

Investing in the Future

Budget Report 2023-24



learning | **as unique** | as every student

1221 - 8 Street S.W.
Calgary, AB T2R 0L4



**Calgary Board
of Education**

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Executive Summary

On behalf of the CBE leadership team and our entire organization, I am pleased to introduce the 2023-24 budget. This report presents a thoughtful, prudent financial plan for the upcoming school year that is balanced, sustainable and aligned with the Board of Trustees' strategic priorities and the CBE Education Plan.

The CBE has developed its budget for the upcoming school year with a specific focus on accommodating significant growth in the student population. Taking into account 2022-23 enrolment and the upcoming school year, we anticipate that student enrolment will grow by 13,000 students. That is a remarkable amount of growth over a two-year period.

Our goal, as always, is to deliver quality K-12 education that meets the needs of students, staff, and families.

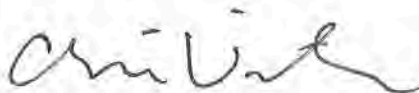
The CBE's total budget for the 2023-24 school year has increased to nearly \$1.5 billion and is focused on addressing the needs of approximately 138,000 students. An additional \$130 million investment from Alberta Education for next year means the CBE can hire more teachers, education assistants and other staff who are needed to support the students expected over the next few years. We appreciate the additional funding that has followed the growth in student enrolment.

Increased funding also enables the CBE to address critical building and maintenance needs to continue to provide safe and supportive learning and working environments for students and staff.

At the same time, the CBE continues to closely monitor expenses. The rising costs of utilities, fuel and supplies means expenses continue to increase. As always, we strive to maximize resources available to support teaching and learning in the classroom.

The organization holds dollars in reserves to address unforeseen events that might otherwise impact financial sustainability and the continuity of teaching and learning. The CBE will closely monitor activities to identify any significant, one-time expenses that may require access to these funds as the 2023-24 school year unfolds.

Considered in its entirety, the CBE's balanced budget demonstrates its commitment to student achievement, equity and well-being through effective budget management, financial planning, and transparency. It provides a clear roadmap for a sustainable financial future for the organization.



Christopher Usih
Chief Superintendent of Schools
Calgary Board of Education

Context

All decisions related to the budget are built on the Board of Trustees' priorities and CBE foundational documents, such as the Education Plan and related frameworks, and the Three-Year School Capital Plan.

There is a material change in the assumptions set out in the Budget Assumptions Report (BAR) presented to the Board of Trustees on April 4, 2023. In March 2023 administration updated its enrolment projection for 2023-24. Given the significant increase in students expected, the CBE requested a revision in the funding profile from Alberta Education to reflect the new estimate. The BAR was based on an increased enrolment of 3,800 students. However, the CBE's budget is now based on the revised estimate of an additional 7,078 students from 2022-23 actual enrolment.

On April 25, 2023, the CBE received the Alberta Education funding commitment letter and updated funding profile. The funding commitment in that letter is incorporated into the 2023-24 budget (Appendix I). Further information regarding timelines can be found in Appendix II.

The CBE's budget submission aligns with Alberta Education's guidance in all material respects (Appendix III).

Goals and Objectives

Mission

The Board of Trustees' Mission for the Calgary Board of Education is:

“Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.”

Values

Administration's approach to the budget is guided by CBE values:

- Students come first;
- Learning is our central purpose; and
- Public education serves the common good.

The CBE believes in a strong public education system that supports success for each student, every day, with no exceptions. Our focus is to provide educational programming that meets the needs of each student while being responsible stewards of public dollars.

CBE Education Plan

Student success is at the centre of all our decisions. Student achievement, equity and well-being require commitment from every part of the CBE community — employees, students, parents, partners and the public.

The CBE is in year 3 of the 2021 - 2024 Education Plan which guides and connects our work to advance each goal. Our plan also aligns with the direction of Alberta Education’s Assurance Framework.

Note | The updated Education Plan is draft until approved by the Board of Trustees by end of May 2023.



The four goals of the plan are:

Learning Excellence	People Excellence	Collaborative Partnerships	Strategic Resourcing
Create strong student achievement and well-being for lifelong success.	Ensure all leaders and staff demonstrate excellence in advancing student success.	Foster relationships to support student success.	Allocate resources to support student success.

Key Budget Elements

Enrolment Growth

The CBE is experiencing a second consecutive year of unprecedented enrolment growth and the budget addresses the pressures associated with this growth. Total enrolment is forecast to increase by approximately 13,000 students over the two-year period covering the current and 2023-24 school years.

Alberta Education increased instructional grant rates by 6%, service and support grants by 10% and the nutrition grant by 20%. These grant rate increases replace both the COVID Mitigation and Bridge Funding grants referenced in previous budget reports.

In addition, the Supplemental Enrolment Growth grant remains available to school boards to assist with this significant and unexpected growth. For 2023-24 the CBE will receive \$7.1 million via this grant.

Supports for Student Health and Well-being

In March 2022, CBE launched its Student Well-Being Framework as one of many intentional steps to advance a culture of well-being within CBE. The framework is designed to be a strategic support for improving student well-being.

Our focus on student well-being includes centralized supports, with continued work and investment in gathering student voice through a range of methods to support priorities. Additional province-wide funding of \$40 million has been earmarked for student well-being supports for 2023-24; these include mental health school pilots, learning loss and access to specialized assessments.

Addressing Complexity

A new targeted Classroom Complexity grant will assist in flowing additional dollars to schools to support students with complex learning needs. This new grant has enabled the CBE to open up to 21 new system classes, hire additional speech language pathologists (SLPs) supporting early intervention and provide additional English language learner (ELL) supports. It will also provide classroom supports such as additional teachers, educational assistants and other staff in addition to focused training to address complexity.

Continuing to Implement New Curriculum

The costs associated with implementing a new curriculum have been included in this budget as Alberta Education has provided targeted funding to assist with the ongoing implementation. Province-wide funding for 2023-24 is expected to total \$47 million with the CBE's share totalling \$5.7 million.

In the 2023-24 school year, CBE will implement grades 4-6 English Language Arts and Literature (ELAL), 4-6 Mathematics, K-3 Science, K-3 French Immersion Language Arts and Literature (FILAL) while continuing to support new subjects

implemented in 2022-23 (K-3 ELAL, K-3 Mathematics, and K-6 Physical Education and Wellness).

Student Transportation

Budget 2023-24 includes an additional investment in student transportation from the provincial government. This investment means that more students will have access to transportation through new eligibility criteria effective September 2024. This will have an impact on walk zones, bell times and transportation fees. For 2023-24, all families accessing yellow school bus transportation will see fee reductions as the fee structure aligns to the new government funding model.

We will work with Alberta Education, schools, families, and service providers to fully implement the changes for the school year beginning in September 2024. Given the changes are significant and will impact many of our schools, walk zone and bell time changes will not be implemented for the 2023-24 school year.

Assistance with Inflation, Increased Costs

The Operations and Maintenance (O&M) grant increase of 5% assists the CBE in covering additional costs associated with utilities, insurance, and other inflationary cost pressures. This targeted grant does not cover all expenses within the O&M block and the CBE will continue to look for efficiencies through service transformation opportunities to minimize the draw upon other CBE resources.

Collective Agreements

The Alberta Teachers' Association (ATA) collective agreement has been funded through Alberta Education and is included in the funding profile. The CBE is also currently in or will be commencing negotiations with Staff Association (SA), Trades, and the Canadian Union of Public Employees (CUPE). Any negotiated changes for these agreements are not funded by Alberta Education. The CBE has a contingency fund in place to absorb any salary and benefit changes.

System Administration

The CBE continues to operate within the System Administration funding provided by Alberta Education. The System Administration grant for 2023-24 included a modest increase of 0.05% (from 3.15% to 3.20%). The dollars allocated to keeping our system running (services such as payroll, information technology, legal services, communication supports) have not increased at the same pace as enrolment or number of schools in our system. With an increased number of students, families, teachers and support staff, administration continues to seek additional efficiencies in how services are provided or alternative methods of service delivery.

Building and Modernizing Schools

The CBE has received funding for the modernization of existing schools and the construction of new schools that will assist in maintaining and growing our infrastructure to provide educational spaces for all students. Further information is provided in the capital section of this budget report.

Discussion of Revenue and Expense

Revenue



	Budget 2023-24		Budget 2022-23	
	\$000s	%	\$000s	%
Alberta Education	1,378,550	90.3%	1,237,391	90.2%
Other Government of Alberta	52,678	3.5%	50,783	3.7%
Fees	53,474	3.5%	46,099	3.4%
All Other Revenue	40,579	2.7%	36,825	2.7%
Revenue	1,525,280	100.0%	1,371,098	100.0%

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

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

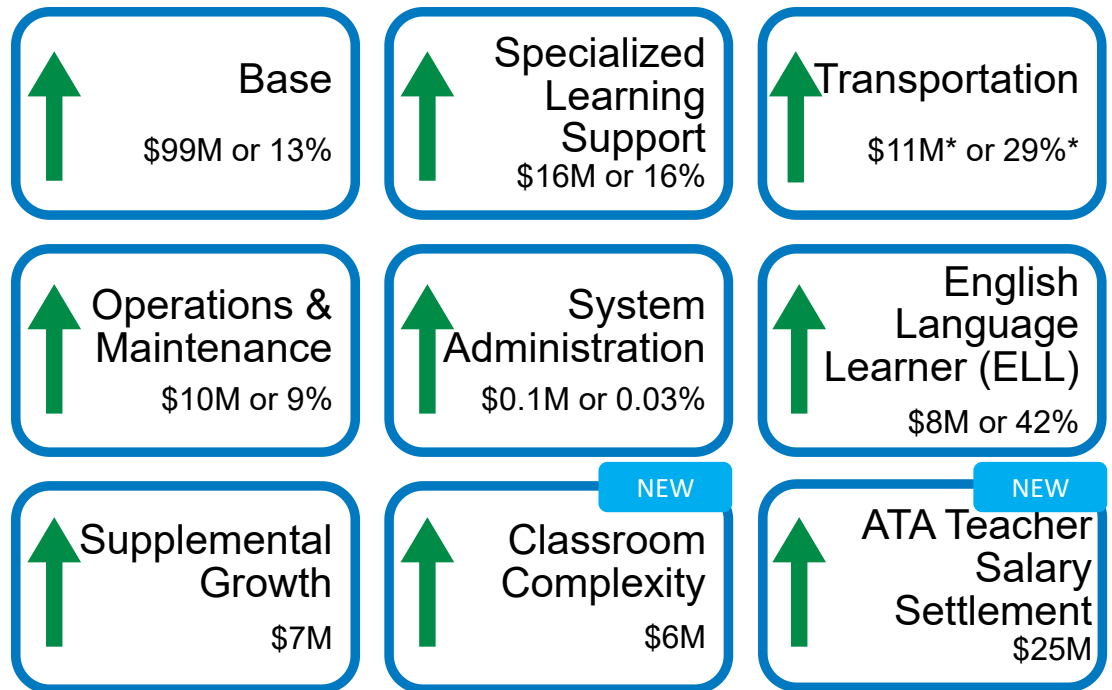
Investment revenue will continue to fund priorities across the CBE that support teaching and learning.

Additional information regarding definitions for revenue categories can be found in Appendix IV.

Alberta Education Funding

Predictable funding enables the CBE to be efficient, effective, economical and strategic when making planning decisions. The changes noted below are a function of both increased rates in addition to increased enrolment.

Note: Alberta Education Funding shown is reflective of the Funding Confirmation Letter received on April 25, 2023. Total Alberta Education revenue includes funding not shown on the funding profile such as ATRF, IMR capitalization, etc.

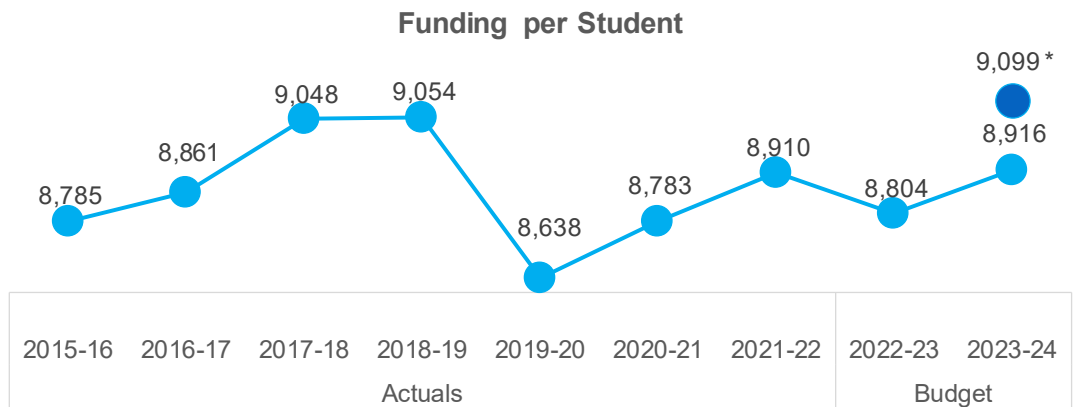
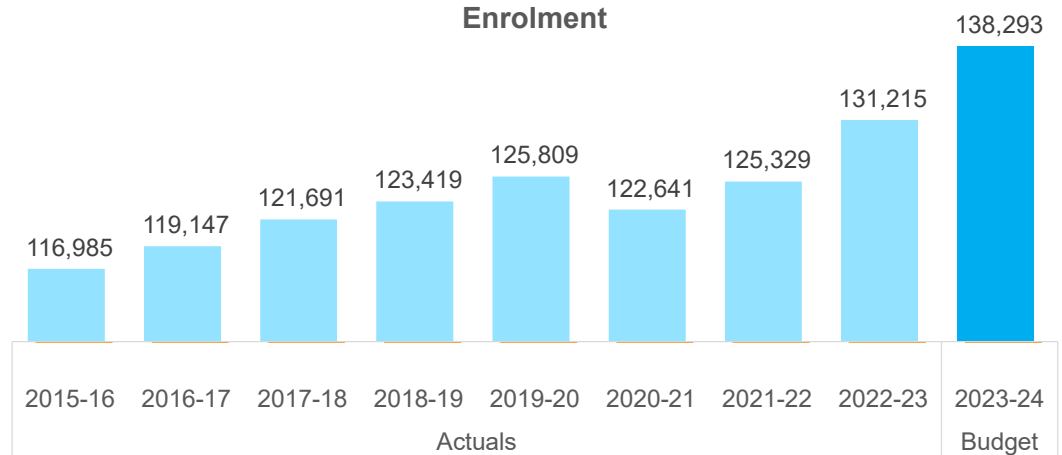


*The Transportation grant in the funding profile assumes new model implementation. The above reflects increase in the Transportation grant based on the implementation of the new model.

Enrolment

Projections for each school year’s enrolment are generated in early January for the following school year. There are numerous factors that can affect these projections, including significant increases in immigration, refugee arrivals and the in-migration of families from other parts of Canada. Between September 2022 and September 2023, we expect to see an increase of more than 11,000 students.

The CBE will continue to welcome all students and support their learning needs.



*Inclusive of ATA salary settlement in funding per student calculation

Funding per student is based on total Alberta Education funding less specific targeted funds. The CBE removes specific targeted funds from this calculation as those dollars are not available to directly support teaching and learning in the classroom, but still play a valuable role in overall CBE operations. Targeted funds not included in this funding per student calculation include: ATRF, IMR, CMR, Transportation grant. For illustrative purposes, ATA salary settlements have also been included in the calculation.

Based on that analysis, funding per student for Budget 2023-24 has seen a sizable and appreciated increase over per student funding for the 2022-23 school year, but has just recovered to the levels provided for the 2018-19 school year.

Fees

The CBE has established an internal fees committee with a mandate of carefully managing school and system-based fees in a manner that is accountable, consistent, and transparent. The CBE continues to maximize dollars to the classroom for teaching and learning.

There is no profit or benefit to the CBE in the fees levied. The CBE retains a comprehensive fee waiver process to support those families who cannot pay to ensure that no student is denied access to their public education. To ensure overall system fairness, CBE continues to maintain a collection process for families who choose not to pay and have not declared a financial hardship. This is always considered a last resort after reasonable efforts have been made with families to collect the fees owing.

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

Lunch Supervision

	Budget 2023-24
4 day	\$305
5 day	\$335

The lunch supervision program is a school-based, voluntary, cost recovery program which provides supervision to Grade 1-6 students over the lunch period. The lunch supervision program employs non-teaching staff to maximize the teacher time available under the collective agreement to support student learning.

The cost of lunch supervision has increased by \$20 year-over-year (or \$2 per month) to cover the increased costs of providing the service.

Student Supplies Fee

	Budget 2023-24
Kindergarten	\$20
Grade 1 - 6	\$40

The Student Supplies Fee (SSF) for Kindergarten through Grade 6 covers the cost of individual student supplies (Appendix V) used by students over the course of the school year. This fee ensures that all CBE students have access to the individual student supplies necessary for their education. Families of students in Grades 7 through 12 are responsible for purchasing their own student-specific supplies.

The cost of the student supplies fee remains consistent with prior year.

Transportation

The CBE provides transportation for students through yellow school bus providers, specialized transportation providers, and arrangements with Calgary Transit. The CBE works with all transportation service providers to ensure students are transported to schools in a safe, reliable, and sustainable manner.

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

Alberta Education introduced a new funding model for the 2023-24 school year to be implemented within the next 18 months. This enables the CBE to determine the best timing to implement the service changes, increase reliability and reduce fees.

Transportation levels will remain the same next year with a decision to focus on solidifying service reliability and continuing to mitigate risks associated with bus driver shortages and recruitment. We are working closely with service providers to establish the CBE as the number one choice for school bus drivers. This will help ensure CBE is best positioned to fully implement the necessary changes by the government's deadline of September 2024.

The fee structure aligns with the government's new guidelines and funding formula while also providing families with reduced transportation fees. Specifically, from a fee structure perspective, we will shift away from the previous "mandated" and "non-mandated" fee structure to a single fee for all riders.

The government direction does allow school boards to retain different levels of service between those attending regular programs and alternative programs. The *Education Act* continues to allow school jurisdictions to offer alternative programs so long as resources allow. For transportation, this means congregated stops will continue to be used to service alternative programs.

Budget 2023-24		Budget 2022-23	
All Riders	\$260*	Mandated	\$280
		Non-Mandated	\$465
Additional Alternative Address	\$110	Additional Alternative Address	\$110

*Kindergarten fee \$130 (one way)

Expense




Expenditures are classified* in three different ways:

- account
- block
- category

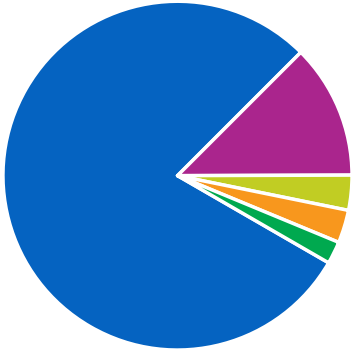
*The CBE's classification and use of accounts is regulated by the reporting requirements of Alberta Education. Revenues are grouped by source and expenditures are categorized by both account and block.

Additional information regarding definitions for expense and block categories can be found in Appendix IV.

Some general examples:

	<u>Teacher Salaries and Benefits</u> Account: Salaries and Benefits Block: Instruction Category: Schools and Areas
	<u>Classroom Supplies</u> Account: Supplies Block: Instruction Category: Schools and Areas
	<u>Student Transportation</u> Account: Transportation Block: Transportation Category: Corporate Costs

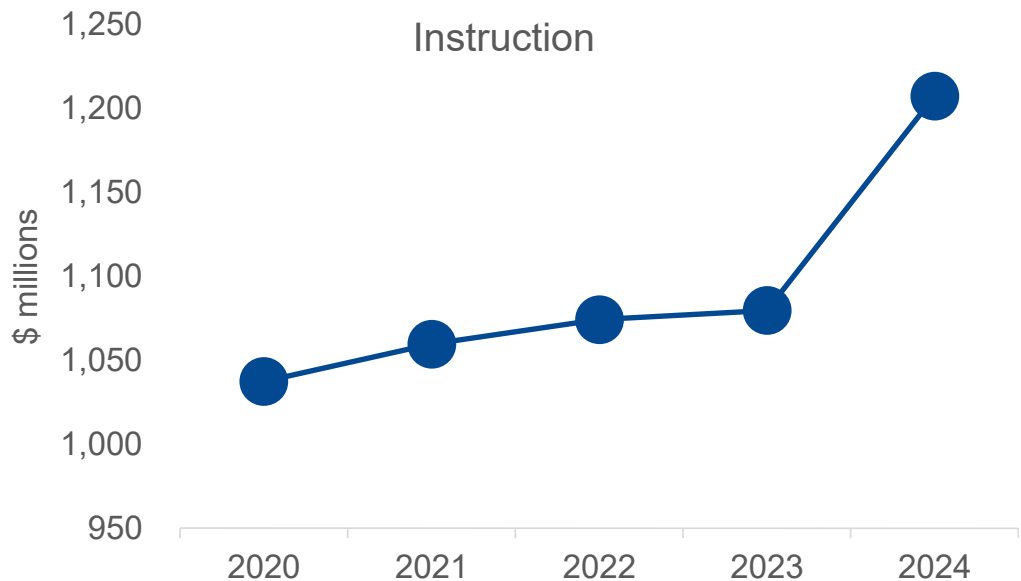
Expense by Account and Block



	Salaries and Benefits	Supplies and Services	Other	Total
Instruction	\$1,080	\$105	\$22	\$1,207
Operations and Maintenance	\$63	\$61	\$66	\$190
Transportation	\$1	\$47	\$1	\$49
System Administration	\$20	\$25	\$2	\$47
External Services	\$20	\$7	\$5	\$32
Total	\$1,184	\$245	\$96	\$1,525

Items to note:

- The CBE does not have a bonus program for any CBE employee, including the Chief Superintendent, superintendents or other system leaders.
- No instructional dollars have been allocated towards transportation expenses.
- The Operations and Maintenance (O&M) grant does not cover the costs related to the actual operations and maintenance required.
- Additional historical block expenditures can be found in Appendix VI.



Expense by Account and Category

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

Salaries and benefits are 78% of total current year expenditures. The second chart below illustrates the movement of full time equivalent (FTE) staff in each of the departments.

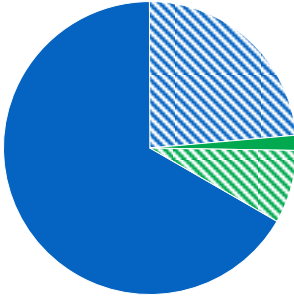
	Salaries & Benefits	Supplies & Services	Other	Budget 2023-24	Budget 2022-23	Change
in \$000s						
Schools and Areas	\$ 1,048,683	\$ 80,214	\$ -	\$ 1,128,897	\$ 1,016,486	\$ 112,411
School Improvement	56,150	7,210	249	63,609	52,649	10,960
Corporate Cost	8,719	142,751	84,626	236,096	217,449	18,647
Finance and Technology Services	29,455	656	8,594	38,705	33,854	4,851
Facilities and Environmental Services	23,113	11,473	2,092	36,678	33,227	3,451
Human Resources	13,586	1,093	-	14,679	14,039	640
Communications and Engagement Services	2,599	103	-	2,702	2,474	228
General Counsel	1,692	92	-	1,784	1,769	15
Board of Trustees	457	1,109	-	1,566	1,562	4
Chief Superintendent	476	88	-	564	744	(180)
Total	\$1,184,930	\$ 244,789	\$ 95,561	\$1,525,280	\$ 1,374,253	\$151,027

FTE by Department		Change from Budget 2022-23
Schools and Areas	9,590	▲ 710
School Improvement	436	▲ 37
Facilities and Environmental Services	216	▲ 8
Finance and Technology Services	212	▲ 8
Human Resources	117	▲ 8
Communications and Engagement Services	21	▲ 1
Corporate Service Units	17	▲ 2
General Counsel	12	-
Chief Superintendent	3	-
Total 10,624		774

*Total Schools FTE is 8,963 (2022-23 8,264). Total Areas FTE is 627 (2022-23 616).

Service Unit Staff

- Total staffing at the CBE can be viewed in two ways:
 - By School Based and Non-School based Staff
 - By Certificated and Non-Certificated Staff



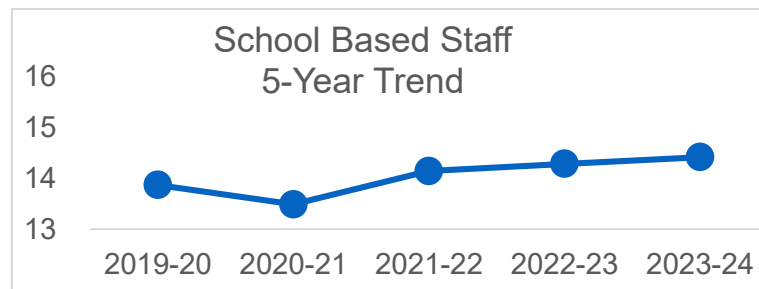
	Budget 2023-24			Change from Budget 2022-23		
	Certificated	Non Certificated	Total	Certificated	Non Certificated	Total
School Based	7,076	2,514	9,590	▲ 574	▲ 136	▲ 710
Non School Based	177	857	1,034	▲ 13	▲ 51	▲ 64
Total	7,253	3,371	10,624	▲ 587	▲ 187	▲ 774

*does not include substitutes or temporary staff

- Approximately 90% of CBE staff are in school-based positions, including facility operations staff, with the remaining 10% allocated to non-school-based support staff who often provide direct support to schools. This is consistent with historical staffing allocations and other metro school jurisdictions.

School-based staff include but are not limited to:

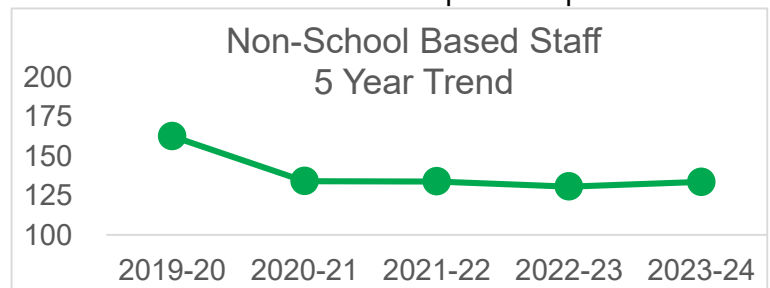
- Principals
- Teachers
- Learning Leaders
- Education Assistants
- Facility Operators



- Non-school-based staff include but are not limited to:

- Braille assistants
- Communication and community engagement personnel
- Cultural diversity advisors
- Education directors
- Facilities and environmental services personnel
- Financial supply chain management
- Human resources personnel
- Legal services
- Occupational and physical therapists
- Payroll and benefits administration
- Psychologists
- Speech language pathologists
- Superintendents
- Technology support specialists

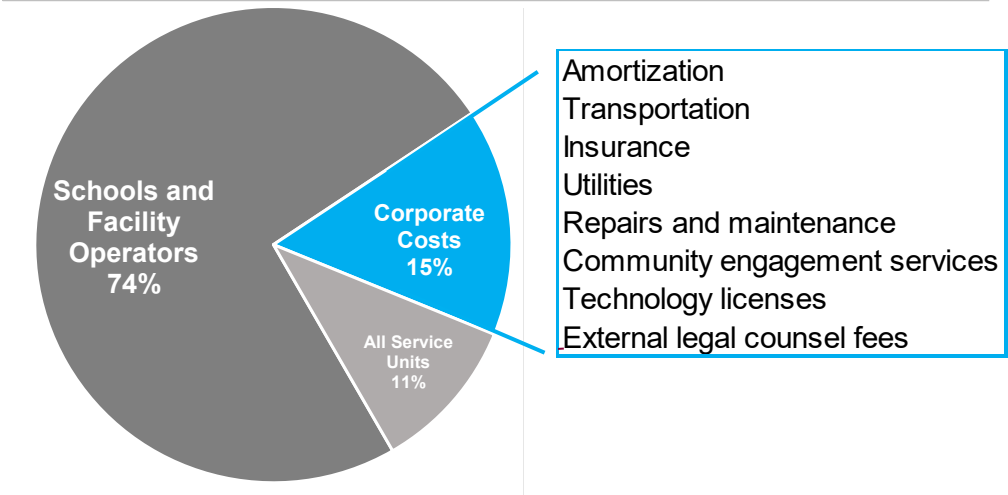
- Student Transportation personnel



Summary of Corporate Costs

Corporate costs are largely non-discretionary, in the short to medium term, and cannot be easily reduced without significant impact to CBE operations. Corporate costs are organizational costs managed by respective service units on behalf of the organization are identified as corporate costs. These costs make up a portion of the CBE's expenses and include items such as:

	Budget 2023-24	Budget 2022-23	Change
	in \$000s		
Salaries and benefits	\$ 8,719	\$ 8,709	\$ 10
Dues and fees	478	600	(122)
Rental equipment and facilities	11,513	11,154	359
Maintenance and repairs	15,027	16,810	(1,783)
Insurance	14,460	12,022	2,438
Professional services	13,812	11,865	1,947
Utilities	34,306	29,291	5,015
Transportation charges	46,673	40,800	5,873
Travel and subsistence	1	1	-
Other supplies	6,471	5,901	571
Minor equipment	9	9	-
Amortization	76,428	73,629	2,799
Interest and finance	1,805	1,705	100
Other (uncollectible accounts)	6,394	4,953	1,441
Total	\$ 236,096	\$ 217,449	\$ 18,647



Summary of Expenses by Schools and Areas

Resources are allocated to schools via the Resource Allocation Method (RAM). The RAM allocation is the yearly school budget and is designed to allocate resources equitably, not equally, while providing choice to school administration (the principal) in the assignment and deployment of those resources to meet the unique learning needs of all students within each school.

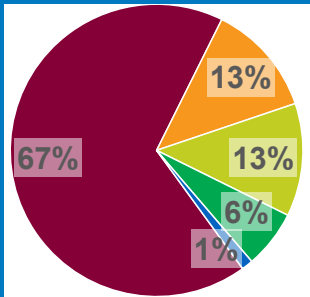
A number of factors influence the RAM allocation provided to each school. Some of these factors include, but are not necessarily limited to, enrolment, classroom complexity, and equity considerations. Accordingly, two seemingly similar schools can and will have differing RAM allocations.

Consistent with Alberta Education funding, the RAM allocations are not specific to any one student in the school. Rather, the RAM allocations are designed to support the needs of all students within a particular school.

Approximately \$677 million covers teachers and education assistants. An additional \$125 million is provided to address the unique equity factors in each school and \$125 million for other required positions in all schools.

The CBE also provides a wide range of school and instruction supports that are administered centrally on behalf of schools to achieve maximum efficiency and effectiveness. Centrally funded student support services can be deployed where and when necessary to address individual student need. Having some resources at the Area and central level allows for a better matching of resources to needs.

The Resource Allocation Method ensures schools have the necessary base funding to operate effectively. The RAM supports schools directly and indirectly through central funded student support services allowing for better matching of resources. The allocation is as follows:



- 67% K-12
- 13% Basic School Allocation
- 13% Other
- 6% ATRF
- 1% Contract absences short term

	Budget 2023-24		Budget 2022-23		Change	
	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count
K-12	677,236	138,293	595,303	126,863	81,933	11,430
Other - Equity factors, unique settings and specialized classes	125,286		115,497		9,789	
Basic school staff allocation	125,789		116,696		9,093	
Alberta Teachers' Retirement Fund	64,584		65,279		(695)	
Contract absences, short term	12,663		10,407		2,256	
Total	1,005,558		903,182		102,376	

Financial Future

Capital

Board-Funded Capital

Board-funded capital is a critical component of a school jurisdiction's spending in support of student learning. As there is no specific grant for board-funded capital, the CBE allocates a portion of its total grant funding to meet its capital spending needs. Board-funded capital projects are prioritized by a cross-functional team co-chaired by the Superintendent, Finance and Technology Services and the Superintendent, Facilities and Environmental Services to ensure alignment with CBE operational and strategic priorities.

In 2023-24, the CBE will set aside \$28.1 million in board-funded capital to address projects such as:

- one-time capital expenditures (e.g., Oracle upgrade, Archibus upgrade, hybrid meeting capability); and
- capital acquisitions that need to be made on an annual basis to maintain a stable and reliable inventory of assets such as technology devices, vehicles and musical instruments.

Specific examples include the purchase of classroom technology (tablets, desktops, laptops, digital displays, etc.), enhancements or replacement of enterprise systems (payroll, human resources management, financial systems, student record systems, and facility management systems), replacement furniture for schools, entry way matting, core technology upgrades (servers, switches, wireless endpoints, etc.).

Provincially Supported Capital Projects

Each year the CBE prepares a Three-Year School Capital Plan and an annual Modular Classroom Plan for submission to the provincial government. The implementation of these plans is dependent upon provincial approval and funding.

Modernization and new school funding for CBE was announced by the province in spring of 2023. Full funding approval was provided for the modernization of John G. Diefenbaker High School, along with modernization planning dollars for Annie Gale and pre-planning dollars for Sir John A. MacDonald and A.E Cross schools. New school funding was also announced and will assist with planning funding for a new high school in the community of Cornerstone and pre-planning for a new middle school in the community of Saddle Ridge.

Subsequent to the Alberta Budget announcement, Alberta Education will also be contributing \$3.0 million towards renovating Jack James High School to support relocation of the Louise Dean Centre to Jack James effective September 2024. Renovations include dedicated learning spaces for Louise Dean programming, a new child-minding space to accommodate their children, and office space for partner support.

The spending for these provincially funded projects is not included in the CBE’s annual budget, as the amortization expense and corresponding recognition of revenue occurs over the useful life of the related asset.

Reserves

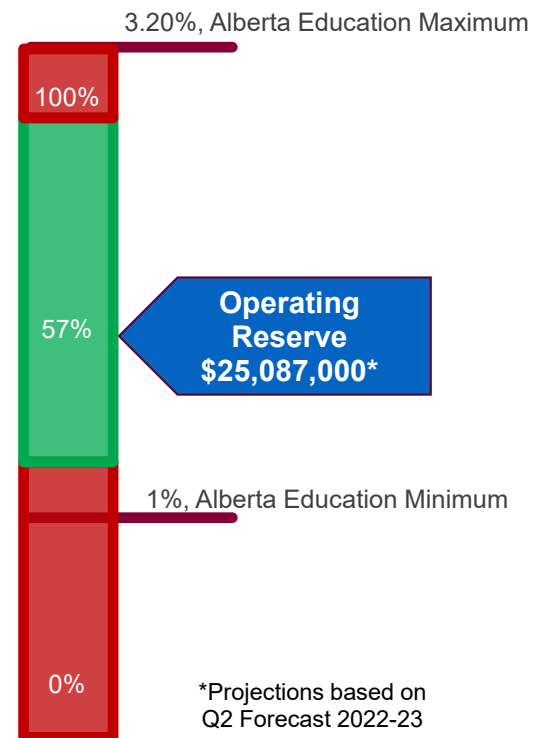
The CBE will closely monitor activities to identify any significant, unanticipated, one-time expenses that may require access to reserve funds. The use of reserves is the last option after the CBE has explored all in-year spending adjustment options. In the unlikely event that the necessary savings cannot be achieved over the course of the school year, a draw from operating reserves to offset the budgeted deficit for 2023-24 school year would be required.

Any operating reserve balance in excess of operating reserve maximum will be recovered by Alberta Education through an equivalent reduction from the remaining scheduled payments for the remainder of the 2023-24 school year.

Minister of Education has extended, for another year, their authority to approve or reject school jurisdiction access to reserve requests. This authority was originally set to expire on August 31, 2022.

The current operating reserve levels are within the minimum and maximum set by Alberta Education.

The Board of Trustees requires that CBE Administration maintain operating reserves within the limits imposed by Alberta Education, which may be adjusted from time to time based on board decision.



Conclusion

The CBE's budget report for the 2023-24 fiscal year provides an overview of the organization's financial plan to support its mission.

The report highlights how funding will be allocated to provide quality education, ensuring student success while maintaining fiscal responsibility. The budget report also highlights the CBE's ongoing commitment to equity and inclusion, as well as its efforts to improve outcomes for students with diverse learning needs. And, finally, it outlines the district's plans for continuing to provide high-quality education at a time when student enrolment is rising at a rapid rate.

Overall, the Calgary Board of Education's 2023-24 budget report demonstrates the organization's dedication to providing students with the resources and support they need to succeed, while remaining fiscally responsible and responsive to the needs of the community.

Appendices

Appendix I – Funding Commitment Letter



Deputy Minister
7th floor, Commerce Place
10155-102nd Street
Edmonton Alberta T5J 4L5
Canada
Telephone 780-427-3659
Fax 780-427-7733

AR120734

April 24, 2023

Mr. Christopher Usih
Superintendent of Schools
The Calgary School Division
1221 - 8 Street SW
Calgary AB T2R0L4

Dear Mr. Usih:

Alberta's government is committed to providing the support and services students need to succeed and the resources schools need to assist teachers and staff. Budget 2023 provides increased funding to address rising enrolment and the impacts of inflation on families and school authorities, while also supporting transportation improvements, curriculum implementation and student mental health and well-being.

Alberta's government is funding education at historic levels – \$8.8 billion. This is the equivalent of \$44 million for every day students are in school and an increase of \$433 million compared to Budget 2022. Budget 2023 includes rate increases for many of the grants in the 2023/24 school year. School authorities and parents are under pressure due to rising transportation costs and inflation, so we are providing additional funding to help keep education affordable and accessible.

As announced, school authorities' operating funding allocations will be the same or higher in the 2023/24 school year in comparison to the 2022/23 school year. I am pleased to provide this commitment letter confirming that your school authority is expected to receive \$1,307,634,197 for the 2023/24 school year. A detailed funding profile for your school authority has been posted to the Alberta Education Extranet for your budgeting and planning processes.

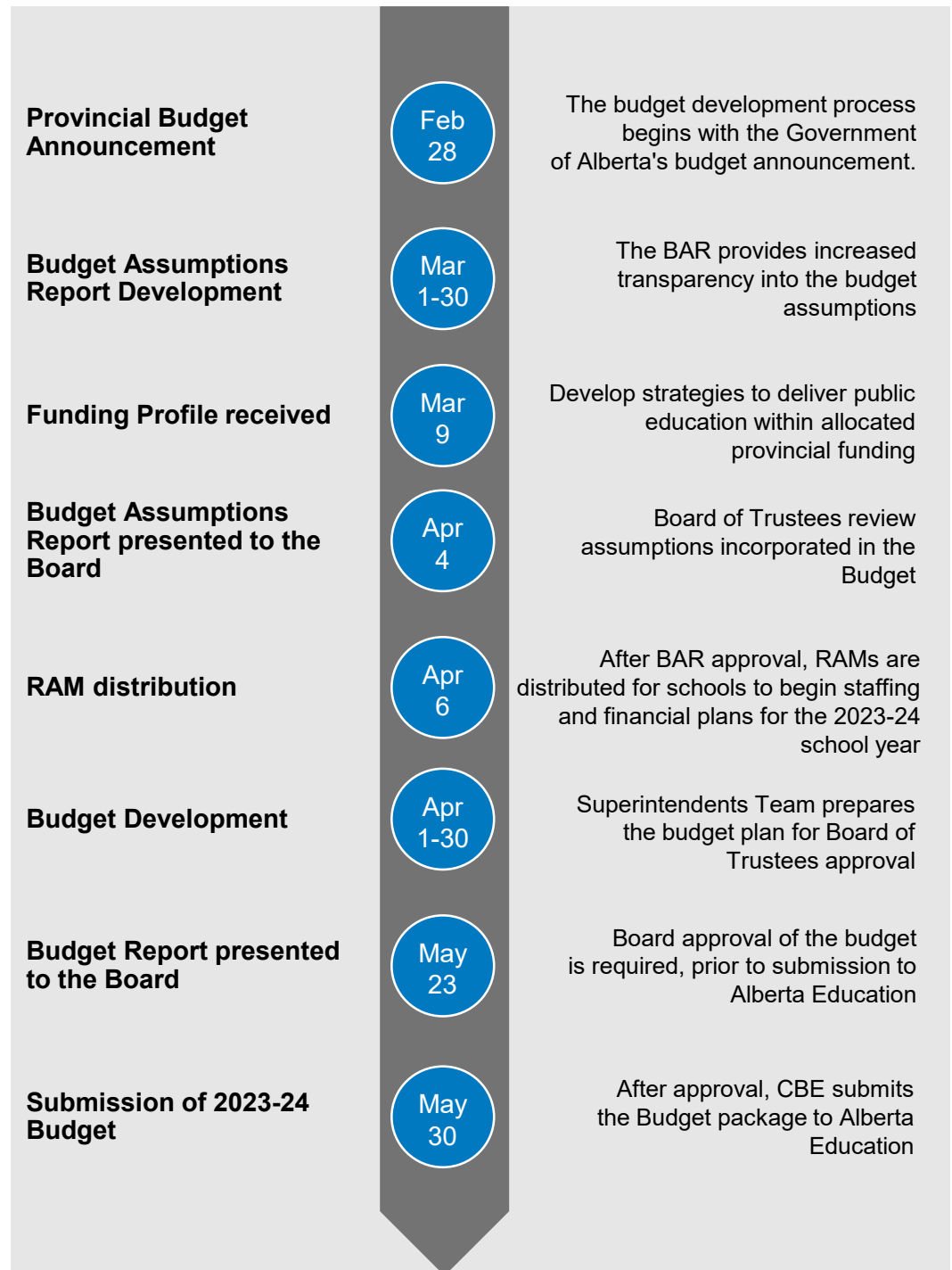
Thank you again for your continued efforts on behalf of Alberta's students.

Sincerely,

Andre Tremblay
Deputy Minister

Classification: Protected A

Appendix II – Budget Process and Timeline



Appendix III – Budget Report (Submission to Alberta Education)


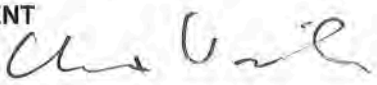

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

[Education Act, Sections 139(2)(a) and 244]

3030 The Calgary School Division
Legal Name of School Jurisdiction

1221 8 Street SW Calgary AB AB T2R 0L4; 403-817-7410; brgrundy@cbe.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR	
<u>Ms. Laura Hack</u> Name	 Signature
SUPERINTENDENT	
<u>Mr. Christopher Usih</u> Name	 Signature
SECRETARY TREASURER or TREASURER	
<u>Mr. Bradley Grundy</u> Name	 Signature
<p>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 30, 2023</u> Date</p>	

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
E-MAIL: EDC.FRA@gov.ab.ca

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Legend:

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

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

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2023/2024 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

The CBE will align programs, services and supports within Alberta Education allocated funding.
 The CBE will increase resources directed at teaching and learning in the classroom.
 The CBE will carefully manage (non-classroom) costs consistent with the operational needs of the jurisdiction.
 The CBE assumes overall enrolment will increase by 7,087 (from Sept 29, 2022, count) for a total of 138,293 as submitted to Alberta Education.
 The CBE assumes no incremental dollars will be provided for increased enrolment or changes in student population complexity, until the 2024-25 school year.
 The CBE will maximize available grant revenue, consistent with stated eligibility criteria, across all grant categories. Where targeted grants are received, the CBE will ensure the funds are being used as intended.
 The CBE's system administration expenses will be compliant with the funding provided by the targeted grant from the government at \$43.9M
 The CBE will balance the transportation budget using government funding and fees paid by parents. As directed by Board motion, the transportation budget will not be supplemented with additional dollars to support student transportation costs. For the 2023-24 school year, the CBE's student transportation fees will be reduced and reflect a single rider fee of \$260 (*\$130 for kindergarten).
 The CBE will continue to administer a student supplies fee for kindergarten through Grade six. This fee will cover the cost of individual student supplies (pens, pencils, crayons, glue, etc.) utilized by students over the course of the school year. The fee will be \$20 for kindergarten and \$40 Grades 1 through 6. The CBE does not make a profit on fees charged.
 The CBE intends to actively pursue opportunities to lease out excess space in the Education Centre. Due to the current economic conditions, potential lease revenue may not completely offset the prorated expenditure. As a result, external block shows a deficit. Every effort will be made to bring the external block into balance.
 The CBE continues to pursue the strategy of optimizing school utilization rates to a level that generates maximum programmatic and operational efficiencies.

Significant Business and Financial Risks:

Under the government's three-year weighted moving average (WMA) approach, school jurisdictions must manage all risk associated with growth in enrolment beyond that included in the WMA calculation.
 If more students attend CBE schools than planned, programs, supports and services may need to be adjusted to stay within available funding.
 In addition to student population growth, there is an increase in the complexity of student needs. With complexity, comes unique needs to ensure each student can learn and the CBE may not have resources for those needs.
 The Alberta Teachers' Association (ATA) collective agreement has been funded through Alberta Education. The CBE is also currently in or will be in negotiations with other unions (Staff Association (SA), Trades and Canadian Union of Public Employees (CUPE)). Negotiated changes are not funded by Alberta Education. The CBE has a contingency in place to absorb any changes into Budget 2023-24.
 Similar to other corporations and individuals, the CBE is subject to the impacts of inflation. When inflation rate is higher than the rate of funding. It means that the value of a dollar buys less programs, services or supports.
 Within the limitations of the system administration grant, resources may not be available to adequately maintain service unit operations in a growing system. Work and project delays and or terminated, slower response time, less support and services for schools.
 The CBE continues to explore all viable options to reduce the annual operating costs associated with the Education Centre lease agreement.
 While transportation costs are balanced with funding and fees, there is a risk that costs will rise to accommodate increased riders and/or students requiring complex transportation.
 The CBE will retain a comprehensive fee waiver process to support those families who cannot pay to ensure that no student is denied access to their public education. For those families who do not to pay their fees, despite an ability to pay, the CBE will continue to maintain a collection process to ensure overall system fairness. With the complex economic environment ahead for Calgarians, there is a risk that waivers could be higher than anticipated.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 1,431,227,000	\$1,288,174,000	\$1,301,210,000
Federal Government and First Nations	\$ 824,000	\$631,000	\$1,081,000
Property taxes	\$ -	\$0	\$0
Fees	\$ 53,474,000	\$46,099,000	\$28,869,000
Sales of services and products	\$ 16,551,000	\$16,789,000	\$16,403,000
Investment income	\$ 7,482,000	\$3,682,000	\$2,309,000
Donations and other contributions	\$ 10,752,000	\$10,751,000	\$6,818,000
Other revenue	\$ 4,970,000	\$4,972,000	\$3,011,000
TOTAL REVENUES	\$1,525,280,000	\$1,371,098,000	\$1,359,701,000
EXPENSES			
Instruction - ECS	\$ 38,912,000	\$37,220,000	\$35,592,000
Instruction - Grade 1 to 12	\$ 1,168,478,000	\$1,042,524,000	\$1,038,691,000
Operations & maintenance	\$ 190,045,000	\$181,066,000	\$189,288,000
Transportation	\$ 49,501,000	\$43,992,000	\$39,236,000
System Administration	\$ 46,593,000	\$41,362,000	\$41,482,000
External Services	\$ 31,751,000	\$28,089,000	\$26,337,000
TOTAL EXPENSES	\$1,525,280,000	\$1,374,253,000	\$1,370,626,000
ANNUAL SURPLUS (DEFICIT)	\$0	(\$3,155,000)	(\$10,925,000)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 745,330,000	\$662,271,000	\$673,954,000
Certificated benefits	\$ 164,445,000	\$149,631,000	\$153,453,000
Non-certificated salaries and wages	\$ 219,114,000	\$203,211,000	\$206,516,000
Non-certificated benefits	\$ 56,041,000	\$51,009,000	\$50,923,000
Services, contracts, and supplies	\$ 244,789,000	\$215,834,000	\$202,636,000
Capital and debt services			
Amortization of capital assets			
Supported	\$ 59,050,000	\$56,297,000	\$54,418,000
Unsupported	\$ 28,310,000	\$29,332,000	\$23,314,000
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 508,000	\$335,000	\$392,000
Other interest and finance charges	\$ 1,300,000	\$1,381,000	\$916,000
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 6,393,000	\$4,952,000	\$4,104,000
TOTAL EXPENSES	\$1,525,280,000	\$1,374,253,000	\$1,370,626,000

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

REVENUES	Approved Budget 2023/2024							Actual Audited 2021/22
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 36,590,000	\$ 1,122,378,000	\$ 131,112,000	\$ 44,610,000	\$ 43,860,000		\$ 1,378,550,000	\$ 1,239,191,000
(2) Alberta Infrastructure - non remediation							\$ -	\$ 53,512,000
(3) Alberta Infrastructure - remediation							\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ 52,368,000	\$ -	\$ -	\$ -	\$ 52,368,000	\$ 8,205,000
(5) Federal Government and First Nations	\$ -	\$ 794,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 824,000	\$ 1,081,000
(6) Other Alberta school authorities	\$ -	\$ 294,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 309,000	\$ 302,000
(7) Out of province authorities							\$ -	\$ -
(8) Alberta municipalities-special tax levies							\$ -	\$ -
(9) Property taxes							\$ -	\$ -
(10) Fees	\$ 184,000	\$ 30,734,000		\$ 4,891,000		\$ 17,665,000	\$ 53,474,000	\$ 28,869,000
(11) Sales of services and products	\$ -	\$ 7,755,000	\$ 259,000	\$ -	\$ 75,000	\$ 8,462,000	\$ 16,551,000	\$ 16,403,000
(12) Investment income	\$ -	\$ 482,000	\$ -	\$ -	\$ 7,000,000	\$ -	\$ 7,482,000	\$ 2,309,000
(13) Gifts and donations	\$ -	\$ 8,981,000	\$ 271,000	\$ -	\$ -	\$ -	\$ 9,252,000	\$ 5,805,000
(14) Rental of facilities	\$ -	\$ -	\$ 481,000	\$ -	\$ -	\$ 3,947,000	\$ 4,428,000	\$ 2,140,000
(15) Fundraising	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,013,000
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	\$ 348,000
(17) Other	\$ -	\$ 242,000	\$ -	\$ -	\$ -	\$ -	\$ 242,000	\$ 523,000
(18) TOTAL REVENUES	\$ 36,774,000	\$ 1,173,160,000	\$ 184,806,000	\$ 49,501,000	\$ 50,965,000	\$ 30,074,000	\$ 1,525,280,000	\$ 1,359,701,000
EXPENSES								
(19) Certificated salaries	\$ 26,428,000	\$ 713,983,000			\$ 735,000	\$ 4,184,000	\$ 745,330,000	\$ 673,954,000
(20) Certificated benefits	\$ 3,553,000	\$ 160,247,000			\$ 84,000	\$ 561,000	\$ 164,445,000	\$ 153,453,000
(21) Non-certificated salaries and wages	\$ 6,989,000	\$ 134,085,000	\$ 49,153,000	\$ 1,064,000	\$ 15,852,000	\$ 11,971,000	\$ 219,114,000	\$ 206,516,000
(22) Non-certificated benefits	\$ 1,677,000	\$ 33,644,000	\$ 13,962,000	\$ 245,000	\$ 3,369,000	\$ 3,144,000	\$ 56,041,000	\$ 50,923,000
(23) SUB - TOTAL	\$ 38,647,000	\$ 1,041,959,000	\$ 63,115,000	\$ 1,309,000	\$ 20,040,000	\$ 19,860,000	\$ 1,184,930,000	\$ 1,084,846,000
(24) Services, contracts and supplies	\$ 219,000	\$ 104,976,000	\$ 61,173,000	\$ 46,950,000	\$ 24,620,000	\$ 6,851,000	\$ 244,789,000	\$ 202,636,000
(25) Amortization of supported tangible capital assets	\$ -	\$ 1,465,000	\$ 57,585,000	\$ -	\$ -	\$ -	\$ 59,050,000	\$ 54,418,000
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 18,807,000	\$ 7,702,000	\$ -	\$ 1,736,000	\$ 65,000	\$ 28,310,000	\$ 23,314,000
(27) Amortization of supported ARO tangible capital assets							\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses							\$ -	
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 470,000	\$ -	\$ 38,000	\$ -	\$ 508,000	\$ 392,000
(32) Other interest and finance charges	\$ -	\$ 637,000	\$ -	\$ 195,000	\$ -	\$ 468,000	\$ 1,300,000	\$ 916,000
(33) Losses on disposal of tangible capital assets							\$ -	\$ -
(34) Other expense	\$ 46,000	\$ 634,000	\$ -	\$ 1,047,000	\$ 159,000	\$ 4,507,000	\$ 6,393,000	\$ 4,104,000
(35) TOTAL EXPENSES	\$ 38,912,000	\$ 1,168,478,000	\$ 190,045,000	\$ 49,501,000	\$ 46,593,000	\$ 31,751,000	\$ 1,525,280,000	\$ 1,370,626,000
(36) OPERATING SURPLUS (DEFICIT)	\$ (2,138,000)	\$ 4,682,000	\$ (5,239,000)	\$ -	\$ 4,372,000	\$ (1,677,000)	\$ -	\$ (10,925,000)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEES			
TRANSPORTATION	\$4,891,000	\$6,586,000	\$16,759
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$2,718,000	\$2,422,000	\$2,379,787
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$17,665,000	\$13,891,000	\$16,042,368
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$770,450
Fees for optional courses	\$0	\$0	\$3,898,259
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$16,000,000	\$11,000,000	\$3,309,412
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$6,900,000	\$6,900,000	\$1,644,140
Non-curricular goods and services	\$5,300,000	\$5,300,000	\$561,386
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$53,474,000	\$46,099,000	\$28,622,561

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$609,208
Special events	\$0	\$0	\$289,214
Sales or rentals of other supplies/services	\$1,500,000	\$1,500,000	\$1,684,356
International and out of province student revenue	\$7,625,000	\$7,625,000	\$0
Adult education revenue	\$825,000	\$780,000	\$662,614
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Foreign Tuition	\$0	\$0	\$7,296,377
Other (describe) Music Instruments, library fees, commissions	\$0	\$0	\$53,612
Other (describe) Other - Fundraising donations	\$0	\$0	\$1,588,055
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$9,950,000	\$9,905,000	\$12,183,436

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2022	\$203,763,000	\$123,803,000	\$4,813,000	\$25,266,000	(\$12,163,000)	\$37,429,000	\$49,881,000
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0		\$0	\$0		
Estimated surplus(deficit)	(\$3,680,000)			(\$3,680,000)	(\$3,680,000)		
Estimated board funded capital asset additions		\$42,000,000		(\$27,202,000)	(\$27,202,000)	\$0	(\$14,798,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$78,329,000)		\$78,329,000	\$78,329,000		
Estimated capital revenue recognized - Alberta Education		\$8,497,000		(\$8,497,000)	(\$8,497,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$46,391,000		(\$46,391,000)	(\$46,391,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$271,000		(\$271,000)	(\$271,000)		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		(\$14,119,000)		\$14,119,000	\$14,119,000		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$2,500,000		(\$2,500,000)	(\$2,500,000)	\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$12,342,000	(\$12,342,000)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$200,083,000	\$131,014,000	\$4,813,000	\$29,173,000	\$4,086,000	\$25,087,000	\$35,083,000
2023/24 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$28,085,000		(\$28,085,000)	(\$28,085,000)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$87,360,000)		\$87,360,000	\$87,360,000		
Budgeted capital revenue recognized - Alberta Education		\$10,282,000		(\$10,282,000)	(\$10,282,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$48,497,000		(\$48,497,000)	(\$48,497,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$271,000		(\$271,000)	(\$271,000)		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$2,500,000		(\$2,500,000)	(\$2,500,000)		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$200,083,000	\$133,289,000	\$4,813,000	\$26,898,000	\$1,811,000	\$25,087,000	\$35,083,000

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
Projected opening balance	\$4,086,000	\$1,811,000	\$1,811,000	\$25,087,000	\$25,087,000	\$25,087,000	\$35,083,000	\$35,083,000	\$35,083,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$87,360,000	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$59,050,000)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	(\$2,500,000)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land		\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	(\$1,988,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	(\$15,341,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$4,862,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	(\$5,894,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$1,811,000	\$1,811,000	\$1,811,000	\$25,087,000	\$25,087,000	\$25,087,000	\$35,083,000	\$35,083,000	\$35,083,000

Total surplus as a percentage of 2024 Expenses	4.06%	4.06%	4.06%
ASO as a percentage of 2024 Expenses	1.76%	1.76%	1.76%

**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)
for the Year Ending August 31**

Estimated Operating Surplus (Deficit) Aug. 31, 2024	Amount \$	Detailed explanation to the Minister for the purpose of using/transferring ASO
	-	
Subtotal, preliminary projected operating reserves to cover operating deficit	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	28,085,000	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(28,310,000)	
Budgeted amortization of board funded ARO tangible capital assets	-	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	2,500,000	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2023/24	2,275,000	

This section will appear only if B7 is in a deficit position. If it is a deficit, it will show in blue.

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

Budgeted Actual Actual
2023/2024 2022/2023 2021/2022
(Note 2)

Grades 1 to 12

Eligible Funded Students:

Grades 1 to 9	93,478	88,559	84,505	Head count
Grades 10 to 12	34,228	32,095	30,597	Head count
Total	127,706	120,654	115,102	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.

Percentage Change 5.8% 4.8% #####

Other Students:

Total	1,027	1,066	1,091	Note 3
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Total Net Enrolled Students	128,733	121,720	116,193	
Home Ed Students	350	373	349	Note 4
Total Enrolled Students, Grades 1-12	129,083	122,093	116,542	

Percentage Change 5.7% 4.8%

Of the Eligible Funded Students:

Students with Severe Disabilities	7,341	6,786	6,690	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	16,304	16,571	14,694	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	9,145	9,066	8,924	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	65	56	99	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	9,210	9,122	9,023	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,605	4,561	4,512	

Percentage Change 1.0% 1.1%

Home Ed Students	-			Note 4
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Total Enrolled Students, ECS	9,210	9,122	9,023	
Percentage Change	1.0%	1.1%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	244	186	432	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	75	72	300	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2023/2024 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	7,076	7,076	6,539	6,539	5,825	5,825	Teacher certification required for performing functions at the school level.
Non-School Based	177	157	154	133	132	132	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	7,252.5	7,232.5	6,693.0	6,672.0	5,957.0	5,957.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	8.4%		12.4%		21.7%		
If an average standard cost is used, please disclose rate:	108,300		103,990		103,490		
Student F.T.E. per certificated Staff	19.06832127		1960%		2108%		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	559	559					
Other Factors	-	-					
Total Change	559.5	559.5					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

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

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

Certificated Number of Teachers

Permanent - Full time	5,866	5,866	5,964	5,943	5,559	5,559
Permanent - Part time	273	273	278	278	283	283
Probationary - Full time	502	502	510	510	203	203
Probationary - Part time	73	73	74	74	27	27
Temporary - Full time	521	521	530	530	489	489
Temporary - Part time	18	18	18	18	36	36

NON-CERTIFICATED STAFF

Instructional - Education Assistants	617	617	567	567	581	581	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	1,476	1,397	1,359	1,286	1,604	1,540	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	828	785	797	755	809	765	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	13	11	12	11	13	11	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	437	349	426	340	176	87	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,371.8	3,158.6	3,161.8	2,958.9	3,182.3	2,984.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.6%		-0.6%		6.0%		

Explanation of Changes to Non-Certificated Staff:

Increase in instructional related staff to support enrolment growth.
Prior year Lunch supervision staff in "Other" have been included in the Actuals 2022-23 and Budget 2023-24 but not in Actuals 2021-22

Additional Information

Are non-certificated staff subject to a collective agreement?

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Please provide terms of contract for 2022/23 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Non-certificated staff under CUPE, SA, PSS and Exempt agreements can be found on <https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx>
SA collective agreements expired August 2020.
CUPE collective agreements expired in August 2021

Over 3000 FTE are subject to a collective agreement for Budget 2023-24

School Jurisdiction Code: 3030

System Admin Expense Limit %	
3030 The Calgary School Division	3.20%

Appendix IV – Definitions

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

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

Appendix V – Student Supplies Fee

Supplies covered under this fee include:

- Crayons
- Erasers
- Duo tangs
- Loose leaf paper
- Highlights
- Scissors
- Personal whiteboards
- Whiteboard markers
- Whiteboard erasers
- Pencil sharpener
- Markers
- Binders
- Pencil cases
- Labels
- Pens
- Rulers
- Magazine storage boxes
- Post-it notes
- Pencils
- Notebooks
- Binder dividers
- Facial tissue
- Pencil crayons
- Glue sticks
- Visual journals
- Resealable plastic bags for storage

Appendix VI – Five Year Block Expenditures

