized area in square meters x Utilized Rate
3. In the first year of a new school opening a new school's utilized and under-utilized space will be determined as follows:
 - a. School utilized space is 50 per cent of the school's gross area (excluding exempt area)
 - b. School under-utilized space is 50 per cent of the school's gross area (excluding exempt area)
4. The following schools are excluded from school space funding calculation:
 - a. **Charter Schools**
 - b. Outreach Schools
 - c. Online Schools / Online Learning Centers
 - d. Home-Based Programs
 - e. Alternative Programs in privately owned buildings/facilities.
5. **Charter Schools** and Alternative Programs in privately owned buildings/facilities are eligible to receive funding as per the student allocation component of O&M. The funding is based on their individual AEM FTE multiplied by the applicable rate provided in **Section I**.

UTILIZED AND UNDER-UTILIZED AREA CALCULATION AND EXAMPLES

Utilized Area = (Gross Area – Exempt Area) x Utilization Rate of the School
Under Utilized Area = (Gross Area - Exempt Area - Utilized Area)

	School A	School B
Gross Area	1,000 Sq meter (m)	1,000 Sq meter (m)
Exempt Area	50 Sq m	0 Sq m
Utilization Rate	70%	86%
Utilized Area	$(1,000 - 50) \times 70\% = 655\text{m}^2$	$(1,000 - 0) \times 100\% = 1,000\text{ m}^2$
Under-Utilized Area	$(1,000 - 50 - 655) = 285\text{m}^2$	$(1,000 - 1,000) = 0\text{ m}^2$

The utilization rate calculation is provided in Section 9 of the Area, Capacity and Utilization section of the [School Capital Manual](#).

Supplemental Rural O&M Allocation

FORMULA

$\frac{\text{Total Provincial Rural O\&M Allocation for School Year}}{\text{School Jurisdiction's Sparsity-Distance Factor Index-Weighted Share}}$
--

CRITERIA

1. Rural O&M allocation provides additional funding to school jurisdictions to address unique challenges related to rurality and the sparsity of schools they serve.
2. Sparsity-Distance Factor is used to allocate the funding under this component of the O&M grant. Sparsity-Distance factor considers the jurisdiction's sparsity (total area divided by AEM FTE) and the distance of the jurisdiction from a large population center, as well as the distance of individual schools from large or medium population centers, based on the 2021 Statistics Canada Census. The grant is proportionally allocated to each **school jurisdiction** based on their Weighted Share for sparsity factor. The Sparsity-Distance Factor Index for school jurisdictions are listed in **Section O**.

COST ALLOCATION

Costs associated with this program include:

- remuneration expenses for the supervisor of operations and maintenance of school facilities and all clerical and support staff associated with this program;
- repair, maintenance and security of **school buildings**, equipment and grounds including services, contracts and supplies;
- general operational costs associated with the maintenance programs;
- costs associated with maintenance staff involvement in the capital planning cycle;
- emergency planning; and
- facilities Planning and Development – the entire planning, development and construction cycle for capital building projects carried out by central office.

Costs related to O&M should be applied based on the nature of the work. Work performed by the O&M department that fits the definition of what is considered building maintenance is an O&M cost regardless of where the cost is incurred within the jurisdiction.

- Telephones
 - All landline charges should be charged to O&M.
 - Cell phone charges should follow the person to whom the phone is assigned. For example, a school or curriculum cell phone should be charged to the school or instruction.
 - Installing switches and technology infrastructure in a school this would be Instruction, but telephone infrastructure would be either Instruction, O&M, Transportation or System Admin for central offices depending on where the installation occurs.

- Utilities
 - All utilities should be charged to O&M except for central administration utilities, which should be charged to **System Administration**, and student transportation, which should be charged to Transportation.
- Custodial
 - All custodial charges and costs related to cleaning supplies should be reported as O&M with the exception of central administration and student transportation. These should be charged to **System Administration** and Transportation respectively.
- Amortization
 - All building amortization should be charged to O&M except for amortization on central administration buildings which should be charged to **System Administration**. Vehicles and equipment that was purchased with O&M revenues, with a historic cost of \$5,000 or greater should be charged to O&M. Transportation vehicles and equipment should be charged to transportation.
- SuperNet
 - All costs related to the SuperNet should be charged to Instruction.
- External Services
 - Any costs related to External Services should be allocated to External Services on a pro-rata basis.

INSURANCE

Insurance costs should be allocated to **system administration** in relation to the purpose for which the insurance is placed:

- Property insurance for **school buildings** should be charged to O&M. Insurance costs related to student Transportation should be charged to transportation.
- Any liability insurance should be charged depending on requirement of the liability insurance. For example, liability insurance on trustees or the executive team should be **System Administration**.
- Liability insurance on an operational director should be charged to the respective program (e.g., curriculum as Instruction, transportation to Transportation).

Liability insurance on educational assistants or teachers should be charged to Instruction and liability insurance related to the proportion of maintenance personnel.

REPORTING

School boards are required to include an audited schedule for O&M expenditures in their Annual Audited Financial Statements. Costs associated with the operation and maintenance of all **school buildings** and maintenance shop facilities (excluding transportation facilities) should be classified under O&M.

C3.2 – Transportation Funding

This is targeted funding and must be used for the purpose it was allocated for and cannot be transferred to support other program areas.

C3.2.1 – BOARDING TRANSPORTATION FUNDING

Boarding transportation funding is provided to **school authorities** to support the transportation of **resident students** who unable to live in the residence of the student's **parent** when directed to attend a school in another **school authority**.

Allocation Formula

$\begin{array}{c} \text{\# of students eligible for funding} \\ \times \\ \text{\textcolor{blue}{Funding Rate for Boarding}} \end{array}$

Allocation Criteria

1. The **parents** of the eligible **student** must reside in the **school jurisdiction**.
2. Boarding funding is paid if the **student** is directed by a **board** to attend a **school** in Alberta or a program of studies prescribed by the **Minister**, and as a result of attending that **school**, the **student** is unable to live in the residence of the **student's parent**.
3. Funding for boarding is not paid to a **school jurisdiction** for a **resident student** who is:
 - a. attending an **accredited funded independent school** outside Alberta when the education program has not been previously approved by the **Minister**; or
 - b. enrolled after the **September count date** (September 29, 2026);
 - c. boarded after November 30.

C3.2.2 – RURAL TRANSPORTATION GRANT

Allocation Formula

1. A rural **school jurisdiction** may apply for the following rural transportation funding:
 - a. Rural Transportation Support
 - i. Basic Allocation:

$\begin{array}{c} \text{Eligible Passenger/Eligible Transported ECS Child} \\ \times \\ \text{\textcolor{blue}{Applicable Rural Transportation Rate}} \end{array}$
--

PLUS

- ii. Distance Allocation

$\begin{array}{c} \text{Applicable Eligible Transportation Distance (kms) for each Eligible Passenger/Eligible} \\ \text{Transported ECS Child} \\ \times \\ \text{\textcolor{blue}{Applicable Distance Rate}} \end{array}$

Total rural transportation support is the sum of the amounts calculated in i) and ii) above multiplied by the applicable **weighting factor** for each **eligible passenger** and **eligible transported ECS child**.

b. Parent-Provided Transportation Support

Eligible Passenger/Eligible Transported ECS Child transported by a Parent
(agreement in place by October 31)

x

[Parent-provided Rate](#)

c. Inter-School Transportation Support

Support to a rural **school board** for a bus providing inter-school transportation is calculated as follows:

Daily kms (not including deadhead kms) of inter-school transportation for the bus

x

of days of inter-school transportation in the school year for the bus

x

[Support Rate](#)

The total annual support for inter-school transportation is the aggregate of the amounts calculated for each bus providing inter-school transportation.

d. Cooperative Transportation

In addition to regular rural transportation funding (above), **boards** that are transporting non-resident **students** who are **eligible passengers/eligible transported ECS children** through a cooperative busing arrangement to a **school** of the **board**, or to another **school jurisdiction**, are eligible for the following funding incentive:

of non-resident Eligible passenger/Eligible transported ECS children transported under a cooperative busing arrangement

x

50 per cent of the transporting [Board's Density Rate](#)

Student transportation fees charged by the transporting **board** to students of the other school authority must not exceed the difference between the estimated average cost of transporting those students and the funding received by the transporting **board** for the student (not including cooperative transportation funding).

If a cooperative **transportation agreement** between two **school authorities** is terminated, transportation funding for **students** in both **school authorities** will remain at the per student rate that existed when the agreement was in place excluding cooperative transportation funding.

Allocation Criteria

1. General

- a. Funding is provided for an **eligible passenger** or **eligible transported ECS child** who resides in a rural area or a city, town, village or hamlet with a population of less than 10,000 (per most recent Municipal Affairs census). For municipalities with a population of 10,000 or greater, refer to Section C3.2.3 Urban Transportation.

- b. For parent-provided transportation, rural **school authorities** must have signed agreements/contracts in place and on file by October 31. The amount that a **parent** is reimbursed must take into consideration the transportation funding the jurisdiction receives for the **student** along with the cost of providing comparable service. Parent-provided transportation agreements/contracts cannot include any provisions that allow a **school authority** to withhold any portion of the reimbursement owed to the **parent**, as per the terms of the agreement/contract, as compensation for any outstanding amount owed by the **parent** to the **school authority**.
- c. Funding is not provided for a **student** counted under Section C3.2.5, Special Transportation.
- d. **Eligible passengers** with severe disabilities who ride on a regular route **school bus** will be claimed under this section using the rural transportation rate and are not eligible for funding under Section C3.2.5 Special Transportation.

Students with a severe disability/delay and children with a severe disability/delay who cannot, because of the severity of their disability, ride a regular route **school bus** can be claimed under Section C3.2.5 Special Transportation. All students on designated buses must be claimed under the same section.

- e. **First Nations Students who reside on a reserve** are not eligible for transportation funding.

2. Rural Transportation Funding

- a. Funding for transported **students** shall be based on the eligible **distance** from the **student's** residence to the attending **school** in the resident authority.
- b. Funding for non-transported **students** shall be based on the eligible **distance** from the **student's** residence to the nearest **school** in the attendance area or transportation service area in which the **student** resides.
- c. If a **board** directs a **student** to a **school** outside its jurisdiction for any program considerations, then an **education service agreement** is required for the student to be considered for transportation funding.
- d. The eligible **distance** criteria does not apply in the following situations:
 - i. An employee of a **school authority** accompanying a **student with a severe disability** or a **child with a severe disability/delay** who is transported to and from **school**.
 - ii. A **student/child with a severe disability** (except those coded as 45 or 47 or 48) requiring transportation to and from **school** and who is unable to walk safely to **school** as a result of their disability.
- e. If a **student** who is not a **resident student** of the **board** accesses that **board's** transportation system within the **school jurisdiction** boundaries of the **school** they are attending at a point 1.6 kilometres (ECS to Grade 6) or 2 kilometres (Grade 7 to 12) from the **school** attended, and where there is not a **transportation agreement** or an **education services agreement** between the **resident board** and the **board**

providing transportation, the **board** providing transportation service may claim only the **density** support for that **student**.

- f. If a **board** extends its transportation service outside its jurisdiction boundaries to provide service to a non-resident **student** not covered by a **transportation agreement** and, where necessary, an **education services agreement** between the **resident board** and the **board** providing transportation, the **board** providing transportation service is not eligible for transportation funding for that **student** unless the **parent** or guardian has completed a Transfer of Student Transportation Funding Parent Declaration Form by October 31 and provides transportation from the student's residence. If received after October 31, the declaration will be effective the next school year. Student Transportation Declaration forms will remain in effect as long as the student continues to attend the same school.
- g. A **school jurisdiction** that is providing transportation in only a portion of its area, for those **eligible passengers** residing in the jurisdiction but beyond the transportation service area and are transported through cooperative busing arrangements with other **school jurisdictions**, area and **density** for the **school jurisdiction** shall be calculated on the basis of the area directly served by the **school jurisdiction** and the **eligible passengers** residing in that area.
- h. If a **board** is providing transportation services under a cooperative busing arrangement with another **board** and the two **boards** are not sharing a co-terminus area, the area of the **board** receiving transportation services will be added to the transporting **board's effective transportation area** when determining the **density** rating for the transporting **board**.
- i. Rural transportation funding is available only to rural **boards** operating student transportation systems. A **board** accessing transportation services for its **resident students** through a cooperative busing arrangement is not eligible for rural transportation funding.
- j. A **board** transporting an **eligible passenger** of another **board** under a **transportation agreement** to the **designated school** of the **eligible passenger's resident board**, who resides outside the transportation service area of the **resident board** and accesses the bus route of the transporting **board**, may claim the **density** and the **distance** support from the **designated school** to the point where the **student** accesses the bus route for that **school**.
- k. Students in a wheelchair who ride a **school bus** will be funded at eight times the regular rate.
- l. If a **student** or **child** is transported from a stop location that is more than 1.6 kilometres (ECS to 6) or 2 kilometres (Grades 7 to 12) from their residence, the funded distance will be calculated from the stop to the school location or from the student's residence to the school location, whichever is less. Rural **students** or **children** transported from a stop in an urban area must be claimed as an urban **student** or **child**.

3. Charter School Funding

- a. A **charter board** can enter into a **transportation agreement** with a **school jurisdiction** for student transportation. Under such an agreement, the local **school jurisdiction** may claim funding for the transportation of the **charter school** students as if they were students of the school **jurisdiction**.
- b. **Charter boards** that are unable to reach an agreement with a **school jurisdiction** for the transportation of its rural students may claim, with respect to each **eligible passenger** resident in a rural **school jurisdiction**, the base **density** rate provided plus distance and weighting per eligible passenger transported for which the **board** of that rural **school jurisdiction** is eligible. Where an **eligible passenger** resides within the boundaries of a separate division, funding will be provided for that **eligible passenger** at the lowest **density** rate between the separate division and the public division.
- c. For parent-provided transportation, a **charter board** must have signed agreements/contracts in place and on file by October 31. The amount that a **parent** is reimbursed must take into consideration the transportation funding the authority receives for the **student** along with the cost of providing comparable service.

4. Inter-School Transportation

- a. Inter-school transportation, for **students** whose courses of study require a special school facility or a facility with equipment not available in the **school** they attend, may be claimed for support provided that:
 - i. the course of study is prescribed by the **Minister**;
 - ii. the course of study requires a special **school** facility or a facility with equipment not available at the **school** of daily attendance for those **students**; and
 - iii. the course of study requires the use of the special **school** facility or the specially equipped facility for at least 18 consecutive weeks.
 - b. Outdoor education programs, recreational programs and intermittent busing between **schools** or to such activities as hockey or swimming programs are not eligible for inter-school transportation support. Exceptions may be considered for school jurisdictions that do not have access to a school gymnasium and require support for transportation to a recreational facility in their community.
5. Students in a **distance education program** (including **outreach programs**) where they are accessing 50 per cent or more of their educational program at a **school** of the **board** or **students** in a **shared responsibility program**, that are transported by the **board** to a **school**, may be claimed as **eligible passengers** under rural transportation.

Documentation and Reporting Requirements

1. Rural **school jurisdictions** are required to electronically submit a rural funding application to the Business Operations and Stakeholder Support Branch by November 30. Payment is made based on the submitted information, rural transportation allocation criteria and

funding rates and in accordance with the [Education Act](#) and the [School Transportation Regulation](#).

Note: the rural funding application includes the rural special transportation section. Refer to Section C3.2.5 Special Transportation for rural special transportation allocation criteria.

2. Transportation support payments for each new **school year** will be paid at 100 per cent of the previous year's funded monthly amount until the review of the new funding application has been completed.
3. Only **students** and **children** enrolled as of the **September count date** (September 29, 2026) and **ECS children with a severe disability or severe language delay** registered by December 1, 2026 are eligible for funding.
4. Eligible ECS **children with a severe disability or severe language delay** registered from December 1, 2026 up to and including February 1, 2027 will be funded at 50 per cent of the relevant per child total funding rate.
5. For purposes of calculating **density** support, the **effective transportation area** of the **school jurisdiction** is that taken as of the **September count date**.
6. **School jurisdictions** are required to retain the following information on file for a minimum of seven years and make it available for review by Alberta Education and Childcare upon request:
 - a. geographic roadway maps of overall attendance areas and transportation service areas;
 - b. location of each **student's** residence (street addresses in towns, villages and hamlets, and where available in rural areas, and legal land descriptions in all other rural areas);
 - c. individual bus route lists that include stop locations and **students** transported;
 - d. a list of names of **eligible transported ECS children** transported by bus and the names and grades of **eligible passengers**;
 - e. records of **route distance** verified by the **school authority**;
 - f. copies of **educational services agreements**;
 - g. copies of **transportation agreements** with **school authorities**;
 - h. copies of completed route risk assessment forms;
 - i. copies of contracts with:
 - i. operators of contracted buses for all transportation;
 - ii. **parents** providing transportation indicating the amount to be paid; and
 - iii. agents providing special transportation for **students with disabilities**.

C3.2.3 – URBAN TRANSPORTATION GRANT

[Allocation Formula](#)

1. An urban **school jurisdiction** may apply for the following urban transportation funding:
 - a. Urban Transportation Support
 - i. Basic Allocation:

$\begin{array}{c} \text{Eligible Passenger/Eligible Transported ECS Child} \\ \times \\ \text{Applicable Urban Transportation Rate} \end{array}$
--

PLUS

ii. Distance Allocation:

$\begin{array}{c} \text{Applicable Eligible Transportation Distance (kms) for each} \\ \text{Eligible Passenger/Eligible Transported ECS Child} \\ \times \\ \text{Applicable Distance Rate} \end{array}$

Total urban transportation support is the sum of the amounts calculated in i) and ii) above multiplied by the applicable **weighting factor** for each **eligible passenger** and **eligible transported ECS child**. Note: the weighting factor and **distance** support only applies for **students** transported by yellow **school bus**.

b. Parent-Provided Transportation

$\begin{array}{c} \text{Eligible Passenger/Eligible Transported ECS Child transported by a Parent} \\ \text{(agreement in place)} \\ \times \\ \text{Parent-provided Rate} \end{array}$

The funding an urban jurisdiction receives for rural **students** will be calculated using the rural transportation formula. These **students** cannot be included as **eligible passengers/eligible transported ECS children** under the Urban Transportation Formula.

c. Inter-School Transportation Support

Support to an urban **school jurisdiction** for a bus providing inter-school is calculated as follows:

$\begin{array}{c} \text{Daily kms (not including deadhead kms) of inter-school transportation for the bus} \\ \times \\ \text{\# of days of the inter-school transportation in the school year for the bus} \\ \times \\ \text{Support Rate} \end{array}$

The total annual support for inter-school transportation is the aggregate of the amounts calculated for each bus providing inter-school transportation.

d. Cooperative Transportation

In addition to the regular urban transportation funding (above), boards that are transporting **eligible passengers/eligible transported ECS children** by yellow **school bus** as part of an urban cooperative busing arrangement to a **school** of the **board** or to another **school jurisdiction** are eligible for the following funding incentive:

$\begin{array}{c} \text{\# of Eligible Passenger/Eligible Transported ECS Children transported by yellow school bus} \\ \text{under an urban cooperative busing arrangement} \\ \times \\ 15 \text{ per cent of the applicable } \text{\textcolor{blue}{Urban Transportation Base Rate}} \end{array}$

Student transportation fees charged by the transporting board to students of the other school authority must not exceed the difference between the estimated average cost of transporting those students and the funding received by the transporting board for the student.

Both **school authorities** must have a minimum of 10 per cent of the **eligible passengers/eligible transported ECS children** on an urban route in order for the route to be considered cooperative.

2. **Francophone regional authorities** within an urban area:

To recognize the dispersion of **students** for a **Francophone Regional Authority** within an urban **school jurisdiction** a weighted factor of 3.5 will be used for Francophone **eligible passengers** (Grades 1 – 12) and Francophone **eligible transported ECS children**.

$\begin{array}{c} (\text{Francophone Eligible Passengers Grades 1 to 12} \\ + \text{Francophone Eligible Transported ECS Children}) \\ \times \\ 3.5 \text{ (weighted factor)} \\ \times \\ \text{\textcolor{blue}{Urban Francophone Transportation Rate}} \end{array}$

Allocation Criteria

1. General

- a. Funding is provided for an **eligible passenger** or **eligible transported ECS child** who resides in a city, town, village or hamlet with a population of 10,000 or greater (per most recent Municipal Affairs census). For municipalities with a population of less than 10,000, refer to Section C3.2.2 Rural Transportation.
- b. For **parent**-provided transportation, urban **school authorities** must have signed agreements/contracts in place and on file by October 31. The amount that a **parent** is reimbursed must take into consideration the transportation funding the jurisdiction receives for the **student** along with the cost of providing comparable service. Parent-provided transportation agreements/contracts cannot include any provisions that allow a **school authority** to withhold any portion of the reimbursement owed to the **parent**, as per the terms of the agreement/contract, as compensation for any outstanding amount owed by the **parent** to the **school authority**.
- c. Funding shall not be paid under this section for a **student** who is counted under Section C3.2.5 Special Transportation Funding.

- d. **Eligible passengers** with severe disabilities who ride on a regular route **school bus** will be claimed under this section using the urban transportation rate and are not eligible for funding under Section C3.2.5 Special Transportation.

Students with a severe disability/delay and **children with a severe disability/delay** who cannot, because of the severity of their disability, ride a regular route **school bus** can be claimed under Section C3.2.5 Special Transportation. (NOTE: all students on designated buses must be claimed under the same section).

- e. **First Nations Students who reside on a reserve** are not counted for transportation funding.

2. Urban Transportation Funding

- a. Funding for transported **students** shall be based on the eligible **distance** from the **student's** residence to the attending **school** in the resident authority.
- b. Funding for non-transported **students** shall be based on the eligible **distance** from the **student's** residence to the nearest **school** in the attendance area or transportation service area in which the **student** resides.
- c. If a **board** directs a **student** to a school outside its jurisdiction for any program considerations, then an **education service agreement** is required for the student to be considered for transportation funding.
- d. The eligible **distance** criteria does not apply in the following situations:
 - i. An employee of a **school jurisdiction** accompanying a **student with a severe disability** or a **child with a severe disability/delay** who is transported to and from **school**.
 - ii. A **student/child with a severe disability** (except those coded as 45 or 47 or 48) requiring transportation to and from **school** and who is unable to walk safely to **school** as a result of their disability.
- e. An urban **school jurisdiction** may receive funding for a **student** who is not a **resident student** of the **board** who accesses the **board's** transportation system within the **school jurisdiction** boundaries of the **school** they are attending, at a point that is 1.6 kilometres for (ECS–Grade 6) and 2 kilometres (Grade 7–12) or more from the **school** in which the **student** could be enrolled.
- f. If an urban **school jurisdiction** extends its transportation service outside its jurisdiction boundaries to provide service to a non-resident **student** not covered by a **transportation agreement** or, where necessary, an **educational services agreement** between the **resident board** and the **board** providing transportation, the **board** providing transportation service is not eligible for transportation funding for that **student** unless the parent or guardian has completed a Transfer of Student Transportation Funding Parent Declaration Form by October 31 and provides transportation from the student's residence. If received after October 31, the declaration will be effective the next school year. Student Transportation Declaration forms will remain in effect as long as the student continues to attend the same school.

- g. A **school jurisdiction** may claim eligible students it transports to programs operated by another **board**, or an **accredited funded independent school**, as **eligible passengers** if the **board** has a **transportation agreement** with the other **board**, or **accredited funded independent school**.
- h. Students in a wheelchair who ride a **school bus** will be funded at eight times the regular rate.
- i. If a **student** or **child** is transported from a stop location that is more than 1.6 kilometres (ECS to 6) or 2 kilometres (Grades 7 to 12) from their residence, the funded distance will be calculated from the stop to the school location or from the **student** or **child's** residence to the school location, whichever is less.

3. Charter School Funding

- a. A **charter board** can enter into a **transportation agreement** with a **school jurisdiction** for student transportation. Under such an agreement, the local **school jurisdiction** may claim funding for the transportation of the **charter school** students as if they were students of the **school jurisdiction**.
- b. **Charter boards** that are unable to reach an agreement with a **school jurisdiction** for the transportation of its urban students may claim, with respect to each **eligible passenger** resident in a urban **school jurisdiction**, the urban base rate provided plus distance and weighting per **eligible passenger** transported for which the **board** of that urban **school jurisdiction** is eligible.
- c. For parent-provided transportation, a **charter school** must have signed agreements/contracts in place and on file by October 31. The amount that a **parent** is reimbursed must take into consideration the transportation funding the authority receives for the **student** along with the cost of providing comparable service.

4. Inter-School Transportation

- a. Inter-school transportation for **students** whose courses of study require a special **school** facility or a facility with equipment not available in the **school** they attend may be claimed for support provided that:
 - i. the course of study is prescribed by the **Minister**;
 - ii. the course of study requires a special **school** facility or a facility with equipment not available at the **school** of daily attendance for those **students**; and
 - iii. the course of study requires the use of the special **school** facility or the specially equipped facility for at least 18 consecutive weeks.
- b. Outdoor education programs, recreational programs and intermittent busing between **schools** or to such activities as hockey or swimming programs are not eligible for inter-school transportation support. Exceptions may be considered for school jurisdictions that do not have access to a school gymnasium and require support for transportation to a recreational facility in their community.

5. Students in a **distance education program** (including **outreach programs**) where they are accessing 50 per cent or more of their educational program at a **school** of the **board** or **students** in a **shared responsibility program**, that are transported by the **board** to a **school**, may be claimed as **eligible passengers** under urban transportation.

Documentation and Reporting Requirements

1. Urban **school jurisdictions** are required to electronically submit an urban funding application to the Business Operations and Stakeholder Support Branch by November 30. Payment is made on the basis of the submitted information, urban transportation allocation criteria and funding rates, and in accordance with the [Education Act](#) and the [School Transportation Regulation](#).

Note: the urban funding application includes the urban special transportation section. Refer to Section C3.2.5 Special Transportation Funding, for urban special transportation allocation criteria.

2. Transportation support payments for each new **school year** will be paid at 100 per cent of the previous year's funded monthly amount until the review of the new funding application has been completed.
3. Only **students** and **children** enrolled as of the **September count date** (September 29, 2026) and **ECS children with a severe disability or severe language delay** registered by December 1, 2026 are eligible for funding.
4. Eligible **ECS children with a severe disability or severe language delay** registered after December 1, 2026 and by February 1, 2027 will be funded at 50 per cent of the relevant per child total funding rate.
5. **School authorities** are required to retain the following information on file for a minimum of seven years and make it available for review by Alberta Education and Childcare upon request.
 - a. geographic roadway maps of overall attendance areas and transportation service areas;
 - b. location of each **student's** residence (street addresses in towns, villages and hamlets);
 - c. individual bus route lists that includes stop locations and **students** transported;
 - d. a list of names of **eligible transported ECS children** transported by bus and the names and grades of **eligible passengers**;
 - e. records of **route distance** verified by the **school authority**;
 - f. copies of **educational services agreements**;
 - g. copies of **transportation agreements** with **school boards, accredited funded independent schools, charter schools** and **independent ECS operators**;
 - h. copies of completed route risk assessment forms;
 - i. copies of contracts with:
 - i. operators of contracted buses for all transportation;
 - ii. **parents** providing transportation indicating the amount to be paid; and
 - iii. agents providing special transportation for **students with disabilities**.

C3.2.4 – METRO URBAN TRANSPORTATION GRANT

Allocation Formula

1. The number of **expected eligible passengers** to be included in the metro urban transportation funding formula is determined as follows:

	Total enrolled students and children x 0.9 for Catholic metros or 0.8 for public metros
Less	0.550 (#ECS Elem. Schools) x Average ECS-Elementary School Enrolment in the authority
Less	0.350 (# of Jr. High Schools) x Average Junior High School Enrolment in the authority
Less	0.250 (# of Sr. High Schools) x Average Senior High School Enrolment in the authority
Equals	Expected Eligible Passengers

The total funding a metro urban district may receive is determined as follows:

(Expected Eligible Passengers x Metro Urban Regular Transportation Rate)
+
(0.48 x Grade 1 to 12 severely disabled students per disability profile x Special Transportation Rate)

Allocation Criteria

1. The Edmonton School Division, The Edmonton Catholic Separate School Division, The Calgary School Division and The Calgary Roman Catholic Separate School Division are eligible for metro urban transportation funding.
2. Only **students** and **children** enrolled as of the **September count date** (September 29, 2026) and **ECS children with a severe disability or severe language delay** registered by December 1, 2026 are eligible for funding.
3. Eligible ECS **children with a severe disability or severe language delay** registered after December 1, 2026 and by February 1, 2027 will be funded at 50 per cent of the relevant per child total funding rate.
4. Funding is determined using a benchmark that is calculated based on the school enrolment for the current **school year**. The benchmark is the jurisdiction's average school enrolment. A benchmark is determined for each of the three levels (elementary, junior high and senior high).
5. The number of **expected eligible passengers** is calculated using the following factors:
 - a. the benchmark for each level;
 - b. the number of **schools** by level;
 - c. the number of **students** and ECS **children**; and
 - d. the number of **students with severe disabilities** based on the jurisdiction profile.
6. The following conditions are to be used in determining the number of **schools** servicing the three **school** levels in the public and separate **school boards** in Edmonton and Calgary:
 - a. institutions, **outreach schools**, **schools** that solely serve **home education students** and other special **schools** (**schools** where the majority of the **students**

- are special education needs **students**) as determined by School Finance are excluded;
- b. an ECS – elementary **school** with fewer than 75 **students** is not counted;
 - c. an ECS – elementary **school** with 75 or more **students** and 3 or fewer grades will be counted as half an ECS – elementary **school**;
 - d. a junior high **school** with fewer than 75 **students** is not counted;
 - e. a senior high **school** with fewer than 75 **students** is not counted; and
 - f. a senior high **school** with fewer than 200 but with 75 or more **students** is counted as a junior high **school**.
7. The formula used to calculate metro urban transportation funding contains the number of **schools** by level, and the number of **students** attending **schools** within the jurisdiction.
 8. Metro urban **school jurisdictions** in Calgary and Edmonton that are transporting **eligible transported ECS children to board**-operated programs will be eligible for transportation funding under the metro urban transportation funding. The ECS enrolments will be included in the formula.
 9. **ECS children with disabilities/delays** who require special transportation will be funded at the ECS Special Transportation rate. The number of ECS children with a severe disability/delay who are transported will be provided to the Business Operations and Stakeholder Support Branch. **ECS children with a severe disability/delay** who are transported will not be in the count of **students with severe disabilities** in the metro urban transportation formula.
 10. Funding shall not be paid under this section for a **student/child** who is counted under Section C3.2.5 Special Transportation Funding.
 11. When a metro urban **school jurisdiction** accesses metro urban transportation funding and has under its jurisdiction an area included in another municipality, the metro urban **school jurisdiction** may be reimbursed for each **eligible passenger** transported to **school** using the rural transportation formula, or, if the municipality is a city outside of Calgary or Edmonton, for each **eligible passenger** using the urban transportation formula. A metro urban **school jurisdiction** that is currently submitting a claim under this section and is seeking to claim either Section C3.2.2 Rural Transportation funding or Section C3.2.3 Urban Transportation funding must have approval from the **Minister**. Requests for approval should be submitted to the Business Operations and Stakeholder Support Branch.
 12. A metro urban **school jurisdiction**, which has arranged with a **charter school** to transport the **charter school's students**, may include the **students** attending the **charter school** for the purposes of calculating the number of expected **eligible passengers**. The **charter school** is not counted by the **school jurisdiction** in determining the number of **schools**. The metro urban school jurisdiction will receive an additional 15 per cent of the applicable metro transportation base rate for every charter student transported under the arrangement.

Documentation and Reporting Requirements

1. Metro urban **school jurisdictions** are required to retain the following information on file for a minimum of seven years and make it available for review by Alberta Education and Childcare upon request.
 - a. geographic roadway maps of overall attendance areas and transportation service areas;
 - b. location of each **student's** residence (street addresses in towns, villages and hamlets);
 - c. individual bus route lists that include stop locations and **students** transported;
 - d. a list of names of **eligible transported ECS children** transported by bus and the names and grades of **eligible passengers**;
 - e. records of **route distance** verified by an official(s) of the **school authority**;
 - f. copies of **educational services agreements**;
 - g. copies of **transportation agreements** with **school authorities**;
 - h. copies of completed route risk assessment forms;
 - i. copies of contracts with:
 - i. operators of contracted buses for all transportation;
 - ii. **parents** providing transportation indicating the amount to be paid; and
 - iii. agents providing special transportation for **students** with disabilities.

C3.2.5 – SPECIAL TRANSPORTATION GRANT (ECS-12)

Allocation Formula

Urban Special Transportation:

$$\begin{array}{c} \text{\# of transported Students with a Disability/Delay} \\ + \\ \text{\# of transported ECS Children with a Disability/Delay} \\ \text{(see Allocation Criteria 1)} \\ \times \\ \text{\textcolor{blue}{Urban Special Rate}} \end{array}$$

Metro Urban Special Transportation:

$$\begin{array}{c} \text{\# of transported Students with a Disability/Delay} \\ + \\ \text{\# of transported ECS Children with a Disability/Delay} \\ \text{(see Allocation Criteria 1)} \\ \times \\ \text{\textcolor{blue}{Metro Special Rate}} \end{array}$$

Rural Special Transportation:

$$\begin{array}{c} \text{\# of transported Students with a Disability/Delay} \\ + \\ \text{\# of transported ECS Children with a Disability/Delay} \\ \text{(see Allocation Criteria 1)} \\ \times \\ \text{\textcolor{blue}{Rural Special Rate}} \end{array}$$

Weekend Transportation:

$$\begin{array}{c} \text{\# of Students with a Disability/Delay transported on a weekend} \\ \times \\ \text{\textcolor{blue}{Weekend Transportation Rate}} \end{array}$$

Bus modification or purchase allowance to accommodate wheelchair passengers:

Funding is provided to **school authorities** for up to 100 per cent of approved costs for the purchase of a wheelchair lift or ramp to be installed on a new or used bus that is transporting **students** to and from **school** on a regular route. Prior written approval by the Director, Business Operations and Stakeholder Support Branch, or designate, is required. Invoices and proof of payment must be submitted to Business Operations and Stakeholder Support Branch for reimbursement.

Allocation Criteria

1. Urban or rural **school jurisdictions** may receive special transportation funding for resident **students with a severe disability/delay** and **children with a severe disability/delay** riding on a bus designated only for the transportation of those **students with a severe disability/delay** and **children with a severe disability/delay** who cannot, because of the severity of their disability/delay, use regular transportation services described in Sections C3.2.3 Urban or C3.2.2 Rural Transportation Funding
2. Metro boards transporting ECS **children with disabilities/delays** shall provide Business Operations and Stakeholder Support a list of the children transported.
3. Program or **school** location shall not be considered when determining eligibility for this funding.
4. Special transportation funding is provided for **students with disabilities** who require special transportation between their residences or boarding places and:
 - a. the **school** of a **school jurisdiction**;
 - b. an **accredited funded independent school**; or
 - c. A program at an **Institution** operated and/or funded by Alberta Education and Childcare:
 - i. which the student with a disability has been directed to attend by the **school jurisdiction** because the **school jurisdiction** does not operate a suitable program; or
 - ii. which is the closest suitable and available program offered.

5. To claim special transportation funding for a **student with a disability** attending an **accredited funded independent school**, the **school jurisdiction** must have directed the **student** to attend that **school**.
6. For parent-provided transportation, **school authorities** must have signed agreements/contracts in place and on file by October 31. The amount that a **parent** is reimbursed must take into consideration the transportation funding the jurisdiction receives for the **student** along with the cost of providing comparable service. **Parent**-provided transportation agreements/contracts cannot include any provisions that allow a **school authority** to withhold any portion of the reimbursement owed to the **parent**, as per the terms of the agreement/contract, as compensation for any outstanding amount owed by the **parent** to the **school authority**.
7. Weekend transportation funding is provided to **school jurisdictions** when **students with disabilities** are transported on weekends between their permanent residences and their boarding places by their **parents** and are attending:
 - a. the **school** of a **school jurisdiction**; or
 - b. an **accredited funded independent school**.

Funding for weekend transportation is paid to the **school jurisdiction** of the division in which the **parent** of the **student with a disability** resides.

Documentation and Reporting Requirements

1. **School jurisdictions** are required to electronically submit their claims to the Business Operations and Stakeholder Support Branch by November 30. Payment is made on the basis of the submitted information, the special transportation allocation criteria and funding rates, and in accordance with the [Education Act](#) and the [School Transportation Regulation](#).

Please note that:

 - a. Rural special transportation information (including weekend and boarding funding, if applicable) will be reported on the rural funding application.
 - b. Urban special transportation information (including weekend and boarding funding, if applicable) will be reported on the urban funding application.
2. Transportation support payments for each new **school year** will be paid at 100 per cent of the previous year's funded monthly amount until review of the new funding application has been completed.
3. Only **students** and **children** enrolled as of the **September count date** (September 29, 2026) and ECS **children with a severe disability or severe language delay** registered by December 1, 2026 are eligible for funding.
4. Eligible ECS **children with a severe disability or severe language delay** registered from December 1, 2026 up to and including February 1, 2027 will be funded at 50 per cent of the relevant per child total funding rate.
5. **School authorities** are required to retain the following information on file for a minimum of seven years and make it available for review by Alberta Education and Childcare upon request.

- a. geographic roadway maps of overall attendance areas and transportation services areas;
- b. location of each **student's** residence (street addresses in towns, villages and hamlets, and where available in rural areas, and legal land descriptions in all other rural areas);
- c. individual bus route lists that include stop locations and **students** transported;
- d. a list of names of **eligible transported ECS children** transported by bus and the names and grades of **eligible passengers**;
- e. records of **route distance** verified by the **school authority**;
- f. copies of **education service agreements**;
- g. copies of **transportation agreements** with **school authorities**;
- h. copies of completed route risk assessment forms;
- i. copies of contracts with:
 - i. written **transportation agreements** with agents, organizations, **parents** or other persons;
 - ii. records showing the amount to be paid on behalf of **students with disabilities** who require special transportation; and
 - iii. agents providing special transportation for **students with disabilities**.

C3.2.6 – Fuel Price Contingency Funding

Allocation Formula

1. The formula varies depending on the type of **school authority** (rural, urban, or metro).
2. For rural and urban **school authorities**, funding is calculated using reported distances for all **school bus** routes and a fuel consumption rate of 3.09 kilometre per litre for rural **school bus** routes and 2.5 kilometre per litre for urban **school bus** routes.
3. For metro **school jurisdictions**, the formula is based on estimated kilometres traveled.
4. Funding will be provided when the average monthly provincial price of diesel fuel exceeds the rate of \$1.25 per litre.

Allocation Criteria

1. Fuel Price Contingency Funding is allocated to all **school authorities**.
2. Allocation will be calculated monthly, and payment made to **school authorities** from October to July based on the previous month's average pricing. Payment is based on a 190-day school year.
3. For more information on your **school authority's** funding allocation, please contact the Business Operations and Stakeholder Support branch for details.

C3.2.7 – SCHOOL BUS DRIVER GRANT PROGRAM

Allocation Formula

1. Funding to support the training of new Class 2-S school bus drivers will be provided to all **school authorities** as follows:

- a. Driver Training Costs = \$2,800 in additional funding upon successful completion of all training and required testing.
 - b. Driver Compensation = \$1,200 to provided directly to the driver upon successful completion of all training and required testing; less any amounts retained by the school authority for payroll premiums which includes CPP/EI and WCB.
2. Funding to support the training of new Class 4-S school bus drivers will be provided to all **school authorities** as follows:
 - a. Driver Training Costs = \$1,400 in additional funding upon successful completion of all training and required testing.
 - b. Driver Compensation = \$600 to be provided directly to the driver upon successful completion of all training and required testing; less any amounts retained by the school authority for payroll premiums which includes CPP/EI and WCB.

Allocation Criteria

1. Funding will be provided on an application basis. School authorities are required to submit grant request applications for quarterly for periods ending September 30, December 31, March 31 and June 30.
2. Funding will only be provided for new Class 2-S and Class 4-S drivers that have successfully completed all training and testing.
3. For more information regarding this grant, please email EDC.schoolbusdrivergrant@gov.ab.ca.

Submission Deadlines

Training Period	Submission Deadline
Up to September 30, 2026	October 9, 2026
Up to December 31, 2026	January 8, 2027
Up to March 31, 2027	April 9, 2027
Up to June 30, 2027	July 9, 2027

C3.3 – School Technology Grant

The School Technology funding is provided to support school jurisdictions in the areas of information technology and security. The grant has two components: SuperNet Service Funding and Technology Support Funding.

Allocation Formula

SuperNet Service Funding + Technology Support

SUPERNET SERVICE FUNDING

The SuperNet Service grant is provided to school authorities using SuperNet services as a primary data network.

Allocation Criteria

1. **School authorities** will receive SuperNet service funding for each approved site that is connected to and using the SuperNet services as the primary data network obtained through the SuperNet vendor, Axia FibreNet a Bell Company.

Examples of approved sites include **schools**, stand-alone outreach centers/**schools**, one **school authority** head office, and one network operation center.

2. Funding for eligible schools will be determined by Alberta Education and Childcare through monthly reporting provided by Axia FibreNet: a Bell Company beginning on the service activation date identified in the monthly reporting.
3. SuperNet service funding is provided on the basis of approved connected sites and the monthly service cost. The funding amount is determined by multiplying the number of eligible connected sites by the monthly SuperNet rate.

SuperNet Service funding is calculated on a monthly basis and provided for each approved site.

4. School authorities can contact Student Records and Operations (EDC.SuperNetAdmin@gov.ab.ca) to review funded services in the event of any discrepancy between their services purchased through, Axia FibreNet and the report of funded services available on the Alberta Extranet, prior to March 31 of the fiscal year.
5. SuperNet Service funding is paid retroactively to the service activation date if the service is activated by March 31 of the current **school year**.

Note: SuperNet service for First Nations schools is funded by Indigenous Services Canada.

6. **Network Head-End Provision:**

Alberta Education and Childcare will provide SuperNet service funding to a **school authority** network head-end location based on the following formula:

- Head End SuperNet Service Funding Ratio = authority student population/average number of students per **school jurisdiction** (based on provincial student population counts at the end of each **school year**).

If the ratio is less than 1.4 then the **school authority** will receive 100 per cent of the funding rate. Authorities with a calculated Head-End Super Net Funding Ratio of 1.5 or greater will receive the ratio rounded to the next whole number multiplied by the funding rate.

7. **Multiple Stakeholder Shared Facility Agreements:**

When different education stakeholders are sharing the same facility and each has their own local area network infrastructure, they are eligible to have one stakeholder (transferring stakeholder) transfer their SuperNet service funding allocation to the other stakeholder (receiving stakeholder). This can allow one stakeholder to obtain additional

services from SuperNet and provide them to both stakeholders. The procedures and considerations for this are as follows:

- the transferring stakeholder must have their own local area network in the shared site or they are not eligible to receive SuperNet service funding;
- the transferring stakeholder will request and sign a transfer document provided by the Student Records and Operations and
- the total amount of monthly SuperNet service funding paid to the receiving stakeholder must not exceed the total monthly contracted value of SuperNet services provided to that stakeholder by Axia FibreNet.

8. Existing High Speed Networking Infrastructure Provision:

Some **school authorities** that own and operate their own fibre-optic or wireless high-speed network connections between eligible SuperNet connectable sites can claim SuperNet service funding for these sites without an Axia FibreNet service for those sites given the following procedures and considerations:

- at least one site on the **school authority** owned network infrastructure must connect to SuperNet using an Axia FibreNet service;
- the total amount of monthly SuperNet service funding paid to the school authority must not exceed their number of eligible SuperNet sites multiplied by the eligible dollar amount per site; nor can the total amount of monthly SuperNet service funding paid to the school authority exceed the total monthly contracted value of SuperNet services to them by Axia FibreNet; and
- the **school authority** owned infrastructure used to connect the sites together must be equal to or better than that used by the SuperNet build (contact the Red Tape Reduction and Student Records Branch for details). Proof of the ownership of the network infrastructure must be provided to the Red Tape Reduction and Student Records Branch upon request.

TECHNOLOGY SUPPORT FUNDING

Technology Support funding provides support for the safety and security of school jurisdictions' information technology systems.

Allocation Formula

Funding allocation based on enrolment threshold will be determined as per the table below:

Tier	AEM FTE Enrolment	\$20.60 per AEM FTE to a maximum of:
1	< 10,000	\$103,000 (\$10,300 minimum)
2	10,000 < 40,000	\$154,500
3	> 40,000	\$309,000

Allocation Criteria

1. Distance Education students with primary registration (Full-time and Part-time) are included.
2. Home Education and Shared Responsibility students are excluded.

C4 – Community-Based Grants

C4.1 – Socio-Economic Status (SES) Grant

The Socio-Economic Status (SES) Grant is provided to **school jurisdictions** to better address their societal contexts and enhance equity and fairness of educational opportunities.

Allocation Formula

Provincial Total SES Grant for School Year
x
School Jurisdiction's SES-Index-Weighted Share

Allocation Criteria

1. SES allocation is based on the jurisdiction's SES Index and **AEM FTE enrolment**.
2. The SES Index is determined by Alberta Education and Childcare using the following indicators from the 2021 Statistics Canada Census:
 - a. average number of years of education of mothers in families with children;
 - b. per cent of families, with children, headed by a lone **parent**;
 - c. per cent of families, with children, who own their dwelling;
 - d. average income of families with children; and
 - e. per cent of **parents**, with children, who have no post-secondary education.
3. The **AEM FTE enrolment** is defined in the Base Instruction Funding in Section C1.1.
4. The grant is proportionally allocated to each **school jurisdiction** based on their SES-Index-Weighted Share. SES-Index-Weighted Share is the share of **school jurisdiction's AEM FTE enrolment** weighted by its SES Index.

$$SESIndexWeightedShare = \frac{SES\ Index * AEM}{\sum (SES\ Index * AEM)}$$

5. The SES Indices for **school jurisdictions** are listed in **Section P**.

C4.2 – Geographic Grant

The Geographic Grant is provided to school authorities to better address their geographic location contexts and enhance equity and fairness of educational opportunities.

Allocation Formula

$$\begin{aligned} & (\text{Total Provincial Rurality Factor Allocation for School Year} \times \\ & \quad \text{School Jurisdiction's Rurality Factor Index-Weighted Share}) \\ & \quad + \\ & (\text{Total Provincial Sparsity-Distance Allocation for School Year} \times \\ & \quad \text{School Jurisdiction's Sparsity-Distance Factor Index-Weighted Share}) \\ & \quad + \\ & (\text{Total Provincial Northern Location Allocation for School Year} \times \\ & \quad \text{School Jurisdiction's Northern Location Factor Index-Weighted Share}) \\ & \quad + \\ & \text{Jurisdiction Rural Area Allocation for School Year} \end{aligned}$$

Allocation Criteria

1. 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**.
2. The Geographic Grant for **school jurisdictions**, francophone regional authorities and **charter schools** is determined by Alberta Education and Childcare using the following geographic factors:
 - a. **Rurality Factor:** Weighted proportion of **children/students** in schools located in rural and small population centers based on 2021 Statistics Canada Census.
 - b. **Northern-Location Factor:** Weighted proportion of **children/students** in schools north of 55th parallel.
 - c. **Sparsity-Distance Factor:** Sparsity (area divided by AEM) of the **school jurisdiction**; and distance of **school jurisdiction** from a large population center and distance of the schools from a large or medium population center, as defined by 2021 Statistics Canada Census.
 - d. **Area Allocation:** Allocation is based on the size of the effective rural transportation area served by the jurisdiction.
3. The **AEM FTE enrolment** is defined in the Base Instruction Funding in Section C1.1.
4. The grant is proportionally allocated to each **school jurisdiction** based on their Weighted Share for each geographic factor. Geographic-Factor-Weighted Share is the share of **school jurisdiction's AEM FTE enrolment** weighted by its Geographic Index for each factor.

$$\text{GeographicFactorWeightedShare} = \frac{\text{Geographic Factor Index} * \text{AEM}}{\sum(\text{Geographic Factor Index} * \text{AEM})}$$

5. Area allocation is calculated by multiplying the area factor with the area base rate.

6. Urban **school jurisdictions** whose geographic complexities are not addressed through the above factors are provided a supplemental geographic allocation based on their **AEM FTE enrolment**.
7. The Geographic Factor Indices for **school jurisdictions** are listed in **Section O**.

C4.3 – School Nutrition Grant

Further information on the School Nutrition Grant and the National School Food Program (NSFP) is available on the [School Nutrition Grant website](#). School jurisdictions receiving provincial and federal funding will receive details of the amount of each allocation in their payments.

Allocation Formula

AEM FTE Allocation + Socio-Economic Status (SES) Allocation

C4.3.1 – ALBERTA SCHOOL NUTRITION GRANT

The Alberta School Nutrition Grant is to provide children/ students in school jurisdictions across Alberta with a daily nutritious meal that adheres to the [Alberta Nutrition Guidelines for Children and Youth](#).

Allocation Criteria

1. The grant is applicable for **school jurisdictions** only.
2. The School Nutrition Grant allocation has two components—SES Allocation and AEM Allocation.
3. The AEM Allocation is based on the **AEM FTE enrolment** as defined in the Base Instruction Funding in **Section C1.1**. AEM categories for metro **boards** and non-metro **boards** are listed in **Section O3**.
4. **School jurisdictions** are categorized based on their SES Index. SES Allocation is based on the SES category that the **school jurisdiction** belongs to. SES categories for the **school jurisdictions** are listed in **Section O3**.
5. **Charter schools** are required to submit an expression of interest (EOI) including a demonstration of need prior to receiving funding for the current school year.
 - a. A fillable PDF of the EOI template is available on the Extranet under Forms or can be obtained by contacting ECC.SchoolFinance@gov.ab.ca.
 - b. The EOI must be submitted by June 30, 2026 to allow time for the review and approval of the grant for the upcoming school year.

C4.3.2 – NATIONAL SCHOOL FOOD PROGRAM

Federal funding to **school jurisdictions** under the Agreement follows the Allocation Formula identified above for the School Nutrition Grant. Funding amounts are provided in [School Authority Spending Profiles](#).

The [Canada – Alberta National School Food Program Agreement – 2024 to 2027](#) provides comprehensive information on the agreement between Canada and Alberta on the delivery of funds and the expectation for school jurisdictions' use of these funds.

Allocation Criteria

1. All **school jurisdictions** eligible for the C4.3.1 – Alberta School Nutrition Grant will automatically receive the C4.3.2. – National School Food Program grant.
2. **Charter schools** submitting an expression of interest under C4.3.1 will automatically be enrolled under C4.3.2 and be bound to the criteria and conditions of the agreement for C4.3.2.

Expenditure Criteria

1. In the 2026/27 school year, **school jurisdictions** will receive their 2026/27 allocation.
 - a. The 30 per cent maximum funds carried forward from the 2025/26 allocation must be spent prior to March 31, 2027; and
 - b. The allocation for the 2026/27 fiscal year must be spent prior to March 31, 2027.
 - c. If either condition is not met, unspent funds must be repaid.
2. National School Food Program funding must be spent on the following categories. More details of these expenses are available in the National School Food Program – 2025-27 Action Plan.
 - a. FOOD: includes the cost of purchasing fresh, frozen, or shelf-stable food items necessary to provide nutritious meals to students. This includes fruits, vegetables, dairy products, proteins, grains, and culturally appropriate foods. It may also cover costs associated with food preparation, packaging, and delivery.
 - b. PERSONNEL: includes salaries, wages, and benefits for staff directly involved in the program, such as cooks, kitchen assistants, program coordinators, nutritionists, and delivery personnel. It may also cover training for staff to ensure food safety and program effectiveness.
 - c. INFRASTRUCTURE: includes funds allocated for purchasing, upgrading, or maintaining kitchen equipment, food storage facilities, refrigeration units, and transportation vehicles. This may also include renovations to school kitchens or cafeterias to support meal preparation and distribution.
 - d. DATA/RESEARCH: includes funding to support program evaluation, impact assessments, and data collection to track student participation, nutritional outcomes, and program effectiveness. This may cover costs for research partnerships, surveys, software for tracking meal distribution, and reporting systems

- e. ADMINISTRATION: includes expenses related to program oversight, financial management, auditing, and compliance with the Canada-Alberta National School Food Program Agreement. Covers costs for accounting services, reporting requirements, and general program coordination to ensure transparency and accountability.
 - f. OTHER COSTS: includes miscellaneous expenses such as promotional materials, outreach activities to increase program participation, volunteer support, insurance, and emergency food provisions (e.g., teacher strikes, evacuations caused by wildfires or other natural disasters). This may also include expenses for adapting the program to unexpected challenges like supply chain disruptions or increased demand.
3. Expenses such as grocery store gift cards and hygiene products are not eligible under the National School Food Program.

Reporting Criteria

- 1. Recipients must track expenditures and report to Education and Childcare through the following:
 - a. a survey in October/November; and
 - b. Audited Financial Statements starting in November 2026.
- 2. Beginning in the 2025/26 school year, school authorities must collect and report the following information:
 - a. number of students participating in school food programs;
 - b. number of meals served;
 - c. number and list of schools receiving funding;
 - d. number of schools offering school food programs by type (i.e., breakfast, lunch, and/or snacks);
 - e. consultations with parents, students, and community stakeholders; and
 - f. the percentage of funding allocated to each of the following categories:
 - 1. food;
 - 2. personnel;
 - 3. infrastructure;
 - 4. data/research;
 - 5. administration; and
 - 6. other costs.

C4.4 – Francophone Equivalency Grant

The Francophone Equivalency Grant (FEG) is provided to **francophone regional authorities** in recognition of the increased costs associated with providing equivalent minority language education services.

Allocation Formula

The Francophone Equivalency Grant consists of the sum of three allocations.

Base Allocation

$$\frac{\text{Base AEM FTE}}{\text{AEM FTE Enrolment}^{0.66} \text{ (if AEM FTE < 1,000)}}$$

Per Student Allocation

$$\frac{\text{AEM FTE Enrolment (applicable grade)}}{\text{FEG Rate (applicable grade level rate)}}$$

Small School by Necessity (SSBN) Allocation

$$\frac{\text{SSBN}}{\text{Number of small schools with fewer than 35 AEM FTE Enrolment}}$$

Allocation Criteria

1. In accordance with the *Canadian Charter of Rights and Freedoms* (Section 23), this funding is available to **francophone regional authorities** to allow **students** access to programming that is equivalent to that being offered by English-language schools.
2. The Francophone Equivalency Grant **FTE** is based on the **AEM FTE enrolment** as defined in the Base Instruction Funding in **Section C1.1**.
3. Base funding will be allocated for francophone school jurisdictions with less than 1,000 **AEM FTE enrolment**.
4. Small schools with fewer than 35 **AEM FTE enrolment** in rural areas or small population centers (with a population below 30,000) as defined by Statistics Canada will receive SSBN allocation.
5. Small schools with fewer than 35 **AEM FTE enrolment** located in urban areas with a population above 30,000 as per Statistics Canada census population data will be eligible for SSBN component of the grant if there are no francophone schools within six kilometres.

C4.5 – Northern Incentives

C4.5.1 - FORT McMURRAY ALLOWANCE

The Fort McMurray Allowance is provided to **school jurisdictions** who have employees that live and work in the vicinity of Fort McMurray.

Allocation Formula

$\begin{array}{c} \text{\# of Eligible FTE Employees} \\ \times \\ \$1,040 \text{ Per Month} \end{array}$

Allocation Criteria

1. This living allowance is only provided to the following **school jurisdictions** who have employees that live and work in the vicinity of Fort McMurray:
 - a. The Fort McMurray School Division;
 - b. The Fort McMurray Roman Catholic Separate School Division;
 - c. The Greater North Central Francophone Education Region (Centre Communautaire Scolaire Boréal only); and
 - d. The Northland School Division (Fort McKay and Anzac schools only).
2. Eligible **school jurisdictions** must distribute the Fort McMurray allowance funding to the eligible employees only. This funding may not be used for other purposes.
3. Eligible **school jurisdictions** must provide eligible employee **FTE** information by submitting the applicable form to the Director of School Finance by January 31 of the **school year** (ecc.schoolfinance@gov.ab.ca).
4. Payment of this funding will be based on the previous year employee **FTE** information until the form is received. Payments will then be revised for the current **school year**.
5. Eligible **school jurisdictions** must include a letter from their auditor with the audited financial statements confirming the financial management of these funds.

The amount of the monthly allowance will be set annually by Treasury Board and Finance at the beginning of the fiscal year and is subject to change (i.e., it may be increased, decreased or discontinued) based on the housing cost differential in the Fort McMurray area.

C4.5.2 NORTHERN ALLOWANCE

The Northern Allowance Grant provides funding to support northern and remote location allowances payable to teachers in accordance with the legislated collective agreement for the 2024 to 2028 period, established under Bill 2 – Back to School Act (2025).

Allocation Formula

$\begin{array}{c} \text{\# of Eligible FTE Employees} \\ \times \\ \$6,300 \end{array}$

Allocation Criteria

1. Eligibility for funding is determined in accordance with the legislated collective agreement.
2. Allocations are based on eligible teacher FTE assignments at eligible locations.
3. Funding is prorated for part-time teachers based on FTE.
4. Detailed calculation information is available through Ministry grant calculation sheets on the Alberta Extranet.
5. Eligible school jurisdictions must provide eligible employee FTE information in November of the prior school year through the enrolment projection survey process.
6. Eligible school jurisdictions must distribute the Northern Allowance funding to the eligible employees only. This funding may not be used for other purposes.
7. Eligible school jurisdictions must provide eligible employee FTE information in the enrolment projection survey process.
8. Eligible school jurisdictions must distribute the Northern Allowance funding to the eligible employees only. This funding may not be used for other purposes.

C4.5.3 REMOTE RETENTION ALLOWANCE

The Remote Retention Allowance Grant provides funding to support the payment of Remote Retention Allowances to eligible teachers in designated remote locations, as set out in the 2024 to 2028 legislated collective agreement

Allocation Formula

Funding supports payment of a Remote Retention Allowance of \$3,000 per year, prorated by eligible full time equivalent positions for eligible teachers whose primary employment is at a work location between the 55th and 57th parallels, where applicable.

Allocation Criteria

1. Eligibility for funding is determined in accordance with the legislated collective agreement.
2. Allocations are based on teacher FTE assignments at eligible locations.
3. Allowances are prorated for part-time teachers based on FTE.
4. Detailed calculation information is provided through ministry grant calculation sheets.
5. Eligible school jurisdictions must provide eligible employee FTE information in November of the prior school year through the enrolment projection survey process.
6. Eligible school jurisdictions must provide eligible employee FTE information in the enrolment projection survey process.
7. Payments will be made under the Remote Retention Allowance Grant.

C5 – Authority-Based Grants

C5.1 – System Administration Targeted Grant

System Administration expense definitions have been developed on a principle-based approach intended to increase transparency of costs and greater consistency between jurisdictions. Recognizing the intricacies and inter-relationships of the functions within a **school jurisdiction** has resulted in the need to develop a pro rata-based model, which recognizes allocations may be required to reflect this fact. Guidelines and allocations are designed to support jurisdiction decision making and actions that support student learning.

BOARD GOVERNANCE

- **Board** Governance includes all activities related to the work and operation of the elected board of trustees. This includes all directly related support, including staff, for trustees. **Board** governance is composed of all payments to trustees in any form (salaries, wages, benefits, per diems, honorariums, allowances and any other form of compensation) and expenses incurred by the **board** for such things as travel, professional development, **board** sponsored functions, conference attendance, membership fees and **school board** elections.

ALL OTHER CENTRAL OFFICE FUNCTIONS

- Costs for these services should be allocated based on the benefit relative to the function that they serve. This allocation may use a reasonable allocation basis (e.g., an **FTE** basis) if so desired but must be applied consistently year over year.
- Administration buildings cost that are shared facilities should be allocated to the respective programs based on square footage.

Allocation Formula

$$\frac{(\text{Base Funding} + (\text{AEM FTE Enrolment} \times \text{System Administration Rate}))}{\text{Adjustment Factor}}$$

Allocation Criteria

1. The calculation of AEM for the System Administration Grant is as follows:

School Year	Weighted Factor	Enrolment Count (FTE)
2025/26	30%	Actual
2026/27	70%	Estimate

Each school authority is provided with an authority-specific targeted grant amount ranging from 3.20 per cent to 5 per cent of total operating expenditures, based on August 31, 2025 Audited Financial Statements. This percentage varies based on the AEM enrolment in recognition of the economies of scale in system administration costs for larger jurisdictions:

- a. less than 2,000 AEM FTE receive 5.00 per cent;
- b. greater than 6,000 AEM FTE receive 3.20 per cent;

- c. greater than 2,000 and less than 6,000 AEM FTE receive between 3.20 and 5.00 per cent on a sliding scale; and
- d. the Adjustment Factor may change due to adjustments in the number of AEM FTE.

2. **System Administration** is a targeted and dedicated allocation:

- a. Transfer of funds from other grants to **System Administration** is not permitted.
- b. Funds can be transferred from **System Administration** to other grants.
- c. For cases where the **AEM FTE enrolment** is less than 500 and the formula allocates more than \$400,000, the maximum amount the jurisdiction will be permitted to spend on **System Administration** will be \$400,000.
- d. For cases where the **AEM FTE enrolment** is less than 35 FTE, the System Administration Grant will be \$100,000.
- e. For cases where the **AEM FTE enrolment** is greater than 35 FTE and less than 2,000 FTE and the formula allocates less than \$200,000, the System Administration Grant will be \$200,000.

3. The **System Administration** allocation amount for new **school authorities** will be calculated using the current year's operational funding.

In the case where the Audited Financial Statement of an authority indicates that **System Administration** expenditure exceeded the allocated amount, Alberta Education and Childcare may deduct the amount by which the expenditure exceeds the allocated amount from this authority's operational funding in the following **school year**.

C5.2 – Start-Up Costs Grant

The Start-Up Costs Grant provides one-time operational financial assistance to support new **school jurisdictions**, new schools/sites for existing **school jurisdictions** with administration costs (e.g., personnel, technology, materials, supplies, etc.) incurred before the start of the first school year.

C5.2.1 - NEW SCHOOL JURISDICTIONS

Allocation Formula

A maximum of: \$150,000 Base Funding Amount + (projected FTE enrolment* x \$500/FTE)*

*The FTE enrolment component will be adjusted based on **September count** of the first year of operation.

Allocation Criteria

- 1. The new jurisdiction may not have existed in another form as a school authority previously in fact or in spirit. Students, teachers, and/or board members should not be transferring from or shared at another school authority.
- 2. Operational funding is provided up to six months prior to the start of the first school year of operation.

C5.2.2 - NEW SCHOOL/SITE FOR EXISTING SCHOOL JURISDICTIONS

Allocation Formula

A maximum of: (projected FTE enrolment x \$500/FTE)*

* The FTE enrolment component will be adjusted based on **September count** of the first year of operation.

Allocation Criteria

1.
 - a. The new school/site has been acquired by transfer of an existing school facility from another school jurisdiction.
 - Does not include alternative programs moving between school jurisdictions.
 - or
 - b. Access to the new school/site has been gained by lease of an existing school facility from another school jurisdiction; or
 - c. Access to the new school/site has been gained by lease from an external third party.
2. Approved new school/site assigned a new school code. Assignment of a new school code does not guarantee funding eligibility.
3. If the new school site is replacing an existing school site, only the net new number of anticipated students will be used to calculate the maximum grant entitlement.
4. Grade expansions are not eligible.
5. Operational funding is provided up to six months prior to the start of the first school year of operation.

Section D – Funding for Accredited funded independent schools

Funding provided under the following grants is done so under the *Ministerial Grants Regulation*. These funds must be used in accordance with the originally intended operational purposes as described below.

D1 – Base Instruction Grants

D1.1 – Adjusted Enrolment Method

Base instruction grants are allocated using the Adjusted Enrolment Method (AEM) enrolment of school authorities. Funding provided through the base instruction component does not allocate funding for specific **students** or schools. Rather, **AEM FTE enrolment** is used to allocate funding for the Early Childhood Services (ECS) to Grade 12 instructional activities of the entire **school authority**.

The AEM enrolment is calculated as follows:

School Year	Enrolment Count (FTE)	Adjustment Factor
2025/26	Estimate	30%
2026/27	Projection	70%

Example A: The AEM calculation of a **school authority** with a growing student enrolment would be as follows:

School Year	Enrolment FTEs	Adjustment Factor	Adjusted FTEs
2025/26	592 (estimate)	30%	177.60
2026/27	630 (projected)	70%	441.00
AEM FTE Enrolment	$(592 \times 30\%) + (630 \times 70\%)$		618.60

Example B: The AEM calculation of a **school authority** with a declining student enrolment would be as follows:

School Year	Enrolment FTEs	Adjustment Factor	Adjusted FTEs
2025/26	592 (estimate)	30%	177.60
2026/27	553 (projected)	70%	373.10
AEM FTE Enrolment	$(592 \times 30\%) + (553 \times 70\%)$		550.70

Alberta Education and Childcare may supplement the enrolment projections collected from school authorities with trend analysis and the ministry's own student population information to estimate the projected enrolment for the 2026/27 school year.

For the budgeted school year, the projected enrolment count used in the AEM calculation will be compared to the actual enrolment count from the **September count date** (September 29, 2026) which is finalized in December on the **Frozen Funded Head Count** deadline (December 4, 2026). No in-year funding adjustments will be made if there is a discrepancy between the projected and actual enrolment counts except in cases outlined in sections K6.4 and K6.6.

D1.2 – ECS to Grade 9 Base Instruction Grant

ECS to Grade 9 funding is allocated using the AEM enrolment of the school authority. This does not allocate funding for specific **children/students**. Rather, AEM enrolment is used to allocate funding for these grades for the entire school authority.

Allocation Formula

AEM Enrolment (applicable grade) x <u>Base Instruction Rate</u> (applicable grade level rate)
--

Allocation Criteria

1. For the purpose of allocating ECS base instruction funding, a child is counted towards AEM enrolments if they meet criteria a, b, c and d. If criteria e or f apply the child is not counted. A child may be counted if criteria g or h apply.

The child:

- a. is attending an ECS program on the **September count date** (September 29, 2026) of the current **school year** operated by a school authority or is covered by an **education services agreement** that has been approved for funding by the School Finance Branch;
- b. meets the minimum age requirements as set out in the following table:

Category of ECS Children	Type of ECS Funding Provided*	Minimum age of the child as of August 31	Maximum age of the child as of September 1
Kindergarten child	Base Instruction Funding (Maximum of 1 year funding)	4 years 8 months (56 months)	Less than 6 years (72 months)
ECS child with a mild/moderate disability/delay	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year)	3 years 8 months (44 months)	Less than 6 years (72 months)
ECS child who is gifted/talented	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year)	3 years 8 months (44 months)	Less than 6 years (72 months)
ECS child with English as an Additional Language (EAL) needs	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year) and EAL Funding	3 years 8 months (44 months)	Less than 6 years (72 months)
ECS child with severe disabilities/delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), ECS PUF Funding	2 years 8 months (32 months)	Less than 6 years (72 months)

Category of ECS Children	Type of ECS Funding Provided*	Minimum age of the child as of August 31	Maximum age of the child as of September 1
ECS child with moderate language delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), and ECS (PUF) Moderate Language Delay Funding	2 years 8 months (32 months)	Less than 6 years (72 months)
ECS child who is developmentally immature	Base Instruction Funding (Maximum 2 years funding)	5 years 8 months (68 months)	Less than 7 years (84 months)

*The maximum years of funding cannot be combined. **ECS operators** must take into consideration the Grade 1 school entrance age in the community when accessing the maximum years of ECS funding.

- c. is a resident of Alberta and has a **parent** who ordinarily resides in Alberta on the **September count date**;
- d. is a Canadian citizen on the **September count date**; or
 - i. is lawfully admitted to Canada for permanent residence; or
 - ii. is a child of a Canadian citizen; or
 - iii. is a child of an individual who is lawfully admitted to Canada as a permanent or **temporary resident**; or
 - iv. is a step-child (who has been issued a study permit) of a temporary foreign worker that is in Canada on a work permit; and who is the biological or adopted child of the temporary foreign worker's spouse or partner; or
 - v. is a step-child of a Canadian citizen and is the biological or adopted child of the Canadian citizen's non-Canadian spouse or partner. The following documentation is required:
 - 1) proof of application for permanent resident status and fee payment to Immigration, Refugees and Citizenship Canada (IRCC); or
 - 2) valid study permit for the child.
- e. is a **First Nations child who resides** on a reserve. This child is not counted toward AEM enrolment.
- f. is an individual who is **developmentally immature** (code 10).
- g. is an individual who is at least 5 years, 8 months (68 months), of age as of August 31, but less than 7 years (84 months) of age as of September 1, and who is either coded severe or mild/moderate, gifted/talented or **EAL** may be counted toward AEM enrolment if the ECS service provider and the **parent** agree that an ECS program is the most appropriate placement, and the child has had less than the maximum years of funding for which they are eligible.
- h. is an individual who is at least 6 years (72 months) of age, but less than 7 years (84 months) old as of September 1 may be counted toward AEM enrolment if they are enrolled in an ECS program and are either **developmentally immature** or are entering an ECS program for the first time. Any other situations involving registering an overage child require special approval from the School Finance Branch (ecc.schoolfinance@gov.ab.ca).

2. As per Section 21(2) of the [Education Act](#), an authority “may provide an **early childhood services program** to a **student** who, as of September 1, is younger than 7 years (84 months) of age, if the **parent** of the **student** and the **board** are of the opinion that the program will benefit the **student**.” **Children/students** who were placed in the ECS program at **accredited funded independent schools** and have not yet accessed the maximum number of years of ECS programming that they are eligible to access will be counted toward the AEM enrolment calculation for ECS.
3. **Children/students** with **primary registration** as of **September count date** at an **accredited funded independent school** will be counted toward the AEM calculation. Please refer to the Glossary for the definition of **primary registration** and **non-primary registration**.
4. Base Instruction Funding for ECS will be based on ECS AEM enrolment of the **accredited funded independent school**.
5. School authorities must provide each **child/student** during a **school year** with:
 - a. **a minimum of 475 hours of ECS instruction (or access to a minimum of hours of teacher-directed instruction** per year for children with severe disabilities or severe language delay or children with moderate language delay, as follows;
 - i. Children 2 years, 8 months, to 3 years, 7 months – minimum of 300 hours;
 - ii. Children 3 years, 8 months, to 4 years, 7 months – minimum of 400 hours; and
 - iii. Children 4 years, 8 months, and older – minimum of 475 hours.
 - b. **a minimum of 950 hours of instruction for Grade 1-9.**
6. Any **school authority** providing less than 475 hours (or access to less than the minimum hours as specified in criteria 5 above) for ECS and 950 hours for Grade 1-9 will not receive funding for that programming.
7. Under no circumstances can a **child/student** be counted toward the AEM enrolment calculation for both ECS and Grade 1-9 in the same **school year**.
8. A **student** will be counted toward AEM enrolment for an academic program associated with an **activity program** offered in a Canadian province or territory outside of Alberta if:
 - a. the **student** meets the criteria of a **student**;
 - b. the **activity program** is not offered in Alberta;
 - c. the **student** was selected by **audition** or another substantive selection method to be part of the program; and
 - d. a signed **education services agreement** has been submitted to School Finance Branch by November 15.

D1.3 – High School Base Instruction Grant

High school funding is allocated using the AEM enrolment of a school authority. The formula does not allocate funding for specific courses, **students** or schools. Rather, AEM enrolment of high school **students** is used to allocate funding for the high school program of the authority.

Accredited funded independent schools remain responsible for determining which education programs (e.g., CTS, Work Experience, RAP, **Dual Credit** and Green Certificate) they will offer.

Allocation Formula

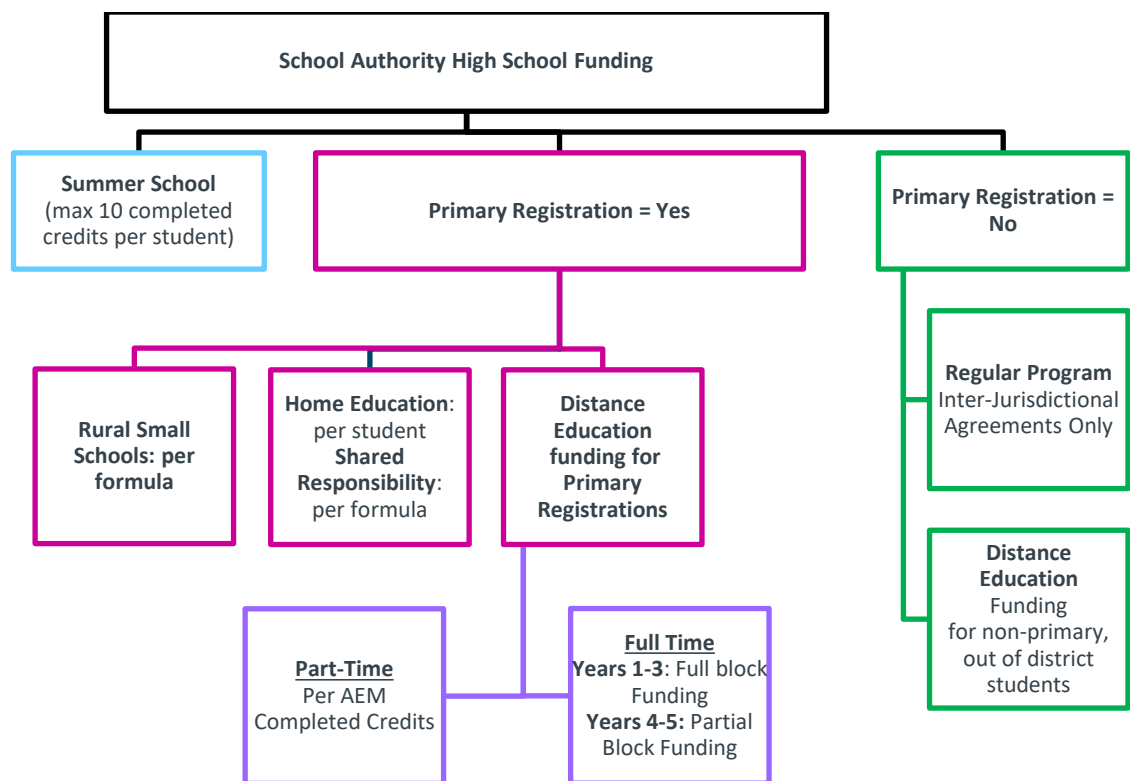
Students in their first, second or third year of high school Grade 10-12 AEM Enrolment × 100 per cent of High School Base Rate
Students in their fourth year of high school Grade 10-12 AEM Enrolment × 50 per cent of High School Base Rate
Students beyond their fourth year of high school Grade 10-12 AEM Enrolment × 25 per cent of High School Base Rate

Allocation Criteria

1. **Students** must have a **primary registration** as of **September count date** (September 29, 2026) to be counted toward the AEM enrolment calculation. Please refer to the Glossary for the definition of **primary registration** and **non-primary registration**.
2. **Students** in Grade 10-12 who are less than 20 years of age as of September 1 will be counted toward the AEM enrolment calculation for this grant.
3. School authorities must provide **students** with a **minimum of 1,000 hours** of instructional time for Grades 10-12.
4. RAP, work experience and special projects courses are required to provide 25 hours per credit, in accordance with the [Guide to Education](#).
5. Credits granted through [challenge assessments](#) will be included in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for [challenge assessments](#) will not be included while calculating total credits if there are course completions for the same course in the same semester.
6. Credits granted through [challenge assessments](#) by home education **students** will be included at the summer school rate in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for [challenge assessments](#) will not be included while calculating total credits if there are course completions for the same course in the same semester.
7. High school courses taken by junior high **students** will be funded if they are taken in the summer semester prior to entering Grade 10 to a maximum of 10 credits per **student**.
8. Waived prerequisite or retroactive credits awarded for high school courses will not be included while calculating total credits.
9. High school **students** in a **distance education program** will be funded as per formula outlined in **Section D1.5** of the manual.
10. High school **students** in a home education or shared responsibility program will be funded as per the formulas outlined in **Section D1.6.2** of the manual.
11. Summer school funding is provided for up to 10 credits per **student** completed in the summer for high school courses as described in **Section D1.4** of the manual. Please refer to **Section I** of the manual for the applicable funding rate.

12. Approved heritage language **accredited funded independent schools** are eligible to receive credit funding for high school language courses that are completed but are not eligible for any other funding provided by Alberta Education and Childcare to **accredited funded independent schools**.
13. **Credits completed** at the approved heritage language **accredited funded independent schools** would be funded per credit rate outlined in **Section I** of the funding manual.
14. High school courses delivered to **students** must meet the conditions in the [Guide to Education](#): ECS to Grade 12 and all other [Alberta Education legislation, regulations and policies](#).

The following decision tree illustrates high school funding given different types of registration under the new Funding and Assurance Framework:



D1.4 – Summer School Grant

The Summer School Grant supports school authorities offering summer school for **students** who require this form of educational choice.

Allocation Formula

<u>Summer School Base Rate</u> X Number of Completed Credits per School Authority (Maximum of 10)
--

Allocation Criteria

1. Summer school funding is provided for up to 10 **credits completed** at an authority per student in the summer (July/August) for high school courses. Students are eligible to take courses at more than one authority.
2. Funding is provided on a credit basis for summer school high school courses as follows:
 - a. 16 hours for a 1 Credit Value 1 = 1
 - b. 48 hours for a 3 Credit Value 3 = 3
 - c. 80 hours for a 5 Credit Value 5 = 5
3. Funding is provided for credits granted through **challenge assessments** during summer school at 20 per cent of the credit value for the course(s) challenged. Funding will not be provided for **challenge assessments** if there are course completions for the same course in the same semester.
4. Credits granted through challenge assessments by home education students will be included at the summer school rate in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for challenge assessments will not be included while calculating total credits if there are course completions for the same course in the same semester.
5. High school courses taken by junior high **students** will be funded if they are taken in the summer semester prior to entering Grade 10 to a maximum of 10 credits per student.
6. High school courses provided to **students** and claimed for funding must meet the conditions in this funding manual, the [Guide to Education](#): ECS to Grade 12 and all other [Alberta Education legislation, regulations and policies](#).
7. RAP, work experience and special projects courses are required to provide 25 hours per credit, in accordance with the [Guide to Education](#).
8. Summer school funding will be calculated based on the previous **school year** completed credits. Example: For the 2026/27 **school year**, 2025/26 **school year** summer course completion data is used for the funding calculation.

D1.5 – Distance Education Grant

The Distance Education Grant supports equitable access to quality programming through multiple providers of distance education (on-line and print-based) programs across the province. Funding provided through the Distance Education Grant does not allocate funding for specific **students** or schools. Rather, Adjusted Enrolment Method (AEM) enrolment is used to allocate funding to distance education programs of the entire school authority for **students** with **primary registration**.

D1.5.A - FULL-TIME ONLINE STUDENTS WITH PRIMARY REGISTRATION

The allocation formula for **students** with a full-time primary registration in an online learning or print-based distance education program is:

Allocation Formula:

$$\begin{array}{c} \text{AEM Enrolment Online Students} \\ \text{(35 online credits completed or higher for high school students)} \\ \times \\ \text{Base Instruction Rate} \end{array}$$

Adjusted Enrolment Method (AEM) enrolment for online **students** will be calculated according to the methodology described in Section C1.1 of the manual.

D1.5.B - PART-TIME ONLINE STUDENTS WITH PRIMARY REGISTRATION

Allocation Formula:

The allocation formula for **students** with a part-time primary registration (<35 credits) in an online learning or print-based distance education program is:

$$\begin{array}{c} \text{Number of Adjusted Enrolment Method (AEM) completed credits} \\ \times \\ \text{Applicable AEM Per Credit Rate} \end{array}$$

Allocation Criteria:

1. A **student** completing a full course load (35 or more credits in years 1-3, 18 or more in year 4, nine or more in year 5 and above) will be counted towards AEM enrolment and funded at the regular high school base instruction rate.
2. In years 1-3, **students** who complete fewer than 35 credits will be funded based on AEM completed credits.
3. In year 4, **students** who complete fewer than 18 credits will be funded based on AEM completed credits.
4. In year 5 and above, **students** who complete fewer than nine credits will be funded based on AEM completed credits.
5. Funding will be allocated based on the estimated number of completed credits for the 2026/27 school year. The department will make retroactive funding adjustments based on the number of completed credits once the school authority submits course marks.

6. Credits granted through challenge assessments will be included in calculating total credits completed at 20 per cent of the credit value for the course(s) challenged. Credit value for challenge assessments will not be included while calculating total credits if there are course completions for the same course in the same semester.
7. High school courses taken by junior high **students** will be funded if they are taken in the summer semester prior to entering Grade 10 to a maximum of 10 credits per **student**.
8. Waived prerequisite or retroactive credits awarded for high school courses will not be included while calculating total credits.

D1.5.C - DISTANCE EDUCATION NON-PRIMARY REGISTRATIONS

Distance Education Non-Primary funding is designed to support and encourage school authorities with distance education programs to open their programs to **students** from other authorities. The grant is provided to school authorities that provide distance education programming to **students** who do not have **primary registration** with them, and attend a school outside their geographic boundary.

The grant is comprised of three allocations:

1. **Non-Primary Registration** Allocation
2. **Non-Primary Registration** Allocation for Home Education High School (HS) Students
3. Application-based for Online Providers Allocation

D1.5.C.1 - NON-PRIMARY REGISTRATION ALLOCATION

Allocation Formula

Grades 10-12: Number of Completed Distance Education Credits (Maximum 10 per school year) x <u>Distance Education Non-Primary per Credit Rate</u>

Allocation Criteria

1. All school authorities providing **students** in Grades 10 to 12 online learning and/or print-based **distance education program** will be eligible for the **non-primary registration** allocation provided they meet the following criteria:
 - a. Schools registering **students** concurrently in a **distance education program** retain responsibility for the oversight and provision of support for their **students** as the responsible school where the **student's primary registration** exists.
 - b. Only **students** who have a **primary registration** at a school authority in Alberta on the **September count date** (September 29, 2026) of the **school year** will be counted towards **non-primary** enrolment of a school authority.
 - c. A **non-primary student** will not be counted towards this grant allocation if their **primary registration** is with the same school authority as the **non-primary registration**.

- d. Only **students** actively attending to their learning (as identified through Learning Management System data) will be included in the calculation.
 - e. **Students** enrolled in these programs must be identified through **student** enrolment code assignment 622 – Online Program – non-primary **student** and/or 623 – Print Based Distance Education Program – non-primary **student**.
 - f. **Distance education programs** as described in the [Guide to Education](#) must indicate their program offering(s) in the Provincial Education Directory (PED).
 - g. Instruction must be provided through either an online course where the majority of instruction and assessment takes place over the Internet, using a learning management system (LMS), or through a print-based distance education programs where there is a separation of student and teacher in time and space.
 - h. Non-primary school authorities must be willing to share digital resources/courses with other school authorities at no cost, when permitted under copyright laws; and
 - i. funding is provided for up to 10 credits completed at an authority per student for high school courses. Students are eligible to take courses at more than one authority.
2. The grant is allocated based on projected completed credits for non-primary **students**.
 3. Non-primary students are required to be registered by September 29 (term 1) or by April 15 (term 2).
 4. Remedial, enrichment programs for courses and/or extra-curricular courses will not be eligible for the Non-Primary Distance Education Grant.

D1.5.C.2 - NON-PRIMARY REGISTRATION ALLOCATION FOR HOME EDUCATION HIGH SCHOOL (HS) STUDENTS

Allocation Formula

Number of Non-Primary Registration Home Education HS Students x Distance Education Non-Primary Rate (up to 5 credits)
--

Allocation Criteria

1. All school authorities providing an online learning and/or print-based **distance education program** will be eligible for the **non-primary registration allocation for Home Education HS Students** provided they meet the following criteria:
 - a. Only **Home Education HS students** who have a **primary registration** at a school authority in Alberta on the **September count date** (September 29, 2026) of the **school year** will be counted towards **non-primary** enrolment of a school authority.
 - b. Only **students** actively attending to their learning (as identified through Learning Management System data) will be included in the calculation.
 - c. **Students** enrolled in these programs must be identified through student enrolment code assignment 600 – Home Education and 622 – Online Program – non-primary student and/or 623 – Print Based Distance Education Program – non-primary student.

- d. Schools providing online learning and print-based **distance education programs** as described in the [Guide to Education](#) must indicate their program offering(s) in the Provincial Education Directory (PED); and
 - e. Willingness to share digital resources/courses with other school authorities at no cost.
6. Home education **students** are required to be registered in high school course by September 29 (term 1) or by February 28 (term 2).
 7. Payments to school authorities will be scheduled for October 2026 for term 1 and March 2027 for term 2 courses.
 8. Shared responsibility **students** are not eligible for this grant.
 9. If more than one school authority has **non-primary registration** for a Home Education HS **student**, the **student** is counted at the school authority with higher instructional minutes/number of credits.

D1.5.C.3 - APPLICATION-BASED FOR ONLINE/DISTANCE EDUCATION LEARNING PROVIDERS ALLOCATION

Allocation Criteria

1. Must be a distance education (online or print-based) program that will begin to provide online/distance education instruction and study materials to Grades 10 to 12 non-primary **students**.
2. Grant funds are provided to support registered **students** who are non-primary registrants.
3. Funding will be allocated based on the number of completed credits by non-primary students in distance education program.

Applications should be received by the department via email to EDC-OnlineLearn@gov.ab.ca no later than June 30, 2025.

Notification to Alberta Education and Childcare by June 30, 2026

1. Name of school authority.
2. Maximum number of non-primary **students** your school authority could support in the 2026/27 school year.
3. Confirm that this is a **new** distance education program in your school authority that agrees to provide online instruction and study materials to Grades 10 to 12 non-primary **students**.
4. Confirm the willingness to share digital or print-based resources/courses with other school authorities at no cost when permitted under copyright laws.

Grant Application

To provide student choice and be accountable fiscally, school authorities should be mindful to support student planning including ensuring that the **student** does not have an opportunity to take the online/distance education course in their primary school division.

Apply for grant funding by applying the appropriate grant program code the PASI system:

- 622 – Online Program – non-primary student.
- 623 – Print Based Distance Education Program – non-primary student.

School authority grant applications will be reviewed by Alberta Education and Childcare.

Students registered as a non-primary student as part of the application-based grant after September 29, 2026 deadline will be funded on actual number of completed credits.

Non-primary students are required to be registered by September 29 (term 1) or by April 15 (term 2).

D1.6 – Home Education

D1.6.1 – HOME EDUCATION KINDERGARTEN GRANT

The Home Education Kindergarten Grant supports educational choice for **children** and parents. The Home Education Kindergarten Grant is provided to the school authority to support home education kindergarten children. Up to 50 per cent of that funding is to reimburse the parent/or guardian for instructional materials and resources that support the educational program at home. Parents must provide the school authority with receipts to receive reimbursement of eligible expenses.

Allocation Formula

$\begin{array}{c} \text{Number of Home Education Kindergarten Children (as of September count date)} \\ \times \\ \text{Home Education Kindergarten Rate} \end{array}$
--

Allocation Criteria

1. Funding will be calculated using **September count date** (September 29, 2026) enrolment of home education kindergarten children.
2. Home education kindergarten **children** must be of kindergarten age, at least 4 years, 8 months (56 months), as of August 31, and less than 6 years (72 months) as of September 1 of the respective school year.
3. Education programs for these kindergarten **children** must be consistent with the **Kindergarten** learning **outcomes** described in the [Alberta Programs of Study](#) or the learning outcomes stated in the schedule attached to the [Home Education Regulation](#) and be supervised by an **associate board** or **associate accredited funded independent school**.
4. Home education kindergarten **children** and their parents who ordinarily reside in Alberta on the **September count date** of the current **school year**.
5. Home education kindergarten children are not eligible for PUF.
6. An **associate board** or **associate accredited funded independent school** must offer to the parents of a home education kindergarten child up to 50 per cent of the home

education funding for the purchase of instructional materials. Parents have up to two years to access the parental portion of Home Education Kindergarten funding.

7. Parents will be allowed to transfer some or all of the parental portion of the Home Education Kindergarten funding to the associate school authority for eligible education supports in accordance with Section 7 of the [Home Education Regulation](#), should they choose to. If parents decide to transfer their funding, they will be required to sign a Parent Declaration Form to facilitate this transfer ([Home education | Alberta.ca](#)). Transferred funding cannot be used to support tuition and any other expense prohibited under the [Standards for Home Education Reimbursement](#).
8. If parents decline or do not claim the parent portion of Home Education Kindergarten funding, Alberta Education and Childcare will recover the unclaimed/declined portion in the year following the previous two-year period.
9. School authorities will be required to provide information related to unclaimed/declined portion of the Home Education Kindergarten Grant in their Audited Financial Statements.
10. Reimbursements to parents of children in a Home Education Kindergarten may not exceed 50 per cent of the value per year and are subject to the same reimbursement interpretations as the [Standards for Home Education Reimbursement](#), whether they are reimbursements, ordered by purchase order or directly procured by school or district.
11. School authorities are not permitted to provide funding, whether by reimbursement, purchase order or direct procurement, to children or families in cases where a home education kindergarten **child** is enrolled in an online or regular school program.
12. The Home Education Kindergarten Grant does not apply to charter schools.

D1.6.2 – HOME EDUCATION AND SHARED RESPONSIBILITY GRANT

The Home Education and Shared Responsibility Grant supports educational choice for **students** and parents. The Home Education Student Grant is provided to the school authority to support home education **students**. Up to 50 per cent of that funding is to reimburse the parent/or guardian for instructional materials and resources that support the educational program at home. Parents must provide the school authority with receipts to receive reimbursement of eligible expenses. Furthermore, parents who submit receipts for at least 75 per cent of eligible expenses will receive the entire amount 50 per cent of the grant amount.

Allocation Formula

Home Education Grant

Number of Home Education Students Grade 1-12 (as of September count date) x Home Education Rate

Shared Responsibility Grant

$\begin{aligned} & (\% \text{ of Home Education program} \times \text{Home Education Rate}) \\ & + \\ & (\% \text{ of a school program} \times \text{applicable shared responsibility base instruction rate}) \end{aligned}$
--

Allocation Criteria

1. Funding will be calculated using **September count date** (September 29, 2026) enrolment of Home Education/Shared Responsibility **students**.
2. Education programs for these **students** must be consistent with the student learning **outcomes** for elementary, junior high and senior high school levels described in the [Alberta Programs of Study](#) or stated in the schedule attached to the [Home Education Regulation](#) and be supervised by an **associate board** or **associate accredited funded independent school**.
3. The **associate board** or **associate accredited funded independent school** must provide the **resident board** information through PASI and Student Records. **Resident boards** are able to access their student list through the Funding Event System (FES).
4. Home Education/Shared Responsibility **students** and their parents who ordinarily reside in Alberta on the **September count date** of the current **school year**.
5. Home Education/Shared Responsibility **students** in **accredited funded independent schools** are not eligible for severe disabilities funding.
6. An **associate board** or **associate accredited funded independent school** must offer to the parents of a **home education student** 50 per cent of the Home Education funding for the purchase of instructional materials. An **associate board** or **associate accredited funded independent school** may not reimburse parents of a **home education student**, whether in a Shared Responsibility program or not, more than 50 per cent of the Home Education funding. Parents have up to two years to access the parental portion of Home Education funding.
7. Parents will be allowed to transfer some or all of the parental portion of the Home Education funding to the associate school authority for eligible education supports in accordance with the [Home Education Regulation](#) should they choose to. If parents decide to transfer their funding, they will be required to sign a Parent Declaration Form to facilitate this transfer ([Home education | Alberta.ca](#)). Transferred funding can not be used to support tuition and any other expense prohibited under the [Standards for Home Education Reimbursement](#).
8. If parents decline or do not claim the parent portion of Home Education funding, Alberta Education and Childcare will recover the unclaimed/declined portion, the year following the previous two year period.
9. School authorities will be required to provide information related to unclaimed/declined portion of the Home Education grant in their Audited Financial Statements.
10. Students who are coded as Shared Responsibility **students** and meet the program requirements outlined in the [Guide to Education](#) will be funded at the Shared

Responsibility rate. Shared Responsibility programs receive additional funding to address instructional costs.

11. In order to qualify for Shared Responsibility funding, at least 20 per cent of the program must be delivered by the school authority, up to a maximum of 80 percent, and be teacher-directed. Below this range, the **student** should be enrolled as a regular **home education student**. Above this range, the **student** should be enrolled as a regular/online **student**, with the school authority responsible for 100 per cent of the program and the parents not eligible for any Home Education funding.
12. School authorities that provide Shared Responsibility program may use some or all of the parents' 50 per cent funding, only with parent's signed agreement, to pay for the cost of these courses and required instructional materials.
13. Reimbursements to parents of **students** in a Home Education or Shared Responsibility program may not exceed 50 per cent of the grant in value per year and are subject to the same reimbursement interpretations as the [Standards for Home Education Reimbursement](#), whether they are reimbursements, ordered by purchase order or directly procured by school or district.
14. School authorities are not permitted to provide funding, whether reimbursement, purchase order or direct procurement, to **students** or families in cases where a **student** is enrolled in an online or regular school program.

D1.7 – Base Instruction Grant for Designated Special Education Independent Schools (DSEIS)

Allocation Formula

$\begin{array}{c} \text{Allocation for Students with Mild or Moderate Disabilities in DSEIS} \\ \text{AEM Students with Mild/ Moderate Disabilities in DSEIS} \\ \times \\ \text{DSEIS Mild/Moderate Rate and/or} \\ \text{Allocation for Students with Severe Disabilities in DSEIS} \\ \text{(not including severe disabilities funding)} \\ \text{AEM of Approved Students with Severe Disabilities in DSEIS} \\ \times \\ \text{DSEIS Severe Disabilities Rate} \end{array}$
--

Allocation Criteria

1. For more information on student eligibility for **DSEIS**, refer to **Section D2.3**.
2. The Base Instruction Grant for **students** in Grades 1-12 with mild/moderate disabilities or severe disabilities in **Designated Special Education Independent Schools (DSEIS)** is based on the AEM enrolment.
3. **DSEIS** are not required to notify **resident boards**, in writing, of the **board's resident students** who are registered at the **DSEIS**. **Resident boards** and **DSEIS** are able to access these student lists using the Funding Event System (FES).

4. Parents are no longer required to consult with a school official or their **resident board** regarding their child's special education programming options.

D2 – Program Supports and Services Grants

D2.1 – English as an Additional Language (EAL) Grant

The English as an Additional Language (EAL) Grant is provided to school authorities for **children/students** who require and receive additional support in the English language.

Allocation Formula

EAL AEM FTE Enrolment x <u>EAL Rate</u>
--

Allocation Criteria

1. **Children/students** who require and receive additional English language supports and instruction to achieve grade level expectations in English and other subject areas must be coded as either EAL-Funded Foreign born (code 301) or EAL-Funded Canadian born (code 303).
2. Documentation of an assessment that supports the need for additional English language supports must be kept on file at the school/school authority and be made available to Alberta Education and Childcare upon request. English language proficiency assessment documentation used to determine **EAL** coding eligibility for each **child/student** must be completed by December 4, 2026 of the current school year. Annual assessment of a child's/student's English language proficiency level is required to inform instructional planning and the provision of timely and appropriate learning supports.
3. Funding allocation for **EAL** will be calculated based on the **EAL Grant AEM FTE enrolment**.
4. The calculation of **EAL** grant **AEM FTE enrolment** will include **children/students** who meet the following criteria:
 - a. Aged at least 3 years, 8 months (44 months), as of August 31 of the **school year**;
 - b. Enrolled in ECS or Grades 1-12 as an Alberta **child/student**;
 - c. Coded as either **EAL**-Funded Foreign born (code 301) or **EAL**-Funded Canadian born (code 303); and
 - d. Not enrolled in home education and shared responsibility, outreach, distance education or online programs.
5. **Children/students** included under PUF are not included in the **EAL** AEM FTE calculation.
6. **Children/students** will be included in the AEM FTE calculation up to a maximum of five years (including ECS) for the **Refugee Student** and **EAL** grants combined (e.g., a **child** coded as **EAL** for **Kindergarten** would only be included in the AEM FTE calculation for the Refugee Student Grant for four years). The total of up to five years of funding is irrespective of any moves between school authorities.

7. **Children** enrolled in ECS will be included as 0.5 **FTE** for **EAL Grant AEM FTE** calculation.

D2.2 – First Nations, Métis and Inuit Grant

The First Nations, Métis and Inuit (FNMI) Grant is allocated to support **accredited funded independent schools** in the provision of system, program and instructional supports that improve the educational **outcomes** for First Nations, Métis and Inuit students.

Allocation Formula

$\text{FNMI AEM Enrolment} \times \text{FNMI Rate}$

Allocation Criteria

1. Funding for **accredited funded independent schools** is based on the number of self-identified FNMI **students** only.
2. The following types of self-identified FNMI **students** who reside off reserve are funded by Alberta Education and Childcare and should be coded as follows:
 - a. Code 331 Status First Nations
 - b. Code 332 Non Status First Nations
 - c. Code 333 Métis
 - d. Code 334 Inuit
3. FNMI **students** self-identify through a signed declaration on the school registration form. Schools are then responsible to ensure that **students** and parents are provided with an opportunity annually to verify demographic information on the student record.
 - a. Verifying demographic information can be done in a variety of ways, depending on school authority procedures. For more information on annual verification, please see the Information for School Authorities document on the [First Nations, Métis or Inuit Student Self-Identification webpage](#).
4. **First Nations students who reside on a reserve** and who attend an Alberta school off reserve are funded by the Government of Canada and will not be included in AEM enrolment calculations for this section. These students should be coded 330 for funding purposes.
5. In addition to the 330 code, **First Nations students who reside on a reserve** should also be coded as 331 if they choose to self-identify. Therefore, both codes may be entered for these **students**. The 330 code will override the 331 for funding purposes.
6. The grant allocation is calculated based on the **AEM FTE enrolment**.
7. **Students** enrolled in home education and shared responsibility are not eligible for inclusion in the AEM enrolment calculation for this grant.

D2.3 – Severe Disabilities Grant for Accredited funded independent schools (Including Designated Special Education Independent Schools)

Allocation Formula

$\begin{array}{c} \text{Severe Disabilities AEM Enrolment} \\ \times \\ \text{Severe Disabilities Rate} \end{array}$
--

Allocation Criteria

1. **Accredited funded independent schools** will use the severe disabilities categories and codes outlined in the [Special Education Coding Criteria](#) and the handbook for the Identification and Review of Students in Grades 1-12 with severe disabilities to determine a **student's** eligibility and to properly code the **student** for funding purposes.
2. Severe disability funding will be provided on approval of the **student's** eligibility by Alberta Education and Childcare.
3. The grant is based on the AEM enrolment of **approved students** with severe disabilities.
4. All **accredited funded independent schools** (including **DSEIS**) and **charter schools** will use the Severe Disabilities Funding (SDF) SharePoint Site to submit required documentation, locate resources and receive announcements about the severe disabilities funding application process and deadlines.
5. Alberta Education and Childcare will conduct periodic reviews related to Severe Disability funding. These reviews may be performed at any time and may be conducted through desk reviews, site visits, or both. The reviews can include but are not limited to:
 - a. Eligibility documentation
 - b. Program delivery elements
 - c. Individualized Program Plans (IPP) / Instructional Support Plans (ISP) complianceAll documentation must be completed and maintained at the school level and made available to Alberta Education and Childcare upon request.
6. **Accredited funded independent schools** providing an approved educational program in an institution may not claim severe disabilities funding for students with severe disabilities who are funded through **institution** program funding.
7. **Students** with severe disabilities enrolled in an online program or home education and shared responsibility program are not eligible for severe disabilities funding.
8. Eligibility and approval of severe disabilities funding will be based on an audit of each **student's** file. Each information file must contain all of the following:
 - a. assessment and diagnosis by qualified personnel;
 - b. documentation/assessments of the **student's** current level of functioning in the learning environment;
 - c. identification of the types of support and services being provided to **students** with severe disabilities. They must receive three or more **levels of support** to meet their educational needs; and

- d. a current **Individualized Program Plan (IPP)** or **Instructional Support Plan (ISP)**, based on the Requirements for Special Education in **accredited funded independent schools**, that addresses the **student's** needs; and
9. Funding must be transferred from an **accredited funded independent school** on a pro-rated 10-month basis for **students** with severe disabilities who transfer after the **September count date** to either a school authority, a different **accredited funded independent school** or a **charter school**.

D2.4 – Program Unit Funding

D2.4.1 – ECS PROGRAM UNIT FUNDING (PUF) GRANT

The Early Childhood Services (ECS) Program Unit Funding (PUF) Grant is provided to school authorities for **children with a severe disability or severe language delay** who requires additional supports beyond that offered in a regular ECS program.

To be eligible for a maximum of three years of PUF, children must enter ECS at minimum age of 2 years, 8 months (32 months), as of August 31 of the respective **school year**.

The ECS PUF Grant is allocated using the AEM enrolment of children with minimum age of 2 years, 8 months (32 months), and less than 6 years (72 months) of age who have been assessed and diagnosed with a severe disability or severe language delay. The AEM enrolment is used to allocate funding for school authorities to provide **teacher-directed instruction** to all children with severe disabilities or severe language delays who are registered in pre-Kindergarten (pre-K) and **Kindergarten**.

Allocation Formula

ECS registrations with codes 41 through 46:

Half-day ¹ : AEM of ECS children identified as codes 41 through 46
x
<u>Half-day rate for codes 41 to 46*</u>
Full-day: AEM of ECS children identified as codes 41 through 46
x
<u>Full-day rate for codes 41 to 46</u>

Note:

1. Half-day rates are dependent on program hour requirements based on child age (see Section I1.1)

ECS registrations with code 47:

Half-day ¹ : AEM of ECS children identified as code 47 ²
x
<u>Half-day rate for code 47²</u>
Full-day: AEM of ECS children identified as code 47 ²
x
<u>Full-day rate for code 47²</u>

Notes:

1. Half-day rates are dependent on program hour requirements based on child age (see Section I1.1)
2. 10 per cent of ECS AEM code 47 enrolment will be funded in the same manner as codes 41-46. This 10 per cent of AEM enrolment for code 47 will not be included in the calculation for code 47.

Allocation Criteria

1. PUF will be allocated to **an accredited funded independent school** with an ECS program for the AEM enrolment of **children with a severe disability or severe language delay** for a maximum of three years, including the **kindergarten** year.
2. A child's eligibility for PUF will be based on all of the following:
 - a. Assessment by a qualified professional of a severe disability or severe language delay.
 - b. Documentation that demonstrates the severity of the impact the child's diagnosis has on the child's ability to participate and engage in learning in the ECS educational program.
3. Eligible children with a severe disability or severe language delay:
 - a. Registered by November 30, 2026, with proof of assessment and the reporting of hours completed, will be eligible for inclusion in the AEM for a maximum of three years of funding including the kindergarten year.
 - b. Registered from December 1, 2026 up to and including February 1, 2027, with proof of assessment and the reporting of hours completed by and February 1, 2027, that have not been previously registered in Alberta in the school year will be eligible for 50 per cent of the per child total funding rate but will not be included in other grant calculations, including base funding. Registration for the late count date is considered to use one year of PUF eligibility. After three years, this calculation will move to a AEM basis.
4. To be eligible for inclusion in the AEM count for a maximum of three years of funding, a **child with a severe disability or severe language delay** must be a minimum age of 2 years 8 months (32 months) as of August 31 and less than 6 years (72 months) of age as of September 1 and have not yet accessed three years of ECS programming.
5. **Accredited funded independent schools** must use the [Special Education Coding Criteria](#) to determine the child's eligibility for PUF and proper coding.
6. **Accredited funded independent schools** are responsible for determining the PUF eligibility. All required PUF eligibility documentation for each child must be completed and maintained at the **accredited funded independent school**-level and be made available to Alberta Education and Childcare upon request.
7. An **accredited funded independent schools** may operate a full-day educational program, totaling access to a minimum of 800 hours of **teacher-directed instruction** per year, and/or a half-day educational program, totaling access to a minimum of 475 hours of teacher-directed instruction with the following exceptions:
 - a. Children 2 years, 8 months (32 months) to 3 years, 7 months (43 months) – minimum of 300 hours;
 - b. Children 3 years, 8 months (44 months) to 4 years, 7 months (55 months) – minimum of 400 hours; or
 - c. Children 4 years, 8 months (56 months) and older – minimum of 475 hours.

- d. An **accredited funded independent schools** may only claim the **teacher directed instruction** hours for a child that they have made available to that **child** in their reporting.
 - e. The minimum hours for children registered from December 1, 2026 up to and including February 1, 2027 is 50 per cent of the requirement for those registered by November 30, 2026.
8. The following conditions must be met:
- a. An Alberta certificated teacher takes the lead role in the program planning process and takes responsibility for ensuring each child receives instruction, services and supports in order to meet the individualized program plan (IPP) goals.
 - b. A program that provides access to less than required minimum hours as defined under criteria 7 of teacher-directed instruction will not qualify for funding.
 - c. Programs providing access to less than 800 hours but more than half-time programming will be funded as a half-day.
9. For compliance and monitoring purposes, Alberta Education and Childcare will conduct the PUF eligibility verifications to include file documentation eligibility, program hour requirements, program delivery elements, IPP/instructional support plan (ISP) compliance, monitoring and evaluation through both desk and on-site visitations.
10. Only one school authority will be allowed to register a Program Unit Funding (PUF) Grant eligible child for the same time period.
11. Separate programs cannot be combined to create a 300/400/475/800-hour program, e.g., two separate 400 hour programs cannot be combined, or attended in two different authorities to create an 800 hour program.
12. A child included in the AEM enrolment calculation for the PUF/SLS Kindergarten Severe Grant shall not be included in the AEM enrolment calculation for refugee and English as an Additional Language/Francisation funding.

D2.4.2 – ECS (PUF) MODERATE LANGUAGE DELAY GRANT

The ECS (PUF) Moderate Language Delay Grant is provided to **accredited funded independent schools** for **children with a moderate language delay** who require additional supports beyond that offered in a regular ECS program.

To be eligible for the ECS (PUF) Moderate Language Delay Grant, children must be a minimum of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months) of age as of September 1.

Allocation Formula

The ECS (PUF) Moderate Language Delay Grant is allocated using the **September count date** (September 29, 2026) enrolment of children aged minimum of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months) of age as of September 1 who have been assessed and diagnosed with a moderate language delay.

The **September count date** enrolment is used to allocate funding for **accredited funded independent schools** to provide **teacher-directed instruction** to all children with moderate language delays who are registered in ECS.

ECS registrations with Code 48:

$\begin{array}{c} \text{AEM of children identified as code 48 (as of September count date)} \\ \times \\ \text{ECS (PUF) Moderate Language Delay rate for code 48*} \end{array}$
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*Note: Rate has program hour requirements based on child age (see Section I1.2)

Allocation Criteria

1. Grant funding will be calculated using the actual **September count date** enrolments for the current school year of **children with moderate language delay**.
2. Eligible children with a moderate language delay must be registered by September 29, 2026, to be eligible for inclusion in the AEM enrolment for a maximum of three years of funding including the kindergarten year.
3. Assessments must be completed by November 30, 2026. Assessments should be kept at school level until they are requested by the department.
4. To be eligible for inclusion in the **September count date** count for a maximum of three years of funding, **a child with a moderate language delay** must be a minimum age of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months) of age as of September 1 and have not yet accessed three years of ECS programming.
5. **Accredited funded independent schools** must use the [Special Education Coding Criteria](#) to determine the **child's** eligibility for the ECS (PUF) Moderate Language Delay Grant and proper coding.
6. **Accredited funded independent schools** are responsible for determining the ECS Program Unit Funding (PUF) Moderate Language Delay grant eligibility. All required ECS PUF Moderate Language Delay Grant eligibility documentation for each child must be completed and maintained at the **school authority**-level and be made available to Alberta Education and Childcare upon request.
7. A **child's** eligibility for the ECS PUF Moderate Language Delay Grant will be based on **all** the following:
 - a. Assessment by a qualified professional of a **moderate language delay**;
 - b. Must be coded as code 48 – **moderate language delay**; and
 - c. Documentation that demonstrates the severity of the impact the child's diagnosis has on the child's ability to participate and engage in learning in the ECS educational program.
8. An **accredited funded independent schools** may operate a full-day educational program, totaling access to a minimum of 800 hours of **teacher-directed instruction** per year, and/or a half-day educational program, totaling access to a minimum of hours of **teacher-directed instruction** per year, as follows;

- a. Children 2 years, 8 months (32 months), to 3 years, 7 months (43 months) – minimum of 300 hours;
 - b. Children 3 years, 8 months (44 months), to 4 years, 7 months (55 months) – minimum of 400 hours; or
 - c. Children 4 years, 8 months (56 months), and older – minimum of 475 hours.
9. The following conditions must be met:
- a. An Alberta certificated teacher takes the lead role in the program planning process and takes responsibility for ensuring each child receives instruction, services and supports in order to meet the IPP goals.
 - b. A program that provides access to less than required minimum hours as defined under criteria 8 above will not qualify for funding.
10. For compliance and monitoring purposes, Alberta Education and Childcare will conduct the ECS PUF Moderate Language Delay Grant eligibility verifications to include file documentation eligibility, program hour requirements, program delivery elements, IPP/ISP compliance, monitoring and evaluation through both desk and on site visitations.
11. Only one school authority will be allowed to register an ECS PUF Moderate Language Delay Grant eligible child for the same time period.
12. Separate programs cannot be combined to create a 300/400/475 hour program, e.g., two separate 200-hour programs cannot be combined, or attended in two different authorities to create an 400-hour program.
13. A child funded for the ECS PUF Moderate Language Delay Grant shall not be included in the AEM enrolment calculation for refugee and English as an Additional Language/**Francisation** funding.

D2.5 – ECS Mild/Moderate Disabilities, Gifted and Talented Grant

Allocation Formula

AEM Enrolment of children identified as code 30 or 80 x <u>Mild/Moderate and Gifted and Talented Rate</u>
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Allocation Criteria

1. **Children** with mild/moderate disabilities/delays, or those who are gifted and talented, must be at least 3 years 8 months (44 months) of age as of August 31 and less than 6 years (72 months) of age as of September 1.
2. **Children** eligible for inclusion in the AEM enrolment calculation for this funding must be coded as:
 - a. Code 30 mild/moderate disabilities/delays; or
 - b. Code 80 gifted and talented.

3. Funding allocation is based on the AEM enrolment of **children** with mild/moderate disabilities/delays, or those who are gifted and talented.
4. School authorities will use the [Special Education Coding Criteria](#) to determine the **child's** eligibility and correct coding.
5. Funding is available for a maximum of two years, which includes one year of **kindergarten**.

D2.6 – Education Programs in an Institution (EPI) Grant

Please refer to **Section C2.5** (Education Programs in an Institution Grant).

D2.7 – Classroom Complexity Grant

The Classroom Complexity Grant is provided to school authorities to address classroom complexity by adding more classroom support staff such as educational assistants or increase their hours, by providing more training opportunities for staff, and/or by hiring specialists such as counsellors, psychologists, interpreters and more teachers.

Allocation Formula

Base Allocation + (ECS-9) AEM FTE x (ECS-9) AEM FTE Rate
--

Allocation Criteria

1. The ECS-9 AEM **FTE** is based on the AEM as defined in the Section D1.1. When calculating **AEM FTE enrolment** for this grant:
 - a. A **child** in Early Childhood Services (ECS) is counted as 0.5.
 - b. A **student** in Grade 1 to 9 is counted as 1.
 - c. Distance Education **students** with **primary registration** (Full-time and Part-time) are *included*.
 - d. Home Education and Shared Responsibility **students** are *excluded*.

Expenditure Guidelines & Reporting

1. The grant is intended to increase and maintain front-line support to address classroom complexity (at least 80% of expenditures) and training (20% of expenditures).
2. School Authorities are required to submit a final report demonstrating how the funds were spent by September 30, 2027.
3. A reporting template will be made available. Data to be reported includes:
 - o staff recruited and/or trained by school authorities;
 - o number of additional hours, specified by position type;
 - o number of new hires, specified by position type;
 - o how the funding was spent; and the unspent portion and why it was unspent

4. All funds provided should be spent in the school year in which they are allocated. Any unused funds may be required to be returned to Alberta Education and Childcare.

D3 – School-Based Grants

D3.1 – Operations and Maintenance Grant

The Operations and Maintenance (O&M) Grant is provided to school authorities to address the authority's responsibility for the operation and maintenance, safety and security of all **school buildings**, including costs relating to the supervision of this program.

Allocation Formula

$\begin{array}{c} \text{AEM FTE Enrolment} \\ \times \\ \text{Operations and Maintenance Rate} \end{array}$

Allocation Criteria

1. The **AEM FTE enrolment** is as defined in the Base Instruction Funding in **Section D1.1**.
2. For the purposes of this grant a **child** in Early Childhood Services (ECS) is counted at 0.5 **FTE**. A **student** in Grade 1 to 12 is counted as 1.0 **FTE**.
3. For more information on Operations and Maintenance cost allocations, please refer to **Section C3.1**.

D3.2 – Transportation Funding

This is targeted funding and must be used for the purpose it was allocated for and cannot be transferred to support other program areas.

D3.2.1 – TRANSPORTATION GRANT

Allocation Criteria

1. An **accredited funded independent school** can enter into a **transportation agreement** with a **school jurisdiction** for student transportation. Under such an agreement, the local **school jurisdiction** may claim funding for the transportation of the **accredited funded independent school** students as if they were students of the **school jurisdiction**.
2. If an **accredited funded independent school** is unable to reach an agreement with a **school jurisdiction** for the transportation of its urban students, the **accredited funded independent school** may claim transported **eligible passengers** at the metro urban regular transportation rate.
3. **Accredited funded independent schools** that are unable to reach an agreement with a **school jurisdiction** for the transportation of its rural students may claim, with respect to each **eligible passenger**, the base **density** rate provided plus weighting and distance per **eligible passenger** transported for which the **board** of that rural **school jurisdiction** is eligible. Where an **eligible passenger** resides within the boundaries of a separate division, funding will be provided for that **eligible passenger** at the lowest **density** rate between the separate division and the public division.

4. **Accredited funded independent schools** the transport students on a specialized transportation route may claim funding for these students at the applicable urban or rural special transportation rate. Refer to Section C3.2.5 Special Transportation Funding for special transportation allocation criteria.
5. **Accredited funded independent schools** are funded at 70 per cent the rate of public, separate and charter schools from Grades 1 to 12, and 100 per cent the rate of public, separate and charter schools for ECS.
6. **Distance** must be calculated in accordance with the requirements in Section 4 of the [School Transportation Regulation](#).
7. For parent-provided transportation, an **accredited funded independent school** must have signed agreements/contracts in place and on file by October 31. The amount that a **parent** is reimbursed must take into consideration the transportation funding the authority receives for the student along with the cost of providing comparable service.
8. Student transportation fee requirements:
 - a. Student transportation fees charged by an **accredited funded independent school** must not exceed the difference between the estimated average cost of transporting those students and the funding received by the **accredited funded independent school** for the student.
 - b. Any surplus from student transportation fees charged by an **accredited funded independent school** must be used to subsidize the cost of transportation of students in the two school years following the school year in which the surplus was collected.
 - c. An **accredited funded independent school** that provides transportation services must establish, maintain and implement policies respecting the transportation of students and the transportation fees it proposes to charge.
 - d. An **accredited funded independent school** must, prior to the commencement of each school year, establish a schedule of transportation fees listing each type of transportation fee, with its amount, that may be charged in that school year.
 - e. An **accredited funded independent school** must, prior to the commencement of each school year, publish its transportation policies and fee schedule on the **accredited funded independent school's** website or in any other manner the school determines would provide parents with notice of the policies and transportation fee schedule.

Documentation and Reporting Requirements

1. **Accredited funded independent schools** are required to submit electronically a funding application to the Business Operations and Stakeholder Support Branch by November 30. Payment is made based on the submitted information, transportation allocation criteria and funding rates, and in accordance with the [Education Act](#) and the [School Transportation Regulation](#).
Note: the funding application includes the special transportation section. Refer to Section C3.2.5 Special Transportation Funding for special transportation allocation criteria.

2. Transportation support payments for each new **school year** will be paid at 100 per cent of the previous year's funded monthly amount until the review of the new funding application has been completed.
3. Only **students** and **children** enrolled as of the **September count date** (September 29, 2026) are eligible for funding.
4. Eligible ECS **children with a severe disability or severe language delay** registered from December 1, 2026 up to and including February 1, 2027 will be funded at 50 per cent of the relevant per child total funding rate.
5. **Accredited funded independent schools** are required to retain the following information on file for a minimum of seven years and make it available for review by Alberta Education and Childcare upon request.
 - a. location of each student's residence (street addresses in towns, villages and hamlets);
 - b. individual bus route lists that include stop locations and students transported;
 - c. a list of names of **eligible transported ECS children** transported by bus and the names and grades of **eligible passengers**;
 - d. records of **route distance** verified by the **school authority**;
 - e. copies of **transportation agreements** with **school authorities**;
 - f. copies of completed route risk assessment forms; and
 - g. copies of contracts with:
 - i. operators of contracted buses for all transportation;
 - ii. **parents** providing transportation indicating the amount to be paid; and
 - iii. agents providing special transportation for **students with disabilities**.

D3.2.2 – FUEL PRICE CONTINGENCY FUNDING

See Section C3.2.6

D3.2.3 – SCHOOL BUS DRIVER TRAINING GRANT PROGRAM

See Section C3.2.7

D3.3 – SuperNet Service Funding

The SuperNet Service grant is provided to school authorities using SuperNet services as a primary data network.

Allocation Criteria

1. **School authorities** will receive SuperNet service funding for each approved site that is connected to and using the SuperNet services as the primary data network obtained through the SuperNet vendor, Axia FibreNet a Bell Company.

Examples of approved sites include **schools**, stand-alone outreach centers/**schools**, one **school authority** head office, and one network operation center.

2. Funding for eligible schools will be determined by Alberta Education and Childcare through monthly reporting provided by Axia FibreNet: a Bell Company beginning on the service activation date identified in the monthly reporting.
3. SuperNet service funding is provided on the basis of approved connected sites and the monthly service cost. The funding amount is determined by multiplying the number of eligible connected sites by the monthly SuperNet rate.

SuperNet Service funding is calculated on a monthly basis and provided for each approved site.

4. School authorities can contact Student Records and Operations (EDC.SuperNetAdmin@gov.ab.ca) to review funded services in the event of any discrepancy between their services purchased through, Axia FibreNet and the report of funded services available on the Alberta Extranet, prior to March 31 of the fiscal year.
5. SuperNet Service funding is paid retroactively to the service activation date if the service is activated by March 31 of the current **school year**.

Note: SuperNet service for First Nations schools is funded by Indigenous Services Canada.

6. **Network Head-End Provision:**

Alberta Education and Childcare will provide SuperNet service funding to a **school authority** network head-end location based on the following formula:

- Head End SuperNet Service Funding Ratio = authority student population/average number of students per **school jurisdiction** (based on provincial student population counts at the end of each **school year**).

If the ratio is less than 1.4 then the **school authority** will receive 100 per cent of the funding rate. Authorities with a calculated Head-End Super Net Funding Ratio of 1.5 or greater will receive the ratio rounded to the next whole number multiplied by the funding rate.

7. **Multiple Stakeholder Shared Facility Agreements:**

When different education stakeholders are sharing the same facility and each has their own local area network infrastructure, they are eligible to have one stakeholder (transferring stakeholder) transfer their SuperNet service funding allocation to the other stakeholder (receiving stakeholder). This can allow one stakeholder to obtain additional services from SuperNet and provide them to both stakeholders. The procedures and considerations for this are as follows:

- the transferring stakeholder must have their own local area network in the shared site or they are not eligible to receive SuperNet service funding;
- the transferring stakeholder will request and sign a transfer document provided by the Student Records and Operations; and
- the total amount of monthly SuperNet service funding paid to the receiving stakeholder must not exceed the total monthly contracted value of SuperNet services provided to that stakeholder by Axia FibreNet.

8. Existing High Speed Networking Infrastructure Provision:

Some **school authorities** that own and operate their own fibre-optic or wireless high-speed network connections between eligible SuperNet connectable sites can claim SuperNet service funding for these sites without an Axia FibreNet service for those sites given the following procedures and considerations:

- at least one site on the **school authority** owned network infrastructure must connect to SuperNet using an Axia FibreNet service;
- the total amount of monthly SuperNet service funding paid to the school authority must not exceed their number of eligible SuperNet sites multiplied by the eligible dollar amount per site; nor can the total amount of monthly SuperNet service funding paid to the school authority exceed the total monthly contracted value of SuperNet services to them by Axia FibreNet; and
- the **school authority** owned infrastructure used to connect the sites together must be equal to or better than that used by the SuperNet build (contact the Student Records and Operations Branch for details). Proof of the ownership of the network infrastructure must be provided to the Student Records and Operations Branch upon request.

D4 – Community-Based Grants

D4.1 – Community Support Grant

A community's socio-economic context poses unique challenges to the operation of schools and the delivery of educational services. The Community Support Grant is provided to address these challenges, which will help to improve educational **outcomes** of funded **independent schools**.

Allocation Formula

<u>Base Allocation</u> + AEM FTE Enrolment Student Allocation
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Allocation Criteria

1. Funded **Independent schools** are eligible for the Community Support Grant.
2. **Student** allocation will be calculated using **AEM FTE enrolment** as per methodology described in **Section D 1.1** of the manual.
3. Funding rates per AEM FTE for **independent schools** and **Designated Special Education Independent Schools (DSEIS)** are provided in **Section I** of the manual.
4. **Independent ECS operators** are not eligible for the Community Support Grant.

D5 – Authority-Based Grants

D5.1 – System Administration Grant

For more information on what is considered to be **System Administration** cost, please refer to **Section C5.1**.

Allocation Formula

4.75% $\times$ $(2025/26 \text{ school year's operational funding minus}$ $50\% \text{ of } 2025/26 \text{ home education funding})$

Allocation Criteria

1. 2025/26 school year's operational funding will include 50 per cent of the Home Education grant. In the case where the formula allocates more than \$400,000 to an authority, the maximum **system administration** funding this authority will receive will be capped at \$400,000.
2. The **System Administration** allocation amount for new **accredited funded independent schools** will be calculated using the current year's operational funding.
3. If any existing independent school programming or enrolment changes significantly, the department may adjust the **System Administration** allocation accordingly.

Section E – Funding for Independent ECS operators

Funding provided under the following grants is done so under the *Ministerial Grants Regulation*. These funds must be used in accordance with the originally intended operational purposes as described below.

E1 – Base Instruction Grant

E1.1 – Adjusted Enrolment Method

Base instruction grants are allocated using the Adjusted Enrolment Method (AEM) of school authorities. Funding provided through the base instruction component does not allocate funding for specific **students** or schools. Rather, **AEM FTE enrolment** is used to allocate funding for the Early Childhood Services (ECS)-Grade 12 instructional activities of the entire **school authority**.

The AEM enrolment is calculated as follows:

School Year	Enrolment Count	Adjustment Factor
2025/26	Estimate	30%
2026/27	Projection	70%

Example A: AEM calculation of an ECS Operator with a growing enrolment would be as follows:

School Year	Enrolment	Adjustment Factor	Adjusted Enrolment
2025/26	105 (estimate)	30%	31.50
2026/27	108 (projection)	70%	75.60
AEM FTE Enrolment	$(105 \times 30\%) + (108 \times 70\%)$		107.10

Example B: AEM calculation of an ECS Operator with a declining enrolment would be as follows:

School Year	Enrolment	Adjustment Factor	Adjusted Enrolment
2025/26	105 (estimate)	30%	31.50
2026/27	101 (projection)	70%	70.70
AEM FTE Enrolment	$(105 \times 30\%) + (101 \times 70\%)$		102.20

Alberta Education and Childcare may supplement the enrolment projections collected from school authorities with trend analysis and the ministry's own student population information to estimate the projected enrolment for the 2026/27 school year.

For the budgeted school year, the projected enrolment count used in the AEM calculation will be compared to the actual enrolment count from the **September count date** (September 29, 2026) which is finalized in December on the **Frozen Funded Head Count** deadline (December 4, 2026). No in-year funding adjustments will be made if there is a discrepancy between the projected and actual enrolment counts except in cases outlined in sections K6.4 and K6.6.

E1.2 – ECS Base Instruction Grant

ECS funding is allocated using the AEM enrolment for the entire school authority and not for specific children.

Allocation Formula

$\begin{array}{c} \text{AEM Enrolment} \\ \times \\ \text{ECS Base Instruction Rate} \end{array}$

Allocation Criteria

1. For the purpose of allocating ECS base instruction funding, a child is counted toward AEM enrolments if they meet criteria a, b, c and d. If criteria e or f apply the child is not counted. A child may be counted if criteria g or h apply.

The child:

- a. is attending an **ECS program** on the **September count date** (September 29, 2026) of the current **school year** operated by a **school authority** or is covered by an **education services agreement** that has been approved for funding by the School Finance Branch; and
- b. meets the minimum age requirements as set out in the following table:

Category of ECS Children	Type of ECS Funding Provided *	Minimum age of the child as of August 31	Maximum age of the child as of September 1
Kindergarten child	Base Instruction Funding (Maximum of 1 year funding)	4 years, 8 months (56 months)	Less than 6 years (72 months)
ECS child with a mild/moderate disability/delay	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year)	3 years, 8 months (44 months)	Less than 6 years (72 months)
ECS child who is gifted/talented	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year)	3 years, 8 months (44 months)	Less than 6 years (72 months)
ECS child with English as an Additional Language (EAL) needs	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year) and EAL Funding	3 years, 8 months (44 months)	Less than 6 years (72 months)
ECS child with severe disabilities/delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), and ECS PUF Funding	2 years, 8 months (32 months)	Less than 6 years (72 months)

Category of ECS Children	Type of ECS Funding Provided *	Minimum age of the child as of August 31	Maximum age of the child as of September 1
ECS child with moderate language delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), and ECS (PUF) Moderate Language Delay Funding	2 years, 8 months (32 months)	Less than 6 years (72 months)
ECS child who is developmentally immature	Base Instruction Funding (Maximum 2 years funding)	5 years, 8 months (68 months)	Less than 7 years (84 months)

*The maximum years of funding cannot be combined. **ECS operators** must take into consideration the Grade 1 school entrance age in the community when accessing the maximum years of ECS funding.

- c. is a resident of Alberta and has a **parent** who ordinarily resides in Alberta on the **September count date**;
- d. is a Canadian citizen on the **September count date**; or
 - i. is lawfully admitted to Canada for permanent residence; or
 - ii. is a child of a Canadian citizen; or
 - iii. is a child of an individual who is lawfully admitted to Canada as a permanent or **temporary resident**; or
 - iv. is a step-child (who has been issued a study permit) of a temporary foreign worker that is in Canada on a work permit; and who is the biological or adopted child of the temporary foreign worker's spouse or partner; or
 - v. is a step-child of a Canadian citizen and is the biological or adopted child of the Canadian citizen's non-Canadian spouse or partner. The following documentation is required:
 - 1) proof of application for permanent resident status and fee payment to Immigration, Refugees and Citizenship Canada (IRCC); or
 - 2) valid study permit for the child.
- e. is a **First Nations child who resides** on a reserve. This child is not counted toward AEM enrolment.
- f. is an individual who is **developmentally immature** (code 10).
- g. is an individual who is at least 5 years, 8 months (68 months), of age as of August 31, but less than 7 years (84 months) of age as of September 1, and who is either coded severe or mild/moderate, gifted/talented, or EAL/**Francisation**, may be counted toward AEM enrolment if the **school authority**, the **ECS operator** and the **parent** agree that an **ECS program** is the most appropriate placement, and the **child** has had less than the maximum years of funding for which they are eligible.
- h. An individual who is at least 6 years (72 months) of age, but less than 7 years (84 months) old as of September 1 may be counted toward AEM enrolment if they are enrolled in an **ECS program** and are either **developmentally immature** or are

entering an **ECS program** for the first time. Any other situations involving registering an overage **child** require special approval from the School Finance Branch (ecc.schoolfinance@gov.ab.ca).

2. As per Section 21(2) of the [Education Act](#), an authority “may provide an **early childhood services program** to a **student** who, as of September 1, is younger than 7 years (84 months) of age, if the **parent** of the **student** and the **board** are of the opinion that the program will benefit the **student**.” **Children/students** who were placed in the ECS program at an **independent ECS Operator** and have not yet accessed the maximum number of years of ECS programming that they are eligible to access, will be counted toward the AEM enrolment calculation for ECS.
3. **Independent ECS operators** must provide each **child** with:
 - a. **a minimum of 475 hours of ECS instruction** (or access to a minimum of hours of **teacher-directed instruction** per year for children with severe disabilities or severe language delay or children with moderate language delay, as follows:
 - i. Children 2 years, 8 months (32 months), to 3 years, 7 months (43 months) – minimum of 300 hours;
 - ii. Children 3 years, 8 months (44 months), to 4 years, 7 months (55 months) – minimum of 400 hours; or
 - iii. Children 4 years, 8 months (56 months), and older – minimum of 475 hours.
4. Any **independent ECS operator** providing less than 475 hours (or access to less than the minimum hours as specified in criteria 3 above) for ECS will not receive funding for that programming.
5. A **child** referred to in Section 21(1) of the *Education Act* is not a resident or non-resident **student** of a **board**. An approved **independent ECS operator** must be prepared to accept and organize programming for all **children** for whom programming is requested, including **children** with special needs.
6. A **child** can only be included in the AEM enrolment calculation by one **school authority** per year.
7. **Independent ECS operators** are eligible for one year of ECS Base Instruction Funding for **kindergarten children**, who are at least 4 years, 8 months (56 months), of age as of August 31 and less than 6 years (72 months) of age as of September 1.
8. **Independent ECS operators** may only charge a fee to parents of **children** in a basic 475 hour program to offset non-instructional costs, such as supplies, snacks and field trips.
9. **Independent ECS operators** that offer an ECS program with more than 475 hours may charge a reasonable fee to cover the cost of the additional instructional hours.

E2 – Program Supports and Services Grants

E2.1 – English as an Additional Language Grant

The English as an Additional Language (EAL) Grant is provided for **children/students** who require and receive additional support in the English language.

Allocation Formula

$\begin{array}{c} \text{EAL AEM Enrolment} \\ \times \\ \text{EAL Rate} \end{array}$
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Allocation Criteria

1. English as an Additional Language (EAL) funding is provided to **independent Early Childhood Services (ECS) operators** for **children** who require and receive additional English language supports and instruction.
2. Documentation of an assessment that supports the need for additional English language supports must be kept on file at the school/school authority and be made available to Alberta Education and Childcare upon request. English language proficiency assessment documentation used to determine **EAL** coding eligibility for each **child/student** must be completed by December 4, 2026 of the current school year. Annual assessment of a **child's/student's** English language proficiency level is required to inform instructional planning and the provision of timely and appropriate learning supports.
3. **Children** who have been assessed as needing English language supports must be coded as either Foreign born code 301 or Canadian born code 303.
4. Funding allocation for EAL is based on the AEM enrolment count of eligible **children** (an ECS **child** is counted as 1).
5. **Children** included under the PUF Grant are not included in the EAL AEM enrolment calculation.
6. The calculation of EAL Grant AEM enrolment will include the following **child**:
 - a. Aged 3 years, 8 months (44 months), as of August 31 of the **school year**;
 - b. Enrolled in ECS;
 - c. Coded as either EAL-Funded Foreign born (code 301) or EAL-Funded Canadian born (code 303); and
 - d. Has been included in the AEM enrolment calculation for five or fewer **school years**, irrespective of moves between school authorities.

E2.2 – Early Childhood Services

E2.2.1 – EARLY CHILDHOOD SERVICES PROGRAM UNIT FUNDING GRANT

The Early Childhood Services (ECS) Program Unit Funding (PUF) Grant is provided to school authorities for **children with a severe disability or severe language delay** who requires additional supports beyond that offered in a regular ECS program.

To be eligible for a maximum of three years of PUF, children must enter ECS at minimum age of 2 years, 8 months, as of August 31 of the respective **school year**.

Allocation Formula

The ECS PUF Grant is allocated using the AEM enrolment of children with minimum age of 2 years, 8 months (32 months), and less than 6 years (72 months) of age who have been assessed and diagnosed with a severe disability or severe language delay. The AEM enrolment is used to allocate funding for school authorities to provide **teacher-directed instruction** to all children with severe disabilities or severe language delays who are registered in pre-**Kindergarten** (pre-K) and **Kindergarten**.

ECS registrations with codes 41 through 46:

Half-day ¹ : AEM of ECS children identified as codes 41 through 46
x
Half-day rate for codes 41 to 46
Full-day: AEM of ECS children identified as codes 41 through 46
x
Full-day rate for codes 41 to 46

Note:

1. Half-day rates are dependent on program hour requirements based on child age (see Section I1.3)

ECS registrations with code 47:

Half-day ¹ : AEM of ECS children identified as code 47 ²
x
Half-day rate for code 47²
Full-day: AEM of ECS children identified as code 47 ²
x
Full-day rate for code 47²

Notes:

1. Half-day rates are dependent on program hour requirements based on child age (see Section I1.3)
2. 10 per cent of ECS AEM code 47 enrolment will be funded in the same manner as codes 41-46. This 10 per cent of AEM enrolment for code 47 will not be included in the calculation for code 47.

Allocation Criteria

1. PUF will be allocated to an **Independent ECS Operator** for the AEM enrolment of **children with a severe disability or severe language delay** for a maximum of three years, including the **kindergarten** year.
2. A child's eligibility for PUF will be based on all of the following:
 - a. Assessment by a qualified professional of a severe disability or severe language delay.
 - b. Documentation that demonstrates the severity of the impact the child's diagnosis has on the child's ability to participate and engage in learning in the ECS educational program.
3. Eligible children with a severe disability or severe language delay:

- a. Registered by November 30, 2026, with proof of assessment and the reporting of hours completed, will be eligible for inclusion in the AEM enrolment for a maximum of three years of funding.
 - b. Registered from December 1, 2026 up to and including February 1, 2027, with proof of assessment and the reporting of hours completed by February 1, 2027, that have not been previously registered in Alberta in the school year, will be eligible for 50 per cent of the per child total funding rate but not included in other grant calculations, including base funding. Registration for the late count date is considered to use 1 year of PUF eligibility. After three years, this calculation will move to a AEM basis.
4. To be eligible for inclusion in the AEM count for a maximum of three years of funding, a **child with a severe disability or severe language delay** must be a minimum age of 2 years 8 months as of August 31 and less than 6 years of age as of September 1 and have not yet accessed three years of ECS programming.
5. **Independent ECS operators** must use the [Special Education Coding Criteria](#) to determine the child's eligibility for PUF and proper coding.
6. **Independent ECS operators** are responsible for determining the PUF eligibility. All required PUF eligibility documentation for each child must be completed and maintained at the **Independent ECS Operator** -level and be made available to Alberta Education and Childcare upon request.
7. An **Independent ECS Operator** may operate a full-day educational program, totaling access to a minimum of 800 hours of **teacher-directed instruction** per year, and/or a half-day educational program, totaling access to a minimum of 475 hours of teacher-directed instruction per year.
 - a. Children 2 years, 8 months (32 months) to 3 years, 7 months (43 months) – minimum of 300 hours;
 - b. Children 3 years, 8 months (44 months) to 4 years, 7 months (55 months) – minimum of 400 hours; or
 - c. Children 4 years, 8 months (56 months) and older – minimum of 475 hours.
 - d. An **Independent ECS Operator** may only claim the **teacher directed instruction** hours for a child that they have made available to that **child** in their reporting.
 - e. The minimum hours for children registered from December 1, 2026 up to and including February 1, 2027 is 50 per cent of the requirement for those registered by November 30, 2026.
8. The following conditions must be met:
 - a. An Alberta certificated teacher takes the lead role in the program planning process and takes responsibility for ensuring each child receives instruction, services and supports in order to meet the individualized program plan (IPP) goals.
 - b. A program that provides access to less than required minimum hours as defined under criteria 7 of teacher-directed instruction will not qualify for funding.
 - c. Programs providing access to less than 800 hours but more than half-time programming will be funded as a half-day.

9. For compliance and monitoring purposes, Alberta Education and Childcare will conduct the PUF/SLS Kindergarten Severe Grant eligibility verifications to include file documentation eligibility, program hour requirements, program delivery elements, IPP/instructional support plan (ISP) compliance, monitoring and evaluation through both desk and on-site visitations.
10. Only one school authority will be allowed to register a PUF/SLS Kindergarten Severe Grant eligible child for the same time period.
11. Separate programs cannot be combined to create a 300/400/475/800-hour program, e.g., two separate 400 hour programs cannot be combined, or attended in two different authorities, to create an 800 hour program.
12. A child included in the AEM enrolment calculation for the PUF/SLS Kindergarten Severe Grant shall not be included in the AEM enrolment calculation for refugee and English as an Additional Language/Francisation funding.

Expenditure Guidelines & Reporting

1. This grant funding is provided to deliver specialized services and supports for PUF children.
2. PUF provided is expected to be spent in the school year for which it is allocated.
3. All PUF expenditures are to be reported annually in the Audited Financial Statement (if applicable).
4. For monitoring purposes, Alberta Education and Childcare may incorporate a review of actual PUF costs.
5. Unspent PUF may be recovered.

E2.2.2 – ECS (PUF) MODERATE LANGUAGE DELAY GRANT

The ECS (PUF) Moderate Language Delay Grant is provided to **independent ECS operators** for **children with a moderate language delay** who require additional supports beyond that offered in a regular ECS program.

To be eligible for the ECS (PUF) Moderate Language Delay Grant, children must be a minimum of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months) of age as of September 1.

Allocation Formula

The ECS (PUF) Moderate Language Delay Grant is allocated using the **September count date** (September 29, 2026) enrolment of **children** aged minimum of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months) of age as of September 1 who have been assessed and diagnosed with a moderate language delay.

The **September count date** enrolment is used to allocate funding for **independent ECS operators** to provide **teacher-directed instruction** to all **children** with moderate language delays who are registered in ECS.

ECS registrations with Code 48:

$\begin{array}{c} \text{AEM of children identified as code 48 (as of September count date)} \\ \times \\ \text{ECS (PUF) Moderate Language Delay rate for code 48} \end{array}$

*Note: Rate has program hour requirements based on child age (see Section I1.3)

Allocation Criteria

1. Grant funding will be calculated using the actual **September count date** enrolments for the current school year of **children with moderate language delay**.
2. Eligible children with a moderate language delay must be registered by September 29, 2026 to be eligible for inclusion in the AEM enrolment for a maximum of three years of funding including the kindergarten year.
3. Assessments must be completed by November 30, 2026. Assessments should be kept at school level until they are requested by the department.
4. To be eligible for inclusion in the **September count date** count for a maximum of three years of funding, **a child with a moderate language delay** must be a minimum age of 2 years, 8 months (32 months), as of August 31 and less than 6 years (72 months) of age as of September 1 and have not yet accessed three years of ECS programming.
5. **Independent ECS operators** must use the [Special Education Coding Criteria](#) to determine the **child's** eligibility for the ECS Program Unit Funding (PUF) Moderate Language Delay Grant and proper coding.
6. **Independent ECS operators** are responsible for determining the ECS PUF Moderate Language Delay grant eligibility. All required ECS PUF Moderate Language Delay Grant eligibility documentation for each child must be completed and maintained at the **school authority**-level and be made available to Alberta Education and Childcare upon request.
7. A **child's** eligibility for the ECS PUF Moderate Language Delay Grant will be based on **all** of the following:
 - a. Assessment by a qualified professional of a **moderate language delay**.
 - b. Must be coded as code 48 – **moderate language delay**.
 - c. Documentation that demonstrates the severity of the impact the child's diagnosis has on the child's ability to participate and engage in learning in the ECS educational program.
8. An **independent ECS operator** may operate a full-day educational program, totaling access to a minimum of 800 hours of **teacher-directed instruction** per year, and/or a half-day educational program, totaling access to a minimum of hours of **teacher-directed instruction** per year, as follows:
 - a. Children 2 years, 8 months (32 months), to 3 years, 7 months (43 months) – minimum of 300 hours;

- b. Children 3 years, 8 months (44 months), to 4 years, 7 months (55 months) – minimum of 400 hours; or
 - c. Children 4 years, 8 months (56 months), and older – minimum of 475 hours.
- 9. The following conditions must be met:
 - a. An Alberta certificated teacher takes the lead role in the program planning process and takes responsibility for ensuring each child receives instruction, services and supports in order to meet the IPP goals.
 - b. A program that provides access to less than required minimum hours as defined under criteria 7 of **teacher-directed instruction** will not qualify for funding.
- 10. For compliance and monitoring purposes, Alberta Education and Childcare will conduct the ECS PUF Moderate Language Delay Grant eligibility verifications to include file documentation eligibility, program hour requirements, program delivery elements, IPP/ISP compliance, monitoring and evaluation through both desk and on-site visitations.
- 11. Only one **school authority** will be allowed to register an ECS PUF Moderate Language Delay Grant eligible child for the same time period.
- 12. Separate programs cannot be combined to create a 300/400/475 hour program, e.g., two separate 200-hour programs cannot be combined, or attended in two different authorities to create an 400-hour program.
- 13. A child funded for the ECS PUF Moderate Language Delay Grant shall not be included in the AEM enrolment calculation for English as an Additional Language funding.

E2.3 – ECS Mild/Moderate Disabilities, Gifted, and Talented Grant

Allocation Formula

AEM Enrolment of Children Identified as Having Mild/Moderate Disabilities or Gifted/Talented x <u>Mild/Moderate and Gifted and Talented Rate</u>

Allocation Criteria

1. **Children** with mild/moderate disabilities/delays or those who are gifted and talented must be at least 3 years, 8 months (44 months), of age as of August 31 and less than 6 years (72 months) of age as of September 1.
2. Funding allocation for **children** with mild/moderate disabilities/delays or those who are gifted and talented is based on the AEM enrolment of eligible **children**.
3. **Children** included in the AEM enrolment calculation for this funding must be coded as:
 - a. Code 30 mild/moderate disabilities/delays; or
 - b. Code 80 gifted and talented.
4. School authorities will use the [Special Education Coding Criteria](#) to determine the **child's** eligibility and correct coding.

5. Funding is available for a maximum of two years, which includes one year of **kindergarten**.

E2.4 – Classroom Complexity Grant

The Classroom Complexity Grant is provided to school authorities to address classroom complexity by adding more classroom support staff such as educational assistants or increase their hours, by providing more training opportunities for staff, and/or by hiring specialists such as counsellors, psychologists, interpreters and more teachers.

Allocation Formula

$\begin{array}{c} \text{Base Allocation} \\ + \\ \text{ECS AEM} \times \text{ECS AEM Rate} \end{array}$

Allocation Criteria

1. The ECS AEM is based on the AEM as defined in the Section E1.1. An ECS **child** is counted as 1.

Expenditure Guidelines & Reporting

1. The grant is intended to increase and maintain front-line support to address classroom complexity (at least 80 per cent of expenditures) and training (20 per cent of expenditures).
2. School Authorities are required to submit a final report demonstrating how the funds were spent by September 30, 2027.
3. A reporting template will be made available. Data to be reported includes:
 - o staff recruited and/or trained by school authorities;
 - o number of additional hours, specified by position type;
 - o number of new hires, specified by position type;
 - o how the funding was spent; and the unspent portion and why it was unspent.
4. All funds provided should be spent in the school year in which they are allocated. Any unused funds may be required to be returned to Alberta Education and Childcare.

E3 – School-Based Grants

E3.1 – ECS Operations and Maintenance Grant

The Operations and Maintenance (O&M) Grant is provided to school authorities to address the authority's responsibility for the operation and maintenance, safety and security of all **school buildings**, including costs relating to the supervision of this program.

Allocation Formula

$$\begin{array}{c} \text{AEM Enrolment} \\ \times \\ \text{Operations and Maintenance Rate} \end{array}$$

Allocation Criteria

1. The AEM enrolment is calculated as per **Section E1.1**.
2. The grant is calculated using AEM ECS enrolment rate as per **section I1.3**.
3. For more information on Operations and Maintenance cost allocations, please refer to **Section C3.1**.

E3.2 – Transportation Funding

This is targeted funding and must be used for the purpose it was allocated for and cannot be transferred to support other program areas.

E3.2.1 – TRANSPORTATION GRANT

Allocation Formula

Regular Transportation

$$\begin{array}{c} \text{\# of Eligible Transported ECS Children} \\ \times \\ \text{Transportation Rate for Independent ECS operators} \end{array}$$

Special Transportation

$$\begin{array}{c} \text{\# of Eligible Transported ECS Children with Severe Disabilities/Delays} \\ \times \\ \text{ECS Special Transportation Rate for Independent ECS operators} \end{array}$$

Parent-Provided Transportation

$$\begin{array}{c} \text{\# of Eligible Transported ECS Child transported by a Parent} \\ \text{(agreement in place)} \\ \times \\ \text{Parent-provided Rate} \end{array}$$

Allocation Criteria

1. **Independent ECS operators** with **children** who reside at least 1.6 kilometres from the **ECS program** in which they are enrolled and are being transported will be eligible for this funding.

2. Transportation costs incurred for field trips or other activities cannot be claimed under this funding.
3. An **independent ECS operator** that claims ECS regular transportation funding must transport, or make arrangements for the transportation of, **children** attending **ECS programs**. Transportation funding cannot be claimed if the **independent ECS operator** has not provided or arranged transportation or if there was no cost to the **independent ECS operator** for the transportation provided.
4. If the transportation of an **eligible transported ECS child** is not provided by the **independent ECS operator**, then a contract or signed agreement must be in place by October 31 with the company or person(s) transporting the **eligible transported ECS child**.
5. **Distance** must be calculated in accordance with the requirements in Section 4 of the [School Transportation Regulation](#). If an **eligible transported ECS child** is transported from a stop location that is more than 1.6 kilometres from their residence, the funded distance will be calculated from the stop to the school location or from the **child's** residence to the school location, whichever is less. Rural **children** transported from a stop in an urban area must be claimed as an urban **child**.
6. For **parent-provided** transportation, **independent ECS operators** must have signed agreements/contracts in place and on file by October 31. The amount that a **parent** is reimbursed must take into consideration the transportation funding the jurisdiction receives for the child along with the cost of providing comparable service. **Parent-provided** transportation agreements/contracts cannot include any provisions that allow an **independent ECS operator** to withhold any portion of the reimbursement owed to the **parent**, as per the terms of the agreement/contract, as compensation for any outstanding amount owed by the **parent** to the **independent ECS operator**.
7. If transportation of an **eligible transported ECS child** is provided by taxi or a teacher aide, the ECS regular transportation rate shall apply.
8. To apply for ECS regular transportation funding, **independent ECS operators** are required to electronically submit its ECS transportation funding application to the Business Operations and Stakeholder Support Branch by November 30. Payment is made based on the submitted information, funding allocation criteria and funding rates. Please note that the electronic transportation claim form will have both regular and special transportation application forms.

School authorities that provide transportation for a **child** will claim the **child** as an **eligible transported ECS child** under rural transportation, urban transportation or metro urban transportation block. For further details please refer to Section C3.2.2 Rural Transportation Funding; Section C3.2.3 Urban Transportation Funding; and Section C3.2.4 Metro Urban Transportation Funding.
9. For ECS programs beginning in September, transportation funding is based on **child** registration information as of the **September count date** (September 29, 2026).

10. For **ECS programs** beginning after September 29, the count date for transportation will be the last operating day of the month in which the program begins. The electronic ECS transportation claim form must be submitted to the Business Operations and Stakeholder Branch within three weeks of that date.
11. Only **students** and **children** enrolled as of the **September count date** are eligible for funding.
12. Eligible ECS **children with a severe disability or severe language delay** registered from December 1, 2026 up to and including February 1, 2027 will be funded at 50 per cent of the relevant per child total funding rate.
13. **Independent ECS operators** may enter into **transportation agreements** with **school authorities** for the transportation of **eligible transported ECS children** enrolled in their programs. Funding for these children will be claimed by the **school authorities** providing the transportation service.
14. Student transportation fee requirements
 - a. Student transportation fees charged by an **independent ECS operator** must not exceed the difference between the estimated average cost of transporting those students and the funding received by the **independent ECS operator** for the student.
 - b. Any surplus from student transportation fees charged by an **independent ECS operator** must be used to subsidize the cost of transportation of students in the two school years following the school year in which the surplus was collected.
 - c. An **independent ECS operator** that provides transportation services must establish, maintain and implement policies respecting the transportation of students and the transportation fees it proposes to charge.
 - d. An **independent ECS operator** must, prior to the commencement of each school year, establish a schedule of transportation fees listing each type of transportation fee, with its amount, that may be charged in that school year.
 - e. An **independent ECS operator** must, prior to the commencement of each school year publish its transportation policies and fee schedule on the **independent ECS operator's** website or in any other manner the school determines would provide parents with notice of the policies and transportation fee schedule.
15. **Independent ECS operators** are to maintain records of:
 - a. names of children transported;
 - b. copies of completed route risk assessment forms;
 - c. actual costs of transportation; and
 - d. copies of written **transportation agreements** with agents, organizations, **parents** or other persons.

E3.2.2 – FUEL PRICE CONTINGENCY FUNDING

See Section C3.2.6

E3.2.3 – SCHOOL BUS DRIVER TRAINING GRANT PROGRAM

See Section C3.2.7

E3.3 – ECS SuperNet Service Funding

Please refer to **Section D3.3** (SuperNet Service Funding).

E4 – Authority-Based Grants

E4.1 – ECS System Administration Grant

For more information on what is considered to be **System Administration** cost, please refer to **Section C5.1**.

Allocation Formula

$\begin{array}{c} 4.75\% \\ \times \\ 2025/26 \text{ School Year's Operational Funding} \\ \text{(up to a maximum amount of \$400,000)} \end{array}$
--

Allocation Criteria

1. **Independent ECS operators** receive 5 per cent of their operational funding up to a maximum amount of \$400,000.
2. In the case where the formula allocates more than \$400,000 to an **independent ECS Operator**, the maximum **system administration** funding this authority receives will be capped at \$400,000.
3. In the case where the formula allocates more than \$400,000 to an **independent ECS Operator**, the maximum **system administration** funding this authority will be permitted to spend on **System Administration** will be \$400,000.
4. The **System Administration** allocation amount for new **independent ECS operators** will be calculated using the current year's operational funding.
5. If any existing **independent ECS operators** programming or enrolment changes significantly, the department may adjust the **System Administration** allocation accordingly.
6. **System Administration** is a targeted and dedicated allocation:
 - a. Transfer of funds from other grants to **System Administration** is not permitted.
 - b. Funds can be transferred from **System Administration** to other grants.
7. In the case where the Audited Financial Statement of an independent ECS Operator indicates that System Administration expenditure exceeded the allocated amount, Alberta Education and Childcare may deduct the amount by which the expenditure exceeds the allocated amount from the independent ECS Operator's operational funding in the following school year.

Section F – Federal French Funding: Early Childhood Services (ECS) to Grade 12

Under the Canada-Alberta Agreement on Minority-Language Education and Second-Language Instruction 2024/25 to 2027/28, Alberta will receive federal funding to further support francophone minority language education and French second language instruction across the province. Specific initiatives and/or programs for ECS to Grade 12 funding must fall under one or more of the following education levels:

- ECS, Elementary and Secondary
- Educational Staff

Funding allocation formulas and amounts for each province and territory are outlined in Section 4 of the Protocol for Agreements for Minority-Language Education and Second-Language Instruction 2024/25 to 2027/28 (protocol).

Minority-language education funding for Alberta is split between Education and Childcare and Advanced Education at 84 per cent and 16 per cent, respectively, not including \$1,464,310 in additional funding allocated by the federal government exclusively for post-secondary minority-language education. Second-language instruction funding for Alberta is split between Education and Childcare and Advanced Education at 77 per cent and 23 per cent, respectively. Education's portion of base allocations for francophone minority-language education and second-language instruction outlined in the protocol are divided with each receiving a base amount of \$5,655,126.

The disbursement of Education and Childcare's portion of additional funding for francophone minority-language education amounts to \$1,707,214 and additional funding for French second-language amounts to \$5,480,426 in 2026/27. As such, Education and Childcare receives \$7,362,341 for francophone minority-language education and \$11,135,553 for second-language instruction this year.

The **Department of Education and Childcare** will advise each school authority including accredited funded independent schools and charter schools of their annual allocation(s) of federal funding in the spring for the following school year using the student FTE calculations, finalized in February prior to the start of the school year. Payments will be issued in two installments during the school year: an initial installment in November 2026 and the remaining installment in October 2027.

In order to receive the initial payment of federal French funding, all funding recipients must complete an *Official Languages in Education Programs (OLEP) Report Form* **by September 15, 2026** for the 2025/26 school year. The *OLEP Report Form* for the 2026/27 school year is required to receive the final payment. The *OLEP Report Form* is available in the Reporting section under "Resources" on Alberta's [OLEP webpage](#).

Funding recipients are required to match all OLEP funding with provincial base instruction funding. This includes student Full-Time Equivalent (FTE) funding and hub project funding, and approved requests for additional funding (Complementary and Capital projects).

Please note that in order to provide value, allocations less than \$1,000 will not be issued and will be redistributed to remaining participating school authorities including accredited funded independent schools and charter schools. within the same linguistic objective (i.e. francophone minority-language education or second-language instruction).

F1 – Individual Teacher Bursary program

Developed and administered by the **Department of Education and Childcare**, \$205,000 of federal funding is made available to eligible teachers for post-secondary courses, training and professional development in French or related to French-language learning, education, or pedagogy for 2026/27. Of the federal funding allocated to ECS to Grade 12 minority-language education, \$55,000 is allocated towards the Individual Teacher Bursary program for teachers teaching within a francophone school and \$150,000 is allocated towards the Individual Teacher Bursary program for French Immersion and **French as a second language** teachers.

F2 – Quebec Student Exchange program

Developed and administered by the **Department of Education and Childcare**, \$20,000 of federal funding for second-language instruction is provided for eligible high-school students to participate in this program.

F3 – Francophone Regional Authority Funding (Grant Code 221)

According to Section 14(1) of the [Education Act](#), francophone regional authorities may receive federal funds for providing a **francophone education** for **funded students** in ECS to Grade 12.

The funding allocation for ECS to Grade 12 minority-language education is distributed to francophone regional authorities as block funding. For the 2026/27 **school year**, francophone regional authorities will receive \$7,307,341 of overall federal funding received by Alberta, in addition to the \$55,000 allocated to eligible teachers teaching within a francophone school under the Individual Teacher Bursary program.

The Fédération des conseils scolaires francophones de l'Alberta (FCSFA), which is mandated by its **board** members to act on behalf of the Francophone Regional Authorities, provides the **Department of Education and Childcare** with the proposed allocation of federal funding for all four Francophone Regional Authorities.

F4 – French Second Language School Authority Funding (Grant Codes 211 and 230)

F4.1 - Program Types

School authorities may receive federal funds for providing instruction in French for funded **children/students** in ECS to Grade 12 in the following categories:

F4.1.1 - ALTERNATIVE FRENCH LANGUAGE PROGRAMS: GRANT CODE 211

French programs offered under Section 17(2) and 19 (1)(a) of the *Education Act*, including French Immersion; and

In order to receive full funding as a 1.0 Full-Time Equivalent (**FTE**) child/student, the minimum instructional hours to be provided for in French are:

- a. ECS-Grade 6: 712 hours per year;
- b. Grade 7 to 9: 570 hours per year; and
- c. Grades 10 to 12: 600 hours per year.

The minimum instructional hours in French to access partial federal French funding for grant code 211 are:

- a. ECS: 238 hours/year;
- b. Grades 1 to 6: 475 hours per year;
- c. Grades 7 to 9: 380 hours per year; and
- d. Grades 10 to 12: 200 hours per year and/or a minimum of 10 credits in an alternative French program.

For children/students with access to less French instruction than identified above, use the applicable **French as a second language** funding rate below.

F4.1.2 - FRENCH AS A SECOND LANGUAGE COURSES: GRANT CODE 230

Students enrolled in FSL courses receive federal French funds in alignment with the hours of instruction.

Allocation Formula

Allocation formulas use the Full-Time-Equivalent (FTE) funded student data in February prior to the start of the school year. The allocation formula below is used to calculate federal French funding allocations for:

- a. Alternative French programs that do not meet the minimum instructional hours for a full 1.0 **FTE** and;
- b. **French as a second language** courses.

ECS to Grade 9 Allocation Formula

$\begin{array}{c} \text{Funding rate per FTE funded student} \\ \times \\ (\text{Instructional hours per year} \div 950 \text{ hours per year}) \\ \times \\ \text{\# of funded children/students in the program} \end{array}$
--

Grades 10-12 Allocation Formula

$\begin{array}{c} \text{Funding rate per FTE funded student} \\ \times \\ (\text{Instructional hours per year} \div 1,000 \text{ hours per year}) \\ \times \\ \text{\# of funded children/students in the program} \end{array}$
--

F4.2 - Funding Rates per FTE Students

F4.2.1 - SCHOOL JURISDICTIONS AND CHARTER SCHOOLS

The funding rates below apply for each public, separate and **charter school** authority offering alternative French programs and/or **French as a second language** courses. In alignment with the base instruction rates in section I1.2, accredited funded independent schools are funded at 70 per cent the rate of public, separate and charter schools from Grades 1-12, and 100 per cent the rate of public, separate and charter schools for ECS. Note that these rates are subject to change each year with respect to the new student **FTE** numbers.

Alternative French – Grant Code 211		French as a Second Language*- Grant Code 230	
Number of FTE Funded Students	Funding rate per FTE Funded Student	Number of FTE Funded Students	Funding rate per FTE Funded Student
0-4.99	\$0.00	0-5.99	\$0.00
5-99.99	\$212.45	6-49.99	\$182.45
100-199.9	\$211.45	50-99.99	\$181.45
200-299.9	\$210.45	100-399.99	\$180.45
300-399.9	\$209.45	400-699.99	\$179.45
400-499.9	\$208.45	700-999.99	\$178.45
500-599.9	\$207.45	1000-1299.99	\$177.45
600-699.9	\$206.45	1300-1599.99	\$176.45
700-799.9	\$205.45	1600-1999.99	\$175.45
800-899.9	\$204.45	2000-2999.99	\$174.45
900-999.9	\$203.45	3000-3999.99	\$173.45
1000+	\$202.45	4000+	\$172.45

*These estimated rates also apply to **children/students** taking courses in an alternative French language program who receive less than the minimum number of instructional hours in French per year as outlined above.

F4.2.2 - ACCREDITED FUNDED INDEPENDENT SCHOOLS

The funding rates below apply for each accredited funded independent school offering alternative French programs and/or **French as a second language** courses from Grade 1-12. In alignment with the base instruction rates in section I1.2, accredited funded independent schools are funded at 70 per cent the rate of public, separate and charter schools from Grades 1-12, and 100 per cent the rate of public, separate and charter schools for ECS. Note that these rates are subject to change each year with respect to the new student **FTE** numbers.

Alternative French – Grant Code 211	
Number of FTE Funded Students	Funding rate per FTE Funded Student
0-6.99	\$0.00
7-99.99	\$148.72
100-199.99	\$148.02
200-299.99	\$147.32
300-399.99	\$146.62
400-499.99	\$145.92
500-599.99	\$145.22
600-699.99	\$144.52
700-799.99	\$143.82
800-899.99	\$143.12
900-999.99	\$142.42
1000+	\$141.72

French as a Second Language* – Grant Code 230	
Number of FTE Funded Students	Funding rate per FTE Funded Student
0-7.99	\$0.00
8-49.99	\$127.72
50-99.99	\$127.02
100-399.99	\$126.32
400-699.99	\$125.62
700-999.99	\$124.92
1000-1299.99	\$124.22
1300-1599.99	\$123.52
1600-1999.99	\$122.82
2000-2999.99	\$122.12
3000-3999.99	\$121.42
4000+	\$120.72

F4.3 - Contact Information

Hours: 8:15 am to 4:30 pm (open Monday to Friday, closed statutory holidays)

Phone: 780-427-2940

Toll free: 310-0000 before the phone number (in Alberta)

Email: EDC.officiallang@gov.ab.ca

** Please note that any funding recipient uncompliant with requests for information (i.e., non-completion of Report Form) will automatically forgo future payments under OLEP.*

Section G – Other Provincial Support Funding

Funding provided under the following grants is done so under the *Ministerial Grants Regulation*. These funds must be used in accordance with the originally intended operational purposes as described below.

G1 – Alberta Professional Learning Consortium

Funding is provided to the College of Alberta School Superintendents (CASS) which will act as the agent association (the agent) to support the operation of the seven established regional professional learning consortia approved by the **Minister**. Funding will be used for the management and infrastructure of each of the seven consortia and to deliver professional learning opportunities for teachers, educators and school authorities.

Allocation Formula

1. Funding will be provided to the agent to support the operation of the seven consortia that make up the Alberta Professional Learning Consortium.
2. The agent will serve as the governing body to seven consortia that are as follows:
 - Calgary Office of the Consortium;
 - Central Office of the Consortium;
 - Consortium Provincial Francophone;
 - Edmonton Office of the Consortium;
 - North East Office of the Consortium;
 - North West Office of the Consortium; and
 - Southern Alberta Office of the Consortium.

Allocation Criteria

1. The agent will ensure relevant, effective and efficient services and management of human and financial resources within each consortia.
2. Each consortium is expected to support a combination of local, regional and provincial needs.
3. The agent will ensure Alberta Professional Learning Consortium accounts maintain sufficient funds to cover any deficits.
4. The agent will provide financial services, including financial reporting, on behalf of the consortia.
5. The consortia may receive funds from other government grant and contract programs and fee for service arrangements with school authorities and education partners to provide various programs and initiatives.
6. Through consultation with the ministry, the Alberta Professional Learning Consortium Provincial Advisory Committee, the Regional Stakeholder Engagement Committees, and school authorities, the agent will guide each consortia in determining annual priorities and managing the scope of their work each fiscal year.

Reporting

1. The agent will submit a final report outlining all results received by each consortia in the reporting period of the **school year**, accompanied by a financial statement to conclude the funding cycle by November 30 of the next **school year**.

For example: activities carried out during the 2025/26 **school year** will be reported on by November 30, 2026, and activities from the 2026/27 school year will be reported on by November 30, 2027. This report will outline the **outcomes** achieved related to the established priorities as well as expenses related to infrastructure and administration of consortia activities.

2. The agent will document the following for each consortia and in addition provide a consolidated statement to the Ministry of Education and Childcare annually by November 30, reflecting the previous **school year's** spending:
 - Statement of Revenues and Expenses; and
 - Statement of Financial Position.

G2 – Alberta School Council Engagement (ASCE) Grant

This grant provides funding to school authorities for each school in order to support school councils fulfilling their legislated responsibilities in the education system and enhancing **parent** involvement and engagement.

Allocation Formula

\$500/school council

Allocation Criteria

1. Only schools required by the [Education Act](#) to have a school council will be eligible for this grant (i.e., public, separate, francophone and charter schools). Note: A school council must be established for each school operated by the board as per the *Education Act*, Section 55(1).
2. Of the eligible schools, only those with an active school council will receive the grant.

Guidelines

1. By the end of October, school authorities will provide Alberta Education and Childcare with the number of active school councils in their jurisdiction and any other relevant information requested. Grant funds will be allocated to school authorities through the usual funding processes.
2. School authorities are responsible for ensuring that the funds are disbursed to their schools and made available to the school councils. Funds must not be directed to registered fundraising societies. The decisions for the use of the funds must be made by the school councils.
3. The ASCE Grant form is available in **Section M** and also from the Alberta Education and Childcare Stakeholder File Exchange site. A spreadsheet template will also be available.

4. Funds are to be used to support school councils in fulfilling their legislated responsibilities and for **parent** involvement and engagement activities.
 1. School council responsibilities are outlined in the [Education Act](#) and [School Council Regulation](#) including:
 - advising the principal and the board respecting any matter relating to the school;
 - consulting with the principal so that the principal may ensure that students in the school have the opportunity to meet the standards of education set by the Minister;
 - consulting with the principal so that the principal may ensure that the fiscal management of the school is in accordance with the requirements of the board and the superintendent;
 - establishing and implementing policies in the school that the school council considers necessary to carry out its functions;
 - making bylaws governing its meetings and the conduct of its affairs;
 - advising on the development of school education plans, annual education results reports and budget; and
 - completing and providing an annual report to the **school board** summarizing its activities and detailing the receipt, handling and use of any money in the previous school year.
 2. Parent involvement and engagement activities that:
 - broaden the number of school events that include parents;
 - diversify the communication tools used to reach parents; and
 - seek out the advice and ideas of other parents.
5. Annually, school councils should establish local priorities aligned with the grant purpose that the funds will support.
6. Examples of parent engagement activities and projects that funds can be used for include:
 - workshops for parents to increase capacity for school council members;
 - information sessions on how parents can support student learning at home and at school;
 - parent resources and workshops on important topics such as, mental health and well-being, cyber bullying, healthy living, etc.;
 - programs to support multi-cultural and Indigenous families including, English language learners and First Nations, Métis and Inuit learners;
 - parent resources and tools in multiple languages;
 - events to engage parents on important local issues;
 - conference fees;
 - parent engagement in promoting the value of arts;
 - trainer/facilitator costs for the professional development, workshops or sessions associated with the above.

7. Examples of non-allowable expenses include:
 - entertainment costs, meals, snacks, other food;
 - no capital asset purchases;
 - activities that have already taken place;
 - organization memberships;
 - fundraising events;
 - prizes or incentives to parents and/or students;
 - payment to school board staff including honoraria, gifts;
 - entertainment activities such as barbecues, volunteer teas, movie nights, dances, concerts or performances, etc.
8. All funds provided should be spent in the school year in which they are allocated. Any unused funds may be required to be returned to Alberta Education and Childcare.
9. School authorities are expected to support their school councils to ensure funds are spent appropriately.
10. As per Section 13(2) and 14(1) of the [School Councils Regulation](#), school councils must annually report to the board on the receipt, handling and use of the ASCE Grant.

G3 – First Nation Framework Agreement Enhancement Funding

The First Nation Framework Agreement Enhancement Funding is to support **First Nation Education Authorities** whose member First Nations have signed a **Framework Agreement** with the Government of Alberta. The purpose of this funding is to support participating First Nations in their strengthening of education on-reserve in Alberta and to address the systemic education gap through capacity building and supporting local priorities such as language and culture revitalization, teacher professional development and parental and community engagement. This funding is meant to enhance, but not replace, federal education funding.

This funding is targeted for **First Nations children/students** who reside on-reserve and attend a **First Nation School** and is calculated on a per **child/student** basis to enhance existing funding received from other sources.

Allocation Formula

$\begin{array}{c} \text{\# of children/students participating under a First Nation Framework Agreement} \\ \times \\ \text{Per Child/Student Rate} \end{array}$

Allocation Criteria

1. Allocations are based on the number of **First Nations children/students** attending **on-reserve First Nations schools** operated by a **First Nation Education Authority** that have signed a Framework Agreement with Education at a rate of up to \$2,000 per **child/student**.

2. Funding allocated to a **First Nation Education Authority** is calculated using the enrolment taken from the Provincial Approach to Student Information (PASI) system for the previous school year.
3. All per **student** enhancement Funding must be expended based on a submitted multi-year Strategic Plan due May 31 *preceding* the school year for which per-student enhancement funding is allocated.

Reporting

First Nation Education Authorities will share an annual Community Report with Alberta Education and Childcare and provide updates to **students, parents** and the communities. Annual reporting is due to Alberta Education and Childcare by November 30 following the year for which funding was received. The report should cover:

- Annual Results: This includes data comparing current outcomes to baseline and target figures for performance measures identified in the Strategic Plan
- Narrative Process Reporting: An analysis of progress toward the outcomes outlined in the Strategic Plan, offering context for the reported results.
- Financial Reporting: Comprehensive financial documentation is necessary including
 1. Audited Financial Statements: These must be signed by an authorized representative of the First Nation Education Authority; or
 2. Detailed Expenditure Statements: Alternatively, expenditure statements in an agreed upon format with Alberta Education and Childcare can be submitted, ensuring clarity on how funding has been allocated and spent.

Section H – Provincial Priorities Funding

Funding provided under the following grants is done so under the *Ministerial Grants Regulation*. These funds must be used in accordance with the originally intended operational purposes as described below.

H1 – Curriculum Implementation Funding

The Curriculum Implementation Funding Grant is provided to school authorities one year in advance of mandatory implementation to support planning, and preparation, for implementation of new curriculum. This funding can be used for learning and teaching resources and for professional learning to support teachers piloting and implementing new curriculum.

Allocation Formula

$\begin{array}{c} \text{Grade 7 to Grade 9 Frozen Funded Headcount Enrolment} \\ \times \\ \text{Per child/student Rate (\$90)} \end{array}$
--

Allocation Criteria

1. Grant funding will be estimated using the 2025/26 frozen funded headcount enrolment and adjusted based on the 2026/27 frozen funded enrolment headcount in February 2027.
2. Funding will be allocated one year prior to mandatory implementation, giving school authorities two full school years to utilize the funds. All funds provided should be spent by June 30, 2028. Any unused funds may be required to be returned to Alberta Education and Childcare.

Guidelines

Curriculum Implementation Funding is intended to support piloting and implementation of the new Grades 7-9 curriculum for mathematics, physical education and wellness, career education and financial literacy, and social studies through:

1. The acquisition of new learning and teaching resources and materials, print or digital, aligned to the new curriculum, which may include:
 - Books and Textbooks;
 - Licenses to digital resources;
 - Manipulatives;
 - Teacher or student workbooks or support manuals; and
 - Other materials providing direct support for instruction or student learning associated with new curriculum implementation.
2. The delivery of professional learning opportunities for teachers and teacher leaders that enhance their capacity to pilot and implement new curriculum. School authorities will have the flexibility to provide professional learning opportunities that best meet their local needs, which may include:

- Expenses associated with the delivery of formal teacher professional learning sessions;
- Contracted expertise to provide support and/or instruction to teachers;
- Release time for teachers to enable preparation or learning away from the classroom; and
- Other activities providing direct support for teacher learning.

Reporting

School authorities will be required to submit a final report by June 30, 2028 detailing new resource purchases and teacher professional learning activities supported through the Curriculum Implementation Funding Grant. Please maintain documentation supporting how the curriculum funding is used.

H2 – Collegiate Commencement Funding

Collegiates approved to begin operations in the 2026/27 school year are eligible for one-time commencement funding related to the costs of starting or expanding a collegiate.

Allocation Formula

A maximum of: \$150,000 Base Funding Amount* + (projected FTE enrolment* x \$500/FTE)

* The FTE enrolment component will be adjusted based on September count of the first year of operation.

Allocation Criteria

1. Newly approved colleges for the 2026/27 school year are eligible to receive up to \$150,000 in base funding and \$500 per projected FTE enrolment in the year following approval.
2. Independent schools are eligible to receive Collegiate Commencement Funding at 70 percent the rate of public, separate and charter schools.
3. Funding levels will be determined during the **Collegiate** application process and are dependent on the information provided to support the application.
4. Funding will be distributed up to six months prior to the start of the 2026/27 school year and its use is subject to review at the discretion of Alberta Education and Childcare.
5. Funding will be adjusted based on actual enrolments.
6. Approval of a **Collegiate** does not guarantee eligibility for Collegiate Commencement Funding.

Guidelines

1. Funds must be used exclusively for:

- o Administrative expenses
 - o Learning supports, including guest instructors
 - o Curricular materials and development
 - o Program transportation
 - o Safety supplies
 - o Expendable program supplies
2. Funds cannot be used for:
- o post-secondary salaries,
 - o development of partnership agreements,
 - o dual-credit programming,
 - o experiential learning (work experience/placement, etc.)
 - o other items not listed.

H3 – Dual Credit Funding

Dual credit is optional career-based high school programming. It can assist students in making meaningful transitions to post-secondary education or the workplace. School authorities have the flexibility to develop and implement dual credit programming that provides students with relevant learning experiences.

H3.1 – Dual Credit Start-Up Grant

- School authorities can use the grant to create new dual credit programming at any school or support existing programming at a new school within their authority.
- [Dual credit – Start-up funding for schools | Alberta.ca](#)

Allocation Formula

Eligible school authorities are able to apply for one start-up funding grant up to \$50,000 for dual credit opportunities for the 2026/27 school year.

Allocation Criteria

The following school authorities and schools are eligible to apply:

- First Nations/First Nation Education Authority;
- public;
- separate;
- francophone;
- public charter; and
- accredited funded independent .

The dual credit opportunity must:

- be new to the school authority or new to a school within the school authority;
- align with students' interests and needs;
- connect to a local or provincial labour market need;
- align with the dual credit description, guiding principles and criteria;

- not be the same or similar to programming funded through other government grant funding; and
- not be connected to a high school upgrading course or post-secondary continuing education course or program.

Reporting

School authorities must report on the dual credit start-up funding allocated for a school year. The report needs to identify:

- any partners who collaborated on the programming;
- revenue and expenses for the school year;
- a description of the learning opportunity;
- promising practices that worked;
- challenges that were addressed;
- how many students participated; and
- next steps to sustain the programming.

If school authorities have not spent the start-up grant funding they were allocated, it can be carried forward to the next school year. Once that school year ends, another report needs to be submitted for the reallocated amount.

The lead school authority is responsible for completing and submitting the report by using the interactive [Dual Credit Start-up Funding Grant Reporting Template](#).

H3.2 – Dual Credit Enhancement Grant

School authorities can use the grant to purchase new equipment or upgrade facilities to meet industry standards and better connect students to today's workforce through enhancements to existing dual credit opportunities.

Allocation Formula

- Eligible school authorities are able to apply for one dual credit enhancement grant of up to \$100,000 for the 2026/27 school year.
- [Dual credit – Enhancement funding for schools | Alberta.ca](#)

Allocation Criteria

The following school authorities and schools were eligible to apply:

- First Nations/First Nation Education Authorities;
- public;
- separate;
- francophone;
- public charter; and
- accredited funded independent.

The dual credit enhancement must:

- be used to purchase new equipment or upgrade facilities to meet industry standards;
- attract students and connect them to today's workforce;

- align with students' interests and needs; and
- help students develop essential technical skills to prepare them for further education or the job market.

Reporting

School authorities must report on the dual credit enhancement funding allocated for a school year by July 31. The report needs to identify:

- expenses for the school year;
- a description of the enhancement;
- how the enhancement benefits students; and
- how many students were impacted.

If school authorities have not spent the enhancement grant funding they were allocated, it can be carried forward to the next school year. Once that school year ends, another report needs to be submitted for the reallocated amount.

The lead school authority is responsible for completing and submitting the report by using the interactive [Dual Credit Enhancement Funding Grant Reporting Template](#).

H4 – Literacy and Numeracy Support Funding

Literacy and numeracy support funding is intended to support administration of screenings and provide targeted programming during the school year for children and students in Kindergarten to Grade 5. School authorities will have the flexibility to design programming to best meet their local needs. Funding will be allocated to school authorities with enrolments in Kindergarten to Grade 5.

Allocation Formula

25% of AEM Enrolment* of Kindergarten to Grade 5 children / students X Total Literacy and Numeracy Support Funding Available

*2026/27 enrolment data is prorated based on previous years actual enrolment to estimate Kindergarten to Grade 5 enrolments.

Allocation Criteria

- AEM enrolment of **children / students** in **Kindergarten** to Grade 5.
- The following authority types are eligible for this grant:
 - o Public,
 - o Separate,
 - o Francophone,
 - o Public Charter,
 - o Accredited funded independent schools
 - o Early Childhood Services (ECS) Operator, and
 - o First Nations Education Authority (by application, details to be provided)

- The 2026/27 projected enrolment used in the calculation of AEM will be replaced with finalized frozen funded enrolment data once available. Funding adjustments will follow.
- All funds provided should be spent in the school year in which they were allocated. Any unused funds may be required to be returned to Alberta Education and Childcare.

Guidelines

Literacy and Numeracy Support Funding is intended to support administration of screenings and to provide interventions to children and students identified as requiring additional supports in literacy and numeracy.

School authorities will have the flexibility to determine the use of funds, which may include expenses associated with:

- Teacher release time to administer screenings and/or enter data;
- Salaries and benefits for certificated and non-certificated staff to screen and provide interventions for students;
- Participation in formal teacher professional learning sessions;
- Acquisition of new intervention resources and materials to support targeted interventions for children and students; and
- Other activities to provide targeted interventions for children and students identified as requiring additional supports in literacy and numeracy.

Reporting Requirements

Final reporting requirements, to Alberta Education and Childcare, for the 2026/27 funding include:

- The total number of **students** in grade 1 to 5 identified as requiring additional supports on the Fall administration, and the total number of **children** and **students** in **kindergarten** to grade 3 identified as requiring additional supports on the Winter administration in the 2026/27 school year;
- The total number of students requiring additional supports re-assessed at the end of the school year in Grades 1 to 5, and the number of students who may continue to require additional supports in their literacy and numeracy skills;
- Brief summary of the types of intervention programming used to support **children** and **students** in literacy and numeracy in **Kindergarten** to Grade 5; and
- A summary of funding utilization detailing expenses supported through the Literacy and Numeracy Support Funding.

School authorities will be provided with reporting information that includes further details on these reporting requirements that is due by September 30, 2027. Inquiries about final reporting may be sent to LitNumScreening@gov.ab.ca.

H5 – Low Incidence Supports and Services Funding

Low Incidence Supports and Services (LISS) Funding is intended to supplement existing Specialized Learning Support (SLS) Grant funding provided to meet the educational needs of learners with low incidence disabilities. Funding allocations for each **school jurisdiction** are

determined by the number of students who meet eligibility criteria and the locations of **school jurisdictions** to ensure appropriate funding for rural and remote regions.

H6 - Mental Health and Wellbeing

The Mental Health Wellbeing funding for the entire **school jurisdiction** provides funding for the provision of supports and services that are essential for **children/students'** mental health.

<https://www.alberta.ca/mental-health-in-schools>

- I Base Allocation;
- II Per Student allocation; and
- III Socio-Economic Status Allocation.

Allocation Formula

Base Allocation + Per Student Allocation (AEM FTE enrolment) + Socioeconomic Status Allocation
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I. Base Allocation

A Base allocation is provided to each school jurisdiction to ensure adequate funding is provided to ensure supports and services can be provided regardless of the size of the school jurisdiction. Base allocation funding is based on the following criteria:

AEM FTE Enrolment	Base Allocation Rate
Less than 5,000	\$40,000
Greater than 5,000 (excluding Metro Jurisdictions)	\$61,250
Metro Public Jurisdictions	\$275,000
Metro Separate Jurisdictions	\$150,000

II. Per Student Allocation

A per student allocation is provided to each school jurisdiction based on their Adjusted Enrolment Method (AEM) full time equivalent (FTE) student enrolment of the school jurisdiction.

AEM FTE Enrolment x *AEM FTE Per Student Rate

*The AEM FTE Per Student rate for the 2026/27 school year is \$19.24

III. Socio-Economic Status (SES) Allocation

The Socio-Economic Status (SES) Allocation is provided to school jurisdictions to better address their societal contexts and enhance equity and fairness of educational opportunities.

$\begin{array}{c} \text{Total SES Allocation of Mental Health Grant for School Year} \\ \times \\ \text{School Jurisdiction's SES-Index-Weighted Share} \end{array}$
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Expenditure Guidelines & Reporting

1. The Mental Health Well-Being funding is intended to enhance the primary role of School Jurisdictions in the provision of a continuum of mental health supports and services including prevention, promotion, early and short-term intervention, and establishing partnerships for barrier-free access of an integrated pathway to, through, and from specialized services.
2. School jurisdictions will be required to provide reporting on how funding was used to support mental health. Details of reporting requirements will be provided.

The Mental Health and Wellbeing grant is a targeted fund to be used only for universal and targeted supports to enhance student learning and social success.

Funding can be used to offer a variety of universal and targeted supports and services, including:

- offering staff training on social -emotional learning, trauma-informed practices and Violence Threat Risk Assessment;
- hiring a navigator to aid in connecting students to external supports;
- hiring wellness coaches or counsellors to offer mental health support in schools;
- using a survey or data-based approach to inform future learning opportunities and approaches;
- providing social-emotional learning in classrooms; and/or
- hiring a teacher for CASA Classrooms.

Universal supports and services can include:

- instruction to students on topics such as mental health literacy, healthy behaviours, and social-emotional learning;
- training staff members on trauma-informed practices, creating safe and inclusive environments, and mental health literacy;
- screenings and assessments offered to all students; and
- hiring navigators, wellness coaches or counsellors, or teachers for CASA Classrooms.

Examples:

- o RESET Rooms;
- o Wellness navigators;
- o staff professional development

- Kimochis; and
- MindUP.

Targeted supports and services can include:

- secondary screenings and assessments for students who need additional supports;
- small group training for teachers supporting students with their mental health;
- drop-in counselling (from a range of providers such as a teacher) for students;
- transition liaisons to connect students to external specialized services; and
- wellness coaches to support student well-being.

Examples:

- school counsellor;
- Elder in residence;
- small group learning sessions for specific topics; and
- presentations from community organizations

Up to 20 per cent of the grant can be used on:

- individualized supports and services. These can include but are not limited to:
 - specialized counselling (regular caseload and with a specialized provider); and
 - clinical services such as:
 - psychologists;
 - a behaviourist;
 - specialized assessments (diagnostic); or
 - an addictions counsellor.

Direct communication has been provided to school authorities in relation to this grant. Requirements on reporting will be sent to school authorities.

H7 – Class Size and Complexity – Under Review

This grant provides targeted funding to support the establishment of **Alberta Complexity Teams** in public, separate, and francophone **school jurisdictions**. Funding cannot be reallocated for other purposes.

This grant supports the hiring of teachers and educational assistants to form **Alberta Complexity Teams** across Alberta. The **Alberta Complexity Teams** are assigned to individual schools with the highest levels of classroom complexity. **Alberta Complexity Teams** are embedded within **schools** to provide intensive behavioural, social-emotional, and safety supports as required.

Allocation Formula

Classroom Priority is calculated based on three variables: class size, class composition, and occurrence rate for each **school**. Funds are allocated to eligible **school jurisdictions** with the

largest number of K-6 classrooms identified as having a high priority. Each of these three variables is included in the calculation and is used to determine the overall priority of each classroom within the **school**. Alberta Education and Childcare is allocating \$300,000 per **Alberta Complexity Team**.

Allocation Criteria

1. **Schools** at public, separate, and francophone **school jurisdictions** with Kindergarten to Grade 6 classrooms.
2. Composition, an indicator of the number of complexity factors in a classroom (e.g. EAL, mild/moderate, severe codes). Each complexity factor is counted once.
3. The Occurrence Rate, an indicator of the number of **students** in the classroom identified with **EAL** and/or special learning needs.
4. Class size as measured by **student** headcount.
5. Eligibility of identified **school jurisdictions** and **schools** are prioritized based on data collected from the Alberta Classroom Insights Portal. Each eligible **school** will be assigned a maximum of one **Alberta Complexity Team** regardless of the number of classrooms that meet eligibility requirements.
6. Eligible **school jurisdictions** have been assigned a list of **schools** for **Alberta Complexity Teams** and must confirm or request changes to the list of **schools** by February 20, 2026. Failure to do so may result in delayed funding. All requests must receive Minister approval.

Expenditure Guidelines

1. Funds must first be used to hire the specified number of teachers and Educational Assistants to establish **Alberta Complexity Teams** to support the identified **schools** with the highest priority classrooms.
 - An **Alberta Complexity Team** is comprised of one teacher **FTE** and two educational assistants **FTE** at the **school** level in addition to current classroom staffing.
 - Eligible **school jurisdictions** must prioritize the hiring of teachers and educational assistants, followed by additional supports.
2. **Alberta Complexity Teams** must be assigned to the **schools** identified by Alberta Education and Childcare or as amended through agreement with the eligible **school jurisdiction**.
3. **Alberta Complexity Teams** must be focused on improving the outcomes of **students** in Kindergarten to Grade 6 classrooms, regardless of the overall grade configuration of the **school**.
4. All funds provided under this program are to be used to support program outcomes for the 2026/27 **school year**.
5. Each eligible **school** will be assigned a maximum of one **Alberta Complexity Team** regardless of the number of classrooms that meet eligibility requirements.

Reporting Guidelines

1. Eligible **school jurisdictions** are required to provide quarterly reporting to the ministry on how funds are spent.
2. Eligible **school jurisdictions** must track expenditures and report to Education and Childcare through the following:
 - A quarterly survey conducted until June 2027.
 - Audited Financial Statements in November 2026.
3. Data to be reported includes:
 - Number of net new certificated teachers hired;
 - Number of net new educational assistants hired;
 - Number of Alberta Complexity Teams deployed in the eligible school jurisdiction;
 - Any unspent portion of funds and why it was unspent;
 - Performance measures as identified by the ministry, including:
 - Classroom conditions and student behaviour (including number of interventions, behavioural issues and/or type of complexity that are addressed by each complexity team)
 - Student complexity and learning
 - Teacher satisfaction results.
4. Any unspent funds at the end of the 2026/27 school year must be repaid to Alberta Education and Childcare.
5. Failure to fulfill reporting requirements will result in funding being recovered by Alberta Education and Childcare.

H8 – Class Size Reduction Grant

This grant provides targeted funding in public, separate, and francophone **school jurisdictions** for the hiring of new teachers who will engage in the direct instruction of students and support the reduction of Kindergarten to Grade 9 class sizes. Funding cannot be reallocated for other purposes.

Allocation Formula

Total Certificated Teacher FTE x \$135,000

Allocation Criteria

1. **Schools** at public, separate, and francophone **school jurisdictions** impacted by the *Back to School Act* with ECS to Grade 9 classrooms.
2. Eligibility of identified **school jurisdictions** are prioritized based on data collected from the Alberta Classrooms Insight Portal in November 2025, with consideration for those schools with highest class sizes in core subjects (e.g., courses in English Language Arts, French as First Language/French Language Arts, Mathematics, Sciences, Social Studies).
3. Grant calculation sheets will be provided on the Stakeholder File Exchange.

Expenditure Guidelines

1. Funds must be used to hire Kindergarten to Grade 9 teachers who will engage in the direct instruction of students in a classroom setting and support the reduction of class sizes.
2. School jurisdictions should prioritize the hiring of teachers to the schools listed in the Class Size Reduction grant calculation sheet on the Stakeholder File Exchange.
3. School jurisdictions have the flexibility to deploy staff to other schools with K-9 programming as required in support of an overall reduction of class sizes.
4. Any unspent funds at the end of school year may either be returned to the department or deferred to the following year. Any deferred funds must be used solely for the original approved purpose of hiring classroom teachers to reduce class size in K-9.
5. The goal of this funding is to reduce the number of large classes and bring class sizes back into more manageable ranges in early and middle grades. Class size thresholds that can be used for planning purposes are as follows:
 - a. Kindergarten to Grade 3:
 - High: 30+ students
 - Moderate: 24 – 29 students
 - b. Grades 4 to 6:
 - High: 33+ students
 - Moderate: 27 – 32 students
 - c. Grades 7 to 9:
 - High: 36+ students
 - Moderate: 31 – 35 students

Reporting Guidelines

1. Jurisdictions will be required to provide an update to the ministry by August 31, 2026 with the following information:
 - a. The number of certificated teachers hired for the 2026/27 school year using this funding
 - b. The anticipated cost of these teachers
2. A reporting template will be made available in August. Results will be compared against final audited financial statement reporting for the 2026/27 school year.
3. Failure to fulfill reporting requirements will result in funding being recovered by Alberta Education and Childcare.

Section I – Payments to School Authorities

I1 – School Authorities Funding Rates

I1.1 – Funding Rates for School Jurisdictions

Funding Rates for School Jurisdictions 2026/27 School Year

Note: The funding model does not allocate funding for specific students or schools. Rather, AEM enrolment (wherever applicable) is used to allocate funding for the Early Childhood Services (ECS) to Grade 12 children/students educational activities of the entire school jurisdiction.

BASE INSTRUCTION GRANTS

Grant Type	Funding Rate
ECS Base Instruction	\$3,380.22
Grades 1 - 9 Base Instruction	\$6,760.44
Grades 10 - 12 Base Instruction (Year 1-3)	\$7,436.48
Grades 10 - 12 Base Instruction (Year 4)	\$3,718.25
Grades 10 - 12 Base Instruction (Year 5 and above)	\$1,859.13
Summer School (per completed credit)	\$159.42
Distance Education (Primary Registration)	
Grade 1 - 9 (Full Program)	\$6,760.44
Grade 10 - 12 Full-Time (Year 1 – 3, > = 35 Credits Completed)	\$7,436.48
Grade 10 - 12 Full-Time (Year 4, > = 18 Credits Completed)	\$3,718.25
Grade 10 - 12 Full-Time (Year 5, > = 9 Credits Completed)	\$1,859.13
Grade 10 - 12 Part-Time (Year 1 - 3, < 35; Y4 < 18 Credits; Y5 and above < 9 Credits Completed)	\$212.46 per AEM credit
Distance Education Non-Primary Registration - per completed credit	\$157.69
Distance Education Non-Primary Registration – Home Education HS Students (DENPR – HEHSS)	\$669.50
Home Education Kindergarten Pilot	\$928.03
Home Education	\$1,856.06
Shared Responsibility (school program rate)	
Grade 1 - 9	\$4,680.82
Grade 10 - 12 (Year 1 – 3)	\$5,148.90
Grade 10 - 12 (Year 4)	\$2,574.45
Grade 10 - 12 (Year 5)	\$1,287.22
Outreach (per School Jurisdiction)	
Group 1 (>=10 < 35 students)	\$103,000.00
Group 2 (=> 35 <200)	\$154,500.00

Grant Type	Funding Rate
Group 3 (=> 200 <300)	\$257,500.00
Group 4 (=> 300)	\$360,500.00
Rural Small Schools Grant (See Section C1.8)	
Group 1 (<35 students) and Hutterite Colony Schools	\$27,595.25+Base Instruction Funding Per AEM FTE
Group 2 (=> 35 <55)	\$501,681.55
Group 3 (=> 55 <75)	\$691,205.69
Group 4 (=> 75 <95)	\$836,135.92
Group 5 (=> 95 <115)	\$958,769.20
Group 6 (=> 115 <135)	\$1,047,957.02
Group 7 (=> 135 <155)	\$1,114,847.90
Base Allocation	per formula
Teacher Salary Settlements (See Section C1.9)	per formulas

PROGRAM SUPPORTS AND SERVICES GRANTS

Grant Type	Funding Rate
Specialized Learning Supports	
Specialized Learning Support (see section C2.1)	
Base Allocation	per formula
Multiplier Rate	\$5,948.25
AEM Student Rate	\$456.22
AEM Student Rate - Charters	\$456.22
AEM Student Rate – Charters on SDF	\$19,979.34
Jurisdiction Composition Allocation	per formula
Student Wellness Program	per formula
English as an Additional Language (AEM FTE Rate)	\$1,498.54
Francisation (AEM FTE Rate)	\$1,498.54
Refugee Student Grant (AEM FTE Rate)	\$6,543.08
Education Program in an Institution (see Section C2.5)	Projected 2026/27 program costs
Specialized Education Program (see Section C2.6)	Projected 2026/27 program costs
ECS Program Unit Funding	
Code (41 to 46)	
Half-Day (children 2 years, 8 months to 3 years, 7 months – Min of 300 hours, children 3 years, 8 months to 4 years, 7 months – Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours)	\$18,731.79
Full-Day (Minimum of 800 Hours)	\$31,219.65
Code 47	

Grant Type	Funding Rate
Half-Day (children 2 years, 8 months to 3 years, 7 months – Min of 300 hours, children 3 years, 8 months to 4 years, 7 months – Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours)	\$12,487.85
Full-Day (Minimum of 800 Hours)	\$21,229.36
ECS (PUF) Moderate Language Delay	\$4,995.14
Code 48	
children 2 years, 8 months – to 3 years, 7 months – Min of 300 hours, children 3 years, 8 months to 4 years, 7 months – Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours.	
First Nations, Métis and Inuit Education	
Truth and Reconciliation Support	per formula
FNMI Student Support Self-Identified (AEM FTE Rate)	\$1,456.13
FNMI Student Support (Census Adjustment)	per formula
Classroom Complexity	
Base Allocation	
(ECS–9) AEM FTE > 35	\$48,000.00
(ECS–9) AEM FTE > 10 <= 35	\$24,000.00
(ECS–9) AEM FTE <= 10	\$12,000.00
Per Student Component ((ECS–9) AEM FTE Rate)	\$78.00

SCHOOL-BASED GRANTS

Grant Type	Funding Rate
Operations & Maintenance Grant	
Student Allocation (AEM FTE Rate)	\$255.47
Alternative Programs in privately owned space (AEM FTE Rate)	\$766.43
Charter Schools (AEM FTE Rate)	\$959.53
Utilized Area (per square meter)	\$76.36
Underutilized Area (per square meter)	\$51.73
Rural O&M Allocation	per formula
School Technology Grant	
SuperNet Services (max. per month per approved site)	\$988.80
Technology Supports	per formula
Transportation Funding (see Section C3.2)	
Fuel Price Contingency (see Section C3.2.6)	per formula
School Bus Driver Grant (see Section C3.2.7)	per formula
Urban Transportation (see Section C3.2.3)	
10,000-49,999 population (per eligible passenger/eligible transported ECS child)	\$587.00
50,000+ population (per eligible passenger/transported child)	\$540.00
Distance Funding (as per table below)	

Distance Funding

Distance (km)	1.6 to 6	6.01 to 10	10.01 to 14	14.01 to 18	18.01 to 26	26.01 to 38	> 38
Rate per km	\$12.25	\$17.91	\$21.42	\$25.29	\$30.23	\$33.05	\$36.39

Grant Type	Funding Rate
Urban Transportation (continued)	
Parent-provided Transportation (including children with a disability/delay)	\$742.00
Transit Transportation	\$742.00
Special Transportation (per eligible student or child with a disability)	\$4,700.00
Weekend Transportation (per eligible student)	\$5,488.00
Boarding Transportation (per eligible student)	\$4,933.00
Inter-school Transportation (per km for two-way distance between schools for eligible programs)	\$3.16
Metro Urban Transportation (see Section C3.2.4)	
Regular Transportation (per expected eligible passenger)	\$742.00
Parent-provided ECS Transportation (including children with a disability/delay)	\$742.00
ECS Special Transportation	\$4,700.00
Special Transportation (per student based on severe profile)	\$4,700.00
Urban Francophone Transportation (see Section C3.2.3)	
Per eligible passenger/eligible transported ECS child	\$742.00
Parent-provided ECS Transportation (including children with a disability/delay)	\$742.00
Special Transportation (per eligible student with a disability)	\$4,700.00
Weekend Transportation (per eligible student)	\$5,488.00
Boarding Transportation (per eligible student)	\$4,933.00
Rural Transportation (see Section C3.2.2)	

Rural Transportation Rate: Density of Effective Transportation Service Area

Adjusted Passengers	0 – 0.35	0.36 - 0.57	0.58 - 0.76	0.77 - 0.95	0.96 - 1.14	1.15 - 1.30	1.31 - 1.45	1.46 - 3.01	3.02 - 4.99	5.00 +
0 – 700	\$986	\$1,072	\$1,093	\$1,104	\$1,370	\$1,375	\$1,592	\$2,425	\$2,797	\$3,242
701 – 1,400	\$952	\$1,059	\$1,079	\$1,088	\$1,177	\$1,372	\$1,437	\$1,794	\$2,599	\$2,973
1,401 – 2,100	\$941	\$1,052	\$1,072	\$1,083	\$1,104	\$1,370	\$1,418	\$1,736	\$2,514	\$2,755
2,101 – 2,800	\$892	\$1,036	\$1,057	\$1,077	\$1,101	\$1,348	\$1,411	\$1,578	\$2,199	\$2,521
2,801 – 3,500	\$879	\$1,018	\$1,040	\$1,059	\$1,100	\$1,212	\$1,349	\$1,490	\$1,750	\$1,969
3,501 – 4,200	\$869	\$936	\$1,024	\$1,042	\$1,086	\$1,191	\$1,266	\$1,367	\$1,608	\$1,781
4,201 – 4,900	\$859	\$919	\$922	\$1,024	\$1,079	\$1,134	\$1,192	\$1,270	\$1,473	\$1,547
4,901 – 5,600	\$855	\$864	\$919	\$955	\$1,052	\$1,107	\$1,146	\$1,222	\$1,344	\$1,479
5,601 – 6,300	\$855	\$855	\$879	\$931	\$969	\$1,069	\$1,108	\$1,178	\$1,266	\$1,396

Adjusted Passengers	0 – 0.35	0.36 - 0.57	0.58 - 0.76	0.77 - 0.95	0.96 - 1.14	1.15 - 1.30	1.31 - 1.45	1.46 - 3.01	3.02 - 4.99	5.00 +
6,301 +	\$855	\$855	\$855	\$879	\$945	\$972	\$1,084	\$1,130	\$1,205	\$1,296

Distance (km)	1.6 to 6	6.01 to 10	10.01 to 14	14.01 to 18	18.01 to 26	26.01 to 38	> 38
Rate per km	\$12.25	\$17.91	\$21.42	\$25.29	\$30.23	\$33.05	\$36.39

Grant Type	Funding Rate
Rural Transportation (continued)	
Parent-provided Transportation (including children with a disability/delay)	\$742.00
Special Transportation (per eligible student or child with a disability)	\$9,400.00
Weekend Transportation (per eligible student)	\$5,488.00
Boarding Transportation (per eligible student)	\$4,933.00
Inter-school Transportation (per km for two-way distance between schools for eligible programs)	\$3.16

COMMUNITY-BASED GRANTS

Grant Type	Funding Rate
Socio- Economic Status Grant (See Section C4)	per formula
Geographic Grant (See Section C4)	per formula
School Nutrition Grant	
AEM Category (Non-Metro Authorities)	AEM Allocation
More than 5,000	\$204,128.40
2,501 to 5,000	\$136,085.60
1,001 to 2,500	\$68,042.80
1,000 or less	\$13,608.56
AEM Category (Metro Authorities)	
More than 75,000	\$1,633,027.20
75,000 or less	\$748,470.80
SES Category (Non-Metro Authorities)	
Five (Lowest SES)	\$204,640.00
Four	\$127,900.00
Three	\$102,320.00
Two	\$51,160.00
SES Category (Metro Authorities)	
Two to Five	\$102,320.00
Francophone Equivalency Grant	
Base AEM FTE ^{0.66}	\$6,264.46
Per Student AEM FTE	
Grade K - 9	\$784.37
Grade 10 - 12	\$862.80

Grant Type	Funding Rate
SSBN (School with fewer than 35 AEM FTE enrolments)	\$442,443.71
Northern Incentives	
Fort McMurray Allowance (per eligible FTE employee per month)	\$1,040.00
Northern Allowance (per eligible FTE)	\$6,300.00
Remote Retention Allowance (per eligible FTE)	\$3,000.00

AUTHORITY-BASED GRANTS

Grant Type	Funding Rate
System Administration Rate (See Section C5)	per formula

11.2 – Funding Rates for Accredited funded independent schools

Note: The funding model does not allocate funding for specific students or schools. Rather, AEM enrolment (wherever applicable) is used to allocate funding for the Early Childhood Services (ECS) to Grade 12 children/students educational activities of the entire school authority.

BASE INSTRUCTION GRANTS

Grant Type	Funding Rate
ECS Base Instruction	\$3,380.22
Grades 1-9 Base Instruction	\$4,732.31
Grades 10-12 Base Instruction (Year 1-3)	\$5,205.54
Grades 10 - 12 Base Instruction (Year 4)	\$2,602.78
Grades 10 - 12 Base Instruction (Year 5 and above)	\$1,301.39
Summer School (per completed credit)	\$111.59
Heritage Language Schools (per completed credit)	\$178.19
Distance Education (Primary Registration)	
Grade 1 - 9 (Full Program)	\$4,732.31
Grade 10 - 12 Full-Time (Year 1 – 3, > = 35 Credits Completed)	\$5,205.54
Grade 10 - 12 Full-Time (Year 4, > = 18 Credits Completed)	\$2,602.78
Grade 10 - 12 Full-Time (Year 5, > = 9 Credits Completed)	\$1,301.39
Grade 10 - 12 Part-Time (Year 1 - 3, < 35; Y4 < 18 Credits; Y5 and above < 9 Credits Completed)	\$148.72 per AEM credit
Distance Education Non-Primary Registration (per completed credit)	\$110.38
Distance Education Non-Primary Registration (Home Education HS Students)	\$669.50
Home Education Kindergarten Pilot	\$928.03
Home Education	\$1,856.06
Shared Responsibility (school program rate)	
Grade 1 - 9	\$4,680.82
Grade 10 - 12 (Year 1 – 3)	\$5,148.90
Grade 10 - 12 (Year 4)	\$2,574.45
Grade 10 - 12 (Year 5)	\$1,287.22

Grant Type	Funding Rate
Base Instruction Funding for Designated Special Education Independent Schools ((DSEIS)	
Funding rate for students with a mild or moderate disability	\$12,975.71
Students with severe disabilities (not including severe disabilities funding)	\$8,403.28

PROGRAM SUPPORTS AND SERVICES GRANTS

Grant Type	Funding Rate
English as an Additional Language (AEM FTE Rate)	\$1,048.98
First Nations, Métis and Inuit Education	
FNMI Student Support Self-Identified (AEM Rate)	\$1,019.29
Severe Disabilities Funding (AEM Rate)	\$19,979.34
ECS Program Unit Funding	
Code (41 to 46)	
Half-Day (children 2 years, 8 months to 3 years, 7 months Min of 300 hours, children 3 years, 8 months to 4 years, 7 months Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours)	\$18,731.79
Full-Day (Minimum of 800 Hours)	\$31,219.65
Code 47	
Half-Day (children 2 years, 8 months – to 3 years, 7 months – Min of 300 hours, children 3 years, 8 months to 4 years, 7 months – Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours)	\$12,487.86
Full-Day (Minimum of 800 Hours)	\$21,229.36
ECS (PUF) Moderate Language Delay	
Code 48	
children 2 years, 8 months – to 3 years, 7 months – Min of 300 hours, children 3 years, 8 months to 4 years, 7 months – Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours)	\$4,995.14
ECS Mild/Moderate Disabilities/Delays, Gifted and Talented (AEM Rate)	\$3,017.55
Education Program in an Institution (see Section C 2.5)	Projected 2026/27 program costs
Classroom Complexity	
Base Allocation	
(ECS–9) AEM FTE > 35	\$33,600.00
(ECS–9) AEM FTE > 10 <= 35	\$16,800.00
(ECS–9) AEM FTE <= 10	\$8,400.00
Per Student Component ((ECS–9) AEM FTE Rate)	\$54.60

SCHOOL-BASED GRANTS

Grant Type	Funding Rate
Operations & Maintenance Grant (AEM FTE Rate)	\$642.58
SuperNet Services (max. per month per approved site)	\$692.16
Transportation	

Grant Type	Funding Rate
Grades 1 to 12 transportation funding is 70% of the applicable urban or rural funding amount including weighting and distance. Funding for ECS children will be at 100% of the applicable rate.	per formula
ECS Special Transportation	\$4,700.00
Parent-provided Transportation ECS only (including children with a disability/delay)	\$742.00

COMMUNITY BASED GRANTS

Grant Type	Funding Rate
Base Funding	\$8,750.00
DSEIS Schools (AEM FTE Rate)	\$153.48
Other Independent Schools	\$76.74

AUTHORITY BASED GRANTS

Grant Type	Funding Rate
System Administration Rate (See Section D4)	per formula

11.3 – Funding Rates for Independent ECS operators

Note: The funding model does not allocate funding for specific students or schools. Rather, AEM enrolment (wherever applicable) is used to allocate funding for the Early Childhood Services (ECS) to Grade 12 children/students educational activities of the entire school authority.

BASE INSTRUCTION GRANTS

Grant Type	Funding Rate
ECS Base Instruction	\$3,380.22

PROGRAM SUPPORTS AND SERVICES GRANTS

Grant Type	Funding Rate
English as an Additional Language (AEM Rate)	\$749.27
ECS Program Unit Funding (PUF)	
Code (41 to 46)	
Half-Day (children 2 years, 8 months – to 3 years, 7 months – Min of 300 hours, children 3 years 8 months to 4 years 7 months – Min of 400 hours, children 4 years 8 months and older – Min of 475 hours)	\$18,731.79
Full-Day (Minimum of 800 Hours)	\$31,219.65
Code 47	
Half-Day (children 2 years, 8 months – to 3 years, 7 months – Min of 300 hours, children 3 years, 8 months to 4 years, 7 months – Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours)	\$12,487.86
Full-Day (Minimum of 800 Hours)	\$21,229.36
ECS (PUF) Moderate Language Delay	
Code 48	
(children 2 years, 8 months – to 3 years, 7 months – Min of 300 hours, children 3 years, 8 months to 4 years, 7 months – Min of 400 hours, children 4 years, 8 months and older – Min of 475 hours)	\$4,995.14
ECS Mild / Moderate Disabilities / Delays, Gifted and Talented (AEM Rate)	\$3,017.55

Classroom Complexity	
Base Allocation	
ECS AEM FTE > 35	\$24,000.00
ECS AEM FTE > 10 <= 35	\$12,000.00
ECS AEM FTE <=10	\$6,000.00
Per Child Component (ECS AEM Rate)	\$39.00

SCHOOL BASED GRANTS

Grant Type	Funding Rate
Operations & Maintenance Grant (AEM Rate)	\$642.58
ECS Regular Transportation (per eligible transported child) and Parent-provided ECS Transportation (including children with a disability /delay)	\$742.00
ECS Special Transportation	\$4,700.00
SuperNet Services (max. per month per approved site)	\$494.40

AUTHORITY BASED GRANTS

Grant Type	Funding Rate
System Administration Rate (See Section E4)	Per formula

12 – Payment Schedules

12.1 – School Jurisdictions

School jurisdictions receive their funding allocation from the Alberta School Foundation Fund (ASFF), the General Revenue Fund and in the case of opted out separate school jurisdictions, the supplementary school tax requisition.

ALBERTA SCHOOL FOUNDATION FUND (ASFF)

The government provides school jurisdictions with their funding allocation from either or both of the following sources of revenue:

1. The Alberta School Foundation Fund (ASFF) provides payments on an equal amount per ASFF eligible student:
 - a. For the purpose of the ASFF, the term “school boards” does not include francophone regional authorities, charter schools, accredited funded independent schools or independent ECS operators.
 - b. The equal amount per ASFF eligible student from the ASFF is calculated by dividing the total requisition revenue collected by the province and opted out separate school boards by the total number of ASFF eligible students. All school boards will receive this dollar amount per ASFF eligible student.
2. The General Revenue Fund (GRF) provides grants authorized by the Minister.
 - a. In a school year, a school jurisdiction will receive funding from the GRF of the province equal to its funding allocation less the payments it receives from the ASFF (if applicable). For example, a public school jurisdiction entitled to a funding allocation of \$30 million and receiving \$10 million in ASFF, payments would be eligible for \$20 million from the GRF.

- b. GRF provides funding for accredited funded independent schools and independent ECS operators.

ASFF payments will be made to school jurisdictions in monthly installments.

Opted-out boards will receive a monthly advance on their ASFF payment from Alberta Education and Childcare and on their local education property tax requisition entitlement. These school boards are required to re-pay the advance on their local education property tax requisition by the last banking day in the months of March, June, September and December. Interest will be applied to overdue accounts at the same rate charged to municipalities.

Opted-out boards will continue to collect education property tax requisition revenue from their municipalities each quarter.

PAYMENTS

Funding will be allocated on a monthly basis at 8.33 per cent per month; with the exception of January and August, which will be at 8.35 per cent and the month of March. An initial payment of 5 per cent will be processed in early March and an additional payment will be made by March 31. If this additional payment does not equal 3.33 per cent, then the difference will be either deducted/added prior to the end of the current **school year**, based on the prior approval of the Assistant Deputy Minister, Financial Services and Capital Planning.

FEES AND DEDUCTIONS

ALBERTA SCHOOL BOARDS ASSOCIATION

The Alberta School Boards Association (ASBA) has requested Alberta Education and Childcare to deduct the ASBA membership fees plus GST from the instruction funding for most school jurisdictions. These deductions will be reflected on the November and April funding statements. The deduction is calculated by multiplying an adjusted student count times a fee per student (set annually by the ASBA), plus a basic fee charged to each school jurisdiction.

If a school jurisdiction wishes to be billed directly by the ASBA for membership fees (rather than continue the automatic deduction by Alberta Education and Childcare), they should submit a written request to the ASBA before the start of the school year and send a copy to the Director of the School Finance Branch, Alberta Education and Childcare (ecc.schoolfinance@gov.ab.ca).

PAYMENT RECEIPT DATES FOR THE FOLLOWING:

SECTION C – SCHOOL JURISDICTION FUNDING

(1.2 to 1.8, 2.1 to 2.8, 3.1 to 3.3, 4.1, 4.2, 4.3.1, 4.5 and 5.1)

Payment Date	Payment Date	Payment Date
September 15, 2026	February 17, 2027	June 15, 2027
October 15, 2026	March 12, 2027	July 15, 2027
November 16, 2026	March 31, 2027	August 16, 2027
December 15, 2026	April 15, 2027	
January 15, 2027	May 17, 2027	

The monthly payments will be calculated using the allocation amounts on the commitment letters (and associated funding profiles) sent to **school jurisdictions**.

Any adjustments for the current **school year** such as audit results or the projected counts for AEM being higher or lower will be adjusted in the next **school year** commitment amounts.

Section C1.4 – Summer School Funding

Paid in accordance with monthly funding allocations.

SECTION F – FEDERAL FRENCH LANGUAGE FUNDING

Date	Payment Amount
November 2026	80% of total
October 2027	100% less previous payment

SECTION G – OTHER PROVINCIAL SUPPORT FUNDING

G1 – Regional Professional Development Consortia

Date	Payment Amount
August 2026	70%
January 2027	100% less previous payment

* Payment is contingent on the receipt of the prior school year's Statement of Revenues and Expenses

G2 – Alberta School Council Engagement (ASCE)

Date	Payment Amount
November 2026	100%

SECTION H – PROVINCIAL PRIORITIES FUNDING

H6 – Mental Health and Wellbeing

Date	Payment Amount
September 15, 2026	56.5%
April 15, 2027	100% less previous payment

SECTION J – CAPITAL FUNDING

J1 – Capital Maintenance and Renewal (CMR) – Fiscal Year 2026/27

Date	Payment Amount
May 2026	Up to 50%
September 2026	100% less previous payment

12.2 – Accredited funded independent schools

The funding provided by Alberta Education and Childcare to **accredited funded independent schools** allocated according to the schedules below—provided all conditions have been met. Payments to **accredited funded independent schools** will be on a monthly basis at 10 per cent per month for the period September to June and received on the fifth last working day of the month (based on electronic deposit). The **Minister** may authorize an alternate payment schedule for a **school authority** where deemed necessary.

Note: the Initial Operating Plan (IOP) or the Annual Operating Plan (AOP) must be received and approved and the authority must be in active status according to Corporate Registries with their annual returns up to date before the first payment is made.

PAYMENT RECEIPT DATES FOR THE FOLLOWING:

Section D –Funding for Accredited funded independent schools

(1.2 to 1.7, 2.1 to 2.6, 3.1, 3.3, 4.1 & 5.1.)

Payment Date	Payment Date
September 23, 2026	February 22, 2027
October 26, 2026	March 23, 2027
November 24, 2026	April 26, 2027
December 23, 2026	May 21, 2027
January 25, 2027	June 24, 2027

The monthly payments will be calculated using the allocation amounts on the commitment letters (and associated funding profiles) sent to **accredited funded independent schools**.

Any adjustments for the current **school year** such as audit results or the projected counts for AEM being higher or lower will be adjusted in the next **school year** commitment amounts.

SECTION D1.4 – SUMMER SCHOOL FUNDING

Paid in accordance with monthly funding allocations.

SECTION D3.2.3 – SCHOOL BUS DRIVER GRANT

See 12.1 and C3.2.7 for payment schedule.

SECTION F – FEDERAL FRENCH LANGUAGE FUNDING

Date	Payment Amount
November 2026	80% of total
October 2027	100% less previous payment

12.3 – Independent ECS operators

The funding provided by Alberta Education and Childcare to **independent ECS operators** is allocated according to the schedules below—provided all conditions have been met. Payments

to **independent ECS operators** will be on a monthly basis at 10 per cent per month for the period September to June and received on the fifth last working day of the month (based on electronic deposit). The **Minister** may authorize an alternate payment schedule for a **school authority** where deemed necessary.

Note: the Initial Operating Plan (IOP) or the Annual Operating Plan (AOP) must be received and approved and the authority must be in active status according to Corporate Registries with their annual returns up to date before the first payment is made.

The Initial Operating Plan (IOP) or the Annual Operating Plan (AOP) must be received and approved before the first payment is made.

Funding provided by Alberta Education and Childcare to Independent ECS operators cannot be used for capital projects or capital purchases. Any capital projects or capital purchases that do not meet the grant criteria will be subject to recovery by Alberta Education and Childcare.

PAYMENT RECEIPT DATES FOR THE FOLLOWING:

SECTION E – INDEPENDENT ECS OPERATORS

(1.1, 2.1 to 2.3, 3.1 to 3.3, 4.1)

Payment Date	Payment Date
September 23, 2026	February 22, 2027
October 26, 2026	March 23, 2027
November 24, 2026	April 26, 2027
December 23, 2026	May 21, 2027
January 25, 2027	June 24, 2027

The monthly payments will be calculated using the allocation amounts on the commitment letters (and associated funding profiles) sent to **independent ECS operators**.

Any adjustments for the current **school year** such as audit results or the projected counts for AEM being higher or lower will be adjusted in the next **school year** commitment amounts.

SECTION E3.2.3 – SCHOOL BUS DRIVER GRANT

See I2.1 and C3.2.7 for payment schedule.

SECTION F – FEDERAL FRENCH LANGUAGE FUNDING

Date	Payment Amount
November 2026	80% of total
October 2027	100% less previous payment

I3 – Enrolment Counts

Purpose

Enrolment counts are used to determine funding allocations for **school jurisdictions**, **accredited funded independent schools** and **independent ECS operators** and are based on information submitted to PASI and Student Records and Operations Branch.

Conditions

1. All children and **students** in ECS to Grade 12 who are enrolled and attending a school on the **September count date** (September 29, 2026) of the **school year** will be counted at the **school** they are attending on that date. Enrolment records must be kept on file in the **school authority** or **school** that will substantiate the **September count date** of **child/student** enrolment data submitted to PASI and Student Records and Operations Branch. **Children/students** enrolled after the **September count date** will not be counted for towards the AEM.
2. A **school authority** may count a **student** who was not physically in attendance on the **September count date** if the **student** was enrolled and in attendance either in the month of September of the current **school year** or in the last week of June of the previous **school year** and:
 - a. who returned to **school** within 17 calendar days of the **September count date**; or
 - b. who was referred to the Attendance **Board** (with a letter on file);
 - c. unless #8 in this section applies.
3. A **school authority** may count a **student** who was physically in attendance at an **Institution** on the **September count date** if the **student** was enrolled and in attendance with the **school authority** prior to the **September count date** and returned to the **school** within 30 calendar days after the **September count date**. In the event that a priority **school** conflict occurs, and if the requirements of this condition are met, the decision will be made in favor of the **school authority**.
4. A **child/student** who was not physically in attendance in any **school authority** on the **September count date** but was in attendance in a **school authority** prior to the **September count date**, and then changed to a different **school authority**, may be claimed by the receiving **school authority** if the **child/student** was enrolled and in attendance within five calendar days of the **September count date**.
5. **Children/students** who are receiving their education in a **home education program** provided by their parents will be counted by the supervising **associate board** or **associate accredited funded independent school** where the **student** is enrolled and under supervision on the **September count date**.
6. A priority school conflict (PSC) occurs when more than one **school** claims the **child/student** on the **September count date**. In the situation that more than one **school** is claiming the same **child/student** for funding purposes, the priority **school** is the **school** in which a **child/student** is deemed to have been enrolled and in attendance on the **September count date**.

7. The **primary registration** is the registration at the priority school at the **September count date**.
8. Priority school conflicts must be resolved before a **school authority** is entitled to count the **child/student** towards the AEM. When priority school conflicts occur, **school authorities** should make every effort to resolve them as they have first-hand knowledge of the instruction the **student** is receiving and are in the best position to determine a fair and equitable solution.

For ECS to Grade 9

- a. In situations where instructional minutes are the same for two **school authorities** or PSCs are unresolved at the deadline, the responsible school in PASI at the **September count date** will be deemed the priority.
- b. If more than one **school authority** substantiates enrolment on the **September count date**, the priority school conflict will be resolved in favor of the authority that provided the most programming.

For Grades 10 to 12

- a. Instructional minutes shall be based on the number of credits for all the courses that the **student** was registered in at the school during the first **term** and half credits for **term 3 and** continuous sections.
- b. In resolving priority school conflicts, the priority school will be determined as follows:
 - i. The school where the **student** was enrolled, and in attendance, on the **September count date**;
 - ii. If the **student** was enrolled, and in attendance, in two or more **school authorities** on the **September count date**:
 - The school where the **student** was registered for the majority of instructional minutes in the first **term** of the current **school year** would be deemed the priority school; or
 - In situations where instructional minutes are the same for two **school authorities** or PSCs are unresolved at the deadline, the responsible school in PASI at the **September count date** will be deemed the priority.

Section J – Capital Funding

Funding provided under the following grants is done so under the *Ministerial Grants Regulation*. These funds must be used in accordance with the originally intended purposes as described below.

The allocation criteria formerly contained in this section are now fully reflected in the [School Capital Manual](#). School Jurisdictions are advised to refer to that document for current direction and requirements.

J1 – Capital Maintenance and Renewal (CMR)

A board has the responsibility to manage its facilities to ensure that education is delivered in a safe learning environment. This includes ensuring school facilities meet all regulatory requirements, particularly as they pertain to providing a safe and healthy learning environment.

Budget 2026 includes Capital Maintenance and Renewal (CMR) funding for **school jurisdictions**, including eligible public charter school authorities. School jurisdictions that own facilities and public charter school authorities leasing space from Infrastructure or another school jurisdiction may receive CMR funding directly. CMR funding will continue to be allocated using the same formula as previously used. CMR projects must meet the eligibility criteria outlined in the [School Capital Manual](#).

Education and Childcare's CMR budget is determined through annual budget deliberations. Once funding is confirmed, school jurisdictions receive CMR by formula.

In order to allow **school jurisdictions** to address emergent issues or changes in priority that may arise during the year **school jurisdictions** will have the flexibility to substitute for emergent projects, revise timelines and scope of work as needed. Please see the [School Capital Manual](#) for more information.

Allocation Formula

The CMR funding formula is based on the following components:

1. 50 per cent enrolment;
2. 24 per cent age of the building;
3. 24 per cent eligible school space; and
4. 2 per cent for non-refundable GST and other factors.
5. The enrolment number for CMR is based on the FTE funded enrolment taken from the Frozen Funded Head Count of the previous year. For this grant:
 - i. a student in a print-based distance education program (Code 621), online program (Code 620) is not included; and
 - ii. a child in Early Childhood Services (ECS) with severe disabilities (PUF) is counted at 1.5 FTE
6. CMR will continue to be allocated on the fiscal year.

Allocation Criteria

1. Capital, Maintenance and Renewal (CMR) funding may only be used for the purpose for which it is approved;
2. Projects completed using CMR must be capitalized unless otherwise indicated;
3. **School jurisdictions** will be advised of their allocation amount by letter from the Capital Planning Branch, which will be available on the extranet;
4. **School jurisdictions** may substitute one project for another on their approved project list, provided it meets all required criteria; and
5. **School jurisdictions** must report quarterly to the Capital Planning Sector. Future CMR payments may be withheld if a jurisdiction's reporting is not up-to-date.
6. CMR funds will be paid directly to
 - i. public charter school authorities leasing space from Infrastructure or another school jurisdiction and
 - ii. school jurisdictions that own their facilities or lease to another public school jurisdiction, unless that tenant is a public charter school authority.
7. Where a public charter school authority (lessee) is leasing space from another school jurisdiction (lessor) and is receiving CMR funding, the lessor will not receive CMR funds for the associate leased space.

Section K – General Conditions, Reporting Requirements and Additional Information

K1 – General Financial Conditions

General terms and conditions related to the financial responsibilities related to funding are listed below. These terms and conditions must be met by all school authorities.

The provincial government provides funding and delegates responsibility to school authorities to provide education programs to **students**. This delegation comes with an obligation to answer for, and publicly report on, the spending of public funds and the results achieved by the school authority through the discharge of their responsibilities. School authorities are responsible for providing **assurance** to the department, their local stakeholders and the public that they are fulfilling their responsibilities and **students** are successful. School authorities provide evidence of fiscal responsibility and effective stewardship of resources through their budgets and audited financial statements.

Funding is provided to school authorities with the expectation that the school authority will offer the necessary programs or services to meet the needs of all **children/students**. It is also expected that school authorities will comply with all relevant government legislation, policy, regulations and standards when applying for funding. See **Section B Assurance Framework**.

Alberta Education and Childcare reserves the right to request and inspect documentation to substantiate data submitted that determines funding allocations and that assists in conducting financial and other reviews. This document inspection may be conducted off-site or on-site at a **school authority**.

An annual compliance and monitoring program will include enrolment verification desk audits and on-site monitoring and other reviews of potential risk areas.

An adjustment may be made to a payment when a review or audit by Alberta Education and Childcare indicates that:

- a. A **school authority** has received funding to which it was not entitled (pursuant to Section 10(1) of the *Ministerial Grants Regulation*) – Note: no limitation period; or
- b. A **school authority** has not received funding to which it is entitled – Note: the limitation period for **school authorities** to request an adjustment/change to any funding, shall be three years including the current **school year**.

Payments may be withheld from **school authorities** if the Audited Financial Statements or the Budget Report have not been properly completed in accordance with the respective guidelines and submitted by the due date. This also applies to the **School Board and Accredited funded independent school** Three-Year Education Plan or the Annual Education Results Report (AERR); **Accredited funded independent schools** and **Independent ECS operators** submitting their certified staffing information via TWINS or any other information required by the **Minister**. When the documents have been submitted and are determined to be acceptable, payments will then be released.

Payments will be withheld from **Accredited funded independent schools** and **Independent ECS operators** for failure to file annual returns with Corporate Registries. Operators must remain active according to corporate searches.

Funding provided to support ECS to Grade 12 programs cannot be used to support courses, programs or training for adults (20 years and older).

Funding is provided to support the delivery costs for ECS to Grade 12 programs. It cannot be distributed directly to **students** or families through cash and cash equivalents, scholarships or capital assets where the primary or sole criteria is completion of a certain number of courses or credits.

School authorities are not permitted to provide funding to **students** or families in cases where a **student** is enrolled in an online or regular school program. The only permissible instance for grant funding to be provided to parents is for **students** enrolled in a home education program.

School authorities who have received funding from Alberta Education and Childcare to provide an **educational program** and subsequently cease operations may be required to return a portion of their accumulated operating surplus to the Government of Alberta.

1. When funding has been provided by Alberta Education and Childcare to a **school authority**, and they cease operations, any surplus funds shall be returned to the Government of Alberta or if an **independent ECS operator** transferred to another approved **independent ECS operator**.
2. If an **independent ECS operator** decides to cease operations, the operator may determine if another **independent ECS operator** is willing to take over the program. The other **independent ECS operator** must agree to take over the program and to accept the transfer of assets and liabilities, including supplies, capital assets and operating surpluses.
3. Alberta Education and Childcare will calculate the amount of surplus (if any) from operations to be returned to the Government of Alberta.
4. The **school authority** must prepare an Audited Financial Statement (for **independent ECS operators**, similar statements to the previous two years) for the final year of operation or portion thereof and submit it to the Financial Reporting and Accountability Branch by November 30 following the **school year** that operations ceased.
5. If a **school authority** ceases operations during the **school year**, unexpended fees paid by parents for the year must be returned to the **parents**.
6. The **school authority** final Audited Financial Statements will be reviewed and the accumulated surplus, if any, will be pro-rated by Alberta Education and Childcare. The portion of the surplus to be returned to Alberta Education and Childcare will be calculated on the ratio of Alberta Education's contribution to the total revenue of the **program** over the final three years of operation. The amount payable to Alberta Education and Childcare will be communicated by letter from the Director of the School Finance Branch.

Pursuant to the *Ministerial Grants Regulation* and the *Government Organization Act*, and in addition to the funding provisions in this manual, the **Minister** may provide funding to a **school**

authority, or any other person, or organization for purposes related to the education of Alberta children and students.

K2 – Accumulated Deficit from Operations (ADO)

School Jurisdictions

1. **School boards** are prohibited from budgeting or incurring an **accumulated operating deficit (ADO)**. A budgeted **annual operating deficit** is acceptable if sufficient **accumulated surplus from operations (ASO)** is available to cover the planned shortfall. **School jurisdictions** must include changes to projected **ASO** balances, with sufficient variance explanations, in their monthly financial reporting information to Alberta Education and Childcare. If sufficient **ASO** is not available to cover a projected shortfall, jurisdictions must make spending adjustments equivalent to the **ADO** prior to the end of the current **school year** and reflect these adjustments via monthly reporting submissions to Alberta Education and Childcare.
2. November 30 is the deadline for **school jurisdictions** to submit Audited Financial Statements for the previous **school year**. A **school jurisdiction** submitting an Audited Financial Statement with an **accumulated deficit from operations (ADO)** will be expected to eliminate the **ADO** by the end of the current **school year** by making spending adjustments equivalent to the **ADO** and reflect these adjustments via monthly reporting submissions to Alberta Education and Childcare.

Independent Schools and Independent ECS operators

1. A budgeted **annual operating deficit** is acceptable if sufficient **accumulated surplus from operations (ASO)** is available to cover the planned shortfall. If sufficient **ASO** is not available, any resulting **accumulated deficit from operations (ADO)** must be supported by a board approved **ADO** Elimination Plan, which must be submitted with the Budget Report. A **school authority** submitting an **ADO** Elimination Plan will be expected to demonstrate to Alberta Education and Childcare the measures that are being taken to achieve expected financial results.
2. November 30 is the deadline for **school authorities** to submit Audited Financial Statements for the previous **school year**. A **school authority** submitting an Audited Financial Statement with an **accumulated deficit from operations (ADO)** will be expected to provide evidence to Alberta Education and Childcare that demonstrates the ability to eliminate the **ADO** within three years in accordance with a board approved **ADO** Elimination Plan, which must be submitted with the audited financial statement submission.

A **school authority** may be subject to an investigation under Section 70 of the [Education Act](#). A **school jurisdiction** may be subject to the appointment of an official trustee under Section 72 of the *Education Act* to conduct the affairs of the **school jurisdiction**.

K3 – Maximum Limits on Operating Reserves

School Jurisdictions

1. Operating reserves for the purpose of this section includes the sum of Unrestricted Surplus and Total Operating Reserve balances less School Generated Funds.
2. The maximum operating reserve balance for the 2026/27 school year will be equal to six per cent of the Total Expenses reported in the August 31, 2026 Audited Financial Statement.
 - No maximum operating reserve limit balance will be below \$100,000. If the calculation of the maximum operating reserve is less than \$100,000 then the maximum operating reserve will be \$100,000.
3. Any operating reserve balance in excess of the operating reserve maximum will be recovered by Alberta Education and Childcare through an equivalent reduction from the remaining scheduled payments for the remainder of the 2027/28 school year.
 - Alberta Education and Childcare will provide notification of the excess reserve balances and the planned payment reductions shortly after receipt of the Audited Financial Statements on November 30, 2027.
4. **School jurisdictions** will be required to maintain a minimum 1 per cent operating reserve balance.
5. The Minister may authorize an exemption to the maximum operating reserve limit, subject to the conditions and criteria below.
 - a) **Eligibility Conditions**

Exemption requests will be considered if the following conditions are met:

 - Operating reserves in excess of the maximum limit have not increased from the prior school year; and
 - Operating reserves have not exceeded the maximum limit for more than two consecutive years.
 - b) **Supporting Criteria**

Where the eligibility conditions above are met, exemption requests must include detailed rationale for the request, and must clearly demonstrate one or more of the following:

 - Clear demonstration of a short term requirement to utilize the reserves.
 - One time project that requires an accumulation of reserves, e.g., new technology system, supplement to a capital project, purchase of fleet vehicles including school buses.
 - Project is required for the safety of students.
 - Project has been preapproved by the Minister, including the accumulation of reserve funding.

Written exemption requests must be submitted from the Board of Trustees to the Minister by November 30, 2027, and must clearly identify the applicable criteria that support the

request, and include a draw down plan indicating when reserves will be below the maximum limit.

K4 – Reporting Requirements and Information

Accredited funded independent schools

1. An **accredited funded independent school** accredited through the School Accreditation, Standards and Print Services Branch and approved by the **Minister** will be required to provide instruction to students for a minimum of one year before it is eligible for funding unless otherwise approved by the **Minister**.
2. An **accredited funded independent school** must keep in force a blanket fidelity bond with respect to all employees and **board** members in an amount acceptable to the **Minister**. That amount shall be \$50,000 or the amount of the accumulated surplus plus 40 per cent of Alberta Education and Childcare funding for the program year, whichever is less. Agents may refer to this as a commercial blanket bond.
3. New **accredited funded independent schools** are required to provide a Certificate of Incorporation for a society incorporated under the *Societies Act*, or a non-profit company registered under Part 9 of the *Companies Act*, or a non-profit corporation incorporated under an act of the Legislature.
4. **Accredited funded independent schools** must provide Audited Financial Statements for the previous year ending August 31, to the Financial Reporting and Accountability Branch by November 30 each year. Failure to do so will result in delayed payment.
5. **Accredited funded independent schools** must remain in active status according to Corporate Registries. Payments may be withheld for operations not in good standing or of those that have outstanding annual returns with Corporate Registries.

Base Instruction Funding

1. All enrolment information must be submitted through PASI and Student Records.
2. Base instruction funding for Early Childhood Services (ECS) and Grades 1-12 will be allocated using the AEM enrolment of the school authority.
3. **Student** registration information in ECS and Grades 1-12 as of the **September count date** (September 29, 2026) must be submitted to Student Records and Operations Branch by the third business day in October.
4. The ages of all **children** must be determined as of August 31 and the ages of all **students** must be determined as of September 1.

Note: schools are required to maintain and retain **student** records pursuant to the *Student Record Regulation* for a period of seven years, records of **student** attendance, final marks, course outlines, detail assessment records for **student** work in the course and records of course withdrawal for **students** in Grades 10-12.

Adjustments to enrolment data:

- a. if an adjustment is required to the enrolment data reported to Student Records and Operations Branch on the **September count date**, **school authorities** must ensure that changes are made through PASI.
 - b. any modification that will impact funding must be submitted through PASI by December 4, 2026.
5. Base funding for **students** attending school in another province will be based on:
 - a. an **education services agreement**; and
 - b. a letter submitted to School Finance (ecc.schoolfinance@gov.ab.ca) indicating the **student's** name, birth date, grade and Alberta Student Number (ASN).

Charter Schools

A **charter board** who is intending to cease the operation of a **charter school** or transfer its operation to a **school board** must receive approval from the **Minister** and conclude operations in accordance with the terms of the charter and the [Charter Schools Regulation](#).

Funding may be advanced on a one-time basis to any newly approved **charter board**. The **board** of the newly approved **charter school** must apply in writing to the Director of School Finance by July 1 of the year preceding opening of the **charter school** and include a Budget Report Form to support the request.

Designated Special Education Independent Schools (DSEIS)

The status of approved **DSEIS** may be reviewed and withdrawn at any time by Alberta Education and Childcare.

Early Childhood Services (ECS)

1. **Children with mild/moderate disabilities/delays** must be coded with a code 30 and **children** who are gifted and talented must be coded with a code 80.
2. **Children** who were enrolled in an **ECS program** with an **ECS operator** on the **September count date** but were assessed and identified as having severe, mild or moderate disabilities/delays or as gifted and talented after the **September count date** (September 29, 2026), the **ECS operator** must modify the enrolment in PASI. The data must be submitted by December 1, to be counted towards the AEM.
3. **Independent ECS operators** must keep in force a blanket fidelity bond with respect to all employees and **board** members in an amount acceptable to the **Minister**. That amount shall be \$50,000 or the amount of the accumulated surplus plus 40 per cent of Alberta Education and Childcare funding for the program year, whichever is less. Agents may refer to this as a commercial blanket bond.
4. New **independent ECS operators** are required to provide a Certificate of Incorporation for a society incorporated under the *Societies Act*, or a non-profit company registered under Part 9 of the *Companies Act*, or a non-profit corporation incorporated under an act of the Legislature.

5. **Independent ECS operators** must provide Audited Financial Statements (if applicable) for the previous year ending August 31 to the Financial Reporting and Accountability Branch by November 30 each year. Failure to do so will result in delayed payment.
6. **Independent ECS operators** must remain in active status according to Corporate Registries. Payments may be withheld for operations not in good standing or of those that have outstanding annual returns with Corporate Registries.

English as an Additional Language (EAL)

1. **Student** registration information for ECS to Grade 12 as of the **September count date** (September 29, 2026) must be submitted to the Student Records and Operations Branch.
2. This registration must include English as an Additional Language learners in the following categories:
 - a. Canadian-born **child** or **student** (code 303);
 - b. Foreign-born **child** or **student** (code 301); and
 - c. Canadian-born or foreign-born **child/student** who does not meet the criteria as a **child** or **student** (code 302).
3. Code 303 and/or code 301 are required for **school authorities' child(ren)/student(s)** to be counted towards the **EAL** AEM.
4. Documentation of an assessment that supports the need for additional English language supports must be kept on file at the school/school jurisdiction and be made available to Alberta Education and Childcare upon request. English language proficiency assessment documentation used to determine EAL coding eligibility for each child/student must be completed by December 4 of the current school year. Annual assessment of a child's/student's English language proficiency level is required to inform instructional planning and the provision of timely and appropriate learning supports.

First Nations ESA

School authorities with **students** attending First Nations schools under a First Nations **education services agreement** (First Nations ESA) are eligible for all relevant grants based on **student** information provided on Form 22AE1.

Francisation

1. **Student** registration information for ECS to Grade 12 as of the **September count date** (September 29, 2026) of the current **school year** must be submitted to the PASI and Student Records Branch.
2. This registration must include **Francisation students** in the following categories:
 - a. Canadian-born (code 306); and
 - b. Foreign-born (code 307).
3. This coding is required for **francophone regional authorities' child(ren)/student(s)** to be counted towards the **Francisation** AEM FTE enrolment.

Home Education

Home education funding is based on **student** registration information (including **resident board** information) in Grades 1 to 12 as of the **September count date** (September 29, 2026) that is submitted to PASI and Student Records.

Locally Developed Courses

1. **School authorities** offering locally developed senior high school courses during summer must be granted the use of a senior high course code by Alberta Education and Childcare to award credits to **students** and receive the relevant **credit** funding. Course codes are provided to **school authorities** for a specified **term** for each locally developed senior high course that has been authorized by Alberta Education and Childcare and locally approved by a resolution or a motion of the **board** of a **school authority** or governing body of a independent school authority prior to offering locally developed courses.
2. **School authorities** shall submit for authorization all locally developed courses (including second language courses) according to the [Guide to Education](#).

Outreach Programs

When an **outreach program** ceases to operate, the **board** must immediately notify the respective Field Services Branch Director.

Program Unit Funding (PUF)

All school authorities must report expenditures for PUF children in the Audited Financial Statements, which are due November 30.

Reciprocal Exchange Programs

School authorities with a **resident student** participating in a **reciprocal exchange program** must submit a Reciprocal Student Exchange Approval Form in order to qualify for funding. The form, which must be submitted by September 30 of the year the **student** is away on the exchange, can be found at: www.alberta.ca/student-and-educator-exchange-programs.aspx.

Instructions for completion of the form can be found at:

www.education.alberta.ca/media/1224479/instructions.pdf.

Note: the form is not required for **students** participating in the Alberta International Educational Exchange Program.

K5 – Alberta Education and Childcare Contact List

While Alberta Education and Childcare makes every effort to make the manual clear and understandable, school authorities may require further information. To contact Alberta Education and Childcare, please refer to the following list of contacts. For calls outside of Edmonton, dial 310-0000 then dial the number, including the area code, of the contact.

Branch	Contact	Phone
Budget and Fiscal Analysis	Alexander Blyth	(780) 422-4545
Business Operations and Stakeholder Support	Rick Grebenstein	(780) 422-6081
Capital Planning		
Stakeholder Relations	Kate Austin	(587) 337-3698
Capital Planning	Chris Patry	(780) 868-6787
Financial Reporting	Elizabeth Du	(780) 638-9599
Curriculum Division		
Curriculum Coordination & Implementation	Dawne Keller	(780) 422-8671
Career Education	Nathan Stelnicki	(780) 257-4098
Dual Credit (ecc.dct@gov.ab.ca)	Paschal Hamel	(780) 242-7524
Field Services		
Central Services	Connie Ohl	(780) 644-4498
North Services	Michael Mauro	(780) 638-9436
South Services	Cathy Rasmussen	(780) 427-5379
Independent Schools and Home Education	Christine Bouchard	(780) 422-8554
French Language Services Support	Rachelle Bruneau	(780) 446-1569
Financial Reporting and Accountability	Vivian Ip	(780) 422-0149
Funding Analysis and Analytics	Jubayer Hoque	(780) 422-6550
International Education Services	Waldemer Riemer	(780) 422-1540
Learner Supports	Alysson Blaine	(780) 644-2287
Official Languages Education Programs	Regena Wiseman	(780) 427-2940
Student Records and Operations (studentrecords@gov.ab.ca)	Kevin Taron (Director) Kimberly Carr	(587) 985-7782 (780) 644-5579
SuperNet (edu.supernetadmin@gov.ab.ca)	Asra Azam	(780) 415-4866
School Accreditation, Monitoring and Print Services	Tania Brudler	(780) 999-3537
School Finance (ecc.schoolfinance@gov.ab.ca)	Leila Williams (Director) Sharon Johnson	(587) 340-0440 (780) 422-0930
Workforce Development Help Desk (wfdhelpdesk@gov.ab.ca)	Help Desk	(780) 427-5318

Any of the individuals above may be contacted by email by typing their first name, dot (.), last name followed by @gov.ab.ca, (e.g., sharon.johnson@gov.ab.ca).

The *2026/27 Funding Manual for School Authorities* is available for viewing and printing on Alberta Education and Childcare's website at open.alberta.ca/publications/1485-5542.

Unless otherwise indicated, funding application forms should be submitted as email attachments to the School Finance Branch at ecc.schoolfinance@gov.ab.ca, or by post to:

Alberta Education
School Finance Branch
10th Floor, 44 Capital Boulevard

10044 – 108th Street
Edmonton, AB T5J 5E6
Phone: 780-427-2055 Toll free: 310-0000
Fax: 780-427-2147

K6 – Scenarios With Adjusted AEM Calculations

K6.1 – New School Jurisdictions, Independent School Authorities and Independent ECS operators

New **school jurisdictions**, **independent school** authorities and **independent ECS operators** will not have historical enrolment data and reliable projection data to calculate AEM. To accommodate this during the first three years of operations, funding allocations for these authorities will be based on actual enrolments. The table below summarizes enrolments used for calculating the funding:

Year of Operations	Enrolments used for funding
Years 1 to 3	100% of enrolment count on September count date
Year 4	Regular AEM method: • 70% of projections for Year 4 • 30% enrolment of Year 3

Note: **children/students** who will be included in these enrolment counts will be same as those counted toward the AEM enrolment calculation.

For the first three years, these school authorities will not receive a funding commitment letter in March. The school authorities will receive a funding estimate based on projected enrolment, which will be revised once the enrolment has been finalised.

If a school authority experiences substantial enrolment growth beyond Year 3, it may apply for funding based on actual enrolment for Year 4 and 5. To be considered, the authority must submit a formal request, including a detailed rationale and a budget report. Requests can be sent to EDC.FAAB@gov.ab.ca. The department will assess each request on a case-by-case basis, considering factors such as enrolment trends, financial impact, and overall funding availability.

K6.2 – New school/site for existing authorities

(see K6.1 for enrolments used for funding calculation)

New school/sites eligible under this section are:

- Approved new school/site assigned a new school code (exclusion: new school code request for funding purposes); and
- The new school/site must result in significant enrolments which are new to the authority; then
- The new school/site enrolment (**FTE**) will be funded according to section K6.1.

K6.3 – New programs for existing authorities

(see K6.1 for enrolments used for funding calculation)

New programs eligible under this section are:

- New divisions/grade configurations not offered previously in the **school authority**: ECS, Grade 1-3, Grade 4-6, Grade 7-9 and Grade 10-12.

K6.4 – School Authorities taking over operations of existing schools

If a **school authority** takes over the operations of an existing school that was not operating under them the previous year, the AEM for the **school authority** will be adjusted to include the historical enrolment of this school; and when a school transfers out of a **school authority**, the historical enrolments from the school will be excluded from the AEM calculation.

- When a school authority takes over the operations of an existing school that was not operating under them the previous year, its enrolment increases considerably due to the inclusion of the new school. This will result in the enrolment in the school year not being comparable to the historical enrolments.
- Since AEM uses two years of enrolment, in these cases, the AEM for the school authority will be adjusted to include the historical enrolment of this school to make the enrolments comparable. Similarly, when a school transfers out of a school jurisdiction, the historical enrolments from the school will be excluded from the AEM calculation. The school authority will also receive an in-year adjustment to their allocation that reflect this change.

AEM enrolment adjustment example is provided in the Table below:

1. School ABC joins School Authority A

School Year	School Authority A: Budget 2025 Enrolment FTE	School ABC (Joins School Authority A in 2026/27)	School Authority A: Adjusted Enrolment FTE
	X	Y	$Z = X + Y$
2025/26	3,840.0	215.0	4,055.0
2026/27	3,764.5	219.0	3,983.5
2026/27 AEM FTE	3,787.2	217.8	4,005.0

2. School DEF leaves School Authority B

School Year	School Authority B: Budget 2025 Enrolment FTE	School DEF (Leaves School Authority B in 2026/27)	School Authority B: Adjusted Enrolment FTE
	X	Y	$Z = X - Y$
2025/26	2,450.0	170.0	2,280.0
2026/27	2,550.0	180.0	2,370.0
2026/27 AEM FTE	2,520.0	177.0	2,343.0

K6.5 – Changes to school programming

AEM is calculated under the assumption that programs offered by **school authorities** in the budgeted **school year** will be similar to the current and past year. In the case where the

programs offered changes (e.g., stoppage of a program), the AEM calculations will be adjusted to capture this change.

Alberta Education and Childcare will make in-year funding adjustment to the school authorities that will cease operations in subsequent school year.

After the **September count date** (September 29, 2026), **school authorities** can contact the School Finance Branch to confirm your enrolments and request an adjustment for these enrolments based on actual enrolments as an in-year adjustment to your funding allocation.

A new summer school program (July/August) will be funded based on the actual number of completed credits in year one of the program. **School authorities** will be required to provide relevant summer course enrolment information to School Finance Branch in Fall 2026.

K6.6 – Enrolment Discrepancies

K6.6.1 - SIGNIFICANT ENROLMENT INCREASES

School authorities experiencing a 5 per cent or greater enrolment increase as compared to projections for the school year will receive an automatic in-year adjustment. The funding adjustment will be made soon after the **Frozen Funded Head Count** date (December 4, 2026).

Independent ECS operators with 5 per cent or greater enrolment growth compared to last year's actual enrolment will receive an automatic AEM based in-year adjustment for all grants. The funding adjustment will be made after the **Frozen Funded Head Count** date (December 4, 2026).

Note: The department will make in-year adjustments only if 5 per cent growth compared to last year's actual enrolment provides more funding to ECS operators than the budgeted allocation/funding commitment amount. This is not applicable to school authorities covered under K6.1- K6.5

K6.6.2 - REASONABILITY OF PROJECTIONS

The projected enrolment count will be determined based on Alberta Education and Childcare's calculations and input from school authorities. Alberta Education and Childcare reserves the right to adjust or replace the projections used in calculations and use Education's internal enrolment projections for the purpose of calculating grant entitlements.

School authorities that do not provide enrolment projections and **school authorities** that have actual enrolments that are significantly below their projections will receive an automatic in-year adjustment once enrolments have been finalized.

K6.6.3 - Funding Adjustments

Alberta Education and Childcare may adjust funding allocations causing changes to payments that may include increases, decreases, or prior year adjustments based on, but not limited to:

- the results of reviews and audits;
- calculation errors; and/or
- enrolment adjustments.

K7 – Ceasing of Operations by an Independent ECS Operator

Policy

When funding has been provided by Alberta Education and Childcare to an **independent ECS operator**, and they cease operations, any surplus funds shall be returned to the Government of Alberta or transferred to another approved **ECS operator**.

Conditions

1. The decision to cease operations must have been reached at a general meeting of the society governing the **independent ECS operator** called within the provision of the society's or company's bylaws or articles of association.
2. If an **independent ECS operator** decides to cease operations, the operator may determine if another **ECS operator** is willing to take over the program. The other **ECS operator** must agree to take over the program and to accept the transfer of assets and liabilities, including supplies, capital assets and operating surpluses.
3. If an **independent ECS operator** does not transfer its assets to another **ECS operator**, Alberta Education and Childcare will calculate the amount of surplus (if any) from operations to be returned to the Government of Alberta.
4. The ceasing of operations by an **independent ECS operator** may also be a result of the **Minister** not approving the **AOP** submitted for the respective **school year**.

Procedures

1. When the **independent ECS operator** has made a decision to cease operations, a letter must be sent to the School Accreditation, Monitoring and Print Services Branch notifying them of their decision. The letter must also include a copy of the **board** resolution to cease operations made at a duly called meeting of the society or company.
2. When the **independent ECS operator** has agreed to allow another **ECS operator** to take over the program, both parties must sign an agreement for the transfer of the **independent ECS operator's** assets and liabilities to the other **ECS operator**. The agreement should also include an inventory schedule of all assets/liabilities to be transferred and signed by officials of the **ECS operator** accepting the transfer. The **independent ECS operator** must submit the agreement to the School Accreditation and Monitoring and Print Services Branch within 90 days of the signing of the agreement but no later than November 30 following the **school year** that operations ceased.
3. The **independent ECS operator** must prepare an Audited Financial Statement for the final year of operation or portion thereof and submit it to the Financial Reporting and Accountability Branch by November 30 following the **school year** that operations ceased.
4. If an **independent ECS operator** ceases operations during the **school year**, unexpended fees paid by parents for the year should be returned to the **parents**.
5. When the **independent ECS operator** ceases operation but does not transfer the assets and liabilities to another **ECS operator**, the final Audited Financial Statements will be

reviewed and the accumulated surplus, if any, will be pro-rated by Alberta Education and Childcare. The portion of the surplus to be returned to Alberta Education and Childcare will be calculated on the ratio of Alberta Education and Childcare's contribution to the total revenue of the **ECS program** over the final three years of operation. The amount payable to Alberta Education and Childcare will be communicated by letter from the Director of the School Finance Branch.

6. An **independent ECS operator**, who ceases operations and does not enter into an agreement with another **ECS operator**, should sell their assets or make arrangements with Alberta Education and Childcare to transfer the capital assets and supplies to another **ECS operator** or program provider in their area.

K8 – Government Organization Act

13 (1) A **Minister** may make grants if:

- (a) the **Minister** is authorized to do so by regulations under this section; and
- (b) there is authority available in a supply vote for the purpose for which the grant is to be made.

(2) The Lieutenant Governor in Council may make regulations applicable to a **Minister**:

- (a) authorizing the **Minister** to make grants;
- (b) respecting the purposes for which grants may be made;
- (c) governing applications for grants;
- (d) respecting the persons or organizations or classes of persons or organizations eligible for grants;
- (e) respecting the conditions required to be met by any applicant for a grant to render that person or organization eligible for the grant;
- (f) empowering the **Minister** in particular circumstances to waive eligibility criteria prescribed under clause (d) or (e);
- (g) respecting the conditions on which a grant is made and requiring the repayment of the grant to the Government if the conditions are not met;
- (h) providing for the payment of a grant in a lump sum or by installments and prescribing the time or times when the lump sum or the installments may be paid;
- (i) authorizing the **Minister** to make deductions from a grant and prescribing the circumstances under which the deductions may be made;
- (j) limiting the amount of a grant or class of grant;
- (k) authorizing the **Minister** to delegate in writing to any employee of the Government any power conferred or duty imposed on the **Minister** by this section or the regulations;

- (l) requiring a person or organization receiving a grant to account for the way in which the grant is spent in whole or in part; and
 - (m) authorizing the **Minister** to enter into an agreement with respect to any matter relating to the payment of a grant.
- (3) A regulation made under subsection (2) may be specific or general in its application.
- (4) Despite subsection (2)(g), the Minister may impose further conditions not prescribed in the regulations on the making of a particular grant.

K9 – Withdrawal of Teacher Services or Lockout

Policy

Alberta Education and Childcare recognizes the obligation of a **school board** and its teachers to negotiate contractual arrangements that are acceptable to both parties. In the event that negotiations break down and a strike by teachers or a lockout by a **board** occurs, Alberta Education and Childcare will adjust funding, while keeping the educational needs of the **students** a priority. In the event of a strike by teachers or a lockout by a **school board** where educational services are not provided, the funding payable to a **board** shall be reduced. This adjustment of funds prevents a financial benefit from accruing to a **board**.

Conditions

1. The **Minister** may reduce funding provided under the Alberta School Foundation Fund and/or the General Revenue Fund for the period for which cessation of teaching services occurred.
2. Funding will be reduced by 1/200th of the total annual certificated teacher salary and benefit amounts, based on the previous **school year** Audited Financial Statements, excluding central office exempt staff, for each operating day teachers are on strike or lockout.
3. The number of operating days used in the funding adjustment will reflect any instructional days, teacher preparation days and in-service/convention days that occurred during the strike or lockout.
4. **Boards** are required to ensure that **students** in Grades 2-9 have access to 950 hours of instruction per year and that **students** in Grades 10-12 have access to 1,000 hours of instruction per year. The access to instruction hours can be met in various ways.
5. Alberta Education can set standards and submission criteria related to additional funds to make-up instructional days lost to strike or lockout
6. **Boards** will be funded based on the same 1/200th calculation identified in Condition #2 above, for each day made up.

The **Board's** application for additional funds required to make up instructional days lost to strike or lockout must meet the standards and submission criteria established by Alberta Education and Childcare.

7. All other funding to **school jurisdictions** will continue in order to provide **boards** with the necessary flexibility to make local operating decisions.
8. There should be sufficient funds and flexibility within a **board's** current funding allocation to cover any costs of providing distance education materials to **students** during the cessation. No additional funding will be provided for these costs.
9. A **board** may make an application to the Director of the School Finance Branch for additional expenses incurred as a result of the labour disruption, other than for distance education materials, which were required to ensure the instructional hours are not compromised.
10. A **board** shall notify Alberta Education, immediately following the end of a strike or lockout, of the period and number of days of the cessation of services.
11. In the event that a strike by teachers or a lockout by a **board** occurs on the **September count date** (September 29, 2026), an alternate count date will be determined by the Director of School Finance.
12. Alberta Education will provide the **board** with a detailed calculation of the funding reduction.
13. After the strike or lockout, the funding reduction amount will be recovered from the next applicable payment(s) to the **board**.
14. In the event of a dispute over the amount of funding reduction and/or the amount claimed in additional expenses or make up days, a **board** may submit its concern(s) in writing to the **Minister**.

Implementation Considerations

The following implementation considerations show exceptions to the noted sections of the funding manual that will apply in case of withdrawal of teacher services or lockout. Not all criteria of the original grants are included, only those that differ. Please consult the grant section listed for full details on the grant and other conditions that apply.

D1.6.1 – HOME EDUCATION KINDERGARTEN GRANT

In the event of a strike or lockout occurring after the **September count date**, funding will be provided for any new Home Education Kindergarten enrolments at half of the rate of a full term.

If parents or guardians choose to continue with home education kindergarten into the second term (beginning February 1), parents or guardians would be eligible for expenses up to the full parent portion of the Home Education Kindergarten Grant.

Allocation Criteria Exceptions

1. Funding will be calculated using **September count date** (September 29, 2026) enrolment of Home Education Kindergarten children.

In the event of a strike or lockout, parents or guardians who transition to home education kindergarten would be eligible for expenses of up to half the parent portion for the duration of the strike or lockout or until the end of term 1 (end of January), whichever comes first.

D1.6.2 – HOME EDUCATION AND SHARED RESPONSIBILITY GRANT

In the event of a strike or lockout occurring after the **September count date**, funding will be provided for any new Home Education enrolments at half of the rate of a full term. This exception applies only to Home Education students.

If parents or guardians choose to continue with home education kindergarten into the second term (beginning February 1), parents or guardians would be eligible for expenses up to the full parent portion of the Home Education Grant.

Allocation Criteria

1. Funding will be calculated using **September count date** (September 29, 2026) enrolment of Home Education/Shared Responsibility **students**.

In the event of a strike or lockout occurring after the September count date, funding for any new Home Education enrolments will be calculated on the last day of each month for term 1.

D1.5.C - DISTANCE EDUCATION NON-PRIMARY REGISTRATIONS

Allocation Criteria

1. All school authorities providing **students** in Grades 10 to 12 online learning and/or print-based **distance education program** will be eligible for the **non-primary registration** allocation provided they meet the following criteria:
 - a. During term 1, funding is provided for all credits completed at an authority per student for high school courses. Students are eligible to take courses at more than one authority.
 - b. During term 2, funding is provided for up to 10 credits completed at an authority per student for high school courses. Students are eligible to take courses at more than one authority.
2. For term 1, non-primary student do not have a registration deadline. For term 2, non-primary students are required to be registered by April 15.

Section L – Requirements for School Authority Planning and Results Reporting

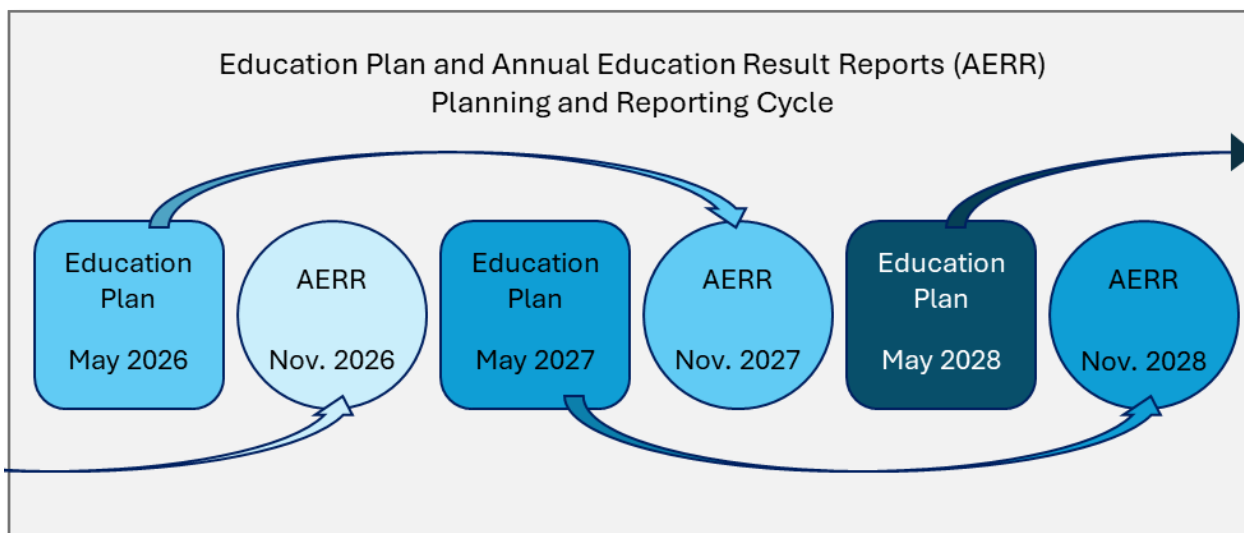
Planning and Reporting Cycle

Pursuant to the *Government Organization Act* and the Education Act, and to operationalize the **accountability** relationships and processes established in provincial legislation (Section B, Legislative Authority), this section contains the **Minister's** requirements for school authorities' education plans and annual education results reports (AERRs).

The planning and reporting processes that school authorities use reflect the guiding principles, domains and enabling processes outlined in the **Assurance Framework** (Section B). Effective planning and results reporting occurs in a continuous improvement cycle and are integral to school authority accountability and assurance.

Education plans and annual education results reports (AERRs) are products and evidence of this continuous improvement process and are core documents for demonstrating accountability and providing assurance. The education plan and AERR are closely connected and inform one another:

- The education plan describes the outcomes, measures and strategies that address the priorities arising from the results analysis in the AERR, while
- The AERR provides the results obtained from implementing the plan and actions taken to meet responsibilities in the key assurance domains.



Through the AERR, school authorities demonstrate that they have collected, analyzed and evaluated data arising from the implementation of their previous education plan and the actions taken to meet their responsibilities in each domain. School authorities' AERRs are expected to provide stakeholders with accurate, accessible and easy to understand information about the progress and performance of the school authority in relation to outcomes. By analyzing the

results, school authorities can develop insights, draw conclusions and determine implications arising from the results.

School authorities use the key insights arising from the results analysis to identify strengths and areas for improvement, which, in turn, provide a basis for establishing priorities for the education plan. Areas that are clearly identified as needing improvement, along with stakeholder input and provincial direction, are reflected in the outcomes and strategies in the education plan.

Effective education plans focus on a set of outcomes that clearly define the desired future state for identified priorities. Each outcome is supported by evidence-informed strategies that will be implemented to achieve the outcomes. Measures, both local and provincial, help assess progress on outcomes as well as to monitor the effectiveness of the strategies and adjust the strategies as necessary.

Once the education plan has been developed, school authorities develop a budget according to their priorities and key responsibilities and allocate resources to achieve the outcomes and implement strategies.

Throughout the planning and reporting cycle, school authorities communicate and engage with stakeholders to inform education plan outcomes (and other aspects, as appropriate) and to share results and report on progress toward achieving outcomes and meeting responsibilities. Effectively engaging stakeholders in the development of the education plan and sharing results has several benefits:

- **School authorities** can take broader perspectives into account and build understanding of specific contexts so they may be more responsive to local needs.
- Stakeholders will increase their understanding of education matters and may be better positioned to support **strategies** where possible; and
- School authorities will improve decision-making and can enhance shared ownership for decisions.

The planning and reporting cycle just described enables continuous improvement and is depicted in the following graphic:



The planning and reporting cycle needs to be evident at both the school authority and school level and, when working effectively, both levels will have clear connections and inform one another. School authorities establish the requirements for the process, content and format of school education plans and annual results reports and use them to support continuous improvement and assurance at the school level.

The governing body of a school authority is ultimately accountable for and approves the education plan and AERR. Education plans, while multi-year, must be approved annually by the school authority's governing body and posted on their website in a publicly accessible format by **May 31, 2026**, consistent with the submission date of their annual budget. School authorities must post their approved AERR for 2025/26 on their website in a publicly accessible format by **November 30, 2026**, consistent with submission date of their Audited Financial Statements.

Reporting Provincial and Local Measures

In preparing their AERRs, school authorities compile, interpret, and report on the results of both of their provincial (Alberta Education and Childcare Assurance Measures [AECAMs]) and local **measures** to assess progress toward:

- achieving the **outcomes** identified in the education plan; and
- meeting the responsibilities for each **domain**.

In addition to the required AECAMs, Alberta Education and Childcare provides results for several supplemental measures that school authorities can use for the education plan and AERR as they deem appropriate:

- Diploma Exam Participation Rate (4+ Exams)
- Drop Out Rate
- Programs of Studies
- Rutherford Scholarships Eligibility Rate
- Safe and Caring
- School Improvement
- High School to Post-Secondary Transition Rate
- Work Preparation

AEAMs will be reviewed and may be revised or discontinued based on the outcome of the review. New AEAMs may also be developed and added over time.

Education Plan Requirements

Development of the education plan involves a variety of steps; each step is a valuable contribution to the school authority's vision for the upcoming education plan. The steps are identified below:

- Review and consider the Alberta Education and Childcare Business Plan to assist with their strategic planning.
- Review and consider all applicable Assurance Framework sections of the Funding Manual - Sections B, L, and N.
- Review and analyze the data as reflected in the previous AERR to inform key insights.

- Review and analyze data from the stakeholder engagement process to inform the development of local priorities.
- Assess and review First Nations, Métis and Inuit outcomes, measures and strategies with a focus on continued success.
- Formulate the education plan using the core components - outcomes, measures and strategies - as the structure.
- Outline an envisioned implementation plan for the upcoming year of the multi-year education plan.
- Ensure that a link to the school authority's budget and capital plan are included in the education plan.

When school authorities are transparent with their results, articulate key insights gained from their systemic review, and describe their subsequent strategic next steps with the accompanying implementation plan, public trust and confidence is affirmed. Stakeholders see that the education plan serves as evidence of the school authority's commitment to continuous improvement.

For New School Authorities:

In the first year of operations, a new school authority is expected to develop an education plan for the May 31 deadline by:

- Engaging with their stakeholders to set priorities and shape the outcomes of the education plan;
- Devolving local data to monitor student growth and achievement and other local measures related to the school authority's outcomes.

School authorities have flexibility to determine the form and content of their education plans; however, the following requirements apply:

Component	Requirements
Business Plan Review	• Alberta Education and Childcare has identified its strategic direction in its Business Plan. School authorities need to review and consider it as an input when developing their education plan as this will ensure coherence between provincial and local priorities.
Time Frame	• School authorities must develop their education plans for a three to five year time frame consistent with their strategic purpose. - o School authorities must review their education plans in order to adjust and update them considering the latest results from provincial and local measures and based on what they are learning from the implementation of the plan. - o The updated education plans are published annually and needs to reflect any adjustments made to the core components - outcomes, measures, strategies and plan implementation.

Component	Requirements
Key Insights from Results Analysis	- In detail, school authorities must describe the key insights reflected in the previous AERR results analysis that could inform the upcoming education plan. - These insights must be: - noted strengths, - areas for improvement, - emerging growth trends, and/or - developing needs.
Stakeholder Engagement	- School authorities are expected to engage their stakeholders to inform the development of local priorities and education plans. School authorities should draw upon a variety of sources to measure engagement; for example, using the questions from the Parental Involvement Alberta Education and Childcare Assurance Measure (AECAM). - The education plan must clearly indicate: - What stakeholders were involved - How stakeholders were engaged - How stakeholders input informed local priorities and either: - the school board's or charter board's actions, as per Section 12 of the School Councils Regulation to provide opportunity for school councils to provide advice on the development of the school's education plans; or - for accredited funded independent schools, how the parent advisory council provides advice to the principal and governing body of the school.
First Nations, Métis and Inuit student success	- School authorities must include in their education plans, outcomes, measures and strategies that address: - improving education outcomes for First Nations, Métis and Inuit students through system, program, and instructional supports; - the systemic education gap for self-identified First Nations, Métis, and Inuit students; and - supporting the implementation of Truth and Reconciliation Commission recommendations. - To demonstrate that the grant is supporting the intended outcomes, school authorities will have to provide the following in the Annual Education Results Report: - Total grant funding received; - Report on activities that support the implementation of the Truth and Reconciliation Commission recommendations; and - List and describe the strategies, activities, and programs and their corresponding impact (assessed by local and

Component	Requirements
	provincial measures) on First Nations, Métis, and Inuit students' education outcomes and results.
Core Components	• Education plan must include: - o Outcomes - o Measures - o Strategies • Additionally, education plans are required to have a plan to: - o Implement and monitor the strategies; and - o Address both local and provincial priorities. • Note: Charter schools are required to include in their education plans their charter goals, outcomes and measures as referred to in the Charter Schools Regulation, Section 4(d) and 4(e). Outcomes describe the desired future, based on priority areas that are realistic and measurable. - o Given that the priority of the Kindergarten to Grade 12 education system is the success of every student in school, education plans must have at least one outcome to address student growth and achievement. - o Outcomes for other domains are to be developed not only to address priorities within the domain, but also based the potential impact on student growth and achievement. Measures assess progress on achieving the outcomes and the effectiveness of the strategies. The selected measures are: - o appropriate to the identified outcomes; - o reflective of what would be seen in the short, medium and long term to know that progress is being made; - o effective for providing useful data to determine the impact of strategies and progress toward outcomes; and - o a combination of provincial (required or supplemental) and locally developed/selected measures. Strategies are sets of actions taken to achieve priorities and outcomes that: - o are evidence based; - o are researched, and - o include aspects of professional judgement.
Plan for Implementation	• School authorities must outline their plan for implementation, particularly for the upcoming year. This plan outline addresses how the school authorities will put their education plan into action by describing: - o What resources (financial, human, etc.) are needed to implement the strategies; - o What professional learning is required; and - o What processes must be established to monitor progress and make adjustments

Component	Requirements
	• In outlining their plan for implementation, school authorities have the flexibility to adopt an approach that works best for their education plan. For example, the requirements may be: - o addressed in a separate section in the education plan; - o integrated into the strategies; or • addressed in a separate document linked to the education plan, etc.
Budget	• School boards and charter boards must include a web link to their budget for the 2026/2027 school year that shows alignment to the education plan. • Accredited funded independent schools must include a web link to the independent school's budget for the 2026/2027 school year <u>or</u> provide a budget summary consisting of: - o Charts/tables, including amounts, that summarize budget information; - o Key financial information about the upcoming school year, focusing on anticipated major changes or shifts in focus, such as addressing results or key priorities; and - o Anticipated revenue from Alberta Education and Childcare for the upcoming 2026/27 school year based on the budgeted enrolment projection, complete with amounts, as well as anticipated expenditures for the same period.
Capital Plans	• School boards and charter boards must include a web link to their Capital Plan.
Accountability Statement	• An Accountability Statement is required for the education plan: - o Include the Accountability Statement at the beginning of the education plan. - o Recommended wording for the Accountability Statement is provided in Section N. - o The Accountability Statement is required to include the printed name(s) of the required signatory(ies) with a note stating, "original signed".
Deadline and Communication	• Education plans, while multi-year, must be approved annually by school authority's governing body and posted on the school authority website in a publicly accessible format by May 31 of each school year, consistent with the submission date of their annual budget. • School authorities must notify the appropriate Field Services Branch Director (Section K5 – Alberta Education and Childcare Contact List) via email of the posting of their education plan by May 31 of each school year and include the permalink in the notification. A permalink is a web link or URL to a web page that does not change from year to year and where the education plan is posted.

Annual Education Results Report Requirements

School authorities have considerable flexibility to determine the form and content of their AERR; however, the following requirements apply:

GENERAL

Component	Requirements
Education Plan Measures	School authorities must report the results for measures identified in their education plan to assess their outcomes. These measures include AECAMs (required or supplemental) and locally developed/selected measures.
Results Analysis for Required AECAMs and Local Component	- School authorities must report the results for all required AECAMs, including achievement and improvement evaluations where available, and required local component (see below). However, they are not required to organize their report according to the domains. For all measures: - Report the school authority's most recent results (including footnotes for AECAMs, where applicable). - Include historical or trend results/analysis, at least four years of comparable data, where available and appropriate. - Provide an analysis on the results to put them in context and help stakeholders understand what the results say about progress towards achieving the outcomes from the education plan. This must include: - Key insights from the results analysis that arise from considering: - multiple sources of data, such as a required AECAM and a local measure and/or a supplemental AECAM; - refined observations of data, such as analyzing specific survey question responses from a particular respondent group; and - trends in data over time - Comments on the possible impact of strategies from the education plan; and - Implications for the education plan. Consider what, if any, changes are needed to the outcomes, strategies or measures based on the result analysis. These implications can be described or referenced in your education plan ("Key Insights from Results Analysis").
Unavailable AECAM Results	- In instances where there are no AECAM results, include local measures of student learning achievement and a description of the impact of the related strategies to demonstrate progress in student learning relative to identified provincial learning outcomes. - In instances where data is not available, school boards may include an addendum stating: "<i>The data is not available to support populating a table</i>". In such cases, school authorities may delete the table and provide a rational explaining why the data is unavailable. - Where possible, data and descriptions should be provided for: - All students; - Self-identified First Nations, Métis and Inuit students; and - Students who require and receive English as an Additional language supports (code 301/303).

Component	Requirements
Charter Schools	Charter schools are required to report on the results pertaining to their charter goals, outcomes, and measures as referred to in the Charter Schools Regulation Section 4(d), 4(e) and 4(h).

DOMAIN: STUDENT GROWTH AND ACHIEVEMENT

REQUIRED AECAMS

Component	Requirements
PAT Acceptable / Excellence	- The percentage of students who achieved the Acceptable Standard and the percentage of students who achieved the Standard of Excellence on Provincial Achievement Tests (based on cohort): - Grade 6 results (where available) for: - each course for all students; - each course for self-identified First Nations, Métis and Inuit students; and - each course for students who require and receive English as an Additional Language supports (codes 301/303). - Grade 9 results: - combined across all courses (Grade 9 only) for all students; - combined across all courses (Grade 9 only) for self-identified First Nations, Métis and Inuit students; - combined across all courses (Grade 9 only) for students who require and receive English as an Additional Language supports (codes 301/303); - for each course for all students; - for each course for self-identified First Nations, Métis and Inuit students; and - for each course for students who require and receive English as an Additional Language supports (codes 301/303).
Diploma Exam Acceptable/ Excellence	- The percentage of students who achieved the Acceptable Standard and the percentage of students who achieved the Standard of Excellence on Diploma Examinations. - Results combined across all courses for: - all students; - self-identified First Nations, Métis and Inuit students; and - Overall and specific course results for students who require and receive English language supports (codes 301/303). - Results for each course for: - all students; - self-identified First Nations, Métis and Inuit students; and - students who require English as an additional language supports (codes 301/303).
High School Completion	- High school completion rate of students within three and five years of entering Grade 10. - Results and evaluations for all students;

Component	Requirements
	- o Results and evaluations for self-identified First Nations, Métis and Inuit students; and - o Results and evaluations for students with English as an Additional language supports (codes 301/303).
Citizenship	• The percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship. • Results and evaluations for the overall measure and each respondent group: - o Teachers; - o Parents; and - o Students.
Student Learning Engagement	• The percentage of teachers, parents and students who agree that students are engaged in their learning at school. • Results and evaluations for the overall measure and each respondent group: - o Teachers; - o Parents; and - o Students.

REQUIRED LOCAL COMPONENT

Component	Requirements
Literacy & Numeracy Screenings	• School authorities must provide a summary of their literacy and numeracy results for children and students in Kindergarten to Grade 3 that includes: - o a list of the government-provided or government-approved screeners used at each grade level; - o the total number of children and students screened on the initial administration for each grade level; - o the total number of children and students identified as requiring additional supports based on the initial administration for each grade level; - o the total number of students identified as requiring additional supports on the spring administration in Grades 1 to 3; and - o a summary of support strategies used for children and students identified as requiring additional supports at each grade level.

DOMAIN: TEACHING & LEADING

REQUIRED AECAMS

Component	Requirements
Education Quality	- The percentage of teachers, parents and students who are satisfied with the overall quality of basic education. - Results and evaluations for each respondent group: - Teachers; - Parents; and Students.

REQUIRED LOCAL COMPONENT

Component	Requirements
Professional Learning, Supervision and Evaluation	- School authorities are responsible for supporting teaching and leadership quality through professional learning, supervision and evaluation processes. This includes providing information summarizing implementation of their local policy as outlined in Teacher Growth, Supervision and Evaluation Policy, Section 1(e). - To demonstrate this responsibility is being met, school authorities must: - Identify and report results from related local measures; and - Provide a succinct description of the impact of related strategies implemented as defined in the education plan.

DOMAIN: LEARNING SUPPORTS

REQUIRED AECAMS

Component	Requirements
Welcoming, Caring, Respectful and Safe Learning Environment	- The percentage of teachers, parents and students who agree that their learning environments are welcoming, caring, respectful and safe. - Results and evaluations for the overall measure and each respondent group: - Teachers; - Parents; and Students.
Access to Support and Services	- The percentage of teachers, parents and students who agree that students have access to the appropriate supports and services at school. - Results and evaluations for the overall measure and each respondent group (where available): - Teachers; - Parents; and Students. - If a school authority does not have data that supports populating a table, please delete the table and provide a rationale as to why there is no data.

REQUIRED LOCAL COMPONENT

Component	Requirements
Access to a Continuum of Supports and Services	- School authorities are responsible for ensuring that students have access to a continuum of supports and services, including specialized supports and services, consistent with the principles of inclusive education. - To demonstrate this responsibility is being met, school authorities must: - Identify and report results from related local measures; and - Provide a succinct description of the related processes and strategies it has implemented and their impact.
First Nations, Métis and Inuit Student Success	- School authorities are responsible for: - improving education outcomes for First Nations, Métis and Inuit students through system, program and instructional supports; - addressing the systemic education gap for self-identified First Nations, Métis and Inuit students; and - supporting the implementation of Truth and Reconciliation Commission recommendations. - To demonstrate it is meeting this responsibility, the school authority must: - provide total grant funding received; - report on activities that support the implementation of the Truth and Reconciliation Commission recommendations, and - list and describe the strategies, activities, programs, and their corresponding impact (assessed by local and provincial measures) on First Nations, Métis and Inuit students' education outcomes and results.

DOMAIN: GOVERNANCE

REQUIRED AECAMS

Component	Requirements
Parental Involvement	- Teacher and parent satisfaction with parental involvement in decisions about their child's education. - Results and evaluations for the overall measure and each respondent group: - Teachers; and - Parents.
Budget–Actual Comparison	School boards and charter schools need to report the “Total Expenses” line from the Variance Analysis schedule, comparing and explaining the difference in the amount budgeted for the previous school year, the actual spent and the variance (in both amount and percentage).

REQUIRED LOCAL COMPONENT

Component	Requirements
Summary of Financial Results:	- School authorities are responsible for effectively managing their resources. This includes collaborating with other school authorities, municipalities and community agencies to address student needs and manage the use of public resources. - To demonstrate this responsibility is being met, school authorities must: - Identify and report results from related local measures; and

Component	Requirements
	o Provide a succinct description of the related processes and strategies it has implemented and their impact.
Audited Financial Statements	• School boards and charter schools must include a web link to the Audited Financial Statements and related unaudited schedules and a web link to the provincial roll up of Audited Financial Statement information: K to 12 education financial statements Alberta.ca • Accredited funded independent schools must include a web link to the Audited Financial Statements and related unaudited scheduled <u>or</u> provide a financial results summary that: - o Provides key financial information about the school year, including information on how the authority spent its funding, significant changes over the prior year (if any) and whether spending was within budget and if not, indicate why and how deficits will be addressed. • Includes program expenditure information in a table or graph format, complete with amounts, for the primary audience – parents and other members of the school's community.
Financial Information Contact	• Indicate where more financial information can be obtained (e.g., contact at central office).
Stakeholder Engagement	- School authorities are expected to engage stakeholders to share progress and results toward achieving outcomes. The AERR must clearly indicate: - o What stakeholders were involved; - o How were they engaged; and - o How results and related information were shared.
Accountability and Assurance System	• School boards and charter boards must outline the features of their accountability and assurance system for their schools (or provide a link to the information) that addresses how they are ensuring schools are providing assurance to their communities and demonstrating continuous improvement. This outline must include: - o the requirements for the process, content and format for school education plans and results reports, and - o a description of how the school authority met its obligations under the School Councils Regulation to provide school councils the opportunity to provide advice on the development of school AERRs and to share results from provincial assessments and information from its reporting and accountability system. • Accredited funded independent schools must: - o as per Section 16(3) of the Independent Schools Regulation, the operator of more than one funded independent school may include all of those schools in the same education plan and AERR; and - o provide a description how the principal shares results from provincial assessments and information from its reporting and accountability system with the parent advisory council (if the parents of the students enrolled in the school do not constitute a majority of the members of the governing body of

Component	Requirements
	the funded independent school as per Section 15 of the Independent Schools Regulation .
Accountability Statement	- An Accountability Statement is required for the AERR: - Include the Accountability Statement at the beginning of the AERR. - Recommended wording for the Accountability Statement is provided in Section N. - The Accountability Statement is required to include the printed name(s) of the required signatory(ies) with a note stating, “original signed”.
Annual Report of Disclosures	Section 32 of the <i>Public Interest Disclosure Act</i> requires that school authorities include their annual report of disclosures in their AERR. For a copy of the legislation or for further information and resources, please visit the Public Interest Commissioner's website at www.yourvoiceprotected.ca.

DOMAIN: LOCAL AND SOCIETAL CONTEXT

REQUIRED LOCAL COMPONENT

Component	Requirements
Contextual Information	Provide information about the school authority, students, staff and communities served (such as demographic or socio-economic data) that provide context for the AERR. Relevant contextual information may also be integrated into “Required Local Component” for specific domains.

OTHER REPORTING REQUIREMENTS

Component	Requirement
Deadline and Communication	- School authorities must post their approved AERR on the school authority website in a publicly accessible format by November 30, consistent with submission date of their Audited Financial Statements. - School authorities must notify the appropriate Field Services Branch Director (Section K5- Alberta Education and Childcare Contact List) by email of the posting of their AERR by November 30, and - include the permalink in the notification. A permalink is a web link or URL to a web page that does not change from year to year and where the education plan is posted.

Reviewing Education Plans and Annual Education Results Reports

As part of providing public **assurance**, Alberta Education and Childcare staff monitor and support school authorities through a range of processes to ensure they are fulfilling their responsibilities and meeting expectations for performance. This includes reviewing school authorities' education plans and annual education results reports (AERRs) and meeting with them to review the plans/reports and to support the continuous improvement process.

Assigned Field Services staff review education plans and AERRs to ensure school authorities have met the requirements above and for evidence that they are meeting their responsibilities; positively impacting student growth and achievement; and engaging in a robust planning and

reporting cycle that reflects the guiding principles, **domains** and enabling processes outlined in the **Assurance Framework**.

Additionally, these reviews and ongoing professional conversations:

- enhance the department's understanding and knowledge of the school authority's local context and priorities;
- stimulate data-driven dialogue and discussion toward continuous improvement;
- encourage school authority improvement efforts; and
- identify implications for provincial planning.

Requirements for School Education Plans and Results Reports

In addition to a **school board's** multi-year education plan, each school within a **school board** must develop an education plan that reflects and aligns with the **school board's** education plan. Section 16(3) of the [Independent Schools Regulation](#) states that the operator of more than one funded independent school may include all those schools in the same education plan and annual education results report. Schools must also prepare a report of the school's results for the past school year.

As per Section 12 of the [School Councils Regulation](#), **school boards and charter boards** have a responsibility to provide opportunity for school councils to provide advice on the development of school education plans and annual results reports.

Section 15 of the [Independent Schools Regulation](#) requires the operator of a funded independent school to establish a parent advisory council if the parents of the students enrolled in the school do not constitute a majority of the members of the governing body of the funded independent school. The parent advisory council of the funded independent school provides advice to the principal of the school respecting any matter relating to the school.

Alberta Education and Childcare does not routinely collect or review individual school plans or individual results reports. It is the responsibility of **school boards**, as part of the **accountability and assurance** system, to ensure the following:

- Each school updates its education plan and prepares its results report annually.
- Each school involves the school council in updating the school's education plans and sharing the results report.
- School education plans and results report are posted on the school's or **school board's** website.

Section M – Forms and Deadlines

Funding Application Deadlines and Other Important Deadlines

Form No.	Funding Application Form	Due Date	Return To
23AE1	Students Attending First Nations Schools	October 31, 2026	School Finance
23AE2	Alberta School Council Engagement (ASCE) Form	October 31, 2026	School Finance
23AE3	Fort McMurray Allowance FTE Calculation Form	January 31, 2027	School Finance
23AE4	Charter School Expression of Interest: School Nutrition Grant	June 30, 2026	School Finance

Other Important Deadlines That Can Affect Funding	Due Date
September count date	September 29, 2026
Moderate Language Delay Enrolment	September 29, 2026
September count submission date	October 2, 2026
Course and Marks Submission or Modification (prior school year) - Term 2, 3, 4	October 9, 2026
Submission of Education Services Agreements (if applicable)	November 13, 2026
PUF Enrolment & Assessment (including hours for codes 41-47)	November 30, 2026
Moderate Language Delay Assessment (code 48)	November 30, 2026
Enrolment Lock Deadline for Funding - Ensure all enrolments are finalized in PASI including documentation, codes, and clearing warnings - Resolve priority school conflicts on all records and provide documentation on PASI or to ecc.schoolfinance@gov.ab.ca	December 4, 2026 NOTE: Missing this deadline may affect your funding
PUF/ February count date including assessments and hours (codes 41-47)	February 1, 2027
Course and Marks Submission or Modification to SCM (School Course Marks)	
- Term 1	May 7, 2027
- Term 2, 3, 4	October 1, 2027
Classroom Complexity reporting deadline	September 30, 2027

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Alberta School Council Engagement Grant 2026/27 School Year

School Authority Name _____

School Authority Code _____

School Code	School Name	School Council Chair	Email Address	Contact Info

Total Number of Schools: _____

Certification

I certify that the information reported on this form is correct.

Signature of Secretary – Treasurer

Date

A fillable PDF of the template is available on the Extranet under Forms.

Return to: School Finance Branch by email at ecc.schoolfinance@gov.ab.ca by October 31, 2026

– FORM 23AE2

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Fort McMurray Allowance FTE Calculation Form 2026/27 School Year

School Authority Name _____

School Authority Code _____

Staff Categories	Number of Staff	Total FTE
Certified Teachers		
Support Staff		
Teachers Assistants		
Administrative Support		
Custodial		
Maintenance		
Other		
Out of Scope / Exempt Staff		
Total FTE for all Categories:		

Certification

I certify that the information reported on this form is correct.

Signature of Secretary – Treasurer

Date

A fillable PDF of the template is available on the Extranet under Forms.

Return to: School Finance Branch by email at ecc.schoolfinance@gov.ab.ca by January 31, 2027

– FORM 23AE3

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Charter School Expression of Interest: School Nutrition Grant 2026/27 School Year

The School Nutrition Grant is to provide children/students in school jurisdictions across Alberta with a daily nutritious meal that adheres to the Alberta Nutrition Guidelines for Children and Youth.

Each school jurisdiction is required to:

- Provide students with daily access to a nutritious meal that aligns with the Alberta Nutrition Guidelines for Children and Youth;
- Ensure safe food-handling practices and/or required permits are in place;
- Report on the funds used and number of students served in their audited financial statement.

The *Alberta Nutrition Guidelines for Children and Youth* are available in English and French. Additional resources are available on the Alberta Health Services (AHS) Healthy Eating Starts Here website.

If food is being prepared and handled at the school, a Food Handling Permit from Alberta Health Services may be required. In addition, one or more food handlers at the school may be required to have Food Safety Training. For more information on food safety tips and activities that require food handling permits, see: School Food Activities.

The majority of the funding for school nutrition should be used to provide food to students.

Authority Details:

School Authority Name

School Authority Code

Contact Name

Phone Number

Email Address

Number of Students in the School

Anticipated Number of Students

Accessing Nutrition Program

School Nutrition Plan:

Your school nutrition program plan should take into consideration:

- whether this is a new program or enhancement of an existing nutrition program;
- the needs/preferences of the school community as to the meal (breakfast/lunch);
- alignment with the Alberta Nutrition Guidelines for Children and Youth;
- health and safety measures, including food safety and dealing with allergies and food intolerances;
- any community partnerships that can be accessed; and
- whether outside vendors will be required.

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Provide a financial plan/budget for your school nutrition program for the 2026/27 school year. You should include all relevant costs such as food costs, delivery costs, supplies, training, non-capitalized assets, contracts etc.

Description	Estimated Cost (\$)
Total:	\$

I certify that the information reported on this form is correct. By submitting this expression of interest for the Alberta School Nutrition Grant, I acknowledge that I am also applying for the National School Food Program Grant under the *Alberta-Canada National School Food Program Agreement – 2024 to 2027* and agree to submit all required reporting under the terms of the Agreement.

Date _____

Funding Manual 2026/27

Section N – Accountability Statements for Education Plans and Annual Education Results Reports

Accountability Statements are required for education plans and annual education results reports (AERRs). Recommended wording is provided below. The Accountability Statement is required to include the printed name(s) of the required signatory(ies) with a note stating, “original signed”.

School Boards and Charter Boards :

Accountability Statement for the Education Plan

The Education Plan for (*name of school authority*) commencing (*date*) was prepared under the direction of the Board/Board of Directors in accordance with the responsibilities under the *Education Act* and the *Sustainable Fiscal Planning and Reporting Act*. This plan was developed in the context of the provincial government’s business and fiscal plans. The School Board or Charter Board has used its performance results to develop the plan and is committed to implementing the strategies contained within the plan to improve student learning and results.

The School Board or Charter Board approved the 202X/202X Education Plan on (*date*). (Year 1) or

The School Board or Charter Board reviewed and approved the 202X/202X Education Plan on (*date*). (Annually after Year 1)

Accountability Statement for the Annual Education Results Report

The Annual Education Results Report for (*name of school authority*) for the 202X/202X school year was prepared under the direction of the Board/Board of Directors in accordance with the responsibilities under the *Education Act* and the *Sustainable Fiscal Planning and Reporting Act*. The Board is committed to using the results in this report, to the best of its abilities, to improve outcomes for students and to ensure that all students in the school authority can acquire the knowledge, skills and attitudes they need to be successful and contributing members of society.

This Annual Education Results Report for 202X/202X was approved by the Board on (*date*).

Accredited funded independent schools:

Accountability Statement for the Education Plan

The Education Plan for (*name of school*) commencing (*date*) was prepared under the direction of the operator and/or governing body in accordance with the responsibilities under the *Independent Schools Regulation* and the *Ministerial Grants Regulation*. This plan was developed in the context of the provincial government’s business and fiscal plans. The operator and/or governing body has used its performance results to develop the plan and is committed to implementing the strategies contained within the plan to improve student learning and results.

The operator and/or governing body approved the 202X/202X Education Plan on (*date*). (Year 1) or

The operator and/or governing body reviewed and approved the 202X/202X Education Plan on (date). (Annually after Year 1)

Accountability Statement for the Annual Education Results Report

The Annual Education Results Report for (name of independent school) for the 202X/202X school year was prepared under the direction of the operator and/or governing body in accordance with the responsibilities under the *Independent Schools Regulation* and the *Ministerial Grants Regulation*. The operator and/or governing body is committed to using the results in this report, to the best of its abilities, to improve outcomes for students and to ensure that all students in the school authority can acquire the knowledge, skills and attitudes they need to be successful and contributing members of society.

This Annual Education Results Report for 202X/202X was approved by the operator and/or governing body on (date).

Section O – Grant Indices

O1 – Socioeconomic Status Index

School Jurisdiction	SES Index
Alberta Classical Academy Ltd.	1.3100
Almadina School Society	5.8521
Aurora School Ltd.	1.7047
Boyle Street Education Centre	9.2551
Calgary Arts Academy Society	1.1332
Calgary Girls' School Society	1.0206
CAPE - Centre for Academic and Personal Excellence Institute	3.3605
Connect Charter School Society	1.0002
Footprints for Learning Society	1.3894
Foundations for the Future Charter Academy Charter School Society	1.1233
Fusion Education Association	2.0630
Gwynne Valley Rural Education Association	6.5309
Holden Rural Academy Society	9.7309
Lloydminster Public School Division	2.3182
Lloydminster Roman Catholic Separate School Division	1.9623
New Horizons Charter School Society	1.0516
New Humble Community School Association	7.9498
STEM Collegiate Canada Society	1.1232
STEM Innovation Academy Society	1.0160
Suzuki Charter School Society	1.2406
The Aspen View School Division	7.8538
The Battle River School Division	3.7429
The Black Gold School Division	2.1004
The Buffalo Trail School Division	5.1050
The Calgary Roman Catholic Separate School Division	1.4350
The Calgary School Division	1.2734
The Canadian Rockies School Division	1.0731
The Chinook's Edge School Division	3.0622
The Christ the Redeemer Catholic Separate School Division	2.0317
The Clearview School Division	6.7227
The East Central Alberta Catholic Separate School Division	4.7655

School Jurisdiction	SES Index
The East Central Francophone Education Region	6.8526
The Edmonton Catholic Separate School Division	3.0097
The Edmonton School Division	2.4148
The Elk Island Catholic Separate School Division	1.5855
The Elk Island School Division	1.1609
The Evergreen Catholic Separate School Division	2.4975
The Foothills School Division	1.3820
The Fort McMurray Roman Catholic Separate School Division	1.1264
The Fort McMurray School Division	1.1198
The Fort Vermilion School Division	4.8658
The Golden Hills School Division	3.8602
The Grande Prairie Roman Catholic Separate School Division	2.9234
The Grande Prairie School Division	3.9723
The Grande Yellowhead School Division	3.6757
The Grasslands School Division	7.5894
The Greater North Central Francophone Education Region	2.6295
The Greater St. Albert Roman Catholic Separate School Division	1.1099
The High Prairie School Division	7.4477
The Holy Family Catholic Separate School Division	7.9375
The Holy Spirit Roman Catholic Separate School Division	3.5428
The Horizon School Division	8.4663
The Lakeland Roman Catholic Separate School Division	6.8839
The Lethbridge School Division	3.1506
The Living Waters Catholic Separate School Division	6.5747
The Livingstone Range School Division	5.7052
The Medicine Hat Roman Catholic Separate School Division	2.8945
The Medicine Hat School Division	4.7147
The Northern Gateway School Division	8.3817
The Northern Lights School Division	6.1596
The Northland School Division	9.8678
The Northwest Francophone Education Region	4.1516
The Palliser School Division	1.8753
The Parkland School Division	2.1117
The Peace River School Division	7.7566
The Peace Wapiti School Division	2.7863
The Pembina Hills School Division	4.2186

School Jurisdiction	SES Index
The Prairie Land School Division	5.6852
The Prairie Rose School Division	4.4547
The Red Deer Catholic Separate School Division	3.1959
The Red Deer School Division	4.6516
The Rocky View School Division	1.0925
The Southern Francophone Education Region	1.2590
The St. Albert School Division	1.0899
The St. Paul School Division	7.3744
The St. Thomas Aquinas Roman Catholic Separate School Division	4.7733
The Sturgeon School Division	2.8666
The Westwind School Division	6.4740
The Wetaskiwin School Division	8.5991
The Wild Rose School Division	7.6123
The WISE Charter School	1.7341
The Wolf Creek School Division	5.8805
Thrive Charter School Society	9.4789
Valhalla School Foundation	7.0715
Westmount Charter School Society	1.0018

O2 – Geographic Indices

School Jurisdiction	Rurality Index	Northern Location Index	Sparsity-Area-Distance Index	Area Index
Alberta Classical Academy Ltd.	0.0000	0.0000	0.0000	0.0000
Almadina School Society	0.0000	0.0000	0.0000	0.0000
Aurora School Ltd.	0.0000	0.0000	0.0000	0.0000
Boyle Street Education Centre	0.0000	0.0000	0.0000	0.0000
Calgary Arts Academy Society	0.0000	0.0000	0.0000	0.0000
Calgary Girls' School Society	0.0000	0.0000	0.0000	0.0000
CAPE - Centre for Academic and Personal Excellence Institute	0.0000	0.0000	0.3399	0.0000
Connect Charter School Society	0.0000	0.0000	0.0000	0.0000
Footprints for Learning	0.0000	0.0000	0.0000	0.0000
Foundations for the Future Charter Academy Charter School Society	0.0000	0.0000	0.0000	0.0000
Fusion Education Association	0.0000	0.0000	0.0000	0.0000
Gwynne Valley Rural Education Association	10.0000	0.0000	0.0000	0.0000
Holden Rural Academy Society	10.0000	0.0000	0.1563	0.0000

School Jurisdiction	Rurality Index	Northern Location Index	Sparsity-Area-Distance Index	Area Index
Lloydminster Public School Division	0.0000	0.0000	0.2444	0.0000
Lloydminster Roman Catholic Separate School Division	0.0000	0.0000	0.2407	0.0000
New Horizons Charter School Society	0.0000	0.0000	0.0000	0.0000
New Humble Community School Association	3.5000	0.0000	0.0434	0.0000
STEM Collegiate Canada Society	0.0000	0.0000	0.0000	0.0000
STEM Innovation Academy Society	0.0000	0.0000	0.0000	0.0000
Suzuki Charter School Society	0.0000	0.0000	0.0000	0.0000
The Aspen View School Division	6.4908	0.1284	1.1024	1.0000
The Battle River School Division	5.7721	0.0000	0.4223	1.0000
The Black Gold School Division	1.2767	0.0000	0.0171	0.1973
The Buffalo Trail School Division	7.2816	0.0000	1.1097	1.0000
The Calgary Roman Catholic Separate School Division	0.0015	0.0000	0.0000	0.0000
The Calgary School Division	0.0000	0.0000	0.0000	0.0000
The Canadian Rockies School Division	3.5115	0.0000	0.3279	0.1600
The Chinook's Edge School Division	4.0609	0.0000	0.1705	0.9077
The Christ the Redeemer Catholic Separate School Division	1.5659	0.0000	0.1300	1.0000
The Clearview School Division	5.9615	0.0000	0.9793	0.8246
The East Central Alberta Catholic Separate School Division	3.7692	0.0000	0.9984	0.6465
The East Central Francophone Education Region	4.4912	0.0000	5.3582	0.4626
The Edmonton Catholic Separate School Division	0.0000	0.0000	0.0000	0.0000
The Edmonton School Division	0.0000	0.0000	0.0000	0.0000
The Elk Island Catholic Separate School Division	0.6542	0.0000	0.0134	0.2759
The Elk Island School Division	0.7355	0.0000	0.0088	0.5446
The Evergreen Catholic Separate School Division	0.4673	0.0000	0.0704	0.3024
The Foothills School Division	0.8472	0.0000	0.0637	0.3993
The Fort McMurray Roman Catholic Separate School Division	0.0000	10.0000	0.7570	0.0468
The Fort McMurray School Division	0.0000	10.0000	0.7541	0.0372
The Fort Vermilion School Division	7.7210	10.0000	3.8960	0.6480
The Golden Hills School Division	4.7530	0.0000	0.1841	0.9537
The Grande Prairie Roman Catholic Separate School Division	0.0810	5.0000	1.2805	0.8078
The Grande Prairie School Division	0.0000	5.0000	0.8167	0.0000
The Grande Yellowhead School Division	4.3398	0.0000	1.0475	0.7486
The Grasslands School Division	4.7728	0.0000	0.6909	0.6489

School Jurisdiction	Rurality Index	Northern Location Index	Sparsity-Area-Distance Index	Area Index
The Greater North Central Francophone Education Region	0.0535	0.4024	2.6980	1.0000
The Greater St. Albert Roman Catholic Separate School Division	0.2704	0.0000	0.0012	0.0567
The High Prairie School Division	4.8737	5.0000	2.4253	0.7566
The Holy Family Catholic Separate School Division	3.7383	8.1425	3.8997	0.8321
The Holy Spirit Roman Catholic Separate School Division	0.2107	0.0000	0.3525	0.5954
The Horizon School Division	5.0513	0.0000	0.9971	0.9546
The Lakeland Roman Catholic Separate School Division	3.7549	0.0000	1.5066	0.9597
The Lethbridge School Division	0.0000	0.0000	0.1851	0.0000
The Living Waters Catholic Separate School Division	3.5000	0.7642	0.8112	0.2779
The Livingstone Range School Division	4.3086	0.0000	0.6757	0.9140
The Medicine Hat Roman Catholic Separate School Division	0.0000	0.0000	0.3667	0.0455
The Medicine Hat School Division	0.0000	0.0000	0.3407	0.0000
The Northern Gateway School Division	5.5682	0.5825	0.7843	0.9617
The Northern Lights School Division	4.6410	0.0193	1.0990	0.9537
The Northland School Division	8.7445	5.4361	8.9490	0.4829
The Northwest Francophone Education Region	2.5974	6.1565	7.6818	0.6480
The Palliser School Division	0.6743	0.0000	0.3300	0.8206
The Parkland School Division	0.6577	0.0373	0.0267	0.3086
The Peace River School Division	4.7572	10.0000	3.8920	1.0000
The Peace Wapiti School Division	3.0488	5.0976	1.9749	1.0000
The Pembina Hills School Division	4.7985	0.0000	0.4248	0.8837
The Prairie Land School Division	4.8943	0.0000	2.4626	1.0000
The Prairie Rose School Division	6.4230	0.0000	3.0828	1.0000
The Red Deer Catholic Separate School Division	0.2682	0.0000	0.1680	0.6106
The Red Deer School Division	0.0000	0.0000	0.0857	0.0000
The Rocky View School Division	0.2992	0.0000	0.0115	0.5163
The Southern Francophone Education Region	0.0197	0.0000	1.3448	0.6489
The St. Albert School Division	0.0000	0.0000	0.0000	0.0000
The St. Paul School Division	4.4073	0.0000	0.8513	0.6766
The St. Thomas Aquinas Roman Catholic Separate School Division	1.2500	0.0000	0.0539	0.3648
The Sturgeon School Division	4.9398	0.0000	0.0377	0.2680
The Westwind School Division	3.9041	0.0000	0.5136	0.4894
The Wetaskiwin School Division	5.0214	0.0000	0.1945	0.3743

School Jurisdiction	Rurality Index	Northern Location Index	Sparsity-Area-Distance Index	Area Index
The Wild Rose School Division	5.2047	0.0000	0.7415	0.7463
The WISE Charter School	0.0000	0.0000	0.0000	0.0000
The Wolf Creek School Division	4.6994	0.0000	0.1708	0.7420
Thrive Charter School Society	0.0000	0.0000	0.0000	0.0000
Valhalla School Foundation	10.0000	5.0000	1.2382	0.0000
Westmount Charter School Society	0.0000	0.0000	0.0000	0.0000

O3 – School Nutrition

For the School Nutrition Grant, the SES categories for the school jurisdictions are listed in the table below.

SES Category	School Jurisdiction
Category 5	The Aspen View School Division
	The Grasslands School Division
	The High Prairie School Division
	The Holy Family Catholic Separate School Division
	The Horizon School Division
	The Lakeland Roman Catholic Separate School Division
	The Northern Gateway School Division
	The Northland School Division
	The Peace River School Division
	The St. Paul School Division
	The Wetaskiwin School Division
	The Wild Rose School Division
Category 4	The Buffalo Trail School Division
	The Clearview School Division
	The East Central Alberta Catholic Separate School Division
	The East Central Francophone Education Region
	The Fort Vermilion School Division
	The Living Waters Catholic Separate School Division
	The Livingstone Range School Division
	The Medicine Hat School Division
	The Northern Lights School Division
	The Prairie Land School Division
	The Red Deer School Division
	The St. Thomas Aquinas Roman Catholic Separate School Division

SES Category	School Jurisdiction
	The Westwind School Division
	The Wolf Creek School Division
Category 3	The Battle River School Division
	The Chinook's Edge School Division
	The Edmonton Catholic Separate School Division
	The Golden Hills School Division
	The Grande Prairie Roman Catholic Separate School Division
	The Grande Prairie School Division
	The Grande Yellowhead School Division
	The Holy Spirit Roman Catholic Separate School Division
	The Lethbridge School Division
	The Medicine Hat Roman Catholic Separate School Division
	The Northwest Francophone Education Region
	The Pembina Hills School Division
	The Prairie Rose School Division
	The Red Deer Catholic Separate School Division
	The Sturgeon School Division
Category 2	Lloydminster Public School Division
	Lloydminster Roman Catholic Separate School Division
	The Black Gold School Division
	The Calgary Roman Catholic Separate School Division
	The Calgary School Division
	The Christ the Redeemer Catholic Separate School Division
	The Edmonton School Division
	The Elk Island Catholic Separate School Division
	The Evergreen Catholic Separate School Division
	The Foothills School Division
	The Greater North Central Francophone Education Region
	The Palliser School Division
	The Parkland School Division
	The Peace Wapiti School Division
Category 1	The Canadian Rockies School Division
	The Elk Island School Division
	The Fort McMurray Roman Catholic Separate School Division
	The Fort McMurray School Division

SES Category	School Jurisdiction
	The Greater St. Albert Roman Catholic Separate School Division
	The Rocky View School Division
	The Southern Francophone Education Region
	The St. Albert School Division

Section P – Glossary of Terms

Accountability

An obligation to answer or account for assigned (delegated) responsibilities, e.g., for use of funds, results achieved and for taking action to make continuous improvement and achieve desired results. **Accountability** arises when one party delegates responsibility to another party. Some discretion on how responsibilities are carried out is associated with the delegation of responsibility to accountable organizations. In the public sector, **accountability** involves transparent public reporting of results as well as reporting to the organization, such as a government department, that delegated responsibilities and provided funding to an accountable organization. Consequences for performance are conferred by the delegating party.

Accountability Framework

A well-designed structure to ensure **accountability** within organizations and between governing bodies and delegated organizations (accountable parties). An **accountability framework** consists of measurable goals, **performance measures** that provide information on progress toward and achievement of **outcomes**, targets that indicate a desired level of performance, strategies that are implemented and adjusted as necessary to improve results over time, evaluation of results achieved, including whether improvement has taken place, public performance reports and consequences for the performance of accountable organizations.

Accredited funded independent school

An **accredited independent school** as defined in section 29(2) of the [Education Act](#) that receives a grant under the *Ministerial Grants Regulation*.

Accumulated Deficit from Operations (ADO)

In the Audited Financial Statements – Statement of Changes in Accumulated Surplus and Notes to the Financial Statements or in the Budget Report – Statement of Changes in Accumulated Surplus where the total of Unrestricted Surplus and Operating Reserves is less than zero.

Activity Program

A co-curricular activity outside of, and usually complementary to, the regular curriculum offering a high standard of professional training. This activity should require intensive training of the **student**.

AEM FTE Enrolment

For the purposes of calculating **AEM FTE enrolment**:

- An **ECS child** counts as 0.5 **FTE**.
- A Grade 1-12 **student** counts as 1.0 **FTE**

Alberta Complexity Team(s)

Team including one teacher FTE and two educational assistant FTEs embedded within **schools** to provide intensive behavioural, social-emotional, and safety supports to **children** and **students**.

Alternative French Language Programs

A program offered under Sections 17 and/or 19(1)(a) of the [Education Act](#) where French is used as the language of instruction. These are commonly referred to as French Immersion Programs.

Annual Operating Deficit

In the Audited Financial Statements or the Budget Report - Statement of Revenues and Expenses - where the expenses exceed the revenues.

ASFF Eligible Student

As used in the *Alberta School Foundation Fund Regulation* (ASFF) calculation, means a **student** who:

1. on the **September count date**, meets the requirement of section 3(a)(b)(c) of the [Education Act](#);
2. has a **parent** who ordinarily resides in Canada or is an **independent student** between 18 and 20 years of age who resides in Alberta;
3. is enrolled in and is attending a **school** operated by a **board**;
4. is at least 5 years, 8 months, but less than 20 years of age as of September 1;
5. is not a **student** enrolled in a home education program;
6. is not a **child** to whom an **early childhood services program** is being provided pursuant to Section 21(1) of the *Education Act*; and
7. is not an Indian residing on a reserve pursuant to the *Indian Act* (Canada).

Associate Board

The **resident board** or non-resident **school board** supervising a **student's** home education program.

Associate Accredited funded independent school

The **accredited funded independent school** supervising a **student's** home education program.

Assurance

Assurance means demonstrating to Albertans that the education system is meeting the needs of **students** and **students** are successful. **Assurance** arises from the combination of funding, policies, processes, actions, and evidence that help build public confidence in the education system. **Assurance** is achieved through relationship-building and engagement between all education partners and by creating and sustaining a culture of continuous improvement and collective responsibility.

Assurance Framework

Assurance Framework focuses on building public trust and confidence that the education system is meeting the needs of students and enabling their success. School authorities must demonstrate they are meeting their responsibilities across five assurance domains: Student Growth and Achievement, Teaching and Leading, Learning Supports, Governance, and Local and Societal Context by sharing results with their stakeholders through the Annual Education Results Reports (AERRs) and engaging with stakeholders to set priorities and build their Education Plans. This approach helps the province, school authorities and schools track successes in order to continuously improve the quality of education for students while supporting a transparent, accountable, and responsive education system.

Audition

A trial performance in which an actor, singer, dancer, athlete or other performer demonstrates prowess in his or her abilities where the **audition** results are used to determine entry qualification.

Board

For the purposes of Section L, board refers to school board, or the board of directors for a charter school or independent school authority.

See definition of “**School board**”.

Challenge Assessment

An assessment of a **student** to determine if they already possess the knowledge, skills and attitudes for a course as identified in the [Programs of Study](#) in order to receive credit and a final mark in the course.

Charter Board

The society or company that is named in a charter as being responsible for the operation for a charter school, as per section 26(3) of the [Education Act](#).

Charter School

A **school** established under section 25 of the [Education Act](#) and operated per section 26 of the *Education Act*. The following **charter schools** have been approved for this **school year**:

Agriculture Charter School Society (2669)	Fusion Education Association (2485)
Alberta Advance Academy (2750)	Gwynne Valley Rural Education Association (2487)
Alberta Classical Academy (0395)	Holden Rural Academy Society (0399)
Almadina School Society (6021)	New Horizons Charter School Society (6015)
Andrew Rural Academy Foundation (2671)	New Humble Community School Association (0369)
Aurora School Ltd. (6020)	Roots of Resilience Charter School Society (2743)
Boyle Street Education Centre (6017)	STEM Collegiate Canada (0400)
Calgary Arts Academy Society (0151)	STEM Innovation Academy Society (0370)
Calgary Girls' School Society (0152)	Suzuki Charter School Society (0012)
CAPE – Centre for Academic and Personal Excellence Institute (6019)	The WISE Charter Society (2639)
Connect Charter School Society (0045)	Thrive Charter School Society (2473)
Footprints for Learning Society (0257)	Valhalla School Foundation (0224)
Foundations for the Future Charter Academy Charter School Society (0009)	Westmount Charter School Society (0109)

Child(ren)

An individual who meets conditions 1, 2, 3, and 4 unless 5, 6, 7 or 8 apply is counted toward AEM enrolment for the purposes of allocating funding:

1. is attending an **ECS program** on the **September count date** of the current **school year** operated by a **school authority** or is covered by an **education services agreement** that has been approved for funding by the School Finance Branch;
2. Children must meet the minimum age requirements for each grant in order for an **ECS operator** to receive the corresponding maximum number of years of funding for each child included in the AEM enrolment calculation for that grant. See the table below:

Category of ECS Children	Type of ECS Funding Provided*	Minimum age of the child as of August 31	Maximum age of the child as of September 1
Kindergarten child	Base Instruction Funding (Maximum of 1 year funding)	4 years, 8 months (56 months)	Less than 6 years (72 months)
ECS child with a mild/moderate disability/delay	Base Instruction Funding (all school authorities) and Mild/Moderate (Independent and ECS Operators only) (Maximum 2 years funding, which includes the kindergarten year)	3 years, 8 months (44 months)	Less than 6 years (72 months)
ECS child who is gifted/talented	Base Instruction Funding (all school authorities) and Gifted and Talented (Independent and ECS Operators only) (Maximum 2 years funding, which includes the kindergarten year)	3 years, 8 months (44 months)	Less than 6 years (72 months)
ECS child with English as an Additional Language (EAL) needs or Francisation needs	Base Instruction Funding (Maximum 2 years funding, which includes the kindergarten year) and EAL/Francisation Funding	3 years, 8 months (44 months)	Less than 6 years (72 months)
ECS child with severe disabilities/delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), PUF	2 years, 8 months (32 months)	Less than 6 years (72 months)
ECS child with moderate language delay	Base Instruction Funding (Maximum 3 years funding, which includes the kindergarten year), ECS Pre-Kindergarten (PUF) Moderate Language Delay ECS (PUF) Moderate Language Delay	2 years, 8 months (32 months)	Less than 6 years (72 months)
ECS child who is developmentally immature	Base Instruction Funding (Maximum 2 years funding)	5 years, 8 months (68 months)	Less than 7 years (84 months)

*The maximum years of funding cannot be combined.

3. Is a Canadian citizen on the **September count date**; or
 - a. is lawfully admitted to Canada for permanent residence; or
 - b. is lawfully admitted to Canada and a child of a Canadian citizen; or
 - c. is lawfully admitted to Canada and a child of an individual who is lawfully admitted to Canada as a permanent or **temporary resident**; or

- d. is a step-child (who has been issued a study permit) of a temporary foreign worker that is in Canada on a work permit; and who is the biological or adopted child of the temporary foreign worker's spouse or partner; or
 - e. is a step-child of a Canadian citizen and is the biological or adopted child of the Canadian citizen's non-Canadian spouse or partner. The following documentation is required:
 - i. proof of application for permanent resident status and fee payment to Immigration, Refugees and Citizenship Canada (IRCC); or
 - ii. valid study permit for the child.
4. Is a resident of Alberta and has a **parent** who ordinarily resides in Alberta on the **September count date**;
 5. For funding purposes, a **First Nations child who resides on a reserve** is not counted toward AEM enrolment.
 6. An individual who is **developmentally immature** (code 10).
 7. An individual who is at least 5 years, 8 months, as of August 31, but less than 7 years of age as of September 1, and who is either coded severe or mild/moderate, gifted/talented or EAL/**Francisation**, may be counted toward AEM enrolment if the **school jurisdiction**, the **ECS operator** and the **parent** agree that an **ECS program** is the most appropriate placement, and the **child** has had less than the maximum years of funding for which they are eligible.
 8. An individual who is at least 6 years of age, but less than 7 years old as of September 1 may be counted toward AEM enrolment if they are enrolled in an **ECS program** and are either **developmentally immature** or are entering an **ECS program** for the first time. Any other situations involving registering an overage **child** require special approval from the School Finance Branch.

Child of

In the context of the definition of “**student(s)**” in this manual, “**child of**” is used to mean a son or daughter of any age and therefore can apply to students over the age of 18 but less than 20 years of age on September 1st of the school year for funding eligibility.

Child with a Mild/Moderate Disability/Delay (code 30)

A **child** who is assessed and identified as having a mild/moderate disability/delay, as defined in the [Special Education Coding Criteria](#). Excludes children with a moderate language delay (code 48)

Child with a Moderate Language Delay (code 48)

A **child** who is assessed and identified as having a moderate language delay, as defined in the [Special Education Coding Criteria](#). Code 48 – Moderate Language Delay.

Child with a Severe Disability or Severe Language Delay

A **child** who is assessed and identified as having a severe disability or severe language delay as defined in the [Special Education Coding Criteria](#).

Child who is Gifted/Talented

A **child** who is gifted and talented as defined in the [Special Education Coding Criteria](#).

Collegiate School

Collegiate schools exist to provide students with a clear pathway into post-secondary education and careers in a chosen field through partnerships with publicly funded post-secondary institutions and industry partnerships. The **collegiate school** may operate within a **school jurisdiction** (public, separate, francophone, and charter), or an **accredited funded independent school** provided they are given special approval by the Minister of Education. The **collegiate school** must continue to meet the original requirements under which they were approved.

Credits Completed

The credit value of a course submitted as complete (COM) or withdrawn (WDR) is considered completed when:

1. a **student** has earned a final mark of 50 per cent or greater in the course; or
2. a **student** has earned a final mark of 25 per cent or greater but less than 50 per cent in the course, and has worked on and been assessed on at least 50 per cent of the course content. When a **student** changes from one course to another within an academic program in the same **term** (e.g., **student** switches from Social Studies 10-1 to Social Studies 10-2), school authorities shall only claim one course for completion.

Density

A term used in Rural Transportation Block funding. The **density** rating for a **school jurisdiction** is calculated by dividing the **effective transportation area** in the jurisdiction by the number of weighted **eligible passengers** (**eligible passengers** multiplied by the **weighting factor** for each).

Department of Education and Childcare

As per the *Government Organization Act*, the department of government administered by the Minister of Education and Childcare. The **Department of Education and Childcare**, school authorities and the Alberta School Foundation constitute the Ministry of Education and Childcare as per the *Sustainable Fiscal Planning and Reporting Act*.

Designated School

A **designated school** is the **school** in which a **board** has enrolled a student in accordance with Section 10(1) of the [Education Act](#).

Designated Special Education Independent School (DSEIS)

An **accredited funded independent school** that has been given the status of a Designated Special Education Independent School (DSEIS) through special approval and funding by the **Minister**, where the sole purpose of the **school** is to serve **students** who are identified with a mild, moderate or severe disability. The status of approved **DSEIS** may be reviewed and withdrawn at any time by Alberta Education and Childcare. The educational programs provided to the **students** require modifications or adaptations to the [Programs of Study](#) and are specified in the **Individualized Program Plan (IPP)** or **Instructional Support Plan (ISP)** developed and implemented for each **student**. The following DSEIS are approved for the **school year**:

School Authority	Schools
Calgary Academy Society (9131)	• Calgary Academy (9908)
Calgary Quest Children's Society (9795)	• Calgary Quest School (5398)
Children's Autism Services of Edmonton (0197)	• Jim Jiwani Autism Academy (2649)
E2 Society for Twice-Exceptional Learners (0315)	• E2 Academy (1983)
Edmonton Academy Society for Learning Disabled (9172)	• Edmonton Academy (7953)
Elves Special Needs Society (9263)	• Elves Child Development Centre (0655)
Foothills Academy Society (9107)	• Foothills Academy (9917)
Janus Academy Society (0025)	• Janus Academy (0032) • Janus Academy (Holy Cross Site) (1323)
Koinonia Christian School – Red Deer Society (9211)	• Emmaus Learning Community - DSEPS (2447)
New Heights School and Learning Services Society (0077)	• New Heights School and Learning Services (0432)
North Point School for Boys (0314)	• North Point School – DSEPS (1982)
Parkland Community Living and Supports Society (9027)	• Parkland School Special Education (4493)
Renfrew Educational Services Society (9672)	• Renfrew Educational Services – Janice McTighe Centre (0249) • Renfrew Thomas W. Buchanan Centre (0250)
Rundle College Society (9230)	• Rundle Studio (5002) • Rundle College Academy (5297)
Third Academy International Ltd. (0023)	• The Third Academy (0031) • Third Academy Calgary South (1446)

Developmentally Immature (Code 10)

A **child** who:

- is enrolled in an ECS program for a second year because the parent and the school authority agree that an ECS program is the most appropriate placement for the child;
- is less than seven years old as of September 1; and
- has not previously been coded as a child with a mild, moderate, or severe disabilities code.

Distance

Refers to the **eligible transportation distance** from where each **eligible passenger** resides to their **designated school** or **school of choice**, whichever is closest, if the **eligible passenger** is

not transported. For transported **eligible passengers**, it is the distance from their residence to the attending school in the resident authority.

Distance Education Program

A print-based or electronic education program offered by a school authority and delivered to a **student** under the instruction and supervision of a certificated teacher of a **board** or **accredited funded independent school**. The planning and implementation of instruction as well as the assessment of **student** learning in relation to the **outcomes** from the [Alberta Programs of Study](#), is the responsibility of Alberta certificated teachers employed by the school authority.

Division

A **school division** or regional division established pursuant to the current [Education Act](#) or any predecessor *School Act* or Ordinance *School Act*.

Domain

A **domain** is an area of activity where school authorities have specific responsibilities for which they are accountable and provide **assurance**.

Dual Credit

Programming authorized by Alberta Education and Childcare in which Grade 10, 11 or 12 **students** can earn both high school credits and credits that count toward a post-secondary certificate, diploma or degree, including a journeyperson certificate.

Early Childhood Services (ECS) Operator

A **school board**, an **accredited funded independent school** or an **independent ECS operator** that has been approved by Alberta Education and Childcare to provide an **ECS program**.

Early Childhood Services (ECS) Program

An education program provided pursuant to section 21 of the [Education Act](#).

ECS Home Program

An **ECS program (Kindergarten)** delivered by an **ECS operator** in the home of a **kindergarten child** (not one with special education needs) who lives in a remote area where there is no **ECS program** offered in a **school** within a reasonable transportation **distance**. A certificated teacher must plan, deliver and evaluate the program and the program must have at least 22 visits to the family home for a minimum of 1.5 hours each. This is considered equivalent to a basic 475-hour **Kindergarten** program. Alberta Education and Childcare must approve the **ECS home program**. The frequency, setting and structure of an **ECS home program** must be determined in consultation with **parents**. An **ECS home program** is not a home-education **Kindergarten** program.

Education Programs in Institutions

A residence operated or approved by the government and prescribed by the Minister of Education as an **institution**.

Education Services Agreement

An agreement entered into by a **board** to have another party educate one of its **resident students**. If the **board** wishes to receive funding from Alberta Education and Childcare, they must submit the agreement to the School Finance Branch by November 15 for review and funding approval. The **resident board** retains responsibility for its **resident student** as outlined in section 11 of the [Education Act](#).

Effective Transportation Area

This is the total area in square miles in a **school jurisdiction** including any township in which a portion of the township is privately owned; and two square miles per mile of road corridor through vacant townships between populated areas but excluding:

- a. unpopulated Crown land, military reserves, grazing leases, provincial parks and large bodies of water;
- b. townships where two or more adjacent townships have vacant land which is at least the size of a township;
- c. outlying townships within the jurisdiction boundary where the **school jurisdiction** provides no transportation service;
- d. city, town, village or hamlet with a population greater than 10,000; and
- e. for purposes of Rural Transportation Funding, the portion for transportation services provided by another **school jurisdiction** under a **transportation agreement**.

Eligible Passenger

For purposes of student transportation funding, this refers to a **student** in Grades 1 to 6 who resides at least 1.6 kilometres, or a **student** in Grades 7 to 12 who reside at least 2 kilometres from their attending school if transported, or if not transported to both their designated **school** and if applicable, their attending **school** of choice as follows:

A **student** who:

- a. resides within the boundaries of a **school jurisdiction** and attends a **school** operated by that **board**; or
- b. resides within the boundaries of a **school jurisdiction** and attends a **school** operated by another **school authority** with which the **school jurisdiction** has an **education services agreement** for that student; or
- c. resides within the boundaries of another **school jurisdiction** with which the **board** has an existing **transportation agreement** for that individual or has a signed transfer of student transportation funding parent declaration form or who has been admitted to a **school** operated by another **board** and is transported within the boundaries of that **board**; or
- d. resides in **unorganized territory** and attends a **school** operated by a **board** adjacent to the **unorganized territory**; or
- e. resides in **unorganized territory** and attends a **school** operated by a **board** with which the **school jurisdiction** adjacent to the **unorganized territory** has an existing **transportation agreement**.

Eligible Transportation Distance

The **distance** the **eligible passenger/eligible transported ECS child** resides from their **designated school** if they are not transported, or the **distance** to their attending school if they are transported. It is the one-way **distance** from the boundary at the roadway access to the residence nearest to the **school** of the quarter section or lot which the residence of the **eligible passenger** is situated to the **designated school** in kilometres on the shortest driving route but does not include privately owned laneways or roads. **Distances** that students are transported on private laneways or roads is **eligible transportation distance** only where the **eligible passenger** is wheelchair-bound, is a **student with a severe disability/delay** or is a **child with a severe disability/delay**.

Eligible Transported ECS Child

A **child** who resides at least 1.6 kilometres from the **ECS program** who is transported to the **ECS program**.

English as an Additional Language (EAL)

Targeted programming, instructional supports, and courses for eligible **children/students** to assist them in developing English language competencies that will allow them to explore career pathways and reach their full potential socially and academically in English education programs and community settings.

Expected Eligible Passengers

In the Metro Urban Transportation Section, this is the number of **students** and **children** calculated on the basis of enrolment and a number of factors which affect eligibility for transportation.

Evidence-Informed

Refers to the practices and processes associated with collecting and interpreting information to provide insight into performance to summarize performance for information purposes and for informing appropriate decisions.

First Nations Child/Student who Resides on a Reserve

A child/student registered under the *Indian Act* who lives on a reserve. These children/students are funded by the Government of Canada.

First Nation Education Authority

A legal entity delegated by Chief and Council to operate and administer First Nation **schools** on reserve.

Framework Agreement (First Nations)

A signed agreement between First Nation(s) and the Government of Alberta for the establishment or enhancement of an existing **First Nation Education Authority** to support the strengthening of on-reserve education in Alberta.

Francisation

Targeted instructional supports for eligible **children/students** registered in a **francophone education program** offered by a **francophone regional authority** to assist them in developing French language competencies that will allow them to fully integrate socially, academically and culturally into the community and into Canadian Society as a francophone.

Francophone Education

An education program offered under Section 14 of the [Education Act](#) for individuals with rights under Section 23 of the *Canadian Charter of Rights and Freedoms* to receive school instruction in French.

Francophone Education Program

A program operated by a **francophone regional authority** under Section 14 of the *Education Act*.

Francophone Regional Authority

A regional authority for a region established by the **Minister** under Section 129 of the *Education Act*.

French as a Second Language (FSL)

A program or course offered under Sections 17 and 19 of the *Education Act*.

Frozen Funded Head Count

This is an extract taken from the Funding Event System (FES) in the first week of December of the number of **children/students** enrolled on the **September count date**.

FTE

A Full-Time Equivalent is:

1. A **child** in Early Childhood Services (ECS) and is counted as 0.5 FTE.
2. A **student** in Grade 1-12 is counted as 1 FTE.
3. Distance Education students with primary registration (Full-time and Part-time) are *included*.
4. Home Education and Shared Responsibility students are *excluded*.

Group Home

A foster home operated or approved by the government that provides treatment (therapeutic and/or specialized foster care) where there is more than one individual placed in the home.

Group homes approved as **institutions** must provide 24-hour supervision and intensive treatment/assessment for **students** in a specialized, secure setting. If the **institution's** educational facility is not located on-site in the **group home**, transportation of **students** to and from **school** must be supervised.

Highway

Any thoroughfare, street, road, trail, avenue, parkway, driveway, pedway, lane, square, bridge or other place, whether publicly or privately owned, any part of which the public is ordinarily entitled

or permitted to use for the passage or parking of vehicles. This includes a sidewalk (including the boulevard portion) and includes a **highway** right of way contained between fences or between a fence and one side of the roadway, all the land between the fences, or all the land between the fence and the edge of the roadway.

Home Education Student

A **student** who:

1. meets the requirements of the [Home Education Regulation](#);
2. is enrolled and under the supervision of a **school jurisdiction** (except **charter schools**) or an **accredited funded independent school** and has a **parent** who ordinarily resides in Alberta on the **September count date**; and
3. is at least 5 years, 8 months, or older and eligible to enter Grade 1 according to the school entrance age policy of the **school jurisdiction**, but less than 20 years of age as of September 1 in the **school year** in which he/she is counted.

In the Custody of a Director

Under the *Child, Youth and Family Enhancement Act*, this is a **student** who is in custody by agreement, or in temporary custody, or in permanent custody.

Independent Early Childhood Services (ECS) Operator

A society registered under the *Societies Act*, a non-profit company registered under Part 9 of the *Companies Act* or a non-profit corporation incorporated by or under an act of the Legislature, or an **accredited funded independent school** that:

1. has been approved by Alberta Education and Childcare to operate an **ECS program**; and
2. receives funding under the *Ministerial Grants Regulation* for the program.

Independent School

A school registered under Section 29 of the [Education Act](#).

Independent Student

A **student** who is:

1. at least 18 years of age but less than 20 years of age as of September 1; or
2. at least 16 years of age but less than 18 years of age as of September 1; and who is:
 - a. living independently; or
 - b. a party to an agreement under section 57.2 of the *Child, Youth and Family Enhancement Act*.

Individualized Program Plan (IPP) or Instructional Support Plan (ISP)

A statement of intentions developed to address the **child/student's** learning needs. These plans focus on instructional planning and academic learning. The plan identifies the instructional strategies and supports the **child/student** requires to achieve the **outcomes** in the IPP or ISP. Information gathered about the **child/student**, including specialized assessment should be used to assist in the development of the IPP or ISP. An IPP/ISP is mandatory for all

children/students identified as having special education needs, including mild, moderate and severe disabilities/delays and those who are gifted and talented.

Institution

A residence operated or approved by the government and prescribed by the Minister of Education as an **institution**.

School Authority	Schools
The Calgary School Division (3030)	- West View School (9687) - Excel Discovery Program (9687) - Youth Attendance Centre (9687) - William Roper Hull School (9033) - Wood's Home School (George Wood Learning Centre) (9035)
The Edmonton School Division (3020)	- Youth Attendance Centre (7706) - Edmonton Young Offender Centre (Kennedale School) (7706) - Yellowhead School (7706) - Rosecrest School (7729)
Ignite Alberta Institute for Learning (2125)	Nightwind Treatment Centre (2749)
The Lethbridge School Division (3040)	Pitawani School (6456)
The Northern Lights School Division (1245)	Lac La Biche Provincial Campus Based Care (2716)
The Peace Wapiti School Division (0177)	Horizon Group Care (1055)
The Red Deer School Division (3070)	- Quest, Assessment (4461) - Quest, Stabilization and Secure (4457)
The Sturgeon School Division (1110)	Oak Hill School (2509)
Unlimited Potential Community Services Society (9272)	- Columbus Academy (0577) - Phoenix Academy (0028) - Thomas More Academy (0483) - Bright Bank Academy (2424)

Institutional Students

Resident students of the government who attend an **education program in an institution** (EPI).

Key Element

An indicator that, when demonstrated consistently, provides assurance for a domain.

Kindergarten

Refers to the ECS year immediately prior to Grade 1.

Levels of Support

Refers to the types of supports and services being provided to **students with a severe disability** in a **charter school** or an **accredited funded independent school**. These **students** must receive three or more of the following types of support:

1. specialized equipment or assistive technology;
2. assistance with basic care (e.g., toileting, grooming, catheterization);
3. a minimum 0.5 **FTE** one-to-one instruction/intervention/support (e.g., specialized teacher and/or teacher assistant time);
4. frequent documented monitoring of medical and/or behaviour status; and
5. direct specialized services (e.g., behaviour specialist, orientation/mobility specialist).

Minister

Refers to the Minister of Education.

Non-Primary Registration

Any registration not meeting the definition of **Primary Registration** is considered **Non-Primary Registration** (see **Primary Registration** below).

Outcomes

Measurable statements of what an organization seeks to achieve. In broad terms, they answer the question, “What will this look like when we get to where we want to be?”

Outreach Program

A program offered by a **school** which provides a basic education for **students** who are unable to attend or benefit from a regular school program. More information regarding **outreach programs** is detailed in the *Outreach Program Handbook*.

Parent(s)

With respect to a **student**, the relevant individual under Section 1(r) and 2 of the [Education Act](#) unless otherwise specified.

Performance Measures

Performance measures provide information on important, quantifiable aspects of the education system. They enable school authorities to assess progress toward achieving goals and **outcomes**.

Primary Registration

The registration for which the **student** is counted for the purposes of the AEM enrolment. The methodology for determining the **primary registration** is outlined under Section I3.

For funding purposes, the **primary registration** for funded home education students is the registration at the **associate school board** or **associate accredited funded independent school authority**.

Reciprocal Exchange Program

A recognized exchange program where an Alberta **resident student** attends a **school** in another province or country and changes place with a **student** from that province or country. The **student** from the other province or country must attend the Alberta **student's** resident **school authority** either in the same **school year** or in the subsequent **school year**. The reciprocal exchange must be approved by the International Education Services Branch of Alberta Education and Childcare.

Refugee Student

A **child/student** who was born outside of Canada and has entered Canada as a refugee as defined in the *Immigration and Refugee Protection Act* as someone who has been forced to flee their country due to persecution. These **children/students** will require significant additional supports and services, including English language and/or **Francisation** learning supports, to deal with issues such as limited or disrupted formal schooling, traumatic events and adjusting to an unfamiliar culture.

An eligible **student** must provide the **school authority** with current documentation from Immigration, Refugee and Citizenship Canada substantiating the **student's** refugee approval. For funding purposes, this documentation must include the date of entering Canada as a refugee or the date accepted as a refugee.

To receive funding for **refugee students**, **students** must be coded as 640 (see Section C2.4). **Refugee students** will be counted towards the AEM for a maximum of five years.

Resident Board

The **school board** of a **school jurisdiction** of which a **student** is a **resident student**.

Resident Student

An individual who is entitled to have access to an education program under Section 3 of the [Education Act](#) and who is a **resident student** as determined under Section 4 of the *Education Act*.

Resident Student of the Government

A **student** as defined in Section 4(7) of the *Education Act* who is entitled to have access to an education program.

Route Distance

A term used in conjunction with rural transportation and means:

1. the **distance** from the point of the first morning pick-up by regular route to the point of the last morning drop-off and then back to the point of the first morning pick-up by the shortest/most direct route;
2. the **distance** from the point of the first afternoon pick-up by to the point of the last afternoon drop-off and then back to the point of the first afternoon pick-up by the shortest/most direct route; and

3. the **distance** travelled on a **highway** by a vehicle transporting **eligible passengers** to and from **school**, or on a feeder route, on an **operating day** or by a vehicle transporting **eligible passengers** on a weekend between their places of residence and their boarding places or **schools** where both places are in the same district or **division**.

School

A structured education environment through which an education program is offered to a **child/student** by a **board**; a **charter school**; an **independent school**; an **independent ECS operator**; a **parent** providing a home education program; or the **Minister**.

School Authorities

For purposes of this manual includes **school jurisdictions**, **accredited funded independent schools** and **independent ECS operators**, unless otherwise specified.

School Board

The board of trustees of a **school jurisdiction** (excluding **charter schools**).

School Building

A building used for the instruction or accommodation of **students** that is owned or occupied by a **school jurisdiction**, a **school jurisdiction** and municipality, or a **school jurisdiction** and another person.

School Bus

A motor vehicle that:

1. Is owned, leased or contracted by a **school authority**;
2. Is used for the transportation of **eligible passengers**;
3. Has a passenger seating capacity of 12 or more; and
4. A Type I, Type II, Type III or Type IV **school bus** as described in the [CSA Standard D 250](#) as amended or replaced from time to time as issued by the Canadian Standards Association.

School Jurisdiction

For funding purposes this is an Alberta public or separate **school division**, **francophone regional authority**, **charter school**, the Lloydminster Public School Division or the Lloydminster Roman Catholic Separate School Division.

School Year

For funding and financial reporting purposes, means the 12-month period from September 1 to August 31. This applies to all school authorities. See also Section 139 of the [Education Act](#), the [Independent Schools Regulation](#) and the [Early Childhood Services Regulation](#).

Schools of Choice

Refers to schools that parents/guardians/students choose other than the student's designated school within a school authority because of the type of program being offered.

September Count Date

This is the specified date that **school authorities** must take an enrolment count of all their **children/students** for the calculation of AEM enrolment. This enrolment count must be done on the last instructional day of September. If September 30 is a non-instructional day for a **school authority**, then the last instructional day of September shall be used as the **September count date**.

The submission date for this count will be the third instructional day after the **September count date**. **School authorities** should keep their **student** enrolment data updated regularly verifying it prior to submission of the September count.

The **September count date** for 2026/27 school year is September 29, 2026.

Shared Responsibility Student

A student who participates in a program that includes both a home education component and a teacher directed school authority component. To be considered a shared responsibility student, a minimum of 20 per cent and up to a maximum of 80 per cent of the student's program must be delivered by the school authority and be teacher directed. If less than 20 per cent of the program is teacher directed and delivered by the school authority the student is funded as a home education student. If more than 80 per cent of the program is teacher directed and delivered by the school authority, the student is considered to be a regular or online student and is included in the regular base funding calculations.

Specialized Education Programs

Specialized Education Programs are for students who temporarily attend education programs including education programs in emergency women's shelters, hospitals and facilities that are not licensed by Children's Services as residential facilities. Students in **Specialized Education Programs** are not considered to be **resident students of the government**.

School Authority	Schools
The Battle River School Division (2285)	Camrose Women's Shelter
The Calgary School Division (3030)	Adolescent Day Treatment Program (1749) Dr. Gordon Townsend School (9886) Women's Emergency Shelter Adolescent Mental Health Services (9512)
The Edmonton Catholic Separate School Division (0110)	Intensive Day Treatment Youth Program (1576)
The Edmonton School Division (3020)	CASA House School (7701) Glenrose School (7701) Royal Alexandra School (7701) Stollery School (7701) Highwood School (7706) WIN House Youth Recovery Treatment Program (4317)
The Elk Island School Division (2195)	A Safe Place Elk Island Youth Ranch Learning Centre (1599)
The Lakeland Roman Catholic Separate School Division (4105)	Stepping Stones Crisis Society

School Authority	Schools
The Lethbridge School Division (3040)	Harbour House School Child and Adolescent Mental Health Program (CAMP) (6453) Stafford Ridge School (1380)
The Medicine Hat School Division (3050)	PAS (6864)
The Red Deer School Division (3070)	Aurora Treatment Centre (4464) Red Deer Regional Hospital Education Program (0574) Step Up Step Down Program
The St. Paul School Division (2185)	Columbus House of Hope
The Wild Rose School Division (1325)	Kootenay School (4111)
The Wolf Creek School Division (0054)	Wolf Creek Education Centre (4299)

Strategies

Strategies are sets of actions taken to achieve **outcomes** that align with current research about effective strategies.

Student(s)

An individual who meets conditions 1, 2, 3 and 4, unless 5 or 6 applies, is counted toward AEM enrolment for the purposes of allocating funding:

1. Is attending a school in Grades 1 to 12 on the **September count date** of the current **school year**;
 - a. operated by a **school jurisdiction** or the governing body of an **accredited funded independent school**; or
 - b. is the subject of an **education services agreement** entered into by the **student's resident board** that has been approved for funding by the School Finance Branch; or
 - c. in another province or country under a **reciprocal exchange program** approved by Alberta Education and Childcare with a **student** from that respective province or country.
2. Is at an age as of September 1 in the **school year** in which he/she is counted, as follows:
 - a. at least 5 years, 8 months, of age and is eligible to enter Grade 1 according to the school entrance age policy of the **school authority** that enrolls the **student**, but less than 20 years old; or
 - b. 6 years but less than 7 years of age and who has a mild, moderate or severe disability/delay and requires another year of ECS.
3. Is a Canadian citizen on the **September count date**; or
 - a. is lawfully admitted to Canada for permanent residence; or
 - b. is lawfully admitted to Canada and a child of a Canadian citizen; or
 - c. is lawfully admitted to Canada and a child of an individual who is lawfully admitted to Canada as a permanent or **temporary resident**; or

- d. is a step-child (who has been issued a study permit) of a temporary foreign worker that is in Canada on a work permit; and who is the biological or adopted child of the temporary foreign worker's spouse or partner; or
 - e. is a step-child of a Canadian citizen and is the biological or adopted child of the Canadian citizen's non-Canadian spouse or partner. The following documentation is required:
 - i. proof of application for permanent resident status and fee payment to Immigration, Refugees and Citizenship Canada (IRCC); or
 - ii. valid study permit for the **student**.
4. Is a resident of Alberta and has a **parent** who ordinarily resides in Alberta on the **September count date**; or
 - a. is an **independent student** who is between 16 years of age and less than 18 years of age who resides in Alberta and has a **parent** that resides in Canada; or
 - b. is an **independent student** who is between 18 years of age and less than 20 years of age and who resides in Alberta.
 5. For funding purposes, a **First Nations student who resides on a reserve** is not counted toward AEM enrolment.
 6. For funding purposes, a **home education/shared responsibility student** is not counted toward AEM enrolment.

Student who is Gifted/Talented

A **student** who is gifted and talented, as defined in the [Special Education Coding Criteria](#).

Student with a Mild/Moderate Disability

A **student** who has been assessed and identified as having a mild/moderate disability as defined in the [Special Education Coding Criteria](#).

Student with a Severe Disability

A **student** who has been assessed and identified as having a severe disability as defined in the [Special Education Coding Criteria](#).

System Administration

System Administration expense definitions have been developed on a principle-based approach intended to increase transparency of costs and greater consistency between jurisdictions. Recognizing the intricacies and inter-relationships of the functions within a **school jurisdiction** has resulted in the need to develop a pro rata-based model, which recognizes allocations may be required to reflect this fact. Guidelines and allocations are designed to support jurisdiction decision making and actions that support student learning.

Board Governance

- **Board** Governance includes all activities related to the work and operation of the elected **board** of trustees. This includes all directly related support, including staff, for trustees. **Board** governance is composed of all payments to trustees in any form (salaries, wages, benefits, per diems, honorariums, allowances and any other form

of compensation) and expenses incurred by the **board** for such things as travel, professional development, **board** sponsored functions, conference attendance, membership fees and **school board** elections.

All Other Central Office Functions

- Costs for these services should be allocated based on the benefit relative to the function that they serve. This allocation may use a reasonable allocation basis, (e.g. an **FTE** basis) if so desired but must be applied consistently year over year.
- Administration buildings cost that are shared facilities should be allocated to the respective programs based on square footage.

Teacher-Directed Instruction

An Alberta certificated teacher takes the lead role in the program planning process and takes responsibility for ensuring each child receives instruction, services and supports in order to meet the IPP goals.

Teacher-directed instruction does not mean the individual is in a classroom and delivering instruction to a child or group of children for either 300, 400, 475 or 800 hours per **school year**. Rather **teacher-directed instruction** must be scheduled in a manner that is flexible enough to accommodate daily, weekly and monthly adjustments that best support a child and/or group of children's learning.

Teacher-directed instruction can take place in a variety of settings like classrooms, play schools, preschools and daycares.

PUF and Moderate Language Delay half-day ECS programs must provide access to a minimum hours of **teacher-directed instruction** per year as follows:

- o Children 2 years, 8 months, to 3 years, 7 months – minimum of 300 hours;
- o Children 3 years, 8 months, to 4 years, 7 months – minimum of 400 hours; and
- o Children 4 years, 8 months, and older – minimum of 475 hours.

PUF and Moderate Language Delay ECS programming hours may include:

- o Up to 20 per cent of total required hours in half- and full-day programs for children 2 years, 8 months, to 4 years, 7 months; and
- o up to 10 per cent of total required hours in half- and full-day programs for children 4 years, 8 months, and older; and
- o in parent and child engagement sessions, such as visits to the child's home and demonstration of skills and strategies to parents and/or caregivers.

Teacher-directed instruction may include:

- o IPP development, lesson planning, assessment of child's learning, reporting progress to parents, liaison and coordination of IPP activities with play school, preschool etc. staff, transition planning for following **school year**, individual sessions with parents and their child, coordination of direct and/or consultative services from therapists in support of the child's IPP goals, etc.
- o Other instructional activities may include visits to the child's home to coach parents and caregivers on specific skill/strategies, or demonstration of child learning in child-

parent-teacher conferences.

Other Professionals:

Examples of other professionals are Speech Language Pathologist, Occupational Therapist, Physical Therapy, Psychologist, Behaviour Specialist, etc.

Roles/activities of other professionals may include:

- o Participating in IPP meetings with family and teacher(s), parent consultation and strategy demonstrations, direct services to child and/or teacher, teacher consultation on programming goals, activities, conducting formal and informal assessment of progress, location or classroom observations, record keeping, contributing to reports for parents (e.g., monthly progress reports, report cards etc.)

Temporary Resident

For purposes related to the interpretation of the [Education Act](#), is defined as a person who:

1. has been issued a study permit and has registered at an Alberta designated learning institution and paid tuition for:
 - a. a full-time provincially recognized diploma program or full-time degree program of study that is a minimum of 2 years in duration; or
 - b. a full-time graduate or post-doctoral program of study that is a minimum of 1 year.
2. has been issued an employment authorization (work permit) to work temporarily in Canada (e.g., a temporary foreign worker); or
3. has filed a refugee claim to the Immigration and Refugee Board (IRB) within the past year (e.g., a refugee claimant); or
4. has diplomatic status in Canada.

A **child/student**, lawfully admitted to Canada, whose **parent** qualifies as a **temporary resident** (as defined above) is eligible to access basic education at no cost. The **parent** shall not be required to pay tuition fees.

See also the definition of a **child/student** in the Glossary.

If the **parent** does not qualify as a **temporary resident**, the **parent** may be required to pay tuition fees for their **child** at the discretion of the **school board** (see Section 13 of the *Education Act*). Non-Canadian students of school age who are in Canada on a study permit that do not meet the definition of a **child/student** are considered Foreign Students and do not qualify for inclusion in AEM enrolment calculations.

Term

For funding purposes this refers to the timeframe in which courses are completed.

- **Term 1** — September to end of January
- **Term 2** — February to end of June
- **Term 3** — September to August* — full year
- **Term 4** — July and August — summer school

*Where completion occurs in July or August, but the course is coded regular, not summer.

Transportation Agreement

An agreement between two **school authorities** where one **school authority** agrees to transport **students/children** of the other authority who qualify for transportation funding as an **eligible passenger** or as an **eligible transported ECS child**.

Trend

A **trend** shows a direction of data overtime (e.g., enrolment growth).

Unorganized Territory

Any area in Alberta that is not included within a district, a **division** or a regional **division**.

Weighting Factor

A term used in conjunction with urban and rural transportation funding where:

1. Each **eligible passenger** in ECS and Grades 1-6 is multiplied by a factor of 1.0;
2. Each **eligible passenger** in Grades 7-12, is multiplied by a factor of 1.5;
3. Each rural **eligible passenger** in Grades 1-12 registered as Code 41, 42, 43, 44 or 46 student, is multiplied by a factor of 3.0;
4. An aide accompanying a **student/child with a severe disability** is multiplied by a factor of 1.5;
5. Each **eligible passenger** who requires a wheelchair is multiplied by a factor of 8.0;
6. The **weighting factor** does not apply to **eligible passengers** that are transported by transit.