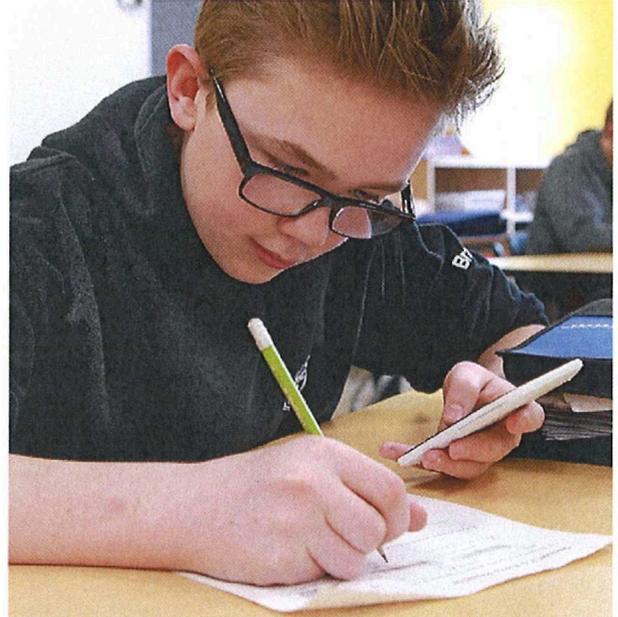
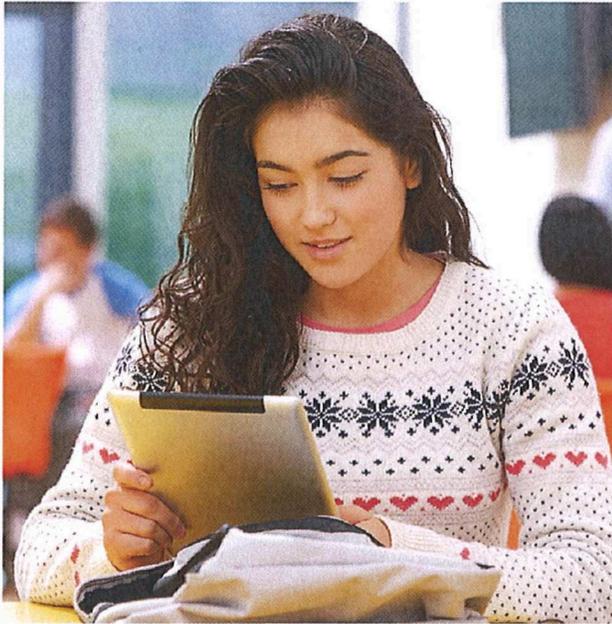


Operational Budget 2022-23

Student Achievement | Equity | Well-being



**Strong student outcomes,
Strong system success.**



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 present the Calgary Board of Education's 2022-23 budget.

The document is the result of a transparent budget development process shaped by a range of perspectives. Educators and parents shared input through school-level planning and engagement, the system wide leadership team considered the Education Plan and emerging trends, and the Board of Trustees continues to provide valuable oversight.

Through this collaborative effort, we have arrived at a measured approach with the 2022-23 budget that carefully balances students' needs with the realities of the public health situation, provincial public education funding, inflationary pressures, and community expectations. Understanding that affordability is a key concern for many CBE families, we have held the line on the fees for student supplies, lunch hour supervision and student transportation.

The 2022-23 budget reflects the alignment of our funding with the Education Plan and Board of Trustees' priorities of: achievement, equity, and student and staff well-being. The budget is the means by which we achieve these priorities in alignment with our core values of:

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

The CBE continues to provide high-quality public education and choice while delivering excellent value to Calgarians. Our commitment to fiscal responsibility is at the forefront of our budget plan — this year and every year.

By aligning our operations to provincial funding, we are able to deliver more money directly to schools through the Resource Allocation Method notwithstanding flat year-over-year funding. Strategic investments in learning positioned the CBE to deliver strong student outcomes and strong system success for the 2022-23 school year.

I would like to thank CBE staff and leadership for their contributions to sound financial management and for their resourcefulness in putting this budget together for the Board's approval.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Usih".

Christopher Usih
Chief Superintendent of Schools
Calgary Board of Education

Context

All decisions related to the budget are built on the foundational documents of the CBE and the Board of Trustees' priorities.

There have been no material changes in the assumptions set out in the BAR presented to the Board of Trustees on April 5, 2022. The CBE continues to maximize dollars to the classroom for teaching and learning.

On April 22, 2022, the CBE received the Alberta Education funding profile letter and the contents of that letter have been incorporated into the 2022-23 budget (Appendix I). The CBE's budget submission aligns with Alberta Education's guidance in all material respects (Appendix II).

Goals and Objectives

Mission

The Board of Trustees' established 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 the 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. Our focus is to provide educational programming that meets the needs of all students while being responsible stewards of public dollars.

Education Plan

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

Our Education Plan guides our work and connects our work to our ultimate goal of student success. Our plan is also aligned 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 2022.

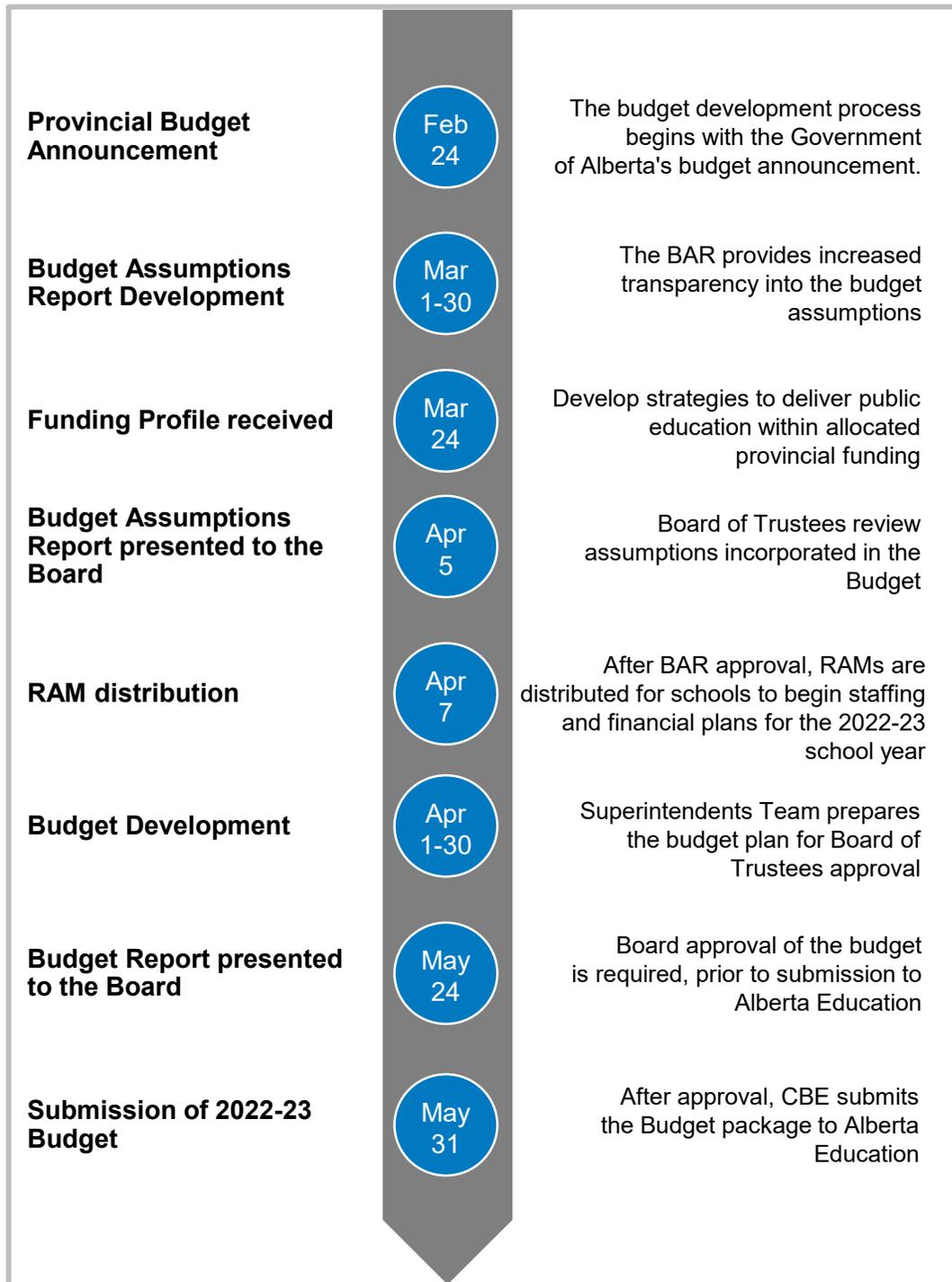


The four goals of the plan are:

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.



Budget Process and Timeline





Key Budget Elements

Sustainable Programming

The sustainability of educational opportunities continues to be a focus within the 2022-23 budget. The CBE is committed to ensuring existing, new, or expanded programming is effective (achieves the intended outcomes), efficient (provides the greatest benefit for the investment made) and economical (affordable now and into the future).

Sustainability is linked to the proper use of resources that support equity and a stable public education system that is focused on student achievement and well-being. The CBE will continue to find ways to accommodate the cost of enrolment growth and inflationary cost pressures within the funding set out in the Government's budget and multi-year fiscal plan.

The CBE continues to examine the range of programs, services, and supports to align the CBE's operations with the funding provided. This will be achieved through the ongoing evaluation of programs to ensure outcomes are achieved in a manner that is effective, efficient, and economical. The CBE maintains a high degree of commitment to unique pathways programming and dual credit opportunities across all high schools which includes Science, Technology, Engineering and Mathematics (STEM), trades programs and exploring new opportunities.

New Kindergarten to Grade 6 Curriculum and Student Well-being

Additional funding for curriculum implementation and student-wellbeing will be targeted, as required by Alberta Education, to these specific areas. At the time of the budget report, schools authorities are in the process of applying for the funds. This additional funding has not been included in this budget report as final amounts and program expectations are not known at this time.

School Funding

The updated Resource Allocation Method (RAM) implemented in 2021-22 was successful in allocating dollars to schools to effectively manage operations. To align teaching resources to student enrolment, the base funding is determined via per-school and per-student factors. Base funding is used for core school instruction and operations.

In addition to base funding, schools receive funding to address a range of student needs. An index-based equity fund is allocated to schools based on weighted, statistically derived indices and applied to schools on a per student allocation basis. This targeted funding is provided in concert with other funds intended to address student needs. Additional funds were added to the RAM for 2022-23 to address increased system class pressures and kindergarten complex needs for a total of \$1.3 million.

Included within the RAM is a collaboratively managed Criteria-Based Response Fund (CBRF). The CBRF addresses unique situations that cannot be easily mitigated through a funding allocation framework. The CBRF takes into consideration the needs of schools across the system and prioritizes allocations in this context. Principals, working with their respective Education Director, can access the fund to ensure necessary support is available for student achievement and well-being.

School Space

The CBE continues to pursue the strategy of maintaining individual school utilization rates at or above 85 per cent to obtain 100 per cent of operating and maintenance (O&M) funding for the school. This strategy maximizes the funding provided through Alberta Education's O&M grant and reduces CBE's dependence upon the global budget to cover operating costs.

In June 2021, the CBE completed a two-year long engagement to balance enrolment across 20 high schools and communicated the finalized plan. The goal was to balance across the system to ensure more schools will be in the 85-100% utilization range in the long term, which helps maximize access, flexibility and choice in programming for students. Most changes, as a result of the engagement, begin for the 2022-23 school year.

Transportation

For student transportation, the CBE continues to balance the student transportation program within the funding provided by Alberta Education and the transportation fees paid by those who use the system. Balancing the transportation program eliminates any funding transfers from the CBE's instruction budget and maximizes dollars available for teaching and learning in the classroom. That said, the CBE will maintain fees at 2021-22 rates (prior to the refund) for the 2022-23 school year.

Ventilation and Cleaning

For the 2022-23 school year, school environments will continue to benefit from ventilation systems equipped with MERV 13 filtration as well as enhanced high-touch-point cleaning. Cleaning will be performed by permanent staff as part of their regularly assigned duties in accordance with Alberta Health Services recommendations as we return to normal operations. The CBE will continue to follow both Alberta Education and Alberta Health Services direction as the pandemic evolves.

System Administration

The CBE continues to operate within the System Administration funding provided by Alberta Education. The CBE is pleased to note that System Administration costs are below the allocated funding and dollars in excess of costs are redirected to support teaching and learning in the classroom.



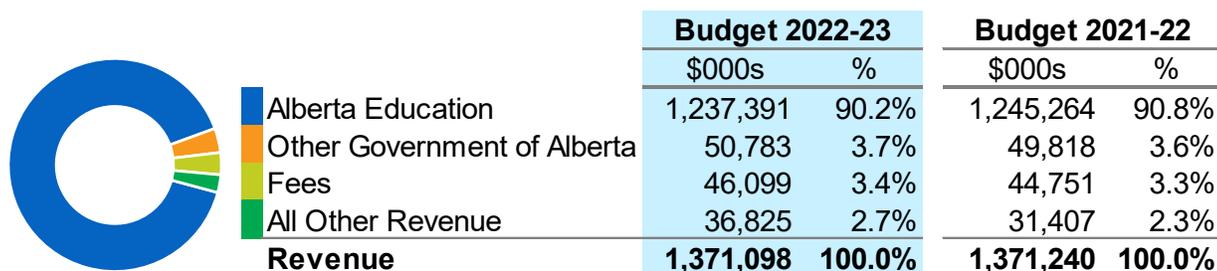
Asset Retirement Obligation

With the introduction of a new accounting standard, CBE will record a legal obligation associated with the retirement of CBE-owned school and administrative facilities.

Typical costs associated with retirement include asbestos remediation, removal of underground storage tanks and other decommissioning costs. The CBE has assumed through discussions with Alberta Education that the amount of required depreciation for the 2022-23 school year related to these assets will not be deducted from in-year educational dollars. Rather the costs will be noted and properly funded as part of a school's modernization project budget to offset the expense; or, upon sale of the building by recognizing a reduce gain or increased loss on disposition.

Discussion of Revenue and Expenses

Revenue



Alberta Education continues to provide over 90 per cent of the funding received by the CBE. Although total Alberta Education funding is showing a change from prior year, this change is driven by funding such as Alberta Teachers Retirement Fund (ATRF), Infrastructure Maintenance Renewal (IMR) and Capital Maintenance and Renewal (CMR). Without these changes and the deferral of \$17.1 million, funding profiles received indicate the same \$1,150.7 million Alberta Education funding as Budget 2021-22.

The CBE deferred \$19.0 million in 2021-22 school year to reflect the student funding that was received for students that did not attend school because of COVID-19. This revenue will be recognized in 2022-23 as the students return. This is included in total Alberta Education revenue and is consistent with previous years' treatment.

As schools resume extra-curricular activities and field trips, fees revenue has shown an increase. This is partially offset with a decrease in overall lunchroom supervision fees as parents choose not to utilize the service.

All other revenue increase is driven by school generated activities such as graduation ceremonies as they resume in schools. School generated revenues are directly offset by the school generated costs associated with the activity.

As interest rates are set to rise in the next year, investment revenue has also been updated to reflect the change. Investment revenue will assist in replenishing the reserve balances as discussed later in the report.

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

Alberta Education Funding Highlights

IMR and CMR
 ↓ \$7.6M or 20.8%

Base
 ↑ \$3.3M or 0.4%

Transportation
 ↑ \$1.7M or 4.6%

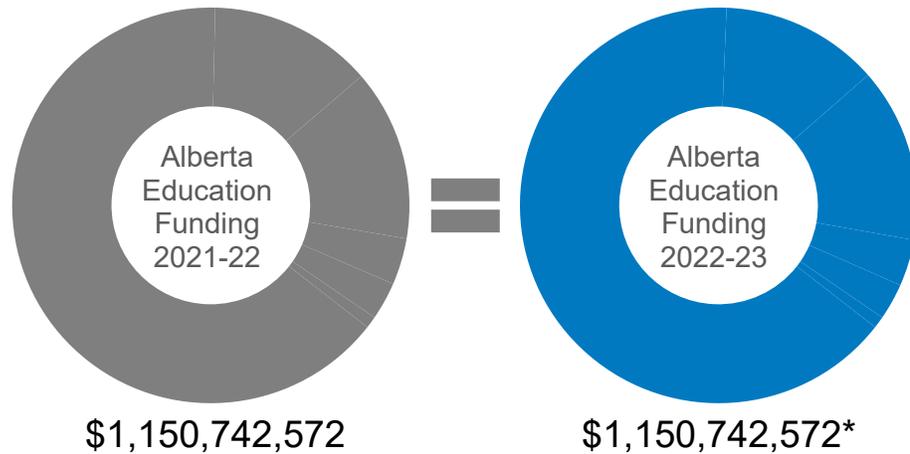
Operations and Maintenance
 ↑ \$1.5M or 1.5%

Bridge Funding and COVID Mitigation
 ↓ \$2.6M or 4.7%

System Administration
 No change

Alberta Education Funding

Alberta Education grant funding for the 2022-23 school year is the same as the 2021-22 grant funding as stated in the Budget Assumptions Report (BAR).



Funding was held steady notwithstanding a forecast increase in student enrolment, new schools coming into operation, inflation and higher salary and benefit costs. The Minister of Education announced that jurisdictions would receive at least the same operating funding for 2022-23 as was received for 2021-22 to “hold schools harmless” from the effects of declining enrolment from COVID-19.

Predictable funding allows the CBE to be efficient, effective and economical. While the government has kept funding the same, the pandemic has caused a year over year decrease in the number of WMA funded students. While the WMA enrolment calculation shows a decrease for 2022-23, enrolment for 2022-23 is projected to be approximately 1,500 students higher than actual 2021-22 enrolment levels. Said simply, the number of funded students has decreased while the number of actual students is expected to increase.

Note: Alberta Education Funding shown is reflective of Funding Confirmation Letter received on April 22, 2022. Total Alberta Education revenue includes funding not shown on funding profile such as ATRF, IMR capitalization, etc.

Bridge and COVID Mitigation

Over the last two years, Alberta Education provided bridge funding to assist school jurisdictions transitioning to the new weighted moving average funding model and to dampen the effect of unpredictable declining enrolment due to COVID-19.

Bridge funding was not originally part of the weighted moving average framework as it was presented to the school authorities. However, it remains a significant source of funding in the current year budget in the amount of \$51.5 million dollars. For future years, it remains unclear how the bridge funding will be calculated or provided and is a significant planning risk to the CBE given its amount and relative uncertainty.



In line with the Minister of Education's commitment to maintain school jurisdiction funding at 2021-22 levels, the CBE's total Alberta Education funding has remained consistent to prior year through the continuation of bridge/COVID mitigation funding in 2022-23.

	Budget 2022-23	Budget 2021-22 in 000s	Budget 2020-21
Bridge Funding	\$ 51.5	\$ 35.7	\$ 16.1
COVID Mitigation Funding		\$ 18.4	
Total	\$ 51.5	\$ 54.1	\$ 16.1

System Administration

In 2020-21, the government announced static system administration funding for the following three years. CBE will receive a fixed \$43.7 million for system administration funding in 2022-23, which is consistent with the prior two years. In addition to the funding, investment revenue of \$3.3 million (\$1.3 million – 2021-22) is recorded in this block of expenditures for a total of \$47.0 million.

The budgeted System Administration expense totals \$41.4 million in 2022. From the savings of \$5.6 million (\$47.0 million less \$41.4 million) within System Administration grant, \$2.4 million is being applied directly to instructional support, additional revenue from investment revenue will assist in replenishing the reserve balances.

The CBE continues to monitor costs supported by system administration funding and seek ways to deliver administrative services more efficiently and with reduced administrative burden on schools. Our goal is to ensure that CBE's schools focus on teaching and learning in the classroom, not administrative processes.

Operations and Maintenance

The Operations and Maintenance (O&M) targeted grant increased \$1.5 million as compared to prior year primarily due to a one percent change in funding rates within the calculation. The CBE will continue to assess efficiency in building operations and maintenance and optimize the available operating funding in the IMR grant.

IMR and CMR

IMR is consistent with prior year in both funding allocation as well as Alberta Education guidance regarding its use. The CBE will continue to prioritize IMR operating funds towards schools in need as well as maintaining in year use of funds for emergent issues.



The CMR grant remains solely for projects of capital nature and has significantly declined from prior year. This 37.6% reduction will impact our ability to maintain the infrastructure of our schools.

	Budget 2022-23	Budget 2021-22	\$ Change	% Change
	In millions			
IMR	\$17.0	\$17.4	(\$0.4)	(2.4%)
CMR	\$11.8	\$18.9	(\$7.1)	(37.6%)

Continuation of New Grants from 2021-22

Specialized Kindergarten Supports

In 2021-22, two new grants related to specialized support were added to the funding profile: Kindergarten Severe and Moderate language delay. The grants remain in place for 2022-23 although are reduced by \$1.4 million combined.

School Council Engagement Grant

Starting in the 2021-22 school year, each School Council within a school authority receives \$500 to fund their legislated responsibilities in the education system and to enhance parent involvement and engagement. This grant will continue into the 2022-23 school year and as a direct flow through to the school councils.

New Grants for 2022-23

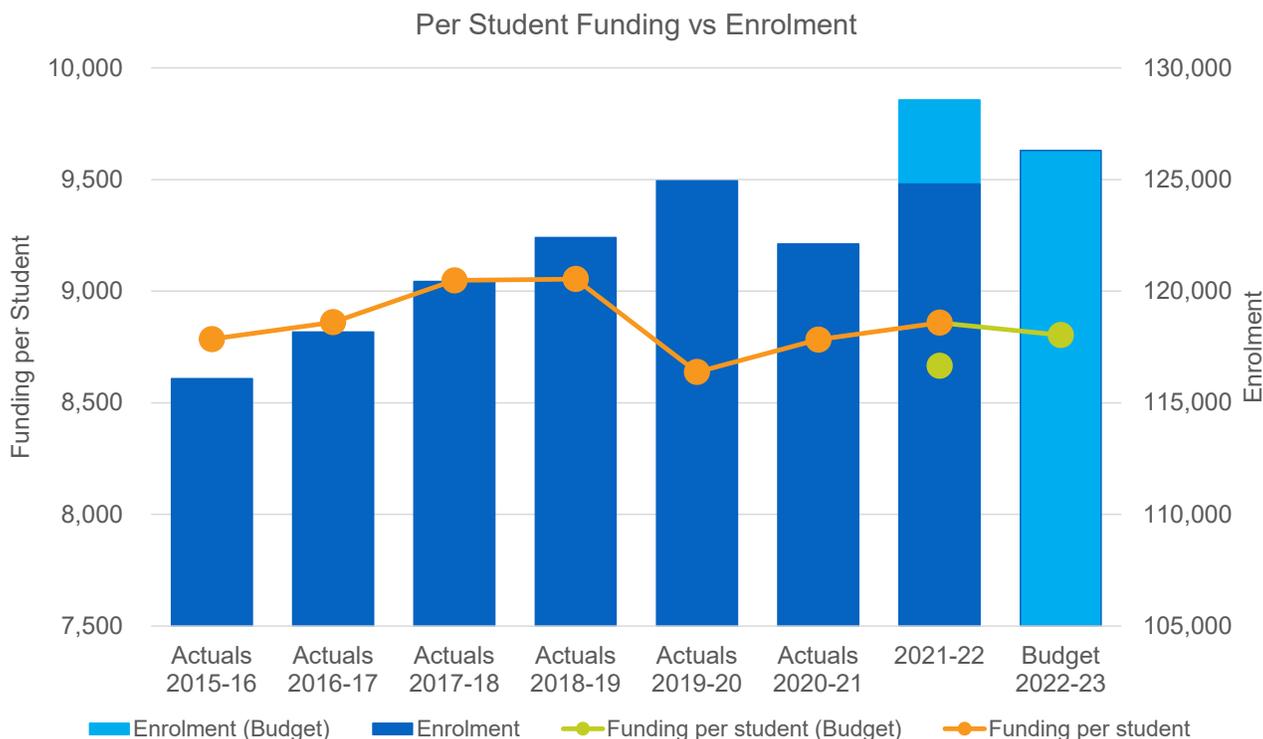
The Supplement Enrolment Growth grant will help to support school authorities that experience more than 5% enrolment growth through per student funding. In addition, a new grant for start up costs will permit new schools within an existing school authority to obtain funds to help with the administrative set up. Significant new enrolment must be noted for this application. While the Supplemental Enrolment Growth and the Start Up Cost grants are available to all school authorities, they primarily support the expansion of the charter school component of public education in Alberta. The CBE will not qualify for either grant.

The current Distance Education Grant remains intact however the addition of a non-primary registration encourages school authorities to open the doors to the distance education programs to students outside of their jurisdiction. The CBE will endeavour to explore the new opportunities this presents within our existing program, CBe-Learn.

At the time that the budget report has been written, the CBE is aware that it will obtain a portion of funding allocated towards the administration of new curriculum and wellness and wellbeing. This funding has not been incorporated in the Budget Report as the associated funding request is currently underway for funds to be received by end of May.

Enrolment

Consistent year-over-year funding and increased enrolment means funding per student is lower.



The budget accounts for additional students and inflationary pressures. The CBE has aligned its programs and supports with the funding it receives to ensure the budget is balanced.

Due to the impact of COVID-19, the CBE, like many school jurisdictions in the province, experienced a significant drop in actual enrolment. Continuation of Alberta Education’s bridge funding “held school boards harmless” from the funding decrease related to the decrease in student enrolment and tended to maintain per-student funding.

The CBE deferred \$19.0 million in 2021-22 school year to reflect the student funding that was received for students that did not attend school because of COVID-19. This revenue will be recognized in 2022-23 as the students return. This is consistent with the deferral done in the previous budget, matching student funding to enrolment. Overall enrolment in 2022-23 is projected to be over 1,500 above student count on Sep. 29, 2021.

Funding per student is based on total Alberta Education funding less specific targeted funds. The CBE removes specific targeted funds as those dollars are not

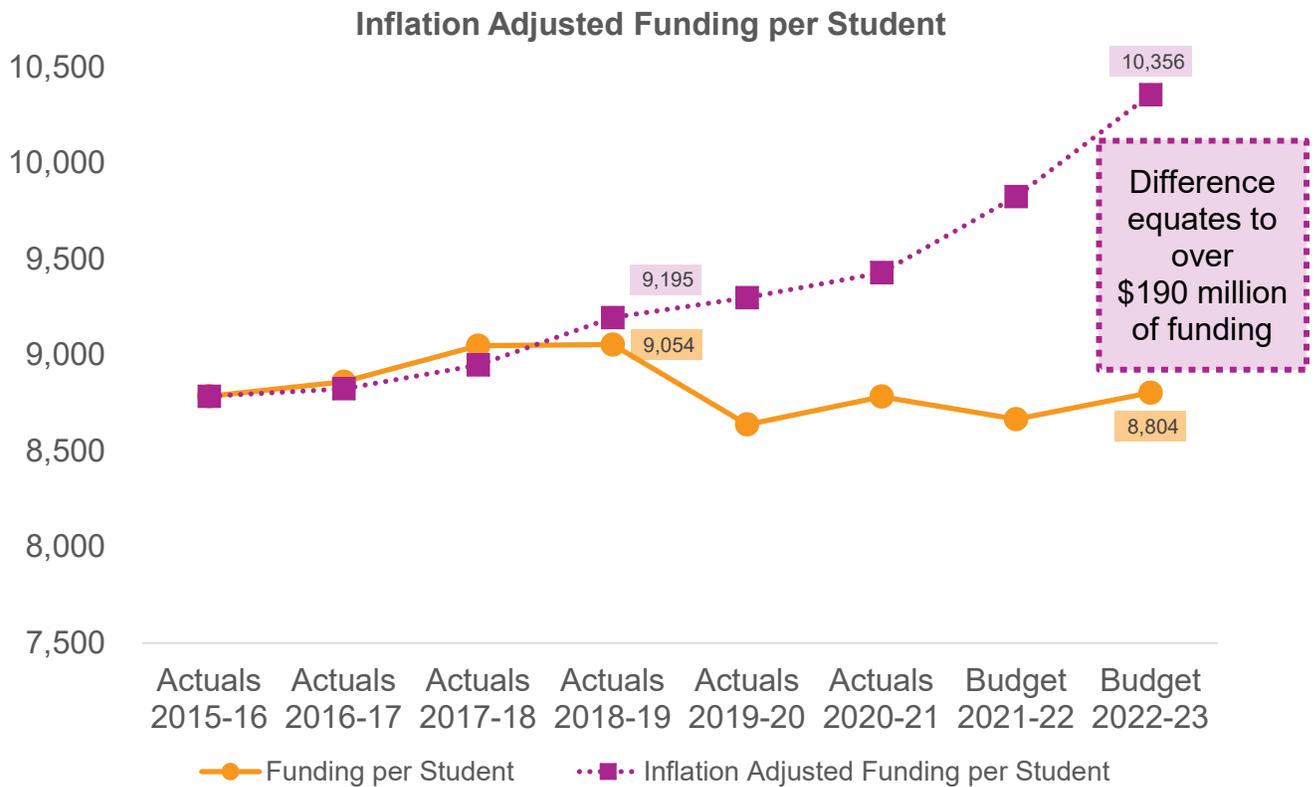


available to directly support teaching and learning in the classroom. That said, targeted funding is still valuable to overall CBE operations.

Targeted funds not included in this funding per student calculation are defined in Appendix III.

Funding per Student

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, the value of a dollar buys less programs, services or supports. Using 2015-16 as a base year, the inflation rate versus the budget rate for funding per student translates to a difference of over \$190 million of funding. To put into perspective, that is equivalent to approximately 1900 educators that the CBE has had to absorb through efficiencies and/or program changes.



Fees

The CBE is committed to ensuring fees remain as reasonable and affordable as practicable, consistent with the goods or services provided. In part, this means that fees are a direct pass-through of the cost of the goods or services provided directly to the student. There is no profit or benefit to the CBE in the fees levied. As well, the CBE's approach continues to be one that sees "no student denied access to their public education by an inability to pay a fee." This approach means that, when necessary, fees can be waived in support of student access to public education.

The CBE has established an internal fees committee with the expressed mandate of carefully managing school and system-based fees. The CBE's Fee Committee strives to manage school and system-based fees in a manner that is accountable, consistent, and transparent. Representatives from across the system work to enhance fee engagement, equity and sustainability.

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

Lunch Supervision

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

	Budget 2022-23	Budget 2021-22
4 day	\$285	\$285
4/5 day	\$305	\$305
5 day	\$315	\$315

Families of students choosing to stay at school during the lunch period are required to pay the annual lunch supervision fee. More than 55,000 students are enrolled in the lunch supervision program. As the lunch supervision is a cost recovery program, any surplus is returned to the program to moderate year to year fee changes.

Student Supplies Fee

The Student Supplies Fee (SSF) for Kindergarten through Grade 6 covers the cost of individual student supplies

	Budget 2022-23	Budget 2021-22
Kindergarten	\$20	\$20
Grade 1 - 6	\$40	\$40

used by students over the course of the school year (Appendix IV). This fee ensures that all CBE students have access to the individual student consumables necessary for their public education. Families of students in Grades 7 through 12 remain responsible for their student specific supplies.

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 transportation is available to move students 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.

A transportation contingency fund arose from COVID-19 related disruptions to student transportation during the 2020-21 school year in the amount of \$3.4 million. This fund was retained after the refund of transportation fees for 2020-21 and 2021-22 fees. The contingency helps mitigate against a sudden increase in expenses should student ridership increase beyond projections.

Commencing with the 2022-23 school year, the CBE is increasing flexibility for students and families by providing an alternative address pick-up and drop-off service for a fee.

Rider Type	Description	Budget 2022-23	Budget 2021-22
Mandated	Designated regular program school Those who live further than 2.4km from that school	\$280	\$280
Non-Mandated Kindergarten	Students who do not attend their designated regular program school OR Those who live between 1.6/1.8 and 2.4km	\$232.50	\$232.50
Non-Mandated Grades 1-12	Students who do not attend their designated regular program school OR Those who live between 1.6/1.8 and 2.4km	\$465	\$465
Alternate Student Address	Provision of more flexible transportation options for students with alternating addresses	\$110	N/A



Expenses

Expenditures can be classified* in three different views:

- 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 III.

Some general examples:



Teacher Salaries and Benefits

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



Classroom Supplies

Account: Supplies
Block: Instruction
Category: Schools and Areas



Student Transportation

Account: Transportation
Block: Transportation
Category: Corporate Costs



Expense by Account and Block

Expense by Account and Block						
\$000s						
	Instruction	Operations and Maintenance	Transportation	System Administration	External Services	Total
Salaries and benefits	967,407	61,027	994	18,956	17,738	1,066,122
Supplies and services	93,097	54,260	41,397	20,199	6,881	215,834
Other	19,240	65,779	1,601	2,207	3,470	92,297
Budget 2022-23	1,079,744	181,066	43,992	41,362	28,089	1,374,253
% of total	79%	13%	3%	3%	2%	100%
Budget 2021-22	1,076,103	180,062	44,876	41,516	28,683	1,371,240
% of total	78%	12%	4%	3%	2%	100%
Change	3,641	1,004	(884)	(154)	(596)	3,013

*Other includes: Amortization, interest and bad debt

- Items to note - account analysis:
 - The CBE does not have a bonus program for the Chief Superintendent, superintendents or other management staff.
 - Amortization, as required by accounting guidelines, continues to be based on historical capital spending patterns and is not able to be effectively reduced in the short- to medium-term.
- Items to note - block analysis:
 - As per Board motion, the Transportation block is balanced within government funding received and fees charged. No instructional dollars have been allocated towards transportation expenses.
 - A System Administration grant is allotted to the CBE and is set at a fixed amount for the next three years. For 2022-23, the budgeted System Administration expense totals \$41.4 million. Savings of \$2.4 million is directly applied to instructional support.
 - The Operations and Maintenance (O&M) grant does not cover the costs related to the actual operations and maintenance required. Accordingly, the CBE's budget must cover O&M costs in excess of O&M funding. The CBE is continually looking for new ways to improve efficiencies and was acknowledged in the Ministerial Order for its lean operations.



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 & Benefits	Supplies & Services	Other	Budget 2022-23	Budget 2021-22	Change
in \$000s						
Schools and Areas	\$ 945,596	\$ 70,890	\$ -	\$1,016,486	\$1,010,993	5,494
Corporate Cost	\$ 8,709	\$ 128,453	\$ 80,287	\$ 217,449	\$ 221,395	(3,946)
School Improvement	\$ 49,183	\$ 3,291	\$ 175	\$ 52,649	\$ 52,720	(71)
Finance and Technology Services	\$ 23,382	\$ 1,078	\$ 9,394	\$ 33,854	\$ 33,581	273
Facilities and Environmental Services	\$ 21,685	\$ 9,101	\$ 2,441	\$ 33,227	\$ 32,349	878
Human Resources	\$ 12,494	\$ 1,545	\$ -	\$ 14,039	\$ 13,905	133
Communications and Engagement Services	\$ 2,429	\$ 45	\$ -	\$ 2,474	\$ 2,364	110
General Counsel	\$ 1,678	\$ 91	\$ -	\$ 1,769	\$ 1,612	157
Board of Trustees	\$ 463	\$ 1,099	\$ -	\$ 1,562	\$ 1,572	(10)
Chief Superintendent	\$ 502	\$ 242	\$ -	\$ 744	\$ 749	(5)
Total	\$1,066,122	\$ 215,834	\$ 92,297	\$1,374,253	\$1,371,240	3,013

The following sections provide more details for each of these categories.

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.

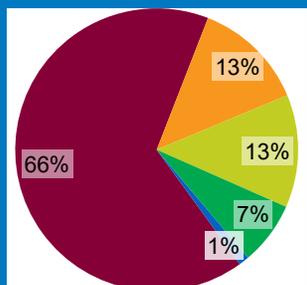
A number of factors influence the RAM allocation provided to each school. Some of these factors include, but are not necessarily limited to, enrolment, classroom complexity, and equity considerations. Accordingly, two seemingly similar schools can and will have differing RAM allocations.

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 \$595 million covers teachers and learning assistants. An additional \$115 million is provided to address the unique equity factors in each school and \$117 million for required basic 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:



- 66% K-12
- 13% Basic School Allocation
- 13% Other
- 7% ATRF
- 1% Contract absences short term

	Budget 2022-23		Budget 2021-22		Change	
	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count
K-12	595,303	126,863	600,830	129,123	(5,527)	(2,260)
Other - Equity factors, unique settings and specialized classes	115,497		119,744		(4,247)	
Basic school staff allocation	116,696		104,349		12,347	
Alberta Teachers' Retirement Fund	65,279		68,518		(3,239)	
Contract absences, short term	10,407		10,996		(589)	
Total	903,182		904,437		(1,255)	

Summary of Corporate Costs

Organizational costs managed by respective service units on behalf of the organization are identified as corporate costs. The service units are responsible for monitoring and budgeting these costs. Corporate costs are largely non-discretionary, in the short to medium term, and cannot be easily reduced without significant impact to CBE operations. They are presented collectively as 'corporate accounts' for illustrative purposes in the table below.

Additional details are available in Appendix V.



Corporate Cost	%
Supplies and Services	60%
Other (Amortization, Interest and Uncollectibles)	36%
Salaries and Benefits	4%

	Facilities and Environmental Services	Finance and Technology Services	Human Resources	Corporate Revenue	School Improvement	General Counsel	Chief Superintendent Office	Communication and Engagement Services	Education Matters	Total
Expenses (\$000s)										
Certificated salaries and benefits	-	1,332	3,955	-	37	-	-	-	-	5,324
Non-certificated salaries and benef	1,306	463	816	-	23	-	-	159	618	3,385
Dues and fees	-	-	593	-	-	-	-	7	-	600
Rental equipment and facilities	11,092	-	40	-	-	-	-	-	22	11,154
Maintenance and repairs	11,642	5,121	47	-	-	-	-	-	-	16,810
Insurance	12,022	-	-	-	-	-	-	-	-	12,022
Professional services	3,903	1,900	2,759	-	2,251	832	-	195	26	11,866
Utilities	25,277	4,014	-	-	-	-	-	-	-	29,291
Transportation charges	40,800	-	-	-	-	-	-	-	-	40,800
Other supplies	-	2,495	1,438	-	691	-	250	12	1,016	5,902
Minor equipment	-	9	-	-	-	-	-	-	-	9
Amortization	58,873	13,761	-	-	994	-	-	-	-	73,628
Interest and finance charges	-	1,705	-	-	-	-	-	-	-	1,705
Other (uncollectible accounts)	-	144	-	4,809	-	-	-	-	-	4,953
Total expenses	164,915	30,944	9,648	4,809	3,996	832	250	373	1,682	217,449

Summary of Expenses by Service Units

Total expenditures for the CBE are summarized by service unit in Appendix V.



Staffing

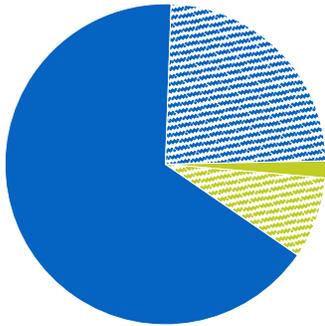
- Total staffing at the CBE can be viewed in two different manners:
 - By School Based and Non-School based Staff
 - By Service Unit
- Additional information regarding definitions for staffing categories can be found in Appendix VI.

School-Based and Non-School-Based Staff

- Approximately 90 per cent of CBE staff are in school-based positions, including facility operations staff, with the remaining 10 per cent 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. Approximately 2% of staff are in exempt positions.
- Final staffing allocations are determined in the fall once the school year begins and school-based administration (the school principal) can complete their staffing plans for the 2022-23 school year based on actual student enrolment.
- The Government of Alberta has primary responsibility for collective bargaining with the Alberta Teachers Association. Given that the ATA negotiations inform collective bargaining for the other areas of the public education sector, the CBE will follow the Government's lead with respect to local bargaining. There remains a risk that additional costs associated with negotiations are unfunded and will place additional financial stress on the overall CBE budget.



Service Unit Staff



	Budget 2022-23			Change from Budget 2021-22		
	Certificated	Non Certificated	Total	Certificated	Non Certificated	Total
School Based	6,502	2,378	8,880	▲ 12	▼ 3	▲ 9
Non School Based	164	806	970	▲ 5	▲ 5	▲ 10
Total	6,666	3,184	9,850	▲ 17	▲ 2	▲ 19

		Change from Budget 2021-22
Schools and Areas	8,880	▲ 9
School Improvement	399	▲ 3
Facilities and Environmental Services	208	▲ 9
Finance and Technology Services	204	▲ 4
Human Resources	109	▲ 5
Communications and Engagement Services	20	-
Corporate Service Units	15	▼ 12
General Counsel	12	▲ 1
Chief Superintendent	3	-
Total	9,850	▲ 19

*does not include substitutes or temporary staff

Financial Future

Capital

Board-Funded Capital

Board-funded capital is a critical component of a school jurisdictions spending in support of student learning.

The CBE's board-funded capital budget supports projects such as:

- one-time capital expenditures (e.g. the replacement of the student information system);
- new school commissioning; 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 (not an exhaustive list).

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.).

In 2022-23, the CBE will set aside \$25.83 million under board-funded capital. This is a decrease compared to the prior year. The 2022-22 school year had many projects delayed as a result of pandemic related supply chain issues and staffing shortages due to sickness. The CBE will prioritize the completion of these projects through the remainder of 2021-22 and into the 2022-23 school year, if necessary, to complete.

The current board-funded capital plan includes projections of costs over three years (the 2022-23 budget year and two consecutive years); however, approvals are made on an annual basis to correspond with the government budget approval cycle. Approved capital projects increase amortization expense once placed into operation. Accordingly, capital plan spending can impact CBE operating expenditures.

Facility Capital Projects (Provincially Supported)

Each year the CBE prepares a Three-Year School Capital Plan and an annual Modular Classroom Plan for submission to the Provincial Government. The Three-Year School Capital plan includes an analysis of the CBE's need for new, replacement and modernized schools. The annual Modular Classroom Plan is an analysis of the CBE's forecasted modular classroom needs. The implementation of these plans is dependent upon provincial approval and funding.

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. The annual amortization expense provision and corresponding Alberta Education revenues are incorporated in the budget for all assets in productive use by Aug. 31, 2021.

Reserves

The CBE will closely monitor activities to identify any significant, 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 2022-23 school year would be required.

New Alberta Education operating reserve level guidelines have been provided for the 2022-23 school year.

Based on prior year operating expenditures, operating reserves must be maintained within:

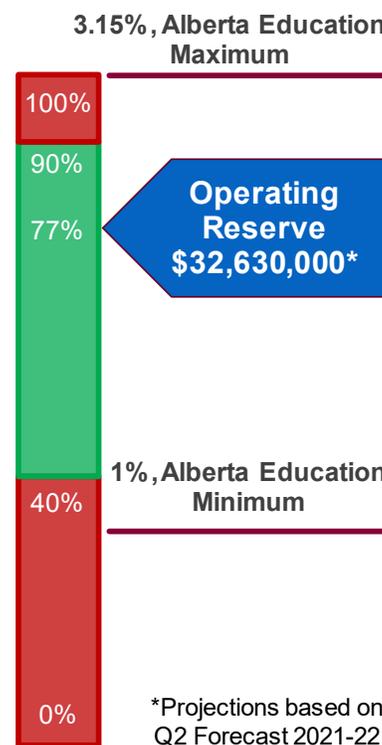
- Maximum: 3.15%
- Minimum: 1%

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.

In addition to these Alberta Education's operating reserves limits, the Board of Trustees requires an operating reserve level at a minimum of three per cent of prior year operating expenses exclusive of external block expenditures, subject to operational realities.

The current operating reserve levels are within the minimum and maximum set by Alberta Education. However current operating reserve levels have not met the minimum levels as set by the board. Based on the Second Quarter Forecast 2021-22, the CBE has reached 82 per cent of the Board directed operating reserve level. To the extent it is consistent with operational needs, investment income earned in 2022-23 will be used to fund CBE operating reserves to the level established by the Board.





Conclusion

The CBE continues to align its programs, services and supports with the requirements of the Education Act, related regulations, and relevant ministerial orders within available funding. The 2022-23 budgets also reflects the aligned spending with the Board of Trustees' priorities of: achievement, equity, and student and staff well-being.

Maximizing the dollars directed to the classroom to support student achievement and well-being remains the top priority. The CBE, working with students, families, staff, partners, and Alberta Education, will continue to provide the best public education programs and supports possible for students within the financial resources made available.

The CBE is committed to strong, vibrant, inclusive school communities where all students have the opportunity to achieve their potential. The 2022-23 budget is balanced and continues to prioritize dollars and resources directly to students and classrooms that align with the funding received within the government's funding framework.



Appendices

Appendix I – Funding Profile Letter



Deputy Minister
7th floor, Commerce Place
10155-102nd Street
Edmonton Alberta T5J 4L5
Canada
Telephone 780-427-3859
Fax 780-427-7733

AR118543

April 22, 2022

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

Dear Mr. Christopher Usih:

Alberta students deserve a world-class, high-quality education and that starts with stable funding for school authorities. Budget 2022 provides for increased funding to recognize enrolment growth and includes a one per cent increase in both base funding and operations and maintenance funding as well as a 4.6 per cent increase in transportation funding.

As announced, school authorities operating funding allocations will be the same or higher in the 2022/23 school year in comparison to the 2021/22 school year. Funding to school authorities addresses increases for cost pressures due to the pandemic and acknowledges enrolment growth.

I am pleased to provide this commitment letter confirming that your school authority is expected to receive \$1,150,742,573 for the 2022/23 school year. A detailed funding profile for your school authority has been posted to the Alberta Education [Extranet](#) for your budgeting and planning processes.

I would also encourage you to review the *2022/23 Funding Manual for School Authorities*, which is available on the Alberta Education website.

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

Sincerely,

Andre Tremblay
Deputy Minister



Appendix II – Budget Report (Submission to Alberta Education)

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2023**

[Education Act, Sections 139(2)(b) 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

Ms. Laura Hack

Name

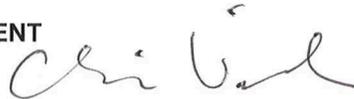


Signature

SUPERINTENDENT

Mr. Christopher Usih

Name

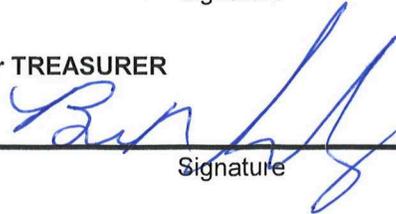


Signature

SECRETARY TREASURER or TREASURER

Mr. Bradley Grundy

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on May 24, 2022

Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I
1	School Jurisdiction Code:								3030
3	TABLE OF CONTENTS								
5									Page
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)								3
7	BUDGETED SCHEDULE OF PROGRAM OPERATIONS								4
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10	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES								7
11	BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS								8
12	PROJECTED STUDENT STATISTICS								9
13	PROJECTED STAFFING STATISTICS								10
15	Color coded cells:								
16		blue cells: require the input of data/descriptors wherever applicable.						grey cells: data not applicable - protected	
17		salmon cells: populated from data entered in this template						white cells: within text boxes REQUIRE the input of points and data.	
18		green cells: populated based on information previously submitted						yellow cells: to be completed when yellow only.	
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT								
21	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								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<u>Budget Highlights, Plans & Assumptions:</u>								
26	The CBE will align programs, services and supports within the Alberta Education allocated funding.								
27	The CBE will increase resources directed at teaching and learning in the classroom.								
28	The CBE will carefully manage (non-classroom) costs consistent with the operational needs of the jurisdiction.								
29	The CBE assumes funding confirmed in the funding letter of April 22 nd , 2022 for 2022-23 will not change during the school year.								
30	The CBE assumes overall enrolment headcount will increase by 1,534 (from Sept 29, 2021 count) for a total of 126,863 as submitted to Alberta Education.								
31	The CBE assumes no incremental dollars will be provided for increased enrolment or changes in student population complexity, until the 2023-24 school year.								
32	The CBE will continue to follow the province's guidance regarding COVID-19 and respond to direction provided. Costs arising from COVID-19, or other unanticipated events, will be addressed using the CBE's operating reserves, subject to approval by the Board of Trustees and the Minister of Education.								
33	The CBE will balance the transportation budget using government funding and fees charged to parents. As directed by Board motion, the transportation budget will not be supplemented with additional dollars to support student transportation costs. For 2022-23, the CBE's student transportation fees will remain the same (prior to refunds) at the 2021-22 levels.								
34	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.								
35	The Government of Alberta has primary responsibility for collective bargaining with the Alberta Teachers Association. Given that the ATA negotiations inform collective bargaining for the other areas of the public education sector, the CBE will follow the Government's lead with respect to local bargaining.								
36	The CBE defers funding from 2021-22 to 2022-23 for students who did not attend school due to COVID -19. The CBE assumes these students will return in 2022-23. The estimated deferral is \$17.2 million (\$19 million for 2021-22).								
37	The CBE continues to pursue the strategy of maintaining individual school utilization rates at or above 85 per cent to maximize Operations and Maintenance (O&M) funding.								
38	The CBE will scale its operations to align with the reduction in IMR funding and maximize the use of Capital Maintenance Renewal (CMR) funding.								
39	Given the anticipated continuation of new school construction, the CBE has retained operational reserves to fully support the commissioning of approved new schools. The Minister of Education has approved a request by the CBE to use \$8.6 million for the 4 new schools opening 2022-23.								
40	The budget will include an investment in board-funded capital to support the maintenance of systems and learning spaces as well as the replacement of vehicles, equipment and technology hardware.								
41	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.								
42	The CBE will have a legal obligation associated with the retirement of tangible capital asset that are controlled by the CBE. The amount of required depreciation for the 2022-23 school year related to these assets will not be deducted from in-year educational dollars. The costs will be funded as part of a school's modernization project budget to offset the expense, or, upon sale of the building by recognizing a reduce gain or increased loss on disposition.								
43	The CBE's system administration expenses will be compliant with the funding provided by the targeted grant from the government. The CBE assumes the System Administration targeted grant will remain the same for the next school year at \$43.7 million.								
44	In 2020-21, the government announced static system administration funding for the following three years. CBE will receive a fixed \$43.7 million for system administration funding in 2022-23, which is consistent with the prior two years. In addition to the funding, investment revenue of \$3.3 million (\$1.3 million – 2021-22) is recorded in this block of expenditures for a total of \$47.0 million.								
45	The budgeted System Administration expense totals \$41.4 million in 2022. From the savings of \$5.6 million (\$47.0 million less \$41.4 million) within System Administration grant, \$2.4 is being applied directly to instructional support, additional revenue from investment revenue will assist in replenishing the reserve balances.								
46	<u>Significant Business and Financial Risks:</u>								
47	Under the government's three-year WMA approach, school jurisdictions must manage all risk associated with growth in enrolment beyond that included in the WMA calculation.								
48	If more students attend CBE schools than planned, programs, supports and services may need to be adjusted to stay within available funding.								
49	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.								
50	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.								
51	Alberta Education continues to provide bridge funding to assist school jurisdictions transitioning to the new weighted moving average funding model and to dampen the effect of unpredictable declining enrolment due to COVID-19. It remains a significant source of funding at \$51.5 million and it remains unclear how the bridge funding will be calculated or provided and is a significant planning risk to the CBE given its amount and relative uncertainty.								
52	The CBE continues to explore all viable options to reduce the annual operating costs associated with the Education Centre lease agreement.								
53	Costs associated with the implementation of the new provincial curriculum have not been included in this budget as the CBE is currently preparing its application for funding.								
54	Costs associated with the implementation of the new provincial student well-being program have not been included in this budget. Once information is available from the province the CBE will provide updated information on this program.								
55	The CMR grant remains solely for projects of capital nature and has significantly declined from prior year. This is a 37.8% reduction and will impact that ability to maintain the infrastructure of our schools.								
56	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. Using 2015-16 as a base year, the inflation rate versus the budget rate for funding per student translates to a difference of over \$190 million of funding.								
57	Any unanticipated costs arising from COVID-19 or other unanticipated risks will be addressed using the CBE's operating reserves which the Board of Trustees has mandated at 3 percent of expenditures. Currently CBE operating reserves is at 82% in compliance with the Board of Trustees mandate. Given that both the Board of Trustees and the Minister of Education must approve draws upon the CBE's operating reserves, the CBE assumes their approval will not be unduly withheld.								
58	Any operating reserve balance in excess of operating reserve maximum of 3.15% will be recovered by Alberta Education through an equivalent reduction from the remaining scheduled payments for the remainder of the 2023-24 school year. The Minister of Education has extended their authority to approve or reject school jurisdiction access to reserve requests until the end of August 31, 2023.								
59	The current operating reserve levels are within the minimum and maximum set by Alberta Education.								
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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 1,288,174,000	\$ 1,295,082,000	\$ 1,286,865,000
Federal Government and First Nations	\$ 631,000	\$ 609,000	\$ 789,000
Property taxes	\$ -	\$ 0	\$ 0
Fees	\$ 46,099,000	\$ 44,751,000	\$ 18,429,000
Sales of services and products	\$ 16,789,000	\$ 15,769,000	\$ 15,386,000
Investment income	\$ 3,682,000	\$ 1,911,000	\$ 1,722,000
Donations and other contributions	\$ 10,751,000	\$ 8,446,000	\$ 5,331,000
Other revenue	\$ 4,972,000	\$ 4,672,000	\$ 3,270,000
TOTAL REVENUES	\$ 1,371,098,000	\$ 1,371,240,000	\$ 1,331,792,000
EXPENSES			
Instruction - ECS	\$ 37,220,000	\$ 42,892,000	\$ 32,585,000
Instruction - Grade 1 to 12	\$ 1,042,524,000	\$ 1,033,211,000	\$ 1,027,067,000
Operations & maintenance	\$ 181,066,000	\$ 180,062,000	\$ 181,780,000
Transportation	\$ 43,992,000	\$ 44,876,000	\$ 35,837,000
System Administration	\$ 41,362,000	\$ 41,516,000	\$ 42,925,000
External Services	\$ 28,089,000	\$ 28,683,000	\$ 20,714,000
TOTAL EXPENSES	\$ 1,374,253,000	\$ 1,371,240,000	\$ 1,340,908,000
ANNUAL SURPLUS (DEFICIT)	(\$3,155,000)	\$ 0	(\$9,116,000)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 662,271,000	\$ 660,652,000	\$ 680,693,000
Certificated benefits	\$ 149,631,000	\$ 150,442,000	\$ 150,303,000
Non-certificated salaries and wages	\$ 203,211,000	\$ 202,768,000	\$ 206,146,000
Non-certificated benefits	\$ 51,009,000	\$ 52,135,000	\$ 49,818,000
Services, contracts, and supplies	\$ 215,834,000	\$ 216,350,000	\$ 172,645,000
Capital and debt services			
Amortization of capital assets			
Supported	\$ 56,297,000	\$ 53,008,000	\$ 49,336,000
Unsupported	\$ 29,332,000	\$ 28,271,000	\$ 27,118,000
Interest on capital debt			
Supported	\$ -	\$ 0	\$ 0
Unsupported	\$ 335,000	\$ 409,000	\$ 392,000
Other interest and finance charges	\$ 1,381,000	\$ 1,425,000	\$ 766,000
Losses on disposal of capital assets	\$ -	\$ 0	\$ 0
Other expenses	\$ 4,952,000	\$ 5,780,000	\$ 3,691,000
TOTAL EXPENSES	\$ 1,374,253,000	\$ 1,371,240,000	\$ 1,340,908,000

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2022/2023										Actual Audited 2020/21
REVENUES	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL
	ECS	Grade 1 to 12								
(1) Alberta Education	\$ 32,018,000	\$ 997,557,000	\$ 124,961,000	\$ 50,475,000	\$ 39,127,000	\$ 43,728,000	\$ -	\$ 1,237,391,000	\$ 1,239,065,000	\$ 47,459,000
(2) Alberta Infrastructure - non remediation	-	-	-	-	-	-	-	-	-	-
(3) Alberta Infrastructure - remediation	-	-	-	-	-	-	-	-	-	-
(4) Other - Government of Alberta	-	\$ 601,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 631,000	\$ 789,000	\$ 46,000
(5) Federal Government and First Nations	-	\$ 293,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 308,000	\$ 295,000	\$ -
(6) Other Alberta school authorities	-	-	-	-	-	-	-	-	-	-
(7) Out of province authorities	-	-	-	-	-	-	-	-	-	-
(8) Alberta municipalities-special tax levies	-	-	-	-	-	-	-	-	-	-
(9) Property taxes	-	-	-	-	-	-	-	-	-	-
(10) Fees	\$ 178,000	\$ 25,444,000	\$ -	\$ -	\$ 6,586,000	\$ -	\$ -	\$ 13,891,000	\$ 46,099,000	\$ 18,429,000
(11) Sales of services and products	-	\$ 7,911,000	\$ 259,000	\$ -	\$ -	\$ 75,000	\$ -	\$ 8,544,000	\$ 16,789,000	\$ 15,386,000
(12) Investment income	-	\$ 482,000	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ 3,682,000	\$ -	\$ 1,722,000
(13) Gifts and donations	-	\$ 8,980,000	\$ 271,000	\$ -	\$ -	\$ -	\$ -	\$ 9,251,000	\$ 4,559,000	\$ -
(14) Rental of facilities	-	\$ -	\$ 481,000	\$ -	\$ -	\$ -	\$ -	\$ 3,949,000	\$ 4,430,000	\$ 2,153,000
(15) Fundraising	-	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 772,000	\$ -
(16) Gains on disposal of tangible capital assets	-	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 452,000	\$ -
(17) Other	-	\$ 242,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,000	\$ 665,000	\$ -
(18) TOTAL REVENUES	\$ 32,196,000	\$ 1,043,010,000	\$ 176,762,000	\$ 45,713,000	\$ 47,033,000	\$ 26,384,000	\$ 1,371,098,000	\$ 1,331,792,000	\$ 680,693,000	\$ 150,303,000
EXPENSES										
(19) Certificated salaries	\$ 24,615,000	\$ 632,820,000	\$ -	\$ -	\$ 879,000	\$ -	\$ -	\$ 3,957,000	\$ 662,271,000	\$ 680,693,000
(20) Certificated benefits	\$ 3,138,000	\$ 145,862,000	\$ -	\$ -	\$ 127,000	\$ -	\$ -	\$ 504,000	\$ 149,631,000	\$ 150,303,000
(21) Non-certificated salaries and wages	\$ 7,296,000	\$ 121,822,000	\$ 47,886,000	\$ -	\$ 808,000	\$ 14,836,000	\$ -	\$ 10,563,000	\$ 203,211,000	\$ 206,146,000
(22) Non-certificated benefits	\$ 1,748,000	\$ 30,106,000	\$ 13,141,000	\$ -	\$ 186,000	\$ 3,114,000	\$ -	\$ 2,714,000	\$ 51,009,000	\$ 49,818,000
(23) SUB - TOTAL	\$ 36,797,000	\$ 930,610,000	\$ 61,027,000	\$ -	\$ 994,000	\$ 18,956,000	\$ -	\$ 17,738,000	\$ 1,066,122,000	\$ 1,086,960,000
(24) Services, contracts and supplies	\$ 386,000	\$ 92,711,000	\$ 54,260,000	\$ -	\$ 41,397,000	\$ 20,199,000	\$ -	\$ 6,881,000	\$ 215,834,000	\$ 172,645,000
(25) Amortization of supported tangible capital assets	\$ -	\$ 1,498,000	\$ 54,799,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,297,000	\$ 49,336,000
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 16,526,000	\$ 7,780,000	\$ -	\$ -	\$ 1,773,000	\$ -	\$ 98,000	\$ 26,177,000	\$ 27,118,000
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 3,155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,155,000	\$ -
(29) Accrion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 290,000	\$ -	\$ -	\$ 335,000	\$ 392,000
(32) Other interest and finance charges	\$ -	\$ 708,000	\$ -	\$ -	\$ 218,000	\$ -	\$ -	\$ 455,000	\$ 1,381,000	\$ 766,000
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ 37,000	\$ 471,000	\$ -	\$ -	\$ 1,383,000	\$ 144,000	\$ -	\$ 2,917,000	\$ 4,952,000	\$ 3,691,000
(35) TOTAL EXPENSES	\$ 37,220,000	\$ 1,042,524,000	\$ 181,066,000	\$ 43,992,000	\$ 41,362,000	\$ 28,089,000	\$ 1,374,253,000	\$ 1,340,908,000	\$ 811,616,000	\$ 1,340,908,000
(36) OPERATING SURPLUS (DEFICIT)	\$ (5,024,000)	\$ 486,000	\$ (4,304,000)	\$ 1,721,000	\$ 5,671,000	\$ (1,705,000)	\$ (3,155,000)	\$ (9,116,000)	\$ (9,116,000)	\$ (9,116,000)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEEES			
TRANSPORTATION	\$6,586,000	\$7,470,000	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$2,422,000	\$2,512,000	\$3,032,820
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$13,891,000	\$15,069,000	\$12,296,708
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$514,890
Fees for optional courses	\$0	\$0	\$1,951,997
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$3,500,000	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$6,900,000	\$2,400,000	\$38,595
Non-curricular goods and services	\$5,300,000	\$3,800,000	\$3,527
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$46,099,000	\$44,751,000	\$18,090,420

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 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$327,035
Special events	\$0	\$0	\$361,453
Sales or rentals of other supplies/services	\$1,500,000	\$1,380,000	\$739,123
International and out of province student revenue	\$7,625,000	\$6,562,500	\$0
Adult education revenue	\$780,000	\$945,631	\$607,508
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	\$7,237,981
Other (describe) Music Instruments, library fees, commissions	\$0	\$0	\$461,738
Other (describe) Other - Fundraising donations	\$0	\$0	\$1,101,380
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$9,905,000	\$8,888,131	\$10,836,218

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, 2021	\$214,868,000		\$128,487,000		\$5,521,000		\$38,817,000		\$40,000		\$38,777,000		\$41,863,000	
2021/2022 Estimated impact to AOS for:														
Prior period adjustment	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Estimated surplus/deficit	(\$3,390,000)						(\$3,390,000)		(\$3,390,000)					
Estimated board funded capital asset additions			\$38,374,000				(\$24,826,000)		(\$24,826,000)				(\$13,548,000)	
Estimated disposal of unsupported tangible capital assets			\$0				\$0		\$0				\$0	
Estimated amortization of capital assets (expense)			(\$77,742,000)				\$77,742,000		\$77,742,000					
Estimated capital revenue recognized - Alberta Education			\$7,807,000				(\$7,807,000)		(\$7,807,000)					
Estimated capital revenue recognized - Alberta Infrastructure			\$45,047,000				(\$45,047,000)		(\$45,047,000)					
Estimated capital revenue recognized - Other GOA			\$0				\$0		\$0					
Estimated capital revenue recognized - Other sources			\$272,000				(\$272,000)		(\$272,000)					
Estimated changes in Endowments	\$0				\$0		\$0		\$0					
Estimated unsupported debt principal repayment							(\$2,538,000)		(\$2,538,000)					
Estimated reserve transfers (net)							\$0		\$0		(\$6,147,000)		\$0	
Estimated assumptions/transfers of operations - capital lease addition			\$0		\$0		\$0		\$0		\$0		\$0	
Estimated Balances for August 31, 2022	\$211,298,000		\$144,763,000		\$5,521,000		\$32,679,000		\$49,000		\$32,630,000		\$28,315,000	
2022/23 Budget projections for:														
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$104,603,000)		(\$87,556,000)				(\$7,047,000)		(\$7,047,000)					
Budgeted surplus/deficit	(\$3,155,000)						(\$3,155,000)		(\$3,155,000)					
Projected board funded tangible capital asset additions			\$24,118,000				(\$24,118,000)		(\$24,118,000)				\$0	
Projected board funded ARO tangible capital asset additions			\$156,595,000				(\$156,595,000)		(\$156,595,000)				\$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)			(\$82,474,000)				\$82,474,000		\$82,474,000					
Budgeted capital revenue recognized - Alberta Education			\$8,633,000				(\$8,633,000)		(\$8,633,000)					
Budgeted capital revenue recognized - Alberta Infrastructure			\$47,393,000				(\$47,393,000)		(\$47,393,000)					
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			(\$3,155,000)				\$3,155,000		\$3,155,000					
Budgeted amortization of supported ARO tangible capital assets			\$0				\$0		\$0					
Budgeted board funded ARO liabilities - recognition			(\$163,642,000)				\$163,642,000		\$163,642,000					
Budgeted board funded ARO liabilities - remediation			\$0				\$0		\$0					
Budgeted changes in Endowments	\$0				\$0		\$0		\$0				\$0	
Budgeted unsupported debt principal repayment							(\$1,788,000)		(\$1,788,000)					
Projected reserve transfers (net)							\$0		\$0				\$0	
Projected assumptions/transfers of operations - capital lease addition			\$0		\$0		\$0		\$0		\$0		\$0	
Projected Balances for August 31, 2023	\$103,540,000		\$36,754,000		\$5,521,000		\$32,950,000		\$320,000		\$32,630,000		\$28,315,000	

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 31-Aug-2023	Year Ended 30-Aug-2024	Year Ended 30-Aug-2025	Year Ended 31-Aug-2023	Year Ended 30-Aug-2024	Year Ended 30-Aug-2025	Year Ended 31-Aug-2023	Year Ended 30-Aug-2024	Year Ended 30-Aug-2025
Projected opening balance	\$49,000	\$320,000	\$320,000	\$32,630,000	\$32,630,000	\$32,630,000	\$28,315,000	\$28,315,000	\$28,315,000
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
Budgeted amortization of capital assets (expense)	\$85,020,000	\$0	\$0				\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$56,297,000)	\$0	\$0				\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0				\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$163,642,000	\$0	\$0				\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0				\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0				\$0	\$0	\$0
Projected reserves transfers (net)	(\$1,788,000)	\$0	\$0				\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0				\$0	\$0	\$0
Projected assumption/transfers to capital reserves	\$0	\$0	\$0				\$0	\$0	\$0
Technology asset renewal	\$0	\$0	\$0				\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0				\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0				\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0				\$0	\$0	\$0
Grid creep, net salary increases	\$0	\$0	\$0				\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0				\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0				\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0				\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0				\$0	\$0	\$0
Increased insurance costs - unassigned	\$0	\$0	\$0				\$0	\$0	\$0
English language learners	\$0	\$0	\$0				\$0	\$0	\$0
System Administration	\$0	\$0	\$0				\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0				\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0				\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0				\$0	\$0	\$0
PCIM expenses	\$0	\$0	\$0				\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - School land & building	(\$156,595,000)	\$0	\$0				\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Administration building	(\$374,000)	\$0	\$0				\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0
Capital costs - Furniture & Equipment	(\$16,618,000)	\$0	\$0				\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0				\$0	\$0	\$0
Building leases	\$0	\$0	\$0				\$0	\$0	\$0
Budgeted Deficit	(\$3,155,000)	\$0	\$0				\$0	\$0	\$0
Other 1 - Please use this row only if no other row is appropriate	\$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
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$7,047,000)	\$0	\$0				\$0	\$0	\$0
Estimated closing balance for operating contingency	\$320,000	\$320,000	\$320,000	\$32,630,000	\$32,630,000	\$32,630,000	\$28,315,000	\$28,315,000	\$28,315,000

Total surplus as a percentage of 2023 Expenses 4.46%

ARO as a percentage of 2023 Expenses 2.40%

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

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ (3,155,000)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(3,155,000)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$3,155,000	
Description 2 (Fill only if your board projected an operating deficit)	\$0	
Description 3 (Fill only if your board projected an operating deficit)	\$0	
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	3,155,000	
Opening balance adjustment due to adoption of PS 3280 (ARO)	7,047,000	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	180,713,000	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(26,177,000)	
Budgeted amortization of board funded ARO tangible capital assets	(3,155,000)	
Budgeted board funded ARO liabilities - recognition	(163,642,000)	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	1,788,000	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2022/23	\$ (271,000)	
Total amount approved by the Minister		

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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	84,842	84,505	84,307	Head count
Grades 10 to 12	31,706	30,597	29,699	Head count
Total	116,548	115,102	114,006	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.3%	1.0%		
Other Students:				
Total	1,111	1,091	1,112	Note 3
Total Net Enrolled Students	117,659	116,193	115,118	
Home Ed Students	303	349	422	Note 4
Total Enrolled Students, Grades 1-12	117,962	116,542	115,540	
Percentage Change	1.2%	0.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	6,948	6,690	6,539	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	15,401	14,694	14,244	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	8,822	8,924	6,887	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	79	99	60	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	8,901	9,023	6,947	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.594	0.594	0.594	Actual hours divided by 950
FTE's Enrolled, ECS	5,285	5,357	4,125	
Percentage Change and VA for change > 3% or < -3%	-1.4%	29.9%		Change in 21-22 from 20-21 is due to COVID-19. As per Alberta Education guidelines, Pre-K program hours are 300 or 400 hours depending on age of child. Headcount for Pre-K is included here and divided by 475 program hours
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	472	432	266	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	300	300	87	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.				
3) 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.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL

CERTIFICATED STAFF	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Union Staff	Total	Union Staff	Total	Union Staff	Total	
School Based	6,502	6,502	5,925	5,911	5,911	5,911	Teacher certification required for performing functions at the school level.
Non-School Based	164	144	132	131	131	131	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	6,666	6,646	6,057	6,042	6,042	6,042	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change >3% or <-3%	11.9%		-14%		10.3%		
If an average standard cost is used, please disclose rate:			103,990	103,480	102,334		
Student F.T.E. per certificated Staff		18.46952493	30.5	19.8			
Certificated Staffing Change due to:							
Enrollment Change	709						If negative change impact, the small staff negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-						Descriptor (required):
Total Change	709						Year-over-year change in Certificated FTE/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.)	-						Descriptor (required):
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	2022/23	2021/22	2020/21
Permanent - Full time	5,617	5,559	5,756
Permanent - Part time	286	283	310
Probationary - Full time	205	203	67
Probationary - Part time	27	27	27
Temporary - Full time	494	489	631
Temporary - Part time	36	36	39

NON-CERTIFICATED STAFF

Non-Certificated Staff	2022/23	2021/22	2020/21
Institutional - Education Assistants	527	527	581
Institutional - Other non-certificated instruction	1,455	1,397	1,604
Operations & Maintenance	811	767	765
Transportation - Bus Drivers Employed	-	-	-
Transportation - Other Staff	11	9	11
Other	380	308	87
Total Non-Certificated Staff FTE	3,183	3,007	3,042
Percentage Change	0.0%	-1.2%	+1.2%

Explanation of Changes to Non-Certificated Staff:

10:36 AM) Scarpa, Tanya L
Lunch supervisor staff have been included in the budget estimates in 2022-23 and will be captured in actuals for the year ended 2021-22.

Additional Information

Are non-certificated staff subject to a collective agreement? Yes
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs.
Non-certificated staff under CUPE SA, PSS and Exempt agreements can be found on <https://cbe.ab.ca/collective-agreements>
ATA and SA collective agreements expired August 2020. Estimated unionized staff total: 3,004 for Budget 2022-23

School Jurisdiction Code: 3030

System Admin Expense Limit %	
3030 The Calgary School Division	3.15%



Appendix III – Definitions

Account information; 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 object and program (sometimes referred to as 'block'). The main revenue and expense categories include:

Revenues	
Alberta Education	All revenues sourced from Alberta Education. Also included are payments made by Alberta Education to the Alberta Teachers' Retirement Fund on behalf of the CBE as well as revenues recognized for facility-related capital funding from Alberta Education.
Fees	Fees charged to parents for transportation, lunch supervision, student supplies fee as well as other fees charged directly by schools.
Sales of Services and Products	Adult, international student and continuing education fees as well as revenues from the provision of sales and services.
Other revenue	<p>Investment income — Interest, dividends and realized gains on the sale of investments.</p> <p>All other revenue — Gifts and donations, fundraising and rental of facilities.</p> <p>Federal Government and First Nations — All revenue received from the Federal Government including payments related to tuition fees for First Nations, Métis and Inuit students.</p>

Expenditures by object:	
Salaries and benefits	All salaries paid to employees and all benefits paid on behalf of employees including contributions to pension plans; employment insurance, Workers Compensation Board and Canada Pension Plan premiums; including the cost for extended health and dental benefit plans. The CBE does not have any bonus plans or arrangements for superintendents or other management staff.
Services, contracts and supplies	Cost of supplies, materials and services rendered.
Other (amortization, interest, uncollectible accounts)	Amortization of tangible capital assets, interest and financing charges and uncollectible accounts (bad debts) expense.



Expenditures by program/block	
Instruction: ECS	<p>Instruction: ECS includes all direct expenses associated with the delivery of basic public education to ECS students. Appropriate expenses include certificated teachers, non – certificated aides, course materials and supplies.</p> <p>This includes Third Year Kindergarten severe and Moderate Language Delay.</p>
Instruction: Grades 1 – 12	<p>Instruction (Grades 1 – 12) is comprised of both the delivery of Grades 1– 12 instruction in schools as well as school administration and centrally provided support for the delivery of Grades 1 – 12 instruction.</p>
System Administration	<p>Administration includes system-wide activities for the purpose of general regulation and direction of the affairs of the school jurisdiction. This is a targeted grant and if spending exceeds the allotted amount, funding will be reduced in the following year.</p>
Transportation	<p>All activities directly related to transporting students to and from school and the support to maintain the program.</p>
Operations and maintenance	<p>This is a targeted grant allocation. Any unspent allocation is tracked and accounted for in an accumulated reserve schedule for future expenditures in operations and maintenance.</p> <p>School boards may use these funds for operations and maintenance and not in other areas of the education system. However, additional spending could occur in the total operations and maintenance schedule from other grants of the Assurance Framework.</p> <p>Costs associated with the operation and maintenance of all school buildings and maintenance shop facilities (excluding transportation facilities).</p>
External services	<p>External services include services offered outside the CBE’s regular educational programs for Kindergarten – Grade 12 students such as continuing adult education and the lunch room supervision program. This also includes portions of the lease that the CBE is actively pursuing sub-leasing.</p>

Reserves	
Operating Reserves	Operating reserves are surpluses from prior years that may be used as a one-time funding source for any purpose (subject to Ministerial approval). In simple terms, the CBE's operating reserves are its rainy-day savings account.
Capital Reserves	Capital reserves are surpluses from prior years that have been designated as one-time funding source for capital purposes (subject to Ministerial approval). Like operating reserves, the CBE's capital reserves are the rainy-day savings account specifically focused on the CBE's school buildings and other infrastructure.

Targeted Fund	Description
Alberta Teachers Retirement Fund (ATRF)	Pension contributions for Alberta Teachers Association members. This is a flow-through fund.
Transportation targeted grant	Student transportation to and from school
Infrastructure Maintenance Renewal (IMR)	Maintenance and renewal of the CBE's school-based facility infrastructure
Capital Maintenance Renewal (CMR)	Maintenance and upgrade of the CBE's school-based facility infrastructure (projects of a capital nature)
Expended deferred capital revenue (EDCR)	Used to offset the amortization associated with newly constructed CBE school-based facilities



Appendix IV – 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 V – Expenses by Service Unit

School Improvement

School Improvement encompasses the work of the system related to teaching and learning in schools, across Areas, centralized system supports and Continuing Education.

Schools

Schools create engaging learning experiences and support students in their academic achievement and well-being for learning. They also connect with families and communities to help support student success. For many CBE students and families, their experiences with the CBE occur solely through schools.

In addition to schools, online education is provided through CBe-learn offering regular programming for students in Grades 1-12. It operates as a single school with its own teachers and students, who attend online from their homes across Calgary. It has been part of CBE for over a decade and has over 1,500 students projected for the 2022-23 school year.

Schools work collaboratively with service units to create and implement system initiatives that advance learning and enhance opportunities for students and families. Some of the ways this happens in schools include:

- Teachers personalize learning for students and communicate with families regarding students' progress and achievement.
- Principals provide leadership to school staff and lead learning at the school. They also work with school councils, parent societies and other groups to implement and communicate priorities and initiatives.
- Support staff such as educational assistants, behaviour support workers, English language learning assistants, school assistants to name only a few, provide valuable support to help students be successful.
- Office staff communicate with students, employees and families to ensure there is a common understanding and implementation of processes and procedures.
- IT staff and school tech support ensure access to technology necessary for teaching and learning.
- Facility operators keep schools clean and safe.
- Education Directors support instructional leaders and teachers to improve teaching, learning and student success.

Areas

- CBE schools are organized into seven Areas, each with two Education Directors.
- Area Offices play an important role in providing instructional leadership to principals, helping to deliver system services to schools, supporting school operations and ensuring effective collaboration amongst schools as appropriate.
- Area Learning Teams lead critical work related to the allocation of inclusive learning supports and in building capacity to meet the diverse needs of students. These teams provide access to multi-disciplinary supports such as mental health, psychological assessments, behavioural and/or complex needs supports.
- Area Offices work collaboratively to ensure directions for principals and schools across the system are aligned with key system goals and support priorities based on the school community.

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Certificated permanent salaries and benefits	6,502	757,176	6,490	756,534	12	642	0.1%
Certificated temporary salaries and benefits	-	26,963	-	27,080	-	(117)	(0.4%)
Non-certificated permanent salaries and benefits	2,378	152,742	2,381	153,223	(3)	(481)	(0.3%)
Non-certificated temporary salaries and benefits	-	8,716	-	7,628	-	1,088	14.3%
Dues and fees	-	360	-	569	-	(209)	(36.7%)
Rental equipment and facilities	-	50	-	50	-	-	-
Maintenance and repairs	-	1,278	-	1,268	-	10	0.8%
Insurance	-	10	-	9	-	1	11.1%
Professional services	-	11,277	-	11,102	-	175	1.6%
Utilities	-	263	-	263	-	-	-
Transportation charges	-	1,050	-	1,195	-	(145)	(12.1%)
Travel and subsistence	-	149	-	209	-	(60)	(28.7%)
Other supplies	-	50,308	-	45,094	-	5,214	11.6%
Minor equipment	-	4,944	-	5,454	-	(510)	(9.4%)
Textbooks and materials	-	1,200	-	1,290	-	(90)	(7.0%)
Interest and finance	-	-	-	25	-	(25)	(100.0%)
Total expenses	8,880	1,016,486	8,871	1,010,993	9	5,493	0.5%

Centralized System Supports

The centralized supports of the School Improvement Service Unit are directly linked to system wide priorities reflected by CBE values and within the Education Plan. All Education Directors help to support work in schools in addition to overseeing specific system portfolios.

System supports provide specific leadership, guidance, and other supports to further the work in and across schools. This involves the development of system resources for teaching and learning, the provision of professional learning, organization and support for delivery of programs, and responding to future needs. The areas of focus include:

- Core curriculum
- Complementary curriculum
- Locally developed courses
- High school success initiatives
- English language learning
- Indigenous Education
- Exceptional needs
- Mental health and well being
- Early Learning
- Languages
- Lunch supervision
- Alternative programs
- School Nutrition
- Educational partnerships
- Offsite learning opportunities
- Attendance
- Suspensions & expulsions
- Athletics
- Sexual orientation and gender identity
- Learning Commons resources
- Student information reporting
- Teaching and learning with technology
- Registration of newcomers to Canada
- Research, data collection, outcome reporting

Examples of centralized supports directly linked to work in schools include:

- Braille Assistants
- Pre-School programming
- Cultural and diversity advisors
- Dual credit, Registered Apprenticeship and Work Experience opportunities
- Psychologists
- Occupational and Physical Therapists
- Speech Language Pathologists
- Mental health and behaviour supports (Behaviour Support Workers, School Family liaison)

In addition, the School Improvement Service Unit supports international students wishing to access an education program at the Calgary Board of Education.



	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Certificated permanent salaries and benefits	155	20,513	150	19,692	5	821	4.2%
Certificated temporary salaries and benefits	-	290	-	391	-	(101)	(25.9%)
Non-certificated permanent salaries and benefits	244	27,919	246	28,996	(2)	(1,077)	(3.7%)
Non-certificated temporary salaries and benefits	-	461	-	493	-	(32)	(6.4%)
Dues and fees	-	133	-	138	-	(5)	(3.6%)
Maintenance and repairs	-	15	-	15	-	-	-
Insurance	-	7	-	7	-	-	-
Professional services	-	845	-	951	-	(106)	(10.9%)
Utilities	-	60	-	60	-	-	-
Transportation charges	-	7	-	7	-	-	-
Travel and subsistence	-	317	-	324	-	(7)	(2.2%)
Other supplies	-	1,761	-	1,260	-	501	39.7%
Minor equipment	-	92	-	78	-	14	18.0%
Textbooks and materials	-	54	-	62	-	(8)	(12.6%)
Amortization	-	165	-	236	-	(71)	30.0%
Interest and finance	-	10	-	10	-	-	-
Total expenses	399	52,648	396	52,720	3	(71)	(0.1%)

Continuing Education

Chinook Learning Services provides non-credit professional development courses in the following areas:

- Computer training
- Finance
- Interpersonal skills
- School-based training
- Writing and workplace skills

Corporate Costs

Organizational costs managed by respective service units on behalf of the organization are identified as corporate costs. The service units are responsible for monitoring and budgeting these costs. Corporate costs are largely non-discretionary, in the short to medium term, and cannot be easily reduced without significant impact to CBE operations. They are presented collectively as 'corporate accounts' for illustrative purposes.

**The FTEs reported in corporate accounts are responsible for IMR and CMR projects whose salaries and benefits are cost-recovered through government funding. In addition, to these FTE, there is also an FTE for Corporate Partnerships.*

***Professional leave and secondments and service unit ATRF are included as part of the corporate salaries and benefits.*

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Certificated permanent salaries and benefits	-	4,978	-	5,071	-	(93)	(1.8%)
Certificated temporary salaries and benefits	-	346	-	686	-	(340)	49.6%
Non-certificated permanent salaries and benefits	15	2,517	27	2,476	(12)	41	1.7%
Non-certificated temporary salaries and benefits	-	868	-	942	-	(74)	(7.9%)
Dues and fees	-	600	-	598	-	2	0.3%
Rental equipment and facilities	-	11,155	-	10,999	-	154	1.4%
Maintenance and repairs	-	16,810	-	23,278	-	(6,468)	(27.8%)
Insurance	-	12,022	-	12,779	-	(757)	(5.9%)
Professional services	-	11,865	-	12,973	-	(1,108)	(8.5%)
Utilities	-	29,291	-	27,469	-	1,822	6.6%
Transportation charges	-	40,800	-	41,173	-	(373)	(0.9%)
Travel and subsistence	-	1	-	-	-	1	100.0%
Other supplies	-	5,900	-	5,336	-	564	10.5%
Minor equipment	-	9	-	9	-	-	-
Amortization	-	73,629	-	70,025	-	3,604	5.1%
Interest and finance	-	1,705	-	1,799	-	(94)	(5.2%)
Other (uncollectible accounts)	-	4,953	-	5,781	-	(828)	(14.3%)
Total expenses	15	217,449	27	221,395	(12)	(3,946)	(1.8%)



Communication and Engagement Services

Communication and Engagement Services (CES) creates and delivers consistent and timely communication to various audiences including families, staff, students, government, unions and associations and members of the broader community. Over the past 10 years, the department has absorbed additional functions such as community engagement and partnerships, expanded the number of communication channels it supports while the number of FTEs has decreased.

The department is responsible for:

- Managing content, offering technical support and training for the CBE's corporate site, internal website (insite), CBE's 240+ school websites, Chinook Learning Services website and SchoolMessenger (the parent email platform),
- leading corporate communications, internal communications, emergency response communications, media relations, social media and providing communications support and advice for schools and service units,
- leading system engagements and providing guidance to schools and service units
- supporting corporate partnership relationships,
- creating system wide graphics, templates and videos,
- responding to 8,500+ enquiries annually (public information line, various inboxes - community partnership, school councils, Dialogue).

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Non-certificated permanent salaries and benefits	20	2,429	20	2,315	-	114	4.9%
Dues and fees	-	6	-	8	-	(2)	(25.0%)
Professional services	-	15	-	15	-	-	-
Utilities	-	9	-	9	-	-	-
Travel and subsistence	-	3	-	4	-	(1)	(25.0%)
Other supplies	-	8	-	9	-	(1)	(11.2%)
Minor equipment	-	4	-	4	-	-	-
Total expenses	20	2,474	20	2,364	-	110	4.6%



Facilities and Environmental Services

Facilities and Environmental Services (FES) provides students and employees with quality learning and working environments. FES works closely with students, parents, communities, the City of Calgary and the Government of Alberta to provide support and services including:

- student accommodation planning;
- student transportation;
- facility construction, renovation and maintenance;
- building operations;
- leasing, disposition and acquisition of real property;
- CBE emergency, security, risk, health and safety services;
- internal mail and delivery services; and
- environmental stewardship.

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Non-certificated permanent salaries and benefits	208	21,052	199	20,942	9	110	0.5%
Non-certificated temporary salaries and benefits	-	633	-	705	-	(72)	(10.2%)
Dues and fees	-	128	-	128	-	-	-
Rental equipment and facilities	-	570	-	570	-	-	-
Maintenance and repairs	-	6,226	-	5,295	-	930	17.6%
Professional services	-	1,017	-	1,017	-	-	-
Utilities	-	167	-	172	-	(5)	(2.8%)
Transportation charges	-	7	-	7	-	-	-
Travel and subsistence	-	171	-	183	-	(12)	(6.4%)
Other supplies	-	757	-	757	-	-	-
Minor equipment	-	58	-	31	-	28	89.7%
Amortization	-	2,441	-	2,542	-	(101)	(4.0%)
Total expenses	208	33,227	199	32,349	9	878	2.7%



General Counsel

General Counsel provides legal and litigation services to CBE Board of Trustees and administration on all legal matters. The service unit manages the CBE's privacy office, Administrative Regulation development, and the Corporate Secretary's office in support of the Board of Trustees.

The service unit supports students, schools and the CBE by:

- providing legal advice and opinions to CBE administration and Board of Trustees on legal and governance issues;
- managing the CBE's compliance with Freedom of Information and Protection of Privacy Act (FOIP Act);
- supporting the CBE's compliance with applicable law, regulations and policies;
- delivering important information and training to schools on complex legal and privacy issues;
- providing risk mitigation advice;
- coordinating the development of the CBE's administrative regulations and procedures;
- managing external legal counsel;
- managing the proceedings of the Board of Trustees; and
- maintaining the corporate record of the Board of Trustees proceedings.

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Salaries and benefits	12	1,678	11	1,501	1	177	11.8%
Dues and fees	-	18	-	18	-	-	-
Maintenance and repairs	-	2	-	2	-	-	-
Professional services	-	3	-	3	-	-	-
Utilities	-	4	-	4	-	-	-
Travel and subsistence	-	12	-	12	-	-	-
Other supplies	-	25	-	25	-	-	-
Minor equipment	-	14	-	14	-	-	-
Textbooks and materials	-	13	-	13	-	-	-
Amortization	-	-	-	20	-	(20)	(100.0%)
Total expenses	12	1,769	11	1,612	1	157	9.7%



Finance and Technology Services

Finance and Technology Services is comprised of Finance, IT operations (ITS), IT Client Support (CTS) and Service Transformation.

These groups provide financial support and technical services to ensure resources are available to create a personalized learning environment for students including:

- supporting sound financial practices across the CBE;
- providing financial administration of fee based services, waivers and collections;
- monitoring and reporting financial performance through the annual budget and financial reporting periods throughout the year;
- timely payment of payables, purchasing card administration and compliance audit;
- procurement of goods and services to maximize dollars while maintaining the safety and security of students and staff;
- ensuring integrity of data used for decision making through adequate access to CBE Financial Systems;
- building and supporting CBE's technology infrastructure, integrity and security;
- supporting the operation of approximately 300,000 discrete devices across 260 sites;
- supporting students year-round with access to services, digital resources and managing the massive volumes of data generated annually;
- working to ensure computers, tablets, printers, displays, etc. are available and working for all of CBE;
- supporting the myriad of software solutions that are part and parcel of the modern learning environment; and
- delivering system supports through a service desk by working collaboratively across departments to ensure efficiency, accessibility and mitigate duplication.

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Certificated permanent salaries and benefits	1	127	1	126	-	1	0.7%
Non-certificated permanent salaries and benefits	203	22,812	199	23,451	4	(638)	(2.7%)
Non-certificated temporary salaries and benefits	-	443	-	401	-	42	10.5%
Dues and fees	-	209	-	221	-	(12)	(5.5%)
Maintenance and repairs	-	6	-	6	-	-	-
Professional services	-	441	-	356	-	85	23.9%
Utilities	-	60	-	52	-	8	15.5%
Travel and subsistence	-	56	-	66	-	(10)	(14.9%)
Other supplies	-	155	-	281	-	(125)	(44.6%)
Minor equipment	-	150	-	166	-	(16)	(9.6%)
Textbooks and materials	-	1	-	1	-	-	-
Amortization	-	9,394	-	8,454	-	939	11.1%
Total expenses	204	33,854	200	33,581	4	274	0.8%

Human Resources

Human Resources supports employees with all matters related to their employment relationship with the CBE. They support approximately 15,000 employees and proactively recruit talent while balancing current and future projected needs.

The team oversees:

- Recruitment;
- total rewards;
- workforce planning;
- labour and employee relations;
- advisory services;
- employee development;
- payroll and the human resources management system and the Employee Health Resource Centre (EHRC)
- operations and integrated solutions.

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Certificated permanent salaries and benefits	6	934	6	943	-	(10)	(1.0%)
Certificated temporary salaries and benefits	-	95	-	95	-	-	-
Non-certificated permanent salaries and benefits	103	11,134	98	11,045	5	89	0.8%
Non-certificated temporary salaries and benefits	-	331	-	300	-	31	10.4%
Dues and fees	-	47	-	47	-	-	-
Rental equipment and facilities	-	2	-	2	-	-	-
Maintenance and repairs	-	3	-	3	-	-	-
Professional services	-	1,030	-	1,008	-	22	2.2%
Utilities	-	31	-	31	-	-	-
Travel and subsistence	-	113	-	112	-	-	-
Other supplies	-	245	-	245	-	-	-
Minor equipment	-	30	-	30	-	-	-
Textbooks and materials	-	44	-	44	-	-	-
Total expenses	109	14,039	104	13,905	5	134	1.0%



Chief Superintendent

The Chief Superintendent's office leads strategic planning for student achievement, equity and student well-being based on the Board of Trustees' priorities and policies. The Chief Superintendent, as both the Chief Executive Officer and Chief Educational Officer, develops the Education Plan to improve student achievement and ensures that students and their learning are at the centre of organizational decisions.

	FTE	Budget 2022-23 (\$000s)	FTE	Budget 2021-22 (\$000s)	FTE	\$ Change (\$000s)	%
Salaries and benefits	3	502	3	507	-	(5)	(1.0%)
Dues and fees	-	13	-	13	-	-	-
Rental equipment and facilities	-	164	-	164	-	-	-
Maintenance and repairs	-	2	-	2	-	-	-
Professional services	-	29	-	29	-	-	-
Utilities	-	4	-	4	-	-	-
Travel and subsistence	-	9	-	9	-	-	-
Other supplies	-	19	-	19	-	-	-
Minor equipment	-	2	-	2	-	-	-
Total expenses	3	744	3	749	-	(5)	(0.7%)

Board of Trustees

The Board of Trustees represent, lead and serve the Calgary Board of Education owners, the citizens of Calgary. The Board's role is to provide oversight of the CBE by establishing expectations for student results and quality operational performance. Annual monitoring of actual performance against those expectations takes place at public board meetings. As part of its role, the Board connects with key stakeholders and advocates for the needs of the system with elected officials such as MLAs and City Councillors.

The Board of Trustees includes all items related to its oversight responsibilities of the organization including Trustee remuneration, office expenses and travel costs, financial audit fees, election costs, and Alberta School Boards Association fees. The Board of Trustees does not include the cost of services and supports provided by the service units in supporting the Board of Trustees as these costs are absorbed by the relevant service unit. Staff who directly support the Board of Trustees are included in General Counsel.

	Budget 2022-23 (\$000s)	Budget 2021-22 (\$000s)	\$ Change (\$000s)	%
Non-certificated permanent salaries and benefits	463	453	10	2.1%
Dues and fees	252	349	(97)	(27.8%)
Professional services	805	728	77	10.6%
Utilities	7	7	-	-
Travel and subsistence	31	31	-	-
Other supplies	3	3	-	-
Textbooks and materials	1	1	-	-
Total expenses	1,562	1,572	(10)	(0.6%)



Appendix VI – Staffing

School-based staff include but are not limited to:

- Principals
- Teachers
- Learning Leaders
- Education Assistants

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

- Braille assistants
- Communications and community engagement personnel
- Cultural diversity advisors
- Education directors
- Facilities and environmental 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
- Transportation personnel