



Budget Backgrounder 2014-15

Updated March 27, 2014

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



**Calgary Board
of Education**

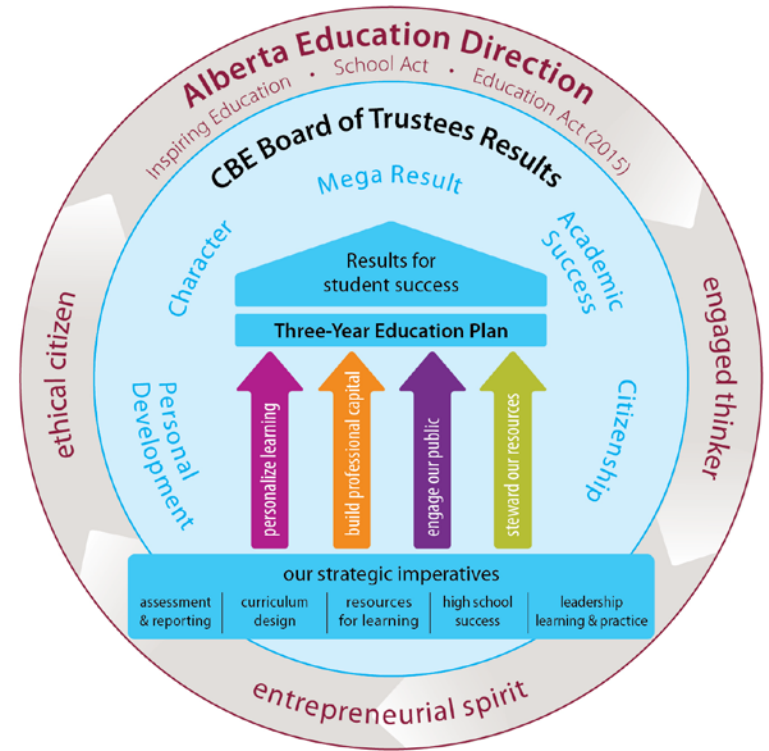
Our Vision and Values

Our Mega-Result

Each Student, in keeping with his or her individual gifts, will complete high school with a foundation of learning to function effectively in life, work and continued learning.

Our Values

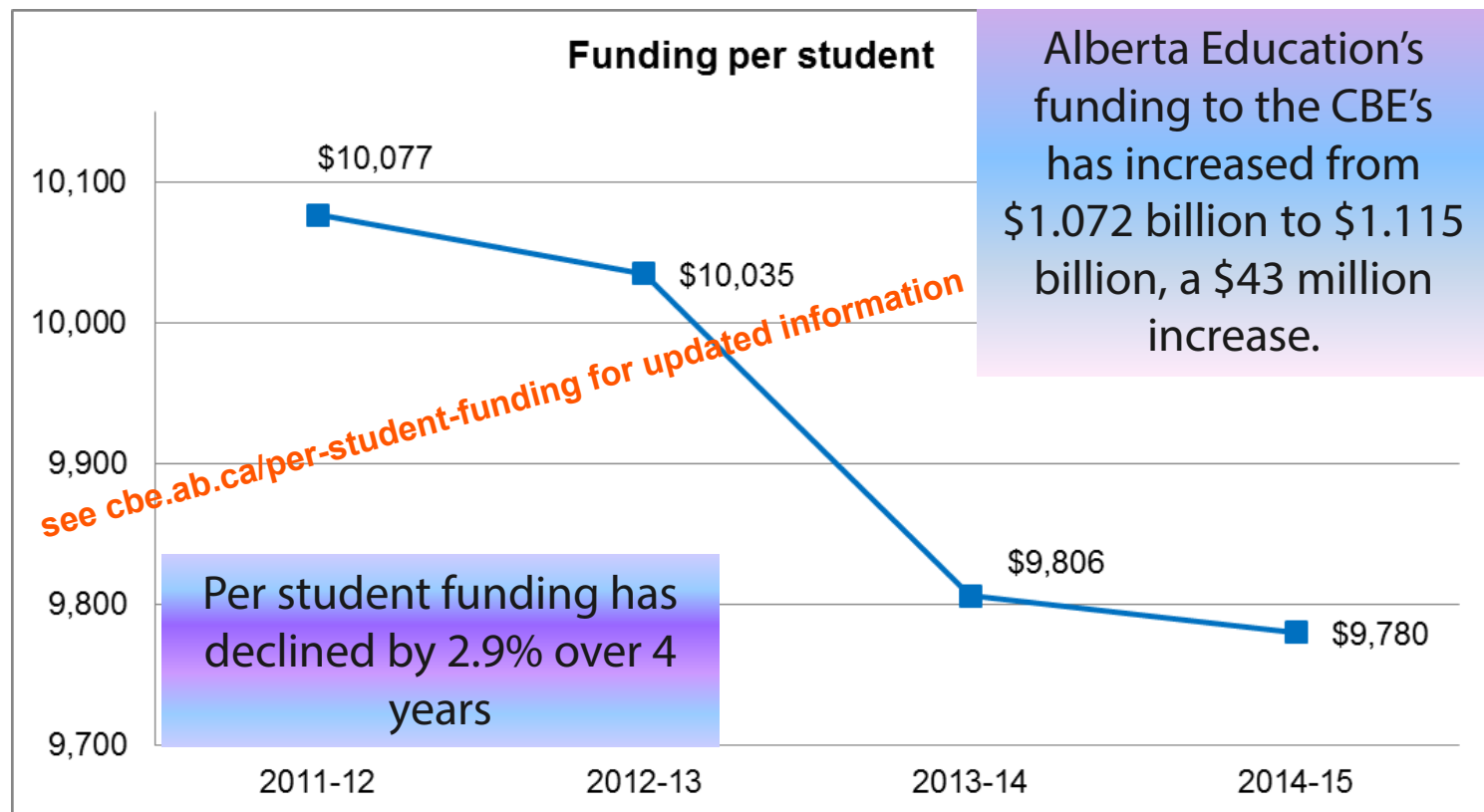
- **Students** come first
- **Learning** is our central purpose
- **Public education** serves the common good



The best solution is a full system solution that reflects our values. No one of us can solve the challenge alone. We are the solution.

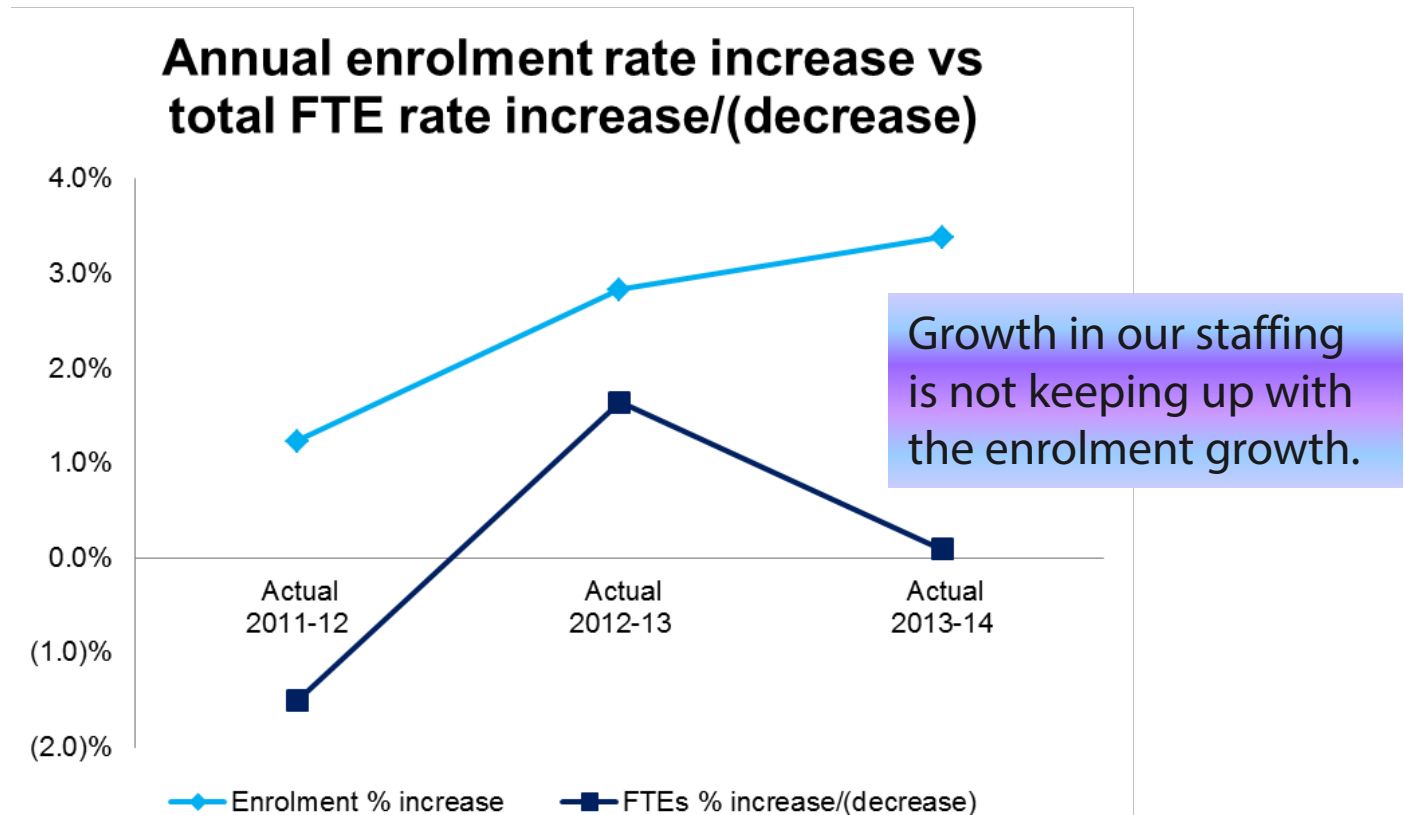
The budget challenge

Provincial funding, on a per student basis, has decreased over time.



The budget challenge

While per student funding decreases, costs continue to rise.



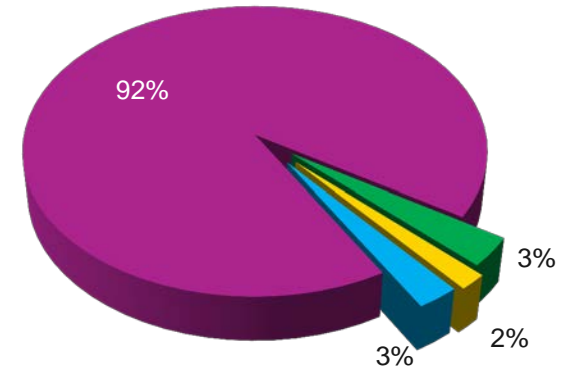
Revenues and Expenses

Revenues: 92% of our revenue comes from the Province.

Staffing Expenses: 78% of our total funding is spent on staffing. Of that, 90.6% goes directly to schools, 9.4% supports all other services.

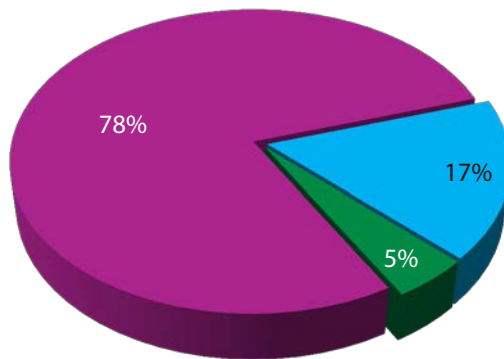
Revenue breakdown

- Alberta Education
- Fees
- Sales and Services
- Other



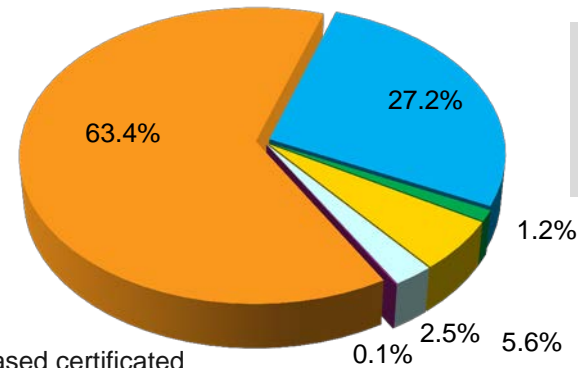
Expenses breakdown

- salaries, wages & benefits
- services, contracts & supplies
- amortization & other



Staffing complement

- School-based certificated
- School-based, non-certificated
- Non school-based certificated
- Non school-based, non-certificated
- Union exempt staff
- Superintendents



Fact | A total of 90.6% of staffing dollars are school based.

Fact | The CBE has slightly more than 9,107 full-time equivalent (FTE) staff

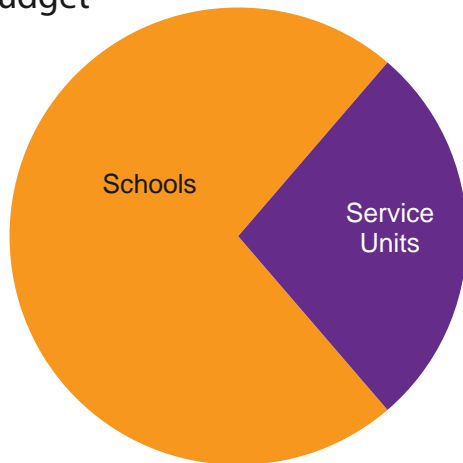
Service Unit Spending

Service Units are allocated just over 27% of the CBE's total expenditure budget. The chart below shows how that \$322M is allocated to the various program categories.

Service Unit expenses by program/block

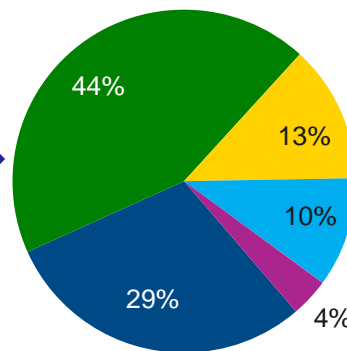
- instruction: ECS - Grade 12
- plant, operations & maintenance
- transportation
- board & system administration
- external services

Total Budget



\$1,176,865,000

Service Unit Budget



\$33,300,000

\$322,000,000

Fact | Just 2.8% of **total** CBE spending of \$1,177M is allocated to board and system administration.

Fact | "Administration" costs make up just 10% (\$33.3M) of service unit spending or 2.8% of total CBE spending.

Fact | "Administration" includes:

- Financial services
- Human resources
- Legal services
- Technology services
- Communications
- Board of Trustees
- Chief's Office

Where the money goes

	2013-14 Budgeted Expenditures										Total
	Schools & Areas	Office of the Chief Supt	Legal Services	Comm Services	Learning Innovation	Learning Services	Human Resources ¹	Finance & Supply Chain Services	Facilities & Environ Services	Board of Trustees Office	Budget 13-14
Spending by category	(all figures in \$ thousands)										
salaries, wages & benefits	785,026	998	1,771	2,592	20,939	27,709	9,875	7,218	62,640	661	919,429
contracted serv, supplies and other expenses ²	67,287	144	115	145	746	4,974	4,499	1,129	2,111	849	82,000
amortization	5		13	4	6,827	287	595	8,445	34,528		50,705
corporate responsibility ³		929			4,073	1,413	5,132	1,754	5,411		18,712
transportation ⁴									40,360		40,360
utilities					3,953				19,933		23,886
infrastructure, maintenance & renewal									14,946		14,946
education centre lease and op costs									12,764		12,764
insurance									2,867		2,867
maintenance and repair	143	2	2	5	19	222	10	9	2,653		3,066
minor equipment	2,140	4	17	11	4,434	307	30	50	161		7,154
legal fees			936							40	976
	854,602	2,077	2,853	2,758	40,992	34,912	20,142	18,606	198,374	1,550	1,176,865
% of total	72.6%	0.2%	0.2%	0.2%	3.5%	3.0%	1.7%	1.6%	16.9%	0.1%	100.0%
Full time equivalents (FTEs)											
Superintendents	-	2	1	1	1	1	1	1	1	-	9
Staff (incl ATA, Staff Assn, CUPE, trades)	7,711	-	3	11	136	164	43	43	788	-	8,899
Union exempt staff	5	3	8	11	29	21	40	23	57	2	199
Total FTEs	7,716	5	12	23	166	186	84	67	846	2	9,107

¹ Human Resources FTE count is net of 52.9 FTEs budgeted for professional improvement leaves and secondments.

² These include all other expenses such as rentals, supplies, textbooks, school generated funds, interests etc.

³ These expenses are held within the Service Units but are for the benefit of the entire organization. Examples include interest and bad debt expenses, costs for staff seconded or on professional leaves, software licenses

⁴ Transportation costs shown here include charter, calgary transit and special education transportation costs

The 2014-15 funding gap

Alberta Education announced that it would fund enrolment increases and has slightly increased the rates in two grant categories.

Revenues for the CBE will increase, but they will not be enough to fund increased costs.

Existing funding deficit (structural deficit)	(15,300,000)
+ Increase in expenses	(56,800,000)
Increased funding required	<u>(72,100,000)</u>
Actual increase in revenue	44,400,000
Funding gap	<u>(27,700,000)</u>



Calgary Board of Education