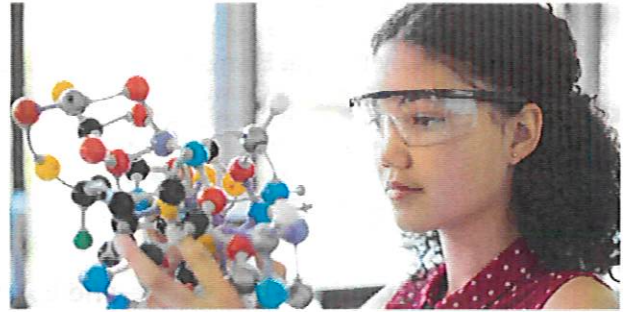


# Budget Report 2024-25



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

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



**Calgary Board  
of Education**

# Contents

<b>Executive Summary</b> .....	<b>3</b>
<b>Context</b> .....	<b>4</b>
Goals and Objectives.....	4
Mission.....	4
Values.....	4
CBE Education Plan.....	5
Key Budget Elements.....	6
Enrolment Growth.....	6
Addressing Complexity.....	6
Inflation, Increased Costs.....	6
Increased costs of Staffing.....	6
System Utilization.....	7
Education Funding.....	7
<b>Discussion of Revenue and Expense</b> .....	<b>8</b>
Revenue.....	8
Enrolment.....	9
Fees.....	10
Lunch Supervision.....	10
Student Supplies Fee.....	11
Transportation.....	11
Expense.....	12
Expense by Account and Block.....	13
Expense by Account and Category.....	14
Service Unit Staff.....	15
Summary of Corporate Costs.....	16
Summary of Expenses by Schools and Areas.....	17
<b>Financial Future</b> .....	<b>18</b>
Capital.....	18
Board-Funded Capital.....	18
Provincially Supported Capital Projects.....	18
Reserves.....	19
<b>Conclusion</b> .....	<b>20</b>
<b>Appendices</b> .....	<b>21</b>
Appendix I – Alberta Education Funding Profile (revised May 6, 2024) and Funding Letter.....	22
Appendix II – Budget Process and Timeline.....	24
Appendix III – Budget Report (Submission to Alberta Education).....	25
Appendix IV – Definitions.....	36
Appendix V – Student Supplies Fee.....	37



## Executive Summary

With many families continuing to choose Calgary as their new home, we have aligned our financial planning to accommodate the resulting surge in student enrolment. The 2024-25 Calgary Board of Education budget is built to support our expanding student population, dedicating available resources to maintain the high quality of education expected by families, students, and staff.

There has been significant enrolment growth in the past three years as the CBE has welcomed approximately 15,600 students and will welcome up to an additional 9,000 in the upcoming year. The CBE's overall 2024-25 budget is over \$1.6 billion, which includes \$1.395 billion from Alberta Education and is focused on addressing the needs of an anticipated 147,500 students.

Recognizing the pressures associated with rapid growth, an additional \$85 million in year-over-year funding from Alberta Education for next year means the CBE can hire more teachers, education assistants, and other staff. While we appreciate the additional funds provided to address student enrolment growth, we need to look deeper within our existing resources to respond to the reality of increasing labour costs and other inflationary pressures.

Despite rising costs, we have kept central fees (student transportation, noon supervision, student supplies) at the same levels as last year. This decision addresses the affordability pressures many families face and our belief in minimizing financial barriers to quality education.

We will continue to maximize dollars directed to the classroom to support teaching and learning in alignment with the priorities set forth by the Board of Trustees and identified in the CBE Education Plan.

The organization holds some funds in reserves to address unforeseen events that might otherwise impact the continuity of teaching and learning. The CBE will closely monitor activities to identify any significant, one-time expenses that may require access to these funds as the 2024-25 school year unfolds.

While the CBE seeks to balance the budget, our operating tolerance is plus or minus 0.5% of total budgeted operating expenditures. With a \$1.6 billion budget we consider ourselves to be balanced if we are within +/- \$8 million of revenues equalling expenses. Regardless, CBE Administration will monitor our expenses against our revenues continuously through the year.

Considered in its entirety, the CBE's balanced budget demonstrates a commitment to the Board of Trustees' priorities of student achievement, equity, and well-being through effective budget management, financial planning, and transparency.

Joanne Pitman  
Chief Superintendent of Schools  
Calgary Board of Education

## Context

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

There is no material change in the assumptions set out in the Budget Assumptions Report (BAR) presented to the Board of Trustees on April 9, 2024. The CBE's funding profile, providing \$1.394 billion in grant funding, was received on March 28, 2024. On May 6, 2024, the CBE received the Alberta Education funding commitment letter that included a slightly amended amount of \$1.395 billion (an increase of just under \$428,000). The funding commitment in that letter is incorporated into the 2024-25 budget (Appendix I).

Further information regarding timelines can be found in Appendix II.

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

## Goals and Objectives

### Mission

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

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

### Values

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

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

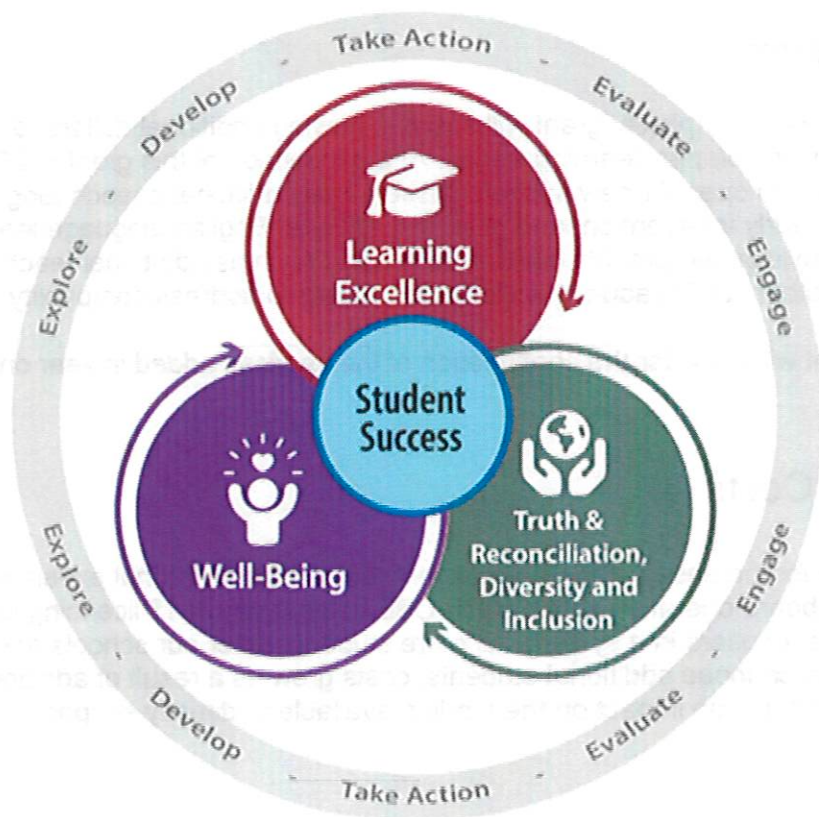
The CBE believes in a strong public education system that supports success for each student, every day, with no exceptions. Our focus is to provide educational programming that meets the needs of each student while being responsible stewards of public dollars. This also aligns with the Board of Trustees priorities of achievement, equity, and well-being.



# CBE Education Plan

Student success is at the centre of all our decisions. Learning Excellence, Well-Being, Truth and Reconciliation, Diversity and Inclusion require commitment from every part of the CBE community —students, employees, parents, partners and the public. The Education Plan is a direct reflection of priorities identified by the Board of Trustees for student success: achievement, equity and well-being. Our plan also aligns with the direction of Alberta Education’s Assurance Framework.

The CBE is in year 1 of the 2024-2027 Education Plan. This plan was shaped by perspectives and feedback gathered through an extensive engagement with the whole CBE community, along with student results data and Alberta Education expectations.



Note | The updated Education Plan is draft until approved by the Board of Trustees by end of May 2024.

# Key Budget Elements

## Enrolment Growth

Enrolment growth continues at robust levels. CBE has experienced four years of growth at (or above) 5% per year (+15,600 to September 2023) and forecasts an additional 9,000 students for September 2024. The CBE continues to address the pressures associated with this growth as well as the increase in complexity within the classroom.

The Supplemental Enrolment Growth grant remains available to school boards to assist with this significant and unexpected growth. For the 2024-25 school year, the CBE will receive \$18.7 million via this grant.

## Addressing Complexity

A second year of the Classroom Complexity grant will assist in flowing additional dollars to schools to support students with complex learning needs. At the inception of this grant in 2023-24, the grant enabled the CBE to open 21 new system classes, hire additional speech-language pathologists (SLPs), support early intervention, and provide additional English language learner (EAL) support. Continued provision will provide classroom support such as additional teachers, educational assistants, and other staff in addition to focused training to address complexity.

The second year of this grant will allow for the continuation of the services added in year one of the grant.

## Inflation, Increased Costs

The funding profile accounts for increased student enrolment, but not for additional expenses such as inflation and school board operation costs. Many CBE costs, such as IT licencing costs, are directly tied to the number of users in a system. As more students enter our schools and more teachers are hired to teach those additional students, costs grow as a result of additional users. These increased costs have an impact on the funding available to directly support students in the classroom.

## Increased costs of Staffing

The Alberta Teachers' Association (ATA) collective agreement has been funded through Alberta Education and is included in the funding profile. The CBE has assumed that any further negotiations will be funded by Alberta Education. The CBE is anticipating the negotiation of new collective agreements for Staff Association (SA), Trades, Canadian Union of Public Employees (CUPE) and exempt staff as they expire on August 31, 2024. Unlike the ATA collective agreement, funding for any settlements with other employee groups must be funded from the core CBE budget. The CBE has considered this in the creation of this budget.



## System Utilization

In March 2024, the CBE received funding for one new school and twelve new modular classrooms, representing 960 additional spaces to accommodate the projected 2024-25 enrolment growth. This funding will also be beneficial to ease the burden of the CBE's current system utilization rate which is presently at over 92 per cent — higher than the ideal utilization rate of mid-to-high 80 per cent range. Further information is provided in the capital section of this budget report.

## Education Funding

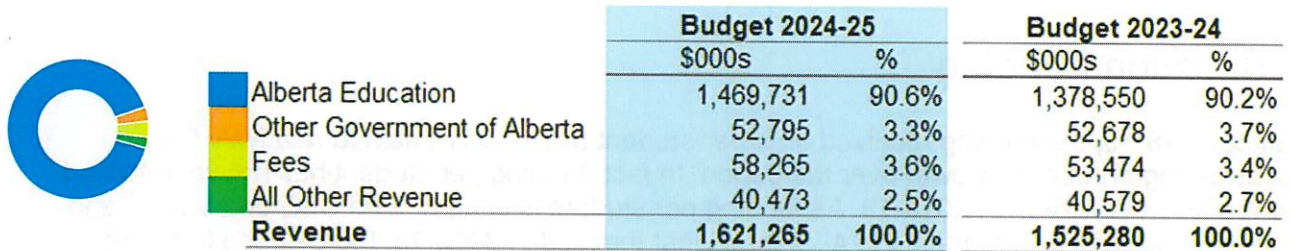
Since 2018-19, the funding received on a per-student basis has remained relatively flat considering enrolment growth over the period. In fact, funding per student has not yet returned to the levels last seen in 2018-19. As funding per student is used to fund CBE operations, and those operations cost more in 2024-25 than what they did in 2018-19, the CBE is stretching each dollar further. As a result, this budget sees a modest increase in the average class size across the system. As well, services and supports that address diversity and complexity have not increased at the rate necessary to provide services to a growing student body at levels equal to the 2023-24 school year.

In its 2024-2027 fiscal plan, the Government of Alberta committed to holding expenditure growth to a rate below population growth and inflation. For education, that suggests flat per student funding over the period of the fiscal plan.

Should relatively flat funding on a per-student basis continue beyond the 2024-25 school year as expected, there will be continued upward pressure on average class size and downward pressure on the availability of services and supports that address diversity and complexity.

# Discussion of Revenue and Expense

## Revenue



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

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

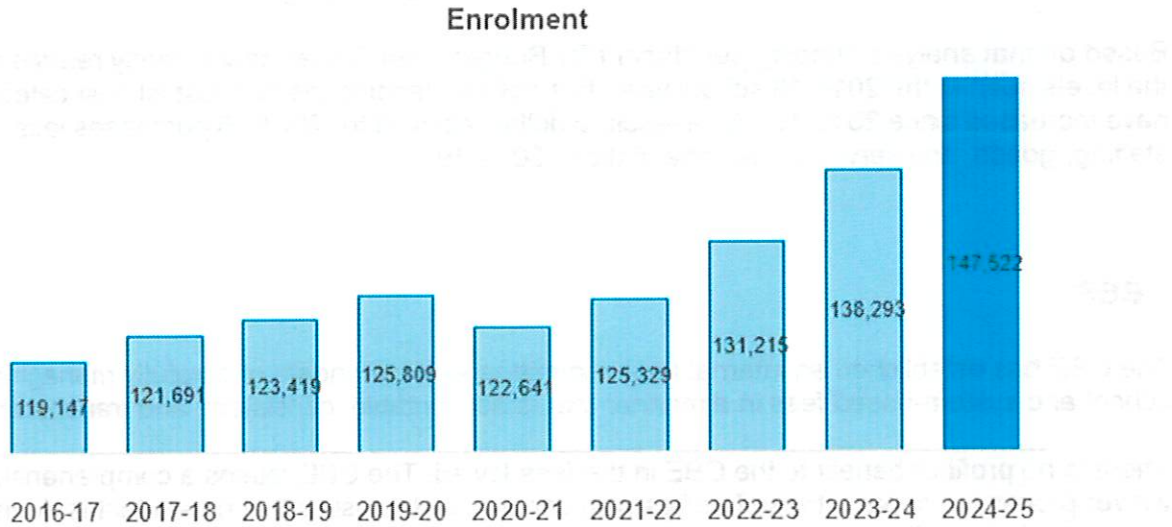
Making every dollar count, investment revenue will continue to fund priorities across the CBE that support teaching and learning.

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

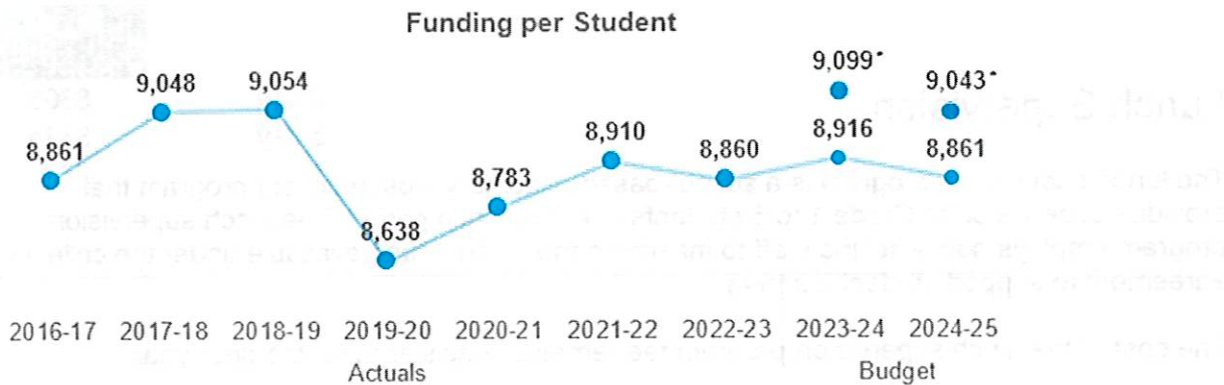


# Enrolment

Enrolment projections for each school year are created in early January for the following year. These projections can be influenced by factors such as notable increases in immigration, refugee arrivals, and the relocation of families from other regions in Canada.



Between September 2023 and September 2024, we expect to see an increase of more than 9,000 students. Note: enrolment growth experienced after the September 30<sup>th</sup> count date places downward pressure on the funding per student. This was not a significant factor in past years given the moderate increase in enrolment. With significantly increased enrolment growth, this factor places additional stress on the CBE's financial resources.



\* Funding per student inclusive of ATA salary gap settlement

The CBE will continue to welcome all students and support their learning needs. Funding per student is based on total Alberta Education funding less specific targeted funds. The CBE removes specific targeted funds that are not available to directly support teaching and learning in the classroom for this calculation. The funds removed do still play a valuable role in overall CBE operations. Targeted funds not included in this funding per student calculation include Alberta Teachers' Retirement Fund (ATRF), Infrastructure Maintenance and Renewal (IMR), Capital Maintenance and Renewal (CMR), and the Transportation grant.

Based on that analysis, funding per student for Budget 2024-25 has only recently returned to the levels seen in the 2018-19 school year, this notwithstanding the fact that all cost categories have increased since 2018-19. As a result, a dollar received for 2024-25 purchases less staffing, goods, and services than what it did in 2018-19.

## Fees

The CBE has established an internal fees committee with a mandate of carefully managing school and system-based fees in a manner that is accountable, consistent, and transparent.

There is no profit or benefit to the CBE in the fees levied. The CBE retains a comprehensive fee waiver process to support those families who cannot pay to ensure that no student is denied access to their public education. To ensure overall system fairness, CBE continues to maintain a collection process for families who choose not to pay and have not declared a financial hardship. This is always considered a last resort after reasonable efforts have been made with families to collect the fees owed. All fees include a combined budgeted waiver and bad debt expense of approximately 20-25% of total fees.

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

## Lunch Supervision

	Budget 2024-25
4 day	\$305
5 day	\$335

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

The cost of the lunch supervision program fee remains consistent with the prior year.



## Student Supplies Fee

	Budget 2024-25
Kindergarten	\$20
Grade 1 - 6	\$40

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

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

Budget 2024-25	
All Riders	\$260*
Additional Alternative Address	\$110

\*Kindergarten fee \$130 (one way)

## Transportation

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

By the 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.

In March 2023, Alberta Education introduced new student travel distances that are to be implemented by September 2025. This provides additional time to implement the service changes while student transportation providers work on increasing service reliability in anticipation of the change.

Transportation service levels will remain the same next year with a decision to focus on solidifying service reliability and continuing to mitigate risks associated with bus driver shortages and recruitment challenges. We are working closely with service providers to establish the CBE as the number one choice for school bus drivers. This will help ensure CBE is best positioned to fully implement the necessary changes by the government's deadline of September 2025.

The fee structure aligns with the government's guidelines and funding formula while also maintaining lower fees for all riders.

# Expense




Expenditures are classified\* in three diverse ways:

- account
- block
- category

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

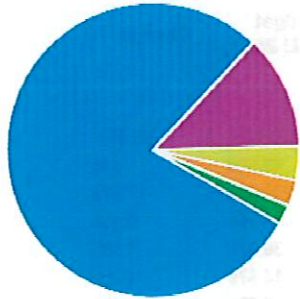
Additional information regarding definitions for expense and block categories can be found in Appendix IV.

Some general examples:

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



## Expense by Account and Block



	Salaries and Benefits	Supplies and Services	Other	Total
Instruction	\$1,144	\$112	\$22	\$1,279
Operations and Maintenance	\$71	\$62	\$71	\$204
Transportation	\$1	\$58	\$1	\$61
System Administration	\$23	\$22	\$1	\$46
External Services	\$21	\$7	\$6	\$34
Total	\$1,261	\$261	\$102	\$1,624

### Items to note:

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

## Expense by Account and Category

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

	Salaries & Benefits	Supplies & Services	Other	Budget 2024-25	Budget 2023-24	Change
in \$000s						
Schools and Areas	\$ 1,112,973	\$ 84,120	\$ 60	\$ 1,197,153	\$ 1,128,897	\$ 68,256
School Improvement	58,049	5,901	250	64,199	63,609	590
Corporate Cost	7,238	157,183	89,631	254,051	236,096	17,955
Finance and Technology Services	36,225	957	9,682	46,865	38,705	8,160
Facilities and Environmental Services	25,628	11,038	2,002	38,669	36,678	1,991
Human Resources	15,536	445	-	15,981	14,679	1,302
Communications and Engagement Service	2,748	103	-	2,852	2,702	150
General Counsel	1,891	108	-	1,999	1,784	215
Board of Trustees	465	1,137	-	1,602	1,566	36
Chief Superintendent	467	88	-	556	564	(8)
<b>Total</b>	<b>\$ 1,261,222</b>	<b>\$ 261,080</b>	<b>\$ 101,626</b>	<b>\$ 1,623,928</b>	<b>\$ 1,525,280</b>	<b>\$ 98,648</b>

Salaries and benefits are 77.6% of total current-year expenditures. The second chart below illustrates the movement of full-time equivalent (FTE) staff in each of the departments. Note the increase in schools and areas is a direct result in the enrolment growth as we try to keep pace with growing schools.

FTE by Department	Change from Budget 2023-24
Schools and Areas	▲ 602
School Improvement	▲ 5
Facilities and Environmental Services	▲ 11
Finance and Technology Services	▲ 23
Human Resources	▲ 14
Communications and Engagement Services	▲ 1
Corporate Service Units	▼ 2
General Counsel	▲ 1
Chief Superintendent	-
<b>Total   11,279</b>	<b>655</b>

\*Total Schools FTE is 9,546 (2023-24 8,963). Total Areas FTE is 646 (2023-24 627).



# Service Unit Staff

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

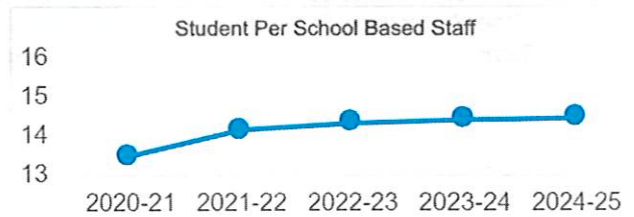
	Budget 2024-25			Change from Budget 2023-24		
	Certificated	Non Certificated	Total	Certificated	Non Certificated	Total
School Based	7,405	2,787	10,192	▲329	▲273	▲602
Non School Based	185	902	1,087	▲8	▲45	▲53
<b>Total</b>	<b>7,590</b>	<b>3,689</b>	<b>11,279</b>	<b>▲337</b>	<b>▲318</b>	<b>▲655</b>

\*Does not include substitutes or temporary staff

- Approximately 90% of CBE staff are in school-based positions, including facility operations staff, with the remaining 10% allocated to non-school-based support staff who often provide direct support to schools. This is consistent with historical staffing allocations and other metro districts.
- The CBE continues to provide relatively consistent levels of staff (prioritizing school-based positions) in a constrained budget environment.

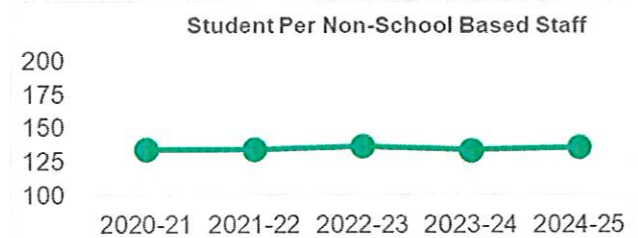
School-based staff include but are not limited to:

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



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

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



## Summary of Corporate Costs

Corporate costs are organizational costs managed by respective service units on behalf of the entire CBE. They are mostly non-discretionary, at least in the short- to medium-term, and cannot be easily reduced without a significant impact on the CBE's operations.

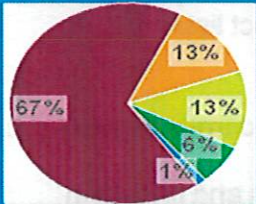
The table below shows a representation of items that make up a portion of the CBE's total expenditures:

	Budget 2024-25	Budget 2023-24	Change
in \$000s			
Salaries and benefits	\$ 7,238	\$ 8,719	\$ (1,481)
Dues and fees	1,296	478	818
Rental equipment and facilities	11,735	11,513	222
Maintenance and repairs	13,643	15,027	(1,384)
Insurance	12,505	14,460	(1,955)
Professional services	12,628	13,812	(1,184)
Utilities	37,521	34,306	3,215
Transportation charges	57,694	46,673	11,021
Travel and subsistence	1	1	-
Other supplies	10,126	6,471	3,655
Minor equipment	35	9	26
Amortization	79,940	76,428	3,512
Interest and finance	2,523	1,805	718
Other (uncollectible accounts)	7,170	6,394	776
<b>Total</b>	<b>\$ 254,051</b>	<b>\$ 236,096</b>	<b>\$ 17,955</b>



# Summary of Expenses by Schools and Areas

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



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

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.

Several 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 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 \$717.7 million covers teachers and education assistants. An additional \$135.2 million is provided to address the unique equity factors in each school and \$129.9 million for other required positions in all schools.

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

	Budget 2024-25		Budget 2023-24		Change	
	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count
K-12	717,745	147,522	677,236	138,293	40,509	9,229
Other - Equity factors, unique settings and specialized classes	135,232		125,286		9,946	
Basic school staff allocation	129,921		125,789		4,132	
Alberta Teachers' Retirement Fund	69,435		64,584		4,851	
Contract absences, short term	17,599		12,663		4,936	
<b>Total</b>	<b>1,069,931</b>		<b>1,005,558</b>		<b>64,373</b>	

# Financial Future

## Capital

### Board-Funded Capital

Board-funded capital is an essential aspect of a school district's spending plan that supports students' learning. Since there is no specific grant for board-funded capital, the CBE assigns a portion of its total grant funding to meet its capital spending needs. To ensure that the board-funded capital projects align with CBE's strategic and operational goals, a cross-functional team co-chaired by the Superintendent, Finance and Technology Services, and the Superintendent, Facilities, and Environmental Services prioritizes them. The prioritized project list is then provided to Superintendents' Team for final review and approval.

In 2024-25, the CBE will set aside \$30.1 million in board-funded capital to address projects such as:

- one-time capital expenditures (e.g., School wiring closet remediation and fire alarm monitoring panels)
- 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 maintenance equipment

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, entryway matting, core technology upgrades (servers, switches, wireless endpoints, etc.).

### Provincially Supported Capital Projects

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

Funding for one new school in the community of Evanston and twelve new modular classrooms was announced by the Province in March 2024. In addition, full design funding for the modernization of Annie Gale School, along with design funding for a high school in Cornerstone and an elementary school in Redstone was also approved in this announcement.

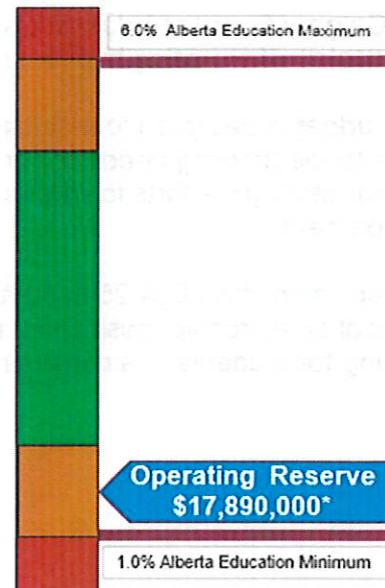
The spending for these provincially funded projects is not included in the CBE's annual budget, as the amortization expense and corresponding recognition of revenue occurs over the useful life of the related asset.



# Reserves

The CBE will be closely monitoring all activities to identify any significant, unanticipated, one-time expenses that may arise, and potentially require access to reserve funds. It is important to note that the use of reserves will be considered as the last option, after the CBE has explored all other spending adjustment options during the school year. In the unlikely event that the necessary savings cannot be achieved over the school year, a draw from operating reserves may be required to offset the budgeted deficit for the 2024-25 school year.

For Budget 2024-25, there is no longer a requirement for Ministerial approval to access operating reserves or to transfer to capital reserves. There is a new maximum operating reserve level of 6% of the estimated accumulated surplus from operations over audited 2022-23 expenses that if exceeded, requires Ministerial approval and a plan to reduce. The CBE is currently at 1.2% of 2022-23 operating expenditures.



\*Projections based on Q2 Forecast 2023-24

The operating reserve projected balance is a forecast only and does not incorporate any carry forwards that may be noted at year end. The CBE consistently has carried forward operating projects and this may reduce the draw on the operating reserve, thereby increasing the reserve balance at year end. Red highlights areas of non-compliance, orange is getting close to non-compliance and green is compliant.

In addition to Alberta Education’s operating reserves limits, the Board of Trustees policy direction requires CBE Administration to maintain an operating reserve at a minimum of 3% of prior year operating expenses exclusive of external block expenditures, subject to operational realities, as per OE-5.

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

## Conclusion

The Calgary Board of Education's 2024-25 budget report outlines our financial plan to support the mission of providing high-quality education while managing resources responsibly.

Our budget is designed to maintain the excellence of Calgary's public education system and adapt to the growing needs of our community. It reflects our dedication to fiscal responsibility and our strategic efforts to ensure students benefit from a supportive and enriching educational environment.

In conclusion, the 2024-25 budget showcases our commitment to academic success and financial stewardship, positioning the Calgary Board of Education to continue high quality learning for students in a constrained budget.



# Appendices

Appendix A: Alberta Education Funding Formula (2024 and Budget 2024)

Category	2024	2025	2026	2027	2028	2029	2030
Basic Education	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Post-Secondary Education	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Adult Education	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Technical Education	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Other Education	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Health Services	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Community Services	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Other Services	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Infrastructure	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Other	100.00	100.00	100.00	100.00	100.00	100.00	100.00

## Appendix I – Alberta Education Funding Profile (revised May 6, 2024) and Funding Letter

<b>The Calgary School Division</b>		
<b>Projected Operational Funding - as of April 2024</b>		
	<b>Funding Framework Grants</b>	<b>Budget 2024</b>
<b>Base Instruction</b>	Grade ECS	\$29,830,642
	Grades 1 - 9	\$619,095,055
	High Schools	\$249,163,540
	Rural Small Schools	\$0
	Home Education & Shared Responsibility <sup>1</sup>	\$1,327,621
	Outreach Programs	\$350,000
	Distance Education (Non-Primary)	\$5,400
	<b>Sub-Total</b>	<b>\$899,772,259</b>
<b>Services &amp; Supports</b>	ECS Pre-K Program Unit Funding (PUF)	\$94,182
	Moderate Language Delay Grant (Pre-K & SLS K)	\$670,120
	Specialized Learning Support	\$115,725,978
	Specialized Learning Support - Kindergarten (Severe)	\$5,929,187
	First Nations, Métis, and Inuit Education	\$9,491,409
	English as an Additional Language	\$31,665,282
	Francisation	\$0
	Refugee Student	\$20,285,953
	Institutional Programs (EPI)	\$7,753,706
Classroom complexity	\$6,537,134	
<b>Schools</b>	Operations & Maintenance Grant	\$119,415,878
	SuperNet	\$2,572,800
	Transportation	\$53,477,936
	Infrastructure Maintenance Renewal (Operating)	\$16,997,674
<b>Community</b>	Socio-Economic Status	\$9,476,824
	Geographic	\$1,500,000
	Fort McMurray Allowance	\$0
	School Nutrition Program	\$1,696,000
Francophone Equivalency	\$0	
<b>Jurisdictions</b>	System Administration	\$45,971,872
	Teacher Salary Settlement	\$26,775,000
	Supplemental Enrolment Growth <sup>1</sup>	\$18,718,000
<b>A</b>	<b>Budget 2024 - Projected Operational Funding</b>	<b>\$1,394,527,194</b>
<b>B</b>	<b>2023/24 school year - Estimated Operational Funding<sup>2</sup></b>	<b>\$1,314,116,546</b>
<b>C</b>	<b>2023/24 Funding Adjustment</b>	<b>-\$4,765,041</b>
<b>D = B + C</b>	<b>2023/24 Total Operational Funding</b>	<b>\$1,309,351,505</b>
<b>E = A - D</b>	<b>\$ Increase/Decrease compared to 2023/24 Level</b>	<b>\$85,175,689</b>

**Notes:**

<sup>1</sup> Home Education, Shared Responsibility and Supplemental Enrolment Growth Grant estimates will be updated using the September actual enrolment count for the 2024/25 school year.

<sup>2</sup> School jurisdiction's operational funding includes Supplemental Enrolment Growth Grant, Transportation and other in-year adjustments.

<sup>3</sup> The operational funding is estimate only. Funding for new school authorities will be calculated using the September

May 3, 2024

AR124503

Ms. Joanne Pitman  
Superintendent of Schools  
The Calgary School Division  
1221 - 8 Street SW  
Calgary AB T2R0L4

Subject: FUNDING COMMITMENT LETTER

Dear Ms. Pitman:

Budget 2024 builds on our commitment to address rising enrolment growth, meet the diverse needs of students in the classroom, and support our education partners in delivering a world-class education that sets Alberta students on a lifelong path to success.

Alberta Education's budget will reach an all-time high of almost \$9.3 billion in 2024-25, an increase of \$393 million, or 4.4 per cent, from the previous year. Over the next three years, we are providing more than \$1.2 billion to address enrolment growth, which may be used to hire additional teachers and classroom support staff, so school authorities can manage class sizes and the growing number of students.

I am pleased to provide this commitment letter confirming that your school authority is expected to receive \$1,394,527,194 for the 2024/25 school year. A detailed funding profile for your school authority has been posted to the Alberta Education [Extranet](#) for your budgeting and planning purposes.

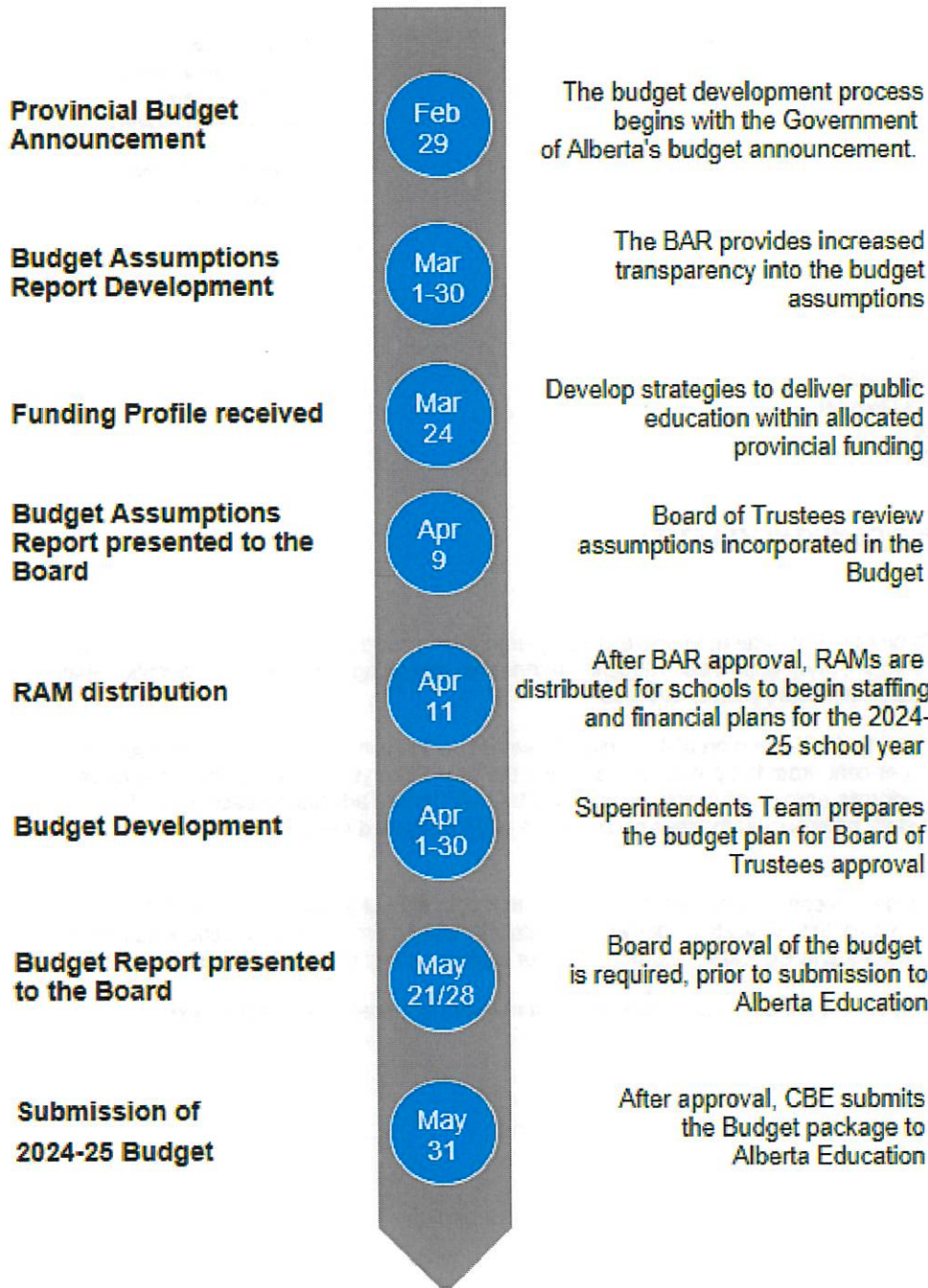
Thank you again for your continued collaboration and commitment to excellence in education.

Yours truly,

Lora Pillipow  
Deputy Minister



## Appendix II – Budget Process and Timeline



# Appendix III – Budget Report (Submission to Alberta Education)

FEDERAL  
TREASURY  
FORM 113 (REVISED FEBRUARY 2009)

1. Name of the organization: \_\_\_\_\_

2. Address: \_\_\_\_\_

3. City: \_\_\_\_\_

4. Province: \_\_\_\_\_

5. Country: \_\_\_\_\_

6. Telephone: \_\_\_\_\_

7. Fax: \_\_\_\_\_

8. E-mail: \_\_\_\_\_

9. Website: \_\_\_\_\_

10. Name of the person responsible for the budget: \_\_\_\_\_

11. Title of the person responsible for the budget: \_\_\_\_\_

12. Date of the budget: \_\_\_\_\_

13. Period covered by the budget: \_\_\_\_\_

14. Total amount of the budget: \_\_\_\_\_

15. Total amount of the contribution: \_\_\_\_\_

16. Total amount of the grant: \_\_\_\_\_

17. Total amount of the other income: \_\_\_\_\_

18. Total amount of the other expenses: \_\_\_\_\_

19. Total amount of the other income: \_\_\_\_\_

20. Total amount of the other expenses: \_\_\_\_\_

21. Total amount of the other income: \_\_\_\_\_

22. Total amount of the other expenses: \_\_\_\_\_

23. Total amount of the other income: \_\_\_\_\_

24. Total amount of the other expenses: \_\_\_\_\_

25. Total amount of the other income: \_\_\_\_\_

26. Total amount of the other expenses: \_\_\_\_\_

27. Total amount of the other income: \_\_\_\_\_

28. Total amount of the other expenses: \_\_\_\_\_

29. Total amount of the other income: \_\_\_\_\_

30. Total amount of the other expenses: \_\_\_\_\_

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2025

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

**3030 The Calgary School Division**

Legal Name of School Jurisdiction

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

Contact Address, Telephone & Email Address

## BOARD CHAIR

Ms. Laura Hack


Name

  
Signature

## SUPERINTENDENT

Ms. Joanne Pitman

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 28, 2024  
Date

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



TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

Legend:

Blue	Data input is required.	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY - 2024/2025 BUDGET REPORT**

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

**Budget Highlights, Plans & Assumptions:**

- The CBE will align programs, services, and supports within the Alberta Education allocated funding.
- The CBE will increase resources directed at teaching and learning in the classroom.
- The CBE will carefully manage (non-classroom) costs consistent with the operational needs of the jurisdiction.
- The CBE assumes overall enrolment headcount will increase by 9,278, from Sept 30, 2023 count, for a total of 147,522 as submitted to Alberta Education.
- The CBE assumes incremental dollars will be provided for increased enrolment or changes in student population complexity in the 2024-25 school year.
- The CBE will maximize available grant revenue across all grant categories. Where targeted grants are received, the CBE will ensure the funds are being used as intended.
- The CBE's system administration expenses will be compliant with the funding provided by the targeted grant from the government.
- The CBE will balance the transportation budget using government funding and fees paid by parents. As directed by Board motion, the transportation budget will not be supplemented with additional dollars to support student transportation costs. For the 2024-25 school year, the CBE's student transportation fees will maintain a single rider fee of \$260 (\*\$130 for kindergarten).
- The CBE will continue to administer a student supplies fee for Kindergarten through Grade six. This fee will cover the cost of individual student supplies (pens, pencils, crayons, glue, etc.) utilized by students over the course of the school year. The fee will remain \$20 for kindergarten and \$40 Grades 1 through 6. The CBE does not make a profit on fees charged.
- The CBE intends to actively pursue opportunities to lease out excess space in the Education Centre. Due to the current economic conditions, potential lease revenue may not completely offset the prorated expenditure. In addition, the CBE continues to explore options to accommodate the significant growth in enrolment in spaces available. As a result, external block shows a deficit. Every effort will be made to bring the external block into balance.
- Rapid enrolment growth also places pressure on the CBE's learning infrastructure. A school with a utilization rate of 85% or higher is considered fully utilized. The CBE is currently at a rate of 92% and projected to be at 98% in September 2024. This imposes challenges across the system as more schools move into overflow and an increasing number of schools, particularly high schools, are experiencing utilization rates over 100 per cent.

**Significant Business and Financial Risks:**

- With continued strong enrolment growth and persistent inflation, government funding that is held to less than population growth and inflation will prove challenging. 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 above the Supplemental Enrolment Growth grant.
  - If more students attend CBE schools than planned, programs, supports and services may need to be adjusted to stay within available funding. In addition to student population growth, there is an increase in the complexity of student needs. With complexity, comes unique needs to ensure each student can learn and the CBE may not have resources for those needs.
  - The Alberta Teachers' Association (ATA) collective agreement has been funded through Alberta Education. The CBE will be in negotiations with other unions such as Staff Association (SA), Trades, and Canadian Union of Public Employees (CUPE). Negotiated changes are not funded by Alberta Education. The CBE has considered this in the creation of this Budget 2024-25.
  - Like other corporations and individuals, the CBE is subject to the impacts of inflation. When inflation rate is higher than the rate of funding, it means that the value of a dollar buys less programs, services or supports.
  - Within the limitations of the system administration grant, resources may not be available to adequately maintain service unit operations in a growing system. Work and project delays and or terminated, slower response time, less support and services for schools.
  - The CBE continues to explore all viable options to reduce the annual operating costs associated with the Education Centre lease agreement.
- While transportation costs are balanced with funding and fees, there is a risk that costs will rise to accommodate increased riders and/or students requiring complex transportation.
- The CBE will retain a comprehensive fee waiver process to support those families who cannot pay to ensure that no student is denied access to their public education. For those families who do not to pay their fees, despite an ability to pay, the CBE will continue to maintain a collection process to ensure overall system fairness. With the complex economic environment ahead for Calgarians, there is a risk that waivers could be higher than anticipated.



**BUDGETED STATEMENT OF OPERATIONS  
for the Year Ending August 31**

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>REVENUES</b>			
Government of Alberta	\$ 1,522,526,000	\$1,431,227,000	\$1,345,604,000
Federal Government and First Nations	\$ 744,000	\$824,000	\$1,285,000
Property taxes	\$ -	\$0	\$0
Fees	\$ 58,266,000	\$53,474,000	\$49,462,000
Sales of services and products	\$ 18,793,000	\$16,551,000	\$18,792,000
Investment income	\$ 6,202,000	\$7,482,000	\$9,244,000
Donations and other contributions	\$ 10,007,000	\$10,752,000	\$9,653,000
Other revenue	\$ 4,727,000	\$4,970,000	\$39,008,000
<b>TOTAL REVENUES</b>	<b>\$1,621,265,000</b>	<b>\$1,525,280,000</b>	<b>\$1,473,048,000</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 39,925,000	\$38,912,000	\$35,763,000
Instruction - Grade 1 to 12	\$ 1,238,673,000	\$1,168,478,000	\$1,095,552,000
Operations & maintenance	\$ 203,980,000	\$190,045,000	\$191,508,000
Transportation	\$ 60,953,000	\$49,501,000	\$44,845,000
System Administration	\$ 46,142,000	\$46,593,000	\$40,433,000
External Services	\$ 34,255,000	\$31,751,000	\$28,520,000
<b>TOTAL EXPENSES</b>	<b>\$1,623,928,000</b>	<b>\$1,525,280,000</b>	<b>\$1,436,621,000</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$2,663,000)</b>	<b>\$0</b>	<b>\$36,427,000</b>

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>EXPENSES</b>			
Certificated salaries	\$ 776,543,000	\$745,330,000	\$701,656,000
Certificated benefits	\$ 184,464,000	\$164,445,000	\$161,998,000
Non-certificated salaries and wages	\$ 237,253,000	\$219,114,000	\$204,065,000
Non-certificated benefits	\$ 62,962,000	\$56,041,000	\$50,034,000
Services, contracts, and supplies	\$ 261,080,000	\$244,789,000	\$229,170,000
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$ 60,546,000	\$59,050,000	\$55,220,000
Unsupported	\$ 31,325,000	\$28,310,000	\$26,007,000
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 573,000	\$508,000	\$564,000
Other interest and finance charges	\$ 2,013,000	\$1,300,000	\$1,636,000
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 7,169,000	\$6,393,000	\$6,271,000
<b>TOTAL EXPENSES</b>	<b>\$1,623,928,000</b>	<b>\$1,525,280,000</b>	<b>\$1,436,621,000</b>



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

Approved Budget 2024/2025

	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	Actual Audited 2022/23
	ECS	Grade 1 to 12						
<b>REVENUES</b>								
(1) Alberta Education	\$ 36,524,000	\$ 1,196,172,000	\$ 188,916,000	\$ 54,943,000	\$ 45,972,000	\$ -	\$ 1,522,526,000	\$ 1,295,277,000
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,904,000
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000
(5) Federal Government and First Nations	\$ -	\$ 714,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 744,000	\$ 1,285,000
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,000
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 189,000	\$ 32,832,000	\$ -	\$ 6,010,000	\$ -	\$ 19,235,000	\$ 58,266,000	\$ 49,462,000
(11) Sales of services and products	\$ -	\$ 10,085,000	\$ 260,000	\$ -	\$ 75,000	\$ 8,373,000	\$ 18,793,000	\$ 18,792,000
(12) Investment income	\$ -	\$ 1,102,000	\$ -	\$ -	\$ 5,100,000	\$ -	\$ 6,202,000	\$ 9,244,000
(13) Gifts and donations	\$ -	\$ 9,736,000	\$ 271,000	\$ -	\$ -	\$ -	\$ 10,007,000	\$ 8,429,000
(14) Rental of facilities	\$ -	\$ -	\$ 480,000	\$ -	\$ -	\$ 3,947,000	\$ 4,427,000	\$ 3,556,000
(15) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,224,000
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	\$ 30,031,000
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,421,000
<b>(18) TOTAL REVENUES</b>	\$ 36,713,000	\$ 1,250,641,000	\$ 190,226,000	\$ 60,953,000	\$ 51,177,000	\$ 31,555,000	\$ 1,621,265,000	\$ 1,473,048,000

**EXPENSES**

(19) Certificated salaries	\$ 26,949,000	\$ 743,958,000	\$ -	\$ -	\$ 714,000	\$ 4,922,000	\$ 776,543,000	\$ 701,656,000
(20) Certificated benefits	\$ 3,934,000	\$ 179,737,000	\$ -	\$ -	\$ 77,000	\$ 716,000	\$ 184,464,000	\$ 161,998,000
(21) Non-certificated salaries and wages	\$ 7,176,000	\$ 142,899,000	\$ 55,434,000	\$ 1,104,000	\$ 18,278,000	\$ 12,262,000	\$ 237,253,000	\$ 204,065,000
(22) Non-certificated benefits	\$ 1,788,000	\$ 37,717,000	\$ 15,723,000	\$ 287,000	\$ 4,143,000	\$ 3,324,000	\$ 62,962,000	\$ 50,034,000
(23) SUB - TOTAL	\$ 39,847,000	\$ 1,104,411,000	\$ 71,157,000	\$ 1,371,000	\$ 23,212,000	\$ 21,224,000	\$ 1,261,222,000	\$ 1,117,753,000
(24) Services, contracts and supplies	\$ 31,000	\$ 112,106,000	\$ 61,855,000	\$ 58,134,000	\$ -	\$ 7,305,000	\$ 261,080,000	\$ 229,170,000
(25) Amortization of supported tangible capital assets	\$ -	\$ 1,607,000	\$ 58,939,000	\$ -	\$ -	\$ -	\$ 60,546,000	\$ 55,220,000
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 18,710,000	\$ 11,514,000	\$ -	\$ 1,064,000	\$ 37,000	\$ 31,325,000	\$ 23,108,000
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,899,000
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ 515,000	\$ -	\$ 58,000	\$ -	\$ 573,000	\$ 564,000
(32) Other interest and finance charges	\$ -	\$ 1,175,000	\$ -	\$ 186,000	\$ -	\$ 652,000	\$ 2,013,000	\$ 1,636,000
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ 47,000	\$ 664,000	\$ -	\$ 1,282,000	\$ 159,000	\$ 5,037,000	\$ 7,169,000	\$ 6,271,000
<b>(35) TOTAL EXPENSES</b>	\$ 39,925,000	\$ 1,238,673,000	\$ 203,980,000	\$ 60,953,000	\$ 46,142,000	\$ 34,255,000	\$ 1,623,928,000	\$ 1,436,621,000
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	\$ (3,212,000)	\$ 11,968,000	\$ (13,754,000)	\$ -	\$ 5,035,000	\$ (2,700,000)	\$ (2,663,000)	\$ 36,427,000



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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
<b>FEES</b>			
TRANSPORTATION	\$6,010,000	\$4,891,000	\$5,799,000
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$2,846,000	\$2,718,000	\$2,705,000
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$19,235,000	\$17,665,000	\$17,299,000
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$1,300,000	\$0	\$979,000
Fees for optional courses	\$5,300,000	\$0	\$4,955,000
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$17,775,000	\$16,000,000	\$12,284,000
Other fees to enhance education	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$3,500,000	\$6,900,000	\$2,618,000
Non-curricular goods and services	\$2,300,000	\$5,300,000	\$648,000
Non-curricular travel	\$0	\$0	\$2,141,000
OTHER FEES	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$58,266,000	\$53,474,000	\$49,428,000

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 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs		\$0	\$0	\$861,000
Special events		\$0	\$0	\$303,000
Sales or rentals of other supplies/services		\$5,000,000	\$1,500,000	\$2,025,000
International and out of province student revenue		\$7,419,000	\$7,625,000	\$0
Adult education revenue		\$825,000	\$825,000	\$954,000
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$17,000
Other (describe)	Foreign Tuition	\$0	\$0	\$7,279,000
Other (describe)	Music Instruments, Library fees, Commissions	\$0	\$0	\$385,000
Other (describe)	Other - Fundraising donations	\$0	\$0	\$2,440,000
Other (describe)	Other sales (describe here)	\$0	\$0	
Other (describe)	Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>		\$13,244,000	\$9,950,000	\$14,264,000



PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED	
					OPERATING RESERVES	CAPITAL RESERVES	
<b>Actual balances per AFS at August 31, 2023</b>	\$139,600,000	\$38,659,000	\$5,206,000	\$16,748,000	(\$21,107,000)	\$37,855,000	\$78,987,000
<b>2023/2024 Estimated Impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$11,273,000)			(\$11,273,000)	(\$11,273,000)	\$0	(\$10,658,000)
Estimated board funded capital asset additions		\$47,190,000		(\$36,532,000)	(\$36,532,000)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$84,500,000)		\$84,500,000	\$84,500,000	\$0	\$0
Estimated capital revenue recognized - Alberta Education		\$10,500,000		(\$10,500,000)	(\$10,500,000)	\$0	\$0
Estimated capital revenue recognized - Alberta Infrastructure		\$47,729,000		(\$47,729,000)	(\$47,729,000)	\$0	\$0
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0	\$0	\$0
Estimated capital revenue recognized - Other sources		\$271,000		(\$271,000)	(\$271,000)	\$0	\$0
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0	\$0	\$0
Budgeted amortization of supported ARO tangible capital assets		(\$2,900,000)		\$2,900,000	\$2,900,000	\$0	\$0
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - rem ediation		\$0		\$0	\$0	\$0	\$0
Estimated changes in Endowments	\$0		\$0	\$0	\$0	\$0	\$0
Estimated unsupported debt/principal repayment		\$2,500,000		(\$2,500,000)	(\$2,500,000)	\$0	\$0
Estimated reserve transfers (net)				\$0	\$9,050,000	(\$9,050,000)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2024</b>	<b>\$128,327,000</b>	<b>\$59,449,000</b>	<b>\$5,206,000</b>	<b>(\$4,657,000)</b>	<b>(\$33,462,000)</b>	<b>\$28,805,000</b>	<b>\$68,329,000</b>
<b>2024/25 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2,663,000)			(\$2,663,000)	(\$2,663,000)	\$0	\$0
Projected board funded tangible capital asset additions		\$31,051,000		(\$31,051,000)	(\$31,051,000)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$91,871,000)		\$91,871,000	\$91,871,000	\$0	\$0
Budgeted capital revenue recognized - Alberta Education		\$11,572,000		(\$11,572,000)	(\$11,572,000)	\$0	\$0
Budgeted capital revenue recognized - Alberta Infrastructure		\$48,973,000		(\$48,973,000)	(\$48,973,000)	\$0	\$0
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0	\$0	\$0
Budgeted capital revenue recognized - Other sources		\$271,000		(\$271,000)	(\$271,000)	\$0	\$0
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0	\$0	\$0
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - rem ediation		\$0		\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt/principal repayment		\$2,500,000		(\$2,500,000)	(\$2,500,000)	\$0	\$0
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2025</b>	<b>\$125,664,000</b>	<b>\$61,945,000</b>	<b>\$5,206,000</b>	<b>(\$9,816,000)</b>	<b>(\$38,621,000)</b>	<b>\$28,805,000</b>	<b>\$68,329,000</b>



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

School Jurisdiction Code: 3030

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	Year Ended 31-Aug-2026	Year Ended 31-Aug-2027	Year Ended 31-Aug-2026	Year Ended 31-Aug-2027	Year Ended 31-Aug-2026	Year Ended 31-Aug-2027
Projected opening balance						
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and AFO TCA	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$91,871,000	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including AFO assets amortization	(\$60,816,000)	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded AFO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded AFO liabilities - remission	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	(\$2,500,000)	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$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
Non-recurring certified remuneration	(\$2,663,000)	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certified 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
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0
CHAS /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
POM 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 - POMA building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$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	(\$15,663,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & Transportation	(\$1,192,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	(\$3,214,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	(\$38,671,000)	(\$38,671,000)	(\$38,671,000)	(\$38,671,000)	\$28,805,000	\$28,805,000
					\$28,805,000	\$28,805,000
					\$88,329,000	\$88,329,000
					\$88,329,000	\$88,329,000



**DETAILS OF RESERVES AND  
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA  
for the Year Ending August 31, 2024**

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, exemptions (Row 20 - 45) and transfers between operating and capital reserves (Row 46 - 61).

As per the 2023/24 Funding Manual, a formal request for an exemption to exceed the 2023/24 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2024. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2023/24 operating reserves to be over their 2023/24 maximum limit, which is based on the school jurisdiction's 2023/24 system administration percentage (3.2% to 5%), must complete Section A. These school jurisdictions will only require an exemption for the 2023/24 school year and not in the 2024/25 school year, assuming the balance is still below 6% in 2024/25. School jurisdictions projecting 2023/24 operating reserves to be over their maximum limit for 2023/24 AND the new 2024/25 limit of 6% of total expenses must complete both Section A and B, as they will need to demonstrate when operating reserves will be drawn down below 6% over the subsequent school years. School jurisdictions who are projecting to be below their maximum limit in 2023/24 are not required to complete Section A or B.

If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2023/24 and/or 2024/25 school year, please complete the section under Row 46. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

**PART 1: EXEMPTIONS**

	Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2024	\$ (4,657,000)
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ -
Estimated 2023/24 Operating Reserves <span style="float: right;">-0.32%</span>	\$ (4,657,000)
Maximum 2023/24 Operating Reserve Limit <span style="float: right;">3.20%</span>	\$ 45,971,872
Estimated 2023/24 Operating Reserves Over Maximum Limit	\$ (50,628,872)

**SECTION A: (MAX LIMIT EXEMPTION CRITERIA)**

Please provide detailed rationale and planned usage for operating reserves in excess of the 2023/24 maximum \$ (50,628,872)  
Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2023/24 school year.

**SECTION B: (MAX LIMIT EXEMPTION CRITERIA)**

If estimated 2023/24 operating reserves are greater than 6.0%, provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%. However, if your 2023/24 operating reserve balance is 6.0% or greater, but you anticipate that the 2024/25 balance will be less than 6.0% or you do not plan to request an exemption, you are not required to complete Section B. Please indicate this in the response under Section A.

	2024/25	2025/26	2026/27	Additional Comments
Opening operating reserve balance	\$ (4,657,000)	\$ (4,657,000)	\$ (4,657,000)	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ (4,657,000)	\$ (4,657,000)	\$ (4,657,000)	
	-0.32%	-0.32%	-0.32%	

**PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES**

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2023/24 and 2024/25 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. (Note: Ministerial approval is required to transfer from Capital to Operating Reserves):

	2023-24	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	\$ -	
	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	\$ -	

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

	Budgeted 2024/2025 (Note 2)	Actual 2023/2024	Actual 2022/2023	
<b>Grades 1 to 12</b>				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	99,554	93,182	88,559	Head count
Grades 10 to 12	36,907	34,624	32,095	Head count
Total	136,461	127,806	120,654	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	6.8%	5.9%		Enrolment growth expected based on data shared with AB Ed
<u>Other Students:</u>				
Total	1,187	1,023	1,066	Note 3
Total Net Enrolled Students	137,648	128,829	121,720	
Home Ed Students	400	406	373	Note 4
Total Enrolled Students, Grades 1-12	138,048	129,235	122,093	
Percentage Change	6.8%	5.8%		
<u>Of the Eligible Funded Students:</u>				
Students with Severe Disabilities	7,534	7,113	6,786	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	17,323	16,622	16,571	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
Eligible Funded Children	9,401	8,941	9,066	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	73	68	56	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	9,474	9,009	9,122	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,737	4,505	4,561	
Percentage Change	5.2%	-1.2%		Expected enrolment growth based on data shared with AB Ed
Home Ed Students	-	-		Note 4
Total Enrolled Students, ECS	9,474	9,009	9,122	
Percentage Change	5.2%	-1.2%		
<u>Of the Eligible Funded Children:</u>				
Students with Severe Disabilities (PUF)	451	163	186	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	330	76	72	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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 2024/2025 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. Home Education Kindergartens, under ECS, do not apply to charter schools.				



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

	Budget 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	7,405	7,405	6,939	6,939	6,539	6,539	Teacher certification required for performing functions at the school level.
Non-School Based	185	165	169	148	154	133	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>7,590.0</b>	<b>7,570.0</b>	<b>7,108.0</b>	<b>7,087.0</b>	<b>6,693.0</b>	<b>6,672.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.8%		6.2%		13.4%		Estimated increase in certificated FTEs to address the anticipated enrolment growth in school year 2024-25
If an average standard cost is used, please disclose rate:	108,873		108,300		103,990		
Student F.T.E. per certificated Staff	19.4363636		19.45%		19.60%		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change	482	-					If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-					
<b>Total Change</b>	<b>482.0</b>	<b>-</b>					Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	6,086	6,064	6,211	6,189	5,964	5,943	
Permanent - Part time	275	275	281	281	278	278	
Probationary - Full time	690	690	704	704	510	510	
Probationary - Part time	63	63	64	64	74	74	
Temporary - Full time	450	450	459	459	530	530	
Temporary - Part time	26	26	27	27	18	18	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	631	631	624	624	567	567	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	1,740	1,670	1,421	1,348	1,359	1,286	Personnel providing instruction support for schools under 'instruction' program areas other than EAs
Operations & Maintenance	859	813	847	801	797	755	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	14	13	12	11	12	11	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	445	381	461	367	426	340	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>3,689.0</b>	<b>3,488.0</b>	<b>3,365.0</b>	<b>3,151.0</b>	<b>3,161.8</b>	<b>2,958.9</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9.6%		6.4%		16.7%		
<b>Explanation of Changes to Non-Certificated Staff:</b>	<div style="border: 1px solid black; padding: 5px;">                 Increase in non-certificated staff is related to supporting the projected growth in enrolment.             </div>						
<b>Additional Information</b>	Are non-certificated staff subject to a collective agreement? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
Non-certificated staff under CUPE, SA, PSS and Exempt agreements can be found on <a href="https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx">https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx</a> SA, CUPE and Trades collective agreements will expire on August 31, 2024.							
Over 3000 FTE are subject to a collective agreement for Budget 2024-25							



## Appendix IV – Definitions

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

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

## Appendix V – Student Supplies Fee

Supplies covered under this fee include:

- Binder Dividers
- Binders
- Crayons
- Duo tangs
- Erasers
- Facial Tissue
- Glue
- Highlighters
- Individual Storage Containers
- Labels
- Looseleaf Paper
- Magazine Storage Boxes
- Markers
- Notebooks
- Pencil Cases
- Pencil Crayons
- Pencil Sharpener
- Pencils
- Pens
- Personal Whiteboards
- Whiteboard Markers
- Whiteboard Erasers
- Resealable Plastic Bags for Storage
- Scissors
- Scrapbooks
- Visual Journals

