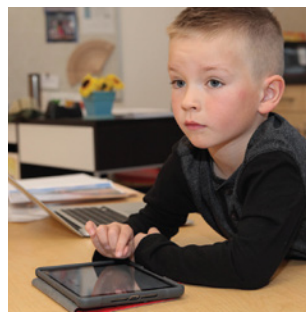
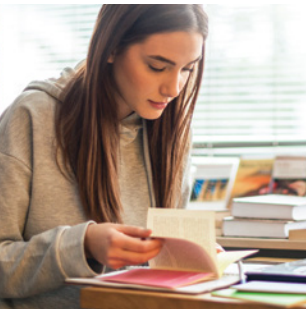


Operational Budget 2021-22

Equity ▪ Achievement ▪ Well-Being



learning | as unique | as every student

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



**Calgary Board
of Education**

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Executive Summary

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.

On Feb. 25, 2021 the Government of Alberta released its [2021 budget](#). On March 31 school districts received their 2021-22 individual funding profiles from Alberta Education that details the [specific funding the CBE will receive](#) from various grants.

The government stayed true to their commitments by providing school boards — including the CBE — with nearly the same overall funding we received for the current school year. This is welcome news because stable and predictable funding helps the CBE deliver the best possible outcomes for students.

The 2021-22 budget marks the second year using the provincial government's funding and assurance framework. This framework brings increased certainty to the CBE's budget process by moderating funding changes in the school year. The CBE continues to transition its operations to align with the funding provided through Alberta Education's weighted-moving-average (WMA) formula within the funding framework.

As we make budget decisions, we continue to prioritize dollars to the classroom to address student need. In 2021-22, given a slight increase in our Alberta Education funding, we are able to send more dollars to schools through the Resource Allocation Method (RAM).

The CBE continues to refine its school funding framework (RAM) to better meet the common needs of all schools, and has refined our approach to address the needs of learners who require additional support. To advance equity, the CBE is engaged in a multi-year process to introduce a robust index-based approach to an equity allocation that considers a range of variables that have been statistically determined to be predictors of student achievement in CBE. The Equity Index and the resources allocated to it will evolve over time in keeping with our understanding of student needs.

We enter this new budget year in sound financial shape because of the careful stewardship of resources in 2019-20 and 2020-21. We are bringing forward the same responsible approach to financial planning for next year. We are taking actions that both advance educational outcomes and create efficiencies. We are well-positioned to support student success through the priorities identified in our Education Plan.

Those goals are:

- Learning excellence
- People excellence
- Collaborative partnerships
- Strategic resourcing

Taken together, these priorities set the foundation for continuous improvement in our system. We recognize the imperative to advance our strategic priorities while balancing the budget within the dollars available to us.

The global pandemic along with the volatility in the economy has created uncertainty for many families. In recognition of this, the CBE is reducing student transportation fees by 40 per cent for the 2021-22 school year; a measure that will support student access to public education during these challenging times. This reduction is in addition to the full refund of student transportation fees for the 2020-21 school year. We are also working with an internal fees committee to help ensure other system (noon supervision program and student supplies) and school-based fees are kept as low as practicable.

Through prudent management, the CBE has operating reserves of slightly more than \$40 million or 3 per cent of total expenditures. This fund is available to provide added certainty to our system. The operating reserves are also available to address the impacts, if any, of the global pandemic for the 2021-22 school year.

The CBE is pleased to note that System Administration costs are below the allocated funding. The \$3.5 million in excess of costs is directly applied to support teaching and learning in the classroom. As funding remains static for the next few years, the CBE will continue to seek out ways to streamline its operations.

Total staffing levels remain similar to 2020-21. Schools may see some increases or decreases depending on enrolment, programs offered, or other factors. Approximately 90 per cent of CBE staff are in school-based positions with the remaining 10 per cent allocated to non-school-based support staff and facility operations staff. This is consistent with historical staffing allocations and other metro school jurisdictions. This year some positions appear in service unit budgets (Finance and IT and School Improvement) that were previously to be coded to schools. This was an accounting change only; these staff continue to work almost exclusively in schools. Some examples include psychologists, speech language pathologists, occupational and physical therapists and school tech support staff. This accounting change was made to provide greater clarity to the users of the CBE's financial information.

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

Looking beyond 2021-22, the CBE anticipates that provincial public education funding will remain flat for the remainder of the government's current term. At the same time, the CBE anticipates ongoing enrolment growth, the completion of five new schools, and general inflationary cost increases. Relatively stable funding with increasing costs will necessitate constant focus and a commitment to explore new and different ways of providing public education.



Despite these challenges, the CBE will continue to direct resources in the best interests of student success, ensuring the long-term sustainability of the offered programs, services and supports and the CBE will continue to manage the fund allocated to it with prudence, integrity, and transparency so that the public can have confidence in the CBE's fiscal health.

As required by the *Education Act*, the CBE will submit its 2021-22 balanced budget to Alberta Education by May 31.

Context

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 Education Plan is draft until approved by the Board of Trustees by end of May 2021.

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.



Documents to Read in Conjunction

This budget report should be read in conjunction with the following documents:

- Budget Report (*submission to Alberta Education*) ([Appendix I](#))
- Budget Assumptions Report (BAR)
- Education Plan
- Three-Year School Capital Plan
- Resource Allocation Method book
- Equity backgrounder

These documents can be found at cbe.ab.ca.

There have been no material changes in the assumptions set out in the BAR presented to the Board of Trustees on April 6, 2021. The CBE continues to maximize dollars to the classroom for teaching and learning.

On April 30, the CBE received the Alberta Education funding letter and the contents of that letter have been incorporated into the 2021-22 budget. This budget aligns with Alberta Education's guidance in all material respects.

COVID-19 Implications

There is still uncertainty about the pandemic and its impact on school operations. The CBE is cautiously optimistic that the 2021-22 school year will resume with “near normal” operations. The CBE remains in close contact with Alberta Education and is committed to working collaboratively to ensure a safe, healthy, and supportive return to school in the fall.

As the budget is finalized, COVID-19 restrictions continue to be in place. The CBE will continue to follow the province’s guidance and respond to direction regarding the global pandemic.

Prudence remains the watchword for CBE. The budget does not incorporate any potential impacts of COVID-19 costs on the 2021-22 school year. Additional COVID-19 related costs incurred in 2021-22 will be addressed through prudence and the use of the CBE’s operating reserves, subject to approval by the Board of Trustees and the Minister of Education. As the 2020-21 school year concludes, the CBE will continue to refine its COVID-19-related cost estimates. The CBE’s currently estimates \$7.5 million primarily for increased cleaning staff and the related cleaning supplies. As more information becomes available, we will update these numbers.

In addition to possible budgetary implications to support increased cleaning or supplies, we will use student evidence to understand the impact of the pandemic and its disruption on student learning during the 2020-21 school year. This will be a focus of work within schools. Individual schools may need to adjust instructional planning and supports for students to address the impacts on student learning.



Budget Process and Timeline

The CBE's annual budget development process begins with the Government of Alberta's budget and the related Alberta Education budget information announcements.






Alberta Education funding makes up more than 90 per cent of the CBE's annual revenue. Accordingly, provincial funding decisions inform the size and scope of the CBE's programs, services and supports. Once funding levels are known, the CBE considers how best to maintain programs and services at the levels necessary to support student achievement and well-being while delivering a balanced budget.

During the budget process, the CBE's aim is to invest funding for the benefit of students in the system in the same year it was received. Said another way, the funding received for 2021-22 is used for students attending in the 2021-22 school year.

No one-time sources of revenue (i.e. reserves) have been used to maintain programs, services and supports in this budget. The CBE believes the range of these offerings should align with in-year funding provided to achieve ongoing financial sustainability.

The 2021-22 budget development process was similar to that followed in previous years. The Board of Trustees provides direction into the budget development process through policy, the Chief Superintendent's summative evaluation, and Board motion. Approval of the budget is required by the Board of Trustees and that approval is necessary by the May 31 submission deadline to the Minister of Education.

Operationally the budget process is led by the Chief Superintendent and superintendent's team who make decisions to ensure the budget is aligned with the Education Plan, system priorities and the Chief Superintendent's summative evaluation.

- 
Feb. 25
 Provincial budget announced
- 
Mar. 1- 31
 Development of Budget Assumptions Report (BAR)
- 
Mar. 31
 Funding profile received
- 
Apr. 6
 BAR available to public
- 
May 20
 Budget Report presented to the Board for approval
- 
May 31
 Submission of the 2021-22 Budget to Alberta Education

Key Budget Elements

The sustainability of educational opportunities is a focus within this budget. That means 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 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 efficient, effective, and economical.

A revised Resource Allocation Method (RAM), implemented for the 2021-22 school year, ensures schools have the necessary base funding to operate effectively. Base funding is allocated on a per school and a per student basis. Base funding ensures a reasonable ratio of students to each teacher. The final student to teacher ratio is subject to enrolment patterns and is a decision made at the school level by principals working with Education Directors and finance representatives.

In addition to base funding, schools receive additional funding to address a range of student needs. This index-based equity funding is allocated to schools based on weighted, statistically derived indices, and applied to schools on a per student allocation basis. These funds provide targeted supports for students. Note, targeted support is not provided for any one specific student. Rather, targeted funding is provided to address the needs of all students in the school.

Included within the RAM is a new collaboratively managed Criteria-Based Response Fund (CBRF). The CBE's CBRF addresses unique situations that cannot be easily mitigated through a funding allocation framework. Principals, working with their respective Education Director, can access the fund to ensure necessary support is available for student achievement and well-being.

The CBE has adjusted programming to align with Program Unit Funding (PUF) and Kindergarten supports. In order to provide ongoing access to Early Development Centres, CBE has allocated dollars to maintain the level of early intervention in place similar to that of the 2020-21 school year. Furthermore, kindergarten supports have been expanded reflective of provincial funding changes to the Specialized Learning Services (SLS) grant with the inclusion of enveloped funding for moderate delay codes. Though not part of provincial funding, CBE continues to allocate dollars to maintain full day kindergarten at key sites. The access to full day

kindergarten provides another level of support to students in setting a strong foundation for entry into grade 1.

Costs associated with the implementation of the new provincial curriculum have not be included in this budget. The CBE assumes that Alberta Education will provide funding to support curriculum implementation.

When a school is at 85 per cent utilization capacity, Alberta Education considers the school as fully utilized and allocates 100 per cent of operating and maintenance funding for the school. The CBE continues to pursue the strategy of maintaining individual school utilization rates at or above 85 per cent. This strategy maximizes the funding provided through Alberta Education's Operations and Maintenance (O&M) grant and reduces CBE's dependence upon the global budget to cover operating costs.

The CBE is currently in the last phase of high school engagement to balance enrolment across 20 high schools. The goal is that more schools will be in the 85-100% utilization range in the long term, which also helps maximize access, flexibility and choice in programming for students, flexibility and choice in programming for students.

For student transportation, the CBE is committed to balancing 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 core budget and maximizes dollars available for teaching and learning in the classroom. That said, the CBE has refunded all student transportation fees for the 2020-21 school year and has reduced student transportation fees for the 2021-22 school year by 40 per cent.

The CBE continues to operate within the System Administration allocation provided by Alberta Education. All activities required to be included in System Administration by Alberta Education are reflected in accordance with the related guidance. The CBE is pleased to note that System Administration costs are below the allocated funding. Dollars in excess of costs are redirected to support teaching and learning in the classroom.

Discussion of Revenue and Expenses

Revenue



	Budget 2021-22		Budget 2020-21	
	\$000s	%	\$000s	%
Alberta Education*	1,245,264	90.8%	1,222,741	89.0%
Other Government of Alberta	49,818	3.6%	46,735	3.4%
Fees	44,751	3.3%	59,616	4.3%
All Other Revenue	31,407	2.3%	45,926	3.3%
Revenue	1,371,240	100.0%	1,375,018	100.0%

*2021-22 Alberta Education funding includes \$19 million deferred funding from 2020-21. Budget 2020-21 remains the same as previously published documents.

Alberta Education supplies over 90 per cent of the funding received by the CBE. This budget report shows the total dollars provided by Alberta Education and confirmed in the funding letter of April 30, 2021.

Additional information regarding definitions for revenue categories can be found in the [Appendix II - Account/ Block Descriptions](#).

Alberta Education Funding

The total amount of Alberta Education grant funding for the 2021-22 school year is consistent with the information contained in the Budget Assumption Report. The Minister of Education announced that jurisdictions would receive at least the same operating funding for 2021-22 as was received for 2020-21. Alberta Education maintained funding through the addition of one-time COVID Mitigation funding and an increase in the bridge funding grant.

COVID Mitigation funding assists jurisdictions that experienced lower than projected enrolment for the 2020-21 school year as a direct result of the pandemic.

Alberta Education also provided bridge funding to help school jurisdictions transition to the new Funding Model in 2020-21 and the CBE had received \$16 million. Originally, the bridge funding grant was scheduled to be reduced by half for 2021-22. In line with the Minister of Education's commitment to maintain school jurisdiction funding at 2020-21 levels, the CBE's bridge funding was increased to \$35.6 million.

The Government's long-term plan for bridge funding is unknown at this time. Initial indications are that the bridge funding grant will be eliminated over the next two to three years.

Excluding the CBE's decision to defer \$19 million in Alberta Education funding from 2020-21, total Alberta Education funding has increased by \$3.8 million for the 2021-22 budget year.

This decision to defer \$19 million in 2020-21 revenue is due directly to the enrolment adjustment mechanism built into the Weighted Moving Average funding model. Although Alberta Education is providing COVID Mitigation funding to offset the impact of enrolment adjustments, the underlying mechanism remains in the funding model.

Except for this one-time funding, the mechanism of the WMA funding model is mostly consistent in its second year of application as the method of distributing provincial funding to school jurisdictions. For 2021-22, CBE will receive \$43.7 million for system administration funding. This amount is fixed and the same as prior year funding. Beginning in 2020-21, the government announced static system administration funding for three years. Included in system administration funding for Alberta Education reporting, is additional revenue of \$1.3 million of investment revenue and other funding sources. The CBE continues to monitor costs supported by system administration funding. For 2021-22, the budgeted System Administration expense totals \$41.5 million. The savings of \$3.5 million is being applied directly to instructional support.

With a growing system, capped system administration funding provides an operational challenge. This challenge is driven by the higher proportion of fixed costs within the administrative allocation.



The CBE will continue to seek ways to deliver administrative services centrally rather than downloading those functions on to schools. Our goal is to ensure that CBE's schools focus on teaching and learning in the classroom.

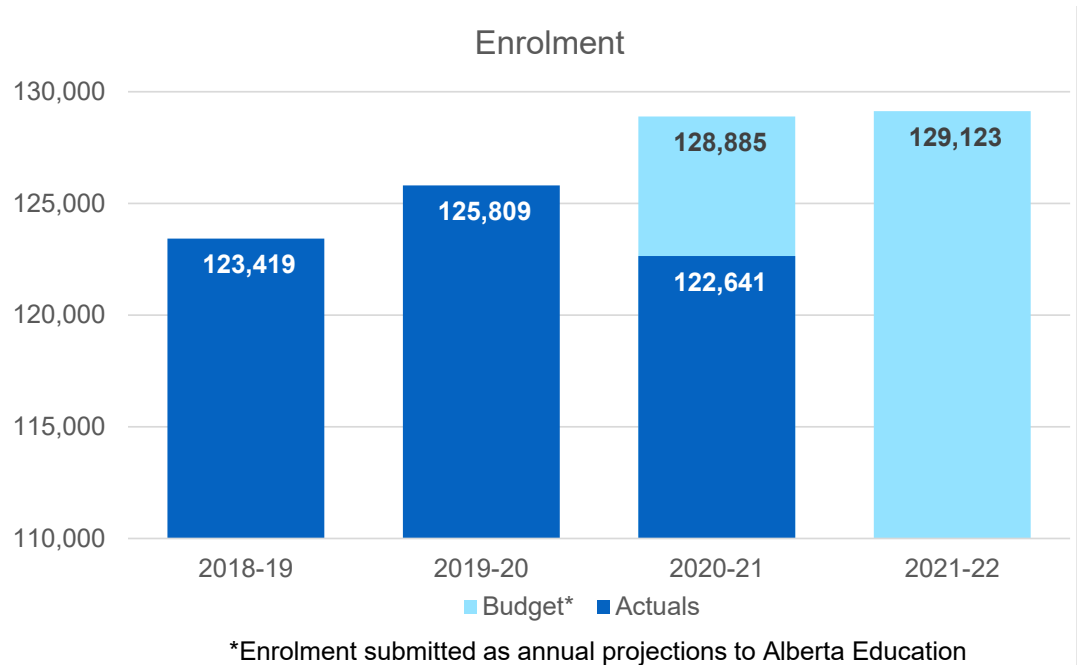
The Operations and Maintenance targeted grant saw a decrease of \$11.2 million from prior year mainly due to changes in funding rates within the calculation. To optimize the available funding in the Infrastructure Maintenance Renewal (IMR) grant, CBE will continue to assess efficiency in building operations and maintenance.

IMR grant funding has decreased by approximately 50 per cent, offset by the new Capital Maintenance and Renewal (CMR) grant. The IMR capital restriction, whereby a minimum of 30 per cent of IMR funding had to be of a capital nature, has been removed to allow for full use under operations. The new CMR grant is solely for projects of a capital nature. Taken together, the CBE's IMR and CMR allocations approximate the historical level of IMR funding of approximately \$37 million.

For 2021-22, two new grants totalling \$6.4 million, were added to the funding profile. The new grants include specific eligibility criteria that must be met to attract the related funding. These grants provide dedicated supports to students in Kindergarten namely: Specialized support — Kindergarten severe and Specialized support — Pre-Kindergarten and Kindergarten moderate language delay.



Enrolment



The WMA calculation is intended to provide school jurisdictions with a predictable amount of funding for the budgeted school year. For 2021-22 school year, the CBE submitted to Alberta Education a projected enrolment of 129,123. This number was used in the WMA calculation.

Due to the impact of COVID-19, the CBE, as well as most school jurisdictions in the province, saw a material drop in actual enrolment. To assist with funding stability and the unexpected enrolment decline, the government included funding for COVID mitigation in 2021-22, which assists jurisdictions which experienced lower than budgeted enrolment in the 2020-21 school year.

As noted above, The CBE elected to defer \$19 million in 2020-21 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 2021-22 as the students return. The chart above illustrates the estimated number of students in 2020-21 and the actual students that attended. The chart also includes the CBE's projected enrolment for the 2021-22 school year.

Funding per Student

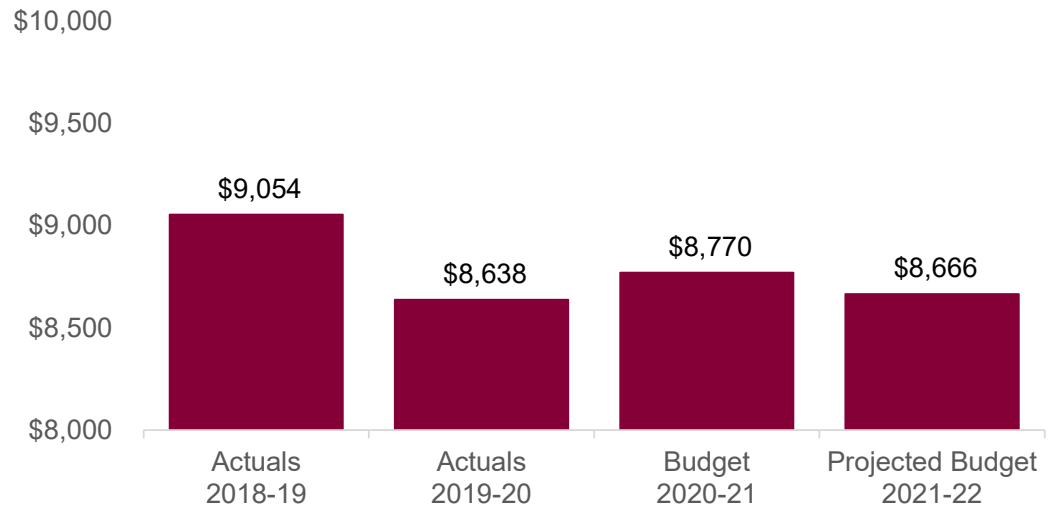
Funding per student is based on total Alberta Education funding less specific targeted funds. The CBE removes specific targeted funds as those dollars are not available to directly support teaching and learning in the classroom. That said, targeted funding is still valuable to overall CBE operations. Targeted funds not included in this funding per student calculation include:

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); and
Expended deferred capital revenue (EDCR)	Used to offset the amortization associated with newly constructed CBE school-based facilities

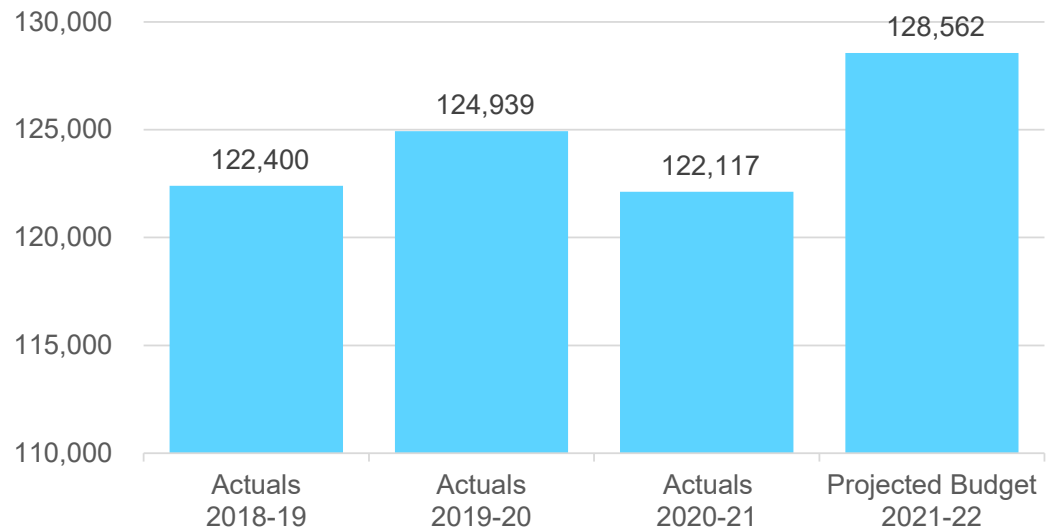
As discussed, to match funding provided to students attending in respective years, the CBE is deferring revenue of \$19 million from 2020-21 to 2021-22. The deferral of revenue is incorporated into the funding per student calculation for 2021-22 and removed from 2020-21. The provision of \$35 million in bridge funding and the \$18 million in one-time COVID Mitigation funding are the primary drivers of the decrease in per student funding.



Funding per Student



Enrolment



*Student enrolment excludes 561 of international students.
Kindergarten enrolment are counted as 0.5 FTE



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.

The CBE believes that prudent fee management is important at a time when many families are facing financial hardship. The CBE has established an internal fees committee with the express mandate of carefully managing school and system-based fees in a responsible manner. As part of its work, the committee is currently in the process of obtaining community input.

As well, the CBE's approach continues to be one that sees "no student will be denied access to their public education by an inability to pay a fee." This approach means that, where necessary, fees can be waived in support of student access to public education.

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.

Noon Supervision

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

Families of students choosing to stay at school during the lunch period are required to pay the annual noon supervision fee. More than 52,000 students are enrolled in the noon supervision program. As the noon supervision is a cost recovery program, any surplus is put back into the program to moderate year to year fee changes.

Noon Supervision Fee	2021-22	2020-21
4 day	\$285	\$275
4/5 day	\$305	\$295
5 day	\$315	\$305

Budget 2021-22

\$000s

Alberta Education Funding	-
Fees	15,069
Salaries and benefits	10,707
Supplies and contracts	632
Waivers, uncollectibles and finance charges	3,730
Total expenditures	15,069
Net surplus/ (deficit)	0

Student Supplies Fee

The Student Supplies Fee (SSF) continues for Kindergarten through Grade 6. This fee covers the cost of individual student supplies (pens, pencils, crayons, glue, etc.) used by students over the course of the school year. The fee will be \$20 for Kindergarten and \$40 for Grades 1 through 6, including full day Kindergarten. 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.

Grades	2021-22	2020-21
Kindergarten	\$20	\$20
Grades 1-6	\$40	\$40
Grades 7-9	\$ 0	\$40

Budget 2021-22

\$000s

Alberta Education Funding	-
Fees	2,512
Supplies and contracts	1,834
Waivers, uncollectibles and finance charges	678
Total expenditures	2,512
Net surplus/ (deficit)	0

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

Transportation

The CBE provides transportation for students through contracts with yellow school bus providers, specialized transportation providers, and through 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.

On Jan. 14, 2020, the Board of Trustees passed a motion requiring student transportation services to balance within available government funding and parent fees. 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 was established in 2020-21 in the amount of \$3.4 million. This contingency fund arose from COVID-19 related disruptions to student transportation during the 2020-21 school year. This \$3.4 million reserve was retained after the refund of transportation fees for 2020-21. The transportation contingency fund allows user fees to be reduced by 40 per cent for the 2021-22 school year. As well, the contingency helps mitigate against a sudden increase in expenses should student ridership increase beyond projections.

Fees will be administered to two specific types of riders:

Rider Type	Description	2021-22 Fee
Mandated Riders	Designated regular program school Live further than 2.4km from that school	\$280 (currently \$465)
Non-Mandated Riders – 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 (currently \$400)
Non-Mandated Riders – 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 (currently \$800)

Budget 2021-22

\$000s

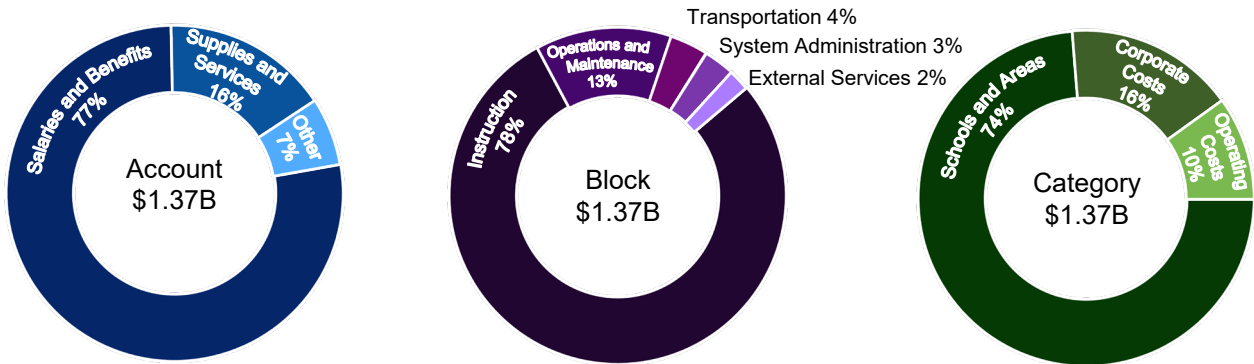
Alberta Education Funding	37,406
Salaries and benefits	1,229
Supplies and contracts	41,785
Waivers, uncollectibles and finance charges	1,862
Total expenditures	44,876
Deficit covered through fees	(7,470)
Fees	7,470
Net surplus/ (deficit)	0

Expenses

Expenditures can be classified in three different views:

- account
- block
- category

Each classification provides a different break-down regarding the nature of the expense.



Each view provides a different perspective of how expenses are classified. General examples below:

	Account	Block	Category
Teacher's salary	Salaries and benefits	Instruction	Schools and Areas
Classroom supplies	Supplies	Instruction	Schools and Areas
Payroll Admin	Salaries and benefits	System Administration	Operating 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	967,260	60,157	1,229	19,554	17,797	1,065,997
Supplies and services	87,594	59,870	41,785	20,166	6,935	216,350
Other	21,249	60,035	1,862	1,796	3,951	88,893
Budget 2021-22	1,076,103	180,062	44,876	41,516	28,683	1,371,240
% of total	79%	13%	3%	3%	2%	100%
Budget 2020-21	1,079,345	170,768	51,427	43,672	32,522	1,377,734
% of total	79%	12%	4%	3%	2%	100%
Change	(3,242)	9,294	(6,551)	(2,156)	(3,839)	(6,494)

- 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 II](#).
- Account
 - Salaries and benefits costs continue to increase due to contractually mandated grid movement.
 - The CBE continues to maintain the 2017 freeze on the Chief Superintendent and Superintendents' salaries. That means no general increases or grid movement increases.
 - The CBE does not have a bonus program for the Chief Superintendent, superintendents or other management staff.
 - Trustee remuneration continues to be frozen.
 - 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.
- Block
 - As per Board direction, the Transportation block is balanced against government funding received and fees charged. No instructional dollars have been allocated towards transportation expenses.
 - A System Administration grant is allotted to the CBE. The current grant is set at a fixed amount for the next three years. For 2021-22, the budgeted System Administration expense totals \$41.5 million. The savings of \$3.5 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 and therefore is dependent upon the global budget to cover operating



costs. 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 expenditures of the CBE is summarized by service units below.

	Salaries & Benefits	Supplies & Services	Other	Budget 2021-22	Budget 2020-21	Increase/Decrease
in \$000s						
Schools and Areas	944,466	66,502	25	1,010,993	1,040,346	(29,353)
Corporate Service Units	9,175	134,615	77,605	221,395	220,702	693
Communication and Engagement Services	2,315	49	-	2,364	3,352	(988)
School Improvement	49,572	2,902	246	52,720	32,934	19,786
Facilities and Environmental Services	21,647	8,160	2,542	32,349	33,634	(1,285)
General Counsel	1,501	91	20	1,612	1,615	(3)
Finance and Technology Services	23,978	1,148	8,455	33,581	29,120	4,461
Human Resources	12,383	1,522	-	13,905	13,792	113
Chief Superintendent	507	242	-	749	751	(2)
Board of Trustees	453	1,119	-	1,572	1,488	84
Total	1,065,997	216,350	88,893	1,371,240	1,377,734	(6,494)

- This level of detail provides the cost of operating schools and Areas, the corporate costs managed in different service units and the operating activity costs within each service unit.
- The following sections provides more details for each of these categories.

Summary of Expenses by Schools and Areas

Resources are allocated to schools via a mechanism called the Resource Allocation Method (RAM). The RAM allocation is the yearly school budget.

Schools are provided resources through the RAM to meet student achievement and well-being outcomes. There are a number of factors that influence the RAM and the related allocation to each school. Some of these factors include, but are not necessarily limited to: enrolment, classroom complexity, and equity considerations.

The RAM 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.

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

The entire CBE supports student learning. While the vast majority of funds are allocated directly to schools via the RAM, the CBE provides a wide range of school and instruction supports that are administered centrally on behalf of schools. This approach is more efficient and effective. 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 2021-22		Budget 2020-21		Change	
	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count	RAM (\$000s)	Enrolment Student Count
K-Gr3	181,439	39,035	137,067	38,685	44,372	350
Gr 4-6	139,727	28,644	111,688	28,893	28,039	(249)
Gr 7-9	134,479	29,224	114,658	28,519	19,821	705
Gr 10-12	145,185	32,220	127,044	32,788	18,141	(568)
Basic school staff allocation	104,349		70,125		34,224	
Contract absences, short term	10,996		11,851		(855)	
Alberta Teachers' Retirement Fund	68,518		71,377		(2,859)	
Other - Equity factors, HUB teachers, unique settings and specialized classes	119,744		260,209		(140,465)	
Total	904,437	129,123	904,019	128,885	418	238

Summary of Corporate Costs

Within the expense by category chart shown above, there are corporate costs that are managed by respective service units on behalf of the organization. These costs are largely non-discretionary, at least in the short to medium term, as they cannot be easily reduced without significant impact to CBE operations. Specific service units are responsible for monitoring these costs and thus have these items included in their budget. As these costs are incurred for the entire system, they are grouped and presented together here as 'corporate accounts' for illustrative purposes. Below is an overview of some activities which are typically incurred in corporate accounts, including:

Managing Unit	Corporate costs examples
Communications and Engagement Services	Facilitating community engagement services (high school engagement, etc.), corporate partnerships
Facilities and Environmental Services	Utilities, amortization, insurance, student transportation (charter buses, Handi-bus, taxis), maintenance, repair costs, etc.
Finance Technology Services	Technology licenses, subscription and fees, amortization for board-funded assets, etc.
General Counsel	External legal counsel fees, settlement costs, etc.
Human Resources	Professional Improvement Fellowship (in accordance with the ATA Collective Agreement), secondments, staff development funds, etc.
School Improvement	Programs supporting suicide prevention and therapeutic intervention, the budget for Calgary Police Services school resource officers, and amortization for student information systems
Education Matters	In accordance with Public Sector Accounting Standards, EducationMatters is consolidated for the CBE's financial reporting purposes

	Chief Superintendent Office	Communication and Engagement Services	Corporate Revenue	Facilities and Environmental Services	Finance and Technology Services	General Counsel	Human Resources	School Improvement	Education Matters	Total
Expenses (\$000s)										
Certificated salaries and benefits	-	-	-	-	1,398	-	4,322	37	-	5,757
Non-certificated salaries and benefits	-	113	-	1,353	561	-	816	23	552	3,418
Dues and fees	-	5	-	-	-	-	593	-	-	598
Rental equipment and facilities	-	-	-	10,920	-	-	40	-	39	10,999
Maintenance and repairs	-	-	-	18,110	5,121	-	47	-	-	23,278
Insurance	-	-	-	12,779	-	-	-	-	-	12,779
Professional services	-	195	-	3,903	2,798	832	3,041	2,135	69	12,973
Utilities	-	-	-	23,455	4,014	-	-	-	-	27,469
Transportation charges	-	-	-	41,173	-	-	-	-	-	41,173
Other supplies	500	10	-	-	1,982	-	1,438	407	999	5,336
Minor equipment	-	-	-	-	9	-	-	-	-	9
Amortization	-	-	-	55,210	12,857	-	-	1,949	10	70,025
Interest and finance charges	-	-	-	-	1,799	-	-	-	-	1,799
Other (uncollectible accounts)	-	-	5,637	-	144	-	-	-	-	5,781
Total expenses	500	323	5,637	166,903	30,684	832	10,297	4,551	1,669	221,395

Summary of Expenses by Service Units

Total expenditures for the CBE are summarized by service unit in [Appendix III](#).

Staffing

Similar to other categories of expenses, staffing is summarized in two different ways:

- School- vs Non-School-based; and
- By Service unit.

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 allocated to non-school-based support staff. Approximately 2% of staff are in exempt positions.
- This is consistent with historical staffing allocations and other metro school jurisdictions. 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 2021-22 school year based on actual 2021-22 student enrolment.

Detail of the staff composition for school-based and non-school-based staff is shown below.

	Budget 2021-22		Budget 2020-21		
	FTE	% of Total	FTE	% of Total	Change
School Based Staff					
Certificated Staff	6,490	73%	6,425	70%	65
Non Certificated Staff	2,381	27%	2,699	30%	(318)
Subtotal	8,871	100%	9,124	100%	(253)
Non School Based Staff					
Certificated Staff	159	17%	120	16%	39
Non Certificated Staff	801	83%	629	84%	172
Subtotal	960	100%	749	100%	211
Grand Total	9,831		9,873		(42)

*CBE Board of Trustees are not employees. Prior year FTE has been adjusted to reflect accordingly

Service Unit Staff

	Budget 2021-22		Budget 2020-21		Increase/ Decrease	
	FTE	%	FTE	%	FTE	%
Schools and Areas*	8,871	90.3%	9,124	92.4%	(253)	(2.8%)
Corporate Service Units	27	0.3%	16	0.2%	11	66.0%
Communication and Engagement Services	20	0.2%	20	0.2%	-	-
School Improvement*	396	4.0%	202	2.0%	194	96.0%
Facilities and Environmental Services	199	2.0%	209	2.1%	(10)	(4.7%)
General Counsel	11	0.1%	11	0.1%	-	-
Finance and Technology Services*	200	2.0%	184	1.9%	16	8.7%
Human Resources	104	1.1%	104	1.1%	-	-
Chief Superintendent	3	0.0%	3	0.0%	-	-
Total	9,831	100.0%	9,873	100.0%	(42)	(0.4%)

- Central support staff were previously reported under school-based staff. To correctly represent the proper hierarchy of where staff report, these FTEs have been moved under the School Improvement service unit. To be clear, while these staff positions are included in a service unit budget, the staff work almost exclusively in schools. Some examples include:
 Psychologists, Speech Language Pathologists, Occupational and Physical Therapists, Early Childhood Practitioners, School Family Liaisons, Behaviour Support Workers, Braille Assistants Strategists, Learning Leaders.
- Centralized services provide administrative time savings for schools and allows for more time to focus on teaching and learning. For example, the CBE introduced a new Service Desk model to support staff across service units requiring technical assistance. These FTE have moved from school-based to Non-school-based and from Schools and Areas to Finance and Technology Services.
- Additional information regarding definitions for staffing categories can be found in [Appendix IV: Staffing](#).



Broader Financial Picture

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 that are one-time (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.

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 2021-22, the CBE will set aside \$28.3 million under board-funded capital. This is an increase compared to the prior year. In the 2020-21 school year, projects were on hold to decrease expenditures to ensure a balanced budget and to ensure sufficient resources were available to address costs associated with the evolving COVID-19 pandemic.

The current board-funded capital plan includes projections of costs over three years (the 2021-22 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 (Provincially Supported) Capital Projects

Each year the CBE prepares a Three-Year School Capital Plan for submission to the Provincial Government. This plan includes an analysis of the CBE's need for new, replacement and modernized schools. Also submitted to the Provincial Government is an annual Modular Classroom Plan, which 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 revenue



recognition is recorded over the useful life of the 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

As directed by the Board of Trustees, and subject to operational realities, the CBE will endeavour to maintain operating reserves at a minimum of three per cent of prior year operating expenses exclusive of external block expenditures, transportation block, EDCR and ATRF. These expenses are excluded from the calculation as the costs are directly offset with targeted funding.

For the 2021-2022 fiscal year, the CBE met the minimum operating reserve level with a forecasted reserve level equal to 3.66 percent of prior year's expenditures and therefore will provide a balanced budget for submission to Alberta Education.

Minimum Operating Reserve Level (\$000s)	
Total Prior Year Expenditures	1,121,801
3 per cent target	33,654
Anticipated 2020-21 reserve levels*	41,046
Anticipated 2020-21 reserve level to prior year expenditure	3.66%

*Based on Second Quarter Forecast

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 2021-22 school year would be required.

As the pandemic continues, the CBE would look to fund any additional COVID- 19 expenditures out of operating reserves should additional federal or provincial funding be unavailable. The strategy ensures that the impact of additional COVID-19 costs on teaching and learning is minimized.

As per the updated guidance in the *Fiscal Measures and Taxation Act*, the CBE will require Ministerial approval from Alberta Education for any withdrawals from operating and capital reserves.

	Reserve balance Sept 1, 2020	Budget 20-21 planned use of reserves	Forecasted use of Reserves	Forecasted reserve balance Aug. 31, 2021	% of Budgeted expenses*
	(\$000s)				
Operating reserves	41,477	(2,716)	(431)	41,046	3.1%
Capital reserves	34,341		(10,086)	24,255	1.8%
Total reserves	75,818	(2,716)	(10,517)	65,301	4.9%

Note: Forecasted use of reserves is based on Second Quarter Forecast

*Budget 2020-21

Definitions:

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 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.

The CBE invests any operating or capital reserves in both short and longer term investments. The CBE's investment objective is to maximize investment returns consistent with the preservation of the invested funds. Money earned through those investments is available to support teaching and learning in the classroom.



Conclusion

The CBE will work to align with the funding model and ensure resources match the funding available.

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 2021-22 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 – Budget Report (Submission to Alberta Education)

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2022**



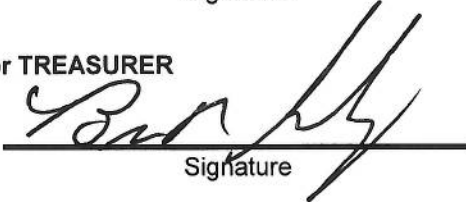
[Education Act, Sections 139(2)(b) and 244]

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	
<u>Ms. Marilyn Dennis</u> Name	 Signature
SUPERINTENDENT	
<u>Mr. Christopher Usih</u> Name	 Signature
SECRETARY TREASURER or TREASURER	
<u>Mr. Brad Grundy</u> Name	 Signature
Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 20, 2021</u> . 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
2	TABLE OF CONTENTS								
3									
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12	PROJECTED STUDENT STATISTICS								9
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14	Color coded cells:								
15	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
16	green cells: populated based on information previously submitted				white cells: within text boxes REQUIRE the input of points and data.				
17					yellow cells: to be completed when yellow only.				
18									
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 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									
27	The CBE will align programs, services and supports within Alberta Education allocated funding.								
28	The CBE will increase resources directed at teaching and learning in the classroom.								
29	The CBE will carefully manage (non-classroom) costs consistent with the operational needs of the jurisdiction.								
30	The CBE assumes funding confirmed in the funding letter of April 30th for 2021-22 will not change during the school year.								
31	The CBE assumes overall enrolment headcount will increase by 238 (from initial 2020-21 forecast) for a total of 129,123 in 2021-22 as provided to Alberta Education.								
32	The CBE assumes no incremental dollars will be provided for increased enrolment or changes in student population complexity, until the 2022 -23 school year.								
33	The budget put does not fund any additional costs related to the COVID-19 pandemic for 2021-22 school year. The CBE will continue to follow the province's guidance								
34	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,								
35	subject to approval by the Board of Trustees and the Minister of Education.								
36	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								
37	supplemented with additional dollars to support student transportation costs. For 2021-22, the CBE's student transportation fees will be reduced by 40 per cent from 2020-21								
38	levels. This reduction is in addition to the full transportation fee refund implemented for the 2020-21 school year. Reduced fees and a rebate were due to low ridership given the								
39	pandemic.								
40	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								
41	Administration targeted grant will remain the same for the next two school years at \$43.7 million.								
42	The Government of Alberta has primary responsibility for collective bargaining with the Alberta Teachers Association. Given that the ATA negotiations inform collective								
43	bargaining for the other areas of the public education sector, the CBE will follow the Government's lead with respect to local bargaining.								
44	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,								
45	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								
46	charged.								
47	The CBE elects to defer funding from 2020-21 to 2021-22 for students who did not attend school due to COVID -19. The CBE assumes these students will return in 2021-22.								
48	The estimated deferral is \$19 million.								
49	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								
50	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.								
51	The CBE continues to seek efficiencies to address the \$10.7 million reduction (Alberta Education calculation) in Operations and Maintenance funding resulting from the								
52	changes in the per square meter grant rate.								
53	The CBE continues to pursue the strategy of maintaining individual school utilization rates at or above 85 per cent to maximize IMR funding.								
54	The CBE will scale its operations to align with the reduction in Infrastructure Maintenance Renewal funding. As well, the CBE will work to maximize the use of Capital								
55	Maintenance Renewal funding.								
56	<u>Significant Business and Financial Risks:</u>								
57									
58	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.								
59	If more students attend CBE schools than planned, programs, supports and services may need to be adjusted to stay within available funding.								
60	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								
61	transportation.								
62	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								
63	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								
64	economic environment ahead for Calgarians, there is a risk that waivers could be higher than anticipated.								
65	Bridge funding is a temporary sum of funding received from Alberta Education comprised of: funding provided to school jurisdictions because of the government's new funding								
66	model and COVID-19 mitigation funding for the decrease in student enrolment due to COVID in 2021-22. These two funds are temporary. Decrease in bridge funding is likely								
67	going forward in future budget years. The CBE will continue to align programs, services and supports with funding provided by Alberta Education.								
68	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								
69	must be 3 percent of expenditures. Currently CBE operating reserves are in compliance with the Board of Trustees mandate. Given that both the Board of Trustees and the								
70	Minister of Education must approve draws upon the CBE's operating reserves, the CBE assumes their approval will not be unduly withheld.								
71	The CBE continues to explore all viable options to reduce the annual operating costs associated with the Education Centre lease agreement.								
72	Costs associated with the implementation of the new provincial curriculum has not be included in this budget. The CBE assumes that Alberta Education will provide funding to								
73	support curriculum implementation.								
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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
REVENUES			
Government of Alberta	\$ 1,295,082,000	\$1,269,475,000	\$1,246,391,000
Federal Government and First Nations	\$ 609,000	\$3,012,000	\$2,088,000
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 44,751,000	\$59,616,000	\$31,512,000
Sales of services and products	\$ 15,769,000	\$23,898,000	\$24,019,000
Investment income	\$ 1,911,000	\$2,421,000	\$3,054,000
Gifts and donations	\$ 6,946,000	\$9,568,000	\$9,438,000
Rental of facilities	\$ 4,430,000	\$4,301,000	\$3,093,000
Fundraising	\$ 1,500,000	\$2,350,000	\$1,722,000
Gains on disposal of capital assets	\$ -	\$0	\$1,116,000
Other revenue	\$ 242,000	\$377,000	\$577,000
TOTAL REVENUES	\$1,371,240,000	\$1,375,018,000	\$1,323,010,000
EXPENSES			
Instruction - Pre K	\$ 2,066,000	\$3,134,000	\$0
Instruction - K to Grade 12	\$ 1,074,037,000	\$1,076,211,000	\$1,037,495,000
Operations & maintenance	\$ 180,062,000	\$170,768,000	\$161,222,000
Transportation	\$ 44,876,000	\$51,427,000	\$42,278,000
System Administration	\$ 41,516,000	\$43,672,000	\$44,383,000
External Services	\$ 28,683,000	\$32,522,000	\$26,110,000
TOTAL EXPENSES	\$1,371,240,000	\$1,377,734,000	\$1,311,488,000
ANNUAL SURPLUS (DEFICIT)	\$0	(\$2,716,000)	\$11,522,000

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
EXPENSES			
Certificated salaries	\$ 660,652,000	\$647,911,000	\$656,700,000
Certificated benefits	\$ 150,442,000	\$148,366,000	\$143,675,000
Non-certificated salaries and wages	\$ 202,768,000	\$212,594,000	\$193,046,000
Non-certificated benefits	\$ 52,135,000	\$52,713,000	\$47,268,000
Services, contracts, and supplies	\$ 216,350,000	\$234,522,000	\$186,448,000
Capital and debt services			
Amortization of capital assets			
Supported	\$ 53,008,000	\$47,173,000	\$47,600,000
Unsupported	\$ 28,271,000	\$26,362,000	\$28,171,000
Interest on capital debt			
Supported	\$ -	\$0	\$24,000
Unsupported	\$ 409,000	\$469,000	\$402,000
Other interest and finance charges	\$ 1,425,000	\$1,330,000	\$1,176,000
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 5,780,000	\$6,294,000	\$6,978,000
TOTAL EXPENSES	\$1,371,240,000	\$1,377,734,000	\$1,311,488,000

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

REVENUES	Approved Budget 2021/2022									Actual Audited 2019/20
	Instruction				Operations and	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre K	Third Year K- Severe	Moderate Language Delay (Code 48)	K - Grade 12	Maintenance					
(1) Alberta Education	\$ 1,608,000	\$ 5,016,000	\$ 1,484,000	\$ 1,028,404,000	\$ 127,618,000	\$ 37,406,000	\$ 43,728,000	\$ -	\$ 1,245,264,000	\$ 1,198,408,000
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 49,373,000	\$ -	\$ -	\$ -	\$ 49,373,000	\$ 47,497,000
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 130,000
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 579,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 609,000	\$ 2,088,000
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 330,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 345,000	\$ 356,000
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 56,000	\$ -	\$ -	\$ 22,156,000	\$ -	\$ 7,470,000	\$ -	\$ 15,069,000	\$ 44,751,000	\$ 31,512,000
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 7,791,000	\$ 259,000	\$ -	\$ 75,000	\$ 7,644,000	\$ 15,769,000	\$ 24,019,000
(11) Investment income	\$ -	\$ -	\$ -	\$ 761,000	\$ -	\$ -	\$ 1,150,000	\$ -	\$ 1,911,000	\$ 3,054,000
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 6,946,000	\$ -	\$ -	\$ -	\$ -	\$ 6,946,000	\$ 9,438,000
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 481,000	\$ -	\$ -	\$ 3,949,000	\$ 4,430,000	\$ 3,093,000
(14) Fundraising	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,722,000
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,116,000
(16) Other revenue	\$ -	\$ -	\$ -	\$ 242,000	\$ -	\$ -	\$ -	\$ -	\$ 242,000	\$ 577,000
(17) TOTAL REVENUES	\$ 1,664,000	\$ 5,016,000	\$ 1,484,000	\$ 1,068,809,000	\$ 177,746,000	\$ 44,876,000	\$ 44,983,000	\$ 26,662,000	\$ 1,371,240,000	\$ 1,323,010,000
EXPENSES										
(18) Certificated salaries	\$ 713,000	\$ 851,000	\$ -	\$ 654,442,000	\$ -	\$ -	\$ 880,000	\$ 3,766,000	\$ 660,652,000	\$ 656,700,000
(19) Certificated benefits	\$ 91,000	\$ 93,000	\$ -	\$ 149,659,000	\$ -	\$ -	\$ 136,000	\$ 463,000	\$ 150,442,000	\$ 143,675,000
(20) Non-certificated salaries and wages	\$ 991,000	\$ 3,408,000	\$ 915,000	\$ 123,326,000	\$ 47,132,000	\$ 990,000	\$ 15,232,000	\$ 10,774,000	\$ 202,768,000	\$ 193,046,000
(21) Non-certificated benefits	\$ 267,000	\$ 682,000	\$ 205,000	\$ 31,617,000	\$ 13,025,000	\$ 239,000	\$ 3,306,000	\$ 2,794,000	\$ 52,135,000	\$ 47,268,000
(22) SUB - TOTAL	\$ 2,062,000	\$ 5,034,000	\$ 1,120,000	\$ 959,044,000	\$ 60,157,000	\$ 1,229,000	\$ 19,554,000	\$ 17,797,000	\$ 1,065,997,000	\$ 1,040,689,000
(23) Services, contracts and supplies	\$ 4,000	\$ -	\$ -	\$ 87,590,000	\$ 59,870,000	\$ 41,785,000	\$ 20,166,000	\$ 6,935,000	\$ 216,350,000	\$ 186,448,000
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 334,000	\$ 52,674,000	\$ -	\$ -	\$ -	\$ 53,008,000	\$ 47,600,000
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 19,496,000	\$ 6,996,000	\$ -	\$ 1,608,000	\$ 171,000	\$ 28,271,000	\$ 28,171,000
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ 365,000	\$ -	\$ 44,000	\$ -	\$ 409,000	\$ 402,000
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 741,000	\$ -	\$ 219,000	\$ -	\$ 465,000	\$ 1,425,000	\$ 1,176,000
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ 678,000	\$ -	\$ 1,643,000	\$ 144,000	\$ 3,315,000	\$ 5,780,000	\$ 6,978,000
(31) TOTAL EXPENSES	\$ 2,066,000	\$ 5,034,000	\$ 1,120,000	\$ 1,067,883,000	\$ 180,062,000	\$ 44,876,000	\$ 41,516,000	\$ 28,683,000	\$ 1,371,240,000	\$ 1,311,488,000
(32) OPERATING SURPLUS (DEFICIT)	\$ (402,000)	\$ (18,000)	\$ 364,000	\$ 926,000	\$ (2,316,000)	\$ -	\$ 3,467,000	\$ (2,021,000)	\$ -	\$ 11,522,000

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEES			
TRANSPORTATION	\$7,470,000	\$14,021,000	\$5,110,332
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$2,512,000	\$3,630,000	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Optional)	\$15,069,000	\$15,265,000	\$11,405,761
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$663,997
Fees for optional courses	\$0	\$0	\$2,879,464
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$10,000,000	\$15,600,000	\$6,034,435
Other fees to enhance education (Describe here)	\$3,500,000	\$3,300,000	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$2,400,000	\$4,000,000	\$1,576,568
Non-curricular goods and services	\$3,800,000	\$3,800,000	\$344,407
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$44,751,000	\$59,616,000	\$28,014,963

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 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$1,014,870
Special events	\$0	\$0	\$332,327
Sales or rentals of other supplies/services	\$1,380,000	\$3,800,000	\$1,729,191
International and out of province student revenue	\$6,562,500	\$11,167,000	\$0
Adult education revenue	\$945,631	\$1,602,000	\$0
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	\$11,167,285
Other (describe) Music Instruments, library fees, commissions	\$0	\$0	\$1,002,026
Other (describe) Other (Describe)	\$0	\$0	\$1,088,089
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$8,888,131	\$16,569,000	\$16,333,789

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 (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, 2020	\$223,804,000	\$143,030,000	\$4,956,000	\$41,477,000	\$0	\$41,477,000	\$34,341,000
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,579,000)			(\$1,579,000)	(\$1,579,000)		
Estimated board funded capital asset additions		\$33,412,000		(\$23,326,000)	(\$23,326,000)	\$0	(\$10,086,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$76,735,000)		\$76,735,000	\$76,735,000		
Estimated capital revenue recognized - Alberta Education		\$4,324,000		(\$4,324,000)	(\$4,324,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$45,172,000		(\$45,172,000)	(\$45,172,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$271,000		(\$271,000)	(\$271,000)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$2,494,000		(\$2,494,000)	(\$2,494,000)		
Estimated reserve transfers (net)				\$0	\$431,000	(\$431,000)	\$0
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$222,225,000	\$151,968,000	\$4,956,000	\$41,046,000	\$0	\$41,046,000	\$24,255,000
2021/22 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded capital asset additions		\$26,300,000		(\$26,300,000)	(\$26,300,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$81,279,000)		\$81,279,000	\$81,279,000		
Budgeted capital revenue recognized - Alberta Education		\$6,435,000		(\$6,435,000)	(\$6,435,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$46,325,000		(\$46,325,000)	(\$46,325,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$248,000		(\$248,000)	(\$248,000)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$1,971,000		(\$1,971,000)	(\$1,971,000)		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$222,225,000	\$151,968,000	\$4,956,000	\$41,046,000	\$0	\$41,046,000	\$24,255,000

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024
Projected opening balance	\$0	\$0	\$26,374,189	\$41,046,000	\$41,046,000	\$41,046,000	\$24,255,000	\$24,255,000	\$24,255,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$81,279,000	\$81,278,189	\$81,278,189		\$0	\$0			
Budgeted capital revenue recognized	(\$53,008,000)	(\$52,933,000)	(\$52,933,000)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	(\$1,971,000)	(\$1,971,000)	(\$1,971,000)		\$0	\$0			
Projected reserves transfers (net)				\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$394,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	(\$5,064,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	(\$20,831,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	(\$11,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	\$26,374,189	\$52,748,378	\$41,046,000	\$41,046,000	\$41,046,000	\$24,255,000	\$24,255,000	\$24,255,000

Total surplus as a percentage of 2020 Expenses	4.76%	6.69%	8.61%
ASO as a percentage of 2020 Expenses	2.99%	4.92%	6.84%

**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, 2022	\$ -	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)	\$0	
Description 2 (fill only your board projected an operating deficit)	\$0	
Description 3 (fill only your board projected an operating deficit)	\$0	
Description 4 (fill only your board projected an operating deficit)	\$0	
Description 5 (fill only your board projected an operating deficit)	\$0	
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
Subtotal, access of operating reserves to cover operating deficit	-	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	26,300,000	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(28,271,000)	
Budgeted unsupported debt principal repayment	1,971,000	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2021/22	\$ -	

Total amount approved by the Minister

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

	Budgeted 2021/2022 (Note 2)	Actual 2020/2021	Actual 2019/2020	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	9,716	6,869	9,267	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	4,858	3,435	4,634	0.5 times Head Count
Grades 1 to 9	86,869	84,348	84,742	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	29,072	27,631	27,792	Head count
Grades 10 to 12 - 4th year	1,774	1,663	1,673	Head count
Grades 10 to 12 - 4th year FTE	887	832	836	0.5 times Head Count
Grades 10 to 12 - 5th year	576	596	600	Head count
Grades 10 to 12 - 5th year FTE	144	149	150	0.25 times Head Count
Total FTE	121,830	116,394	118,153	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	4.7%	-1.5%		
Other Students:				
Total	1,152	1,112	1,337	Note 3
Total Net Enrolled Students	122,982	117,506	119,490	
Home Ed Students	310	422	1,337	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	123,292	117,928	120,827	
Percentage Change	4.5%	-2.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	6,700	6,502	7,158	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	16,500	15,580	17,170	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	465	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	371	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	115	65	285	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	48	32	40	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	163	97	325	
Program Hours	400	400	475	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	82	49	193	
Percentage Change and VA for change > 3% or < -3%	68.0%	-74.9%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	58	33	285	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	88	-	905	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 2021/2022 budget report preparation.				
3) Other K to Grade 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**

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	6,490	6,490	5,911	5,911	6,661	6,661	Teacher certification required for performing functions at the school level.
Non-School Based	159	159	131	131	125	125	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	6,648.9	6,648.9	6,041.9	6,041.9	6,785.4	6,786.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	10.0%		-11.0%		-2.0%		
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff	103,490 18.55548589		102,334 19.5		101,000 17.8		
Certificated Staffing Change due to:							
Enrolment Change	607	607					If negative change impact, the small cl. If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-					Descriptor (required):
Total Change	607.0	607.0					Year-over-year change in Certificated f 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-y 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>							
Certificated Number of Teachers							
Permanent - Full time	5,597	5,597	5,756	5,756	6,299		
Permanent - Part time	301	301	310	310	377		
Probationary - Full time	65	65	67	67	6		
Probationary - Part time	26	26	27	27	-		
Temporary - Full time	614	614	631	631	596		
Temporary - Part time	38	38	39	39	73		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	544	544	604	604	667	667	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	1,450	1,396	1,612	1,552	1,459	1,405	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	802	758	819	848	803	831	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	13	11	12	11	14	12	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	373	188	173	88	407	206	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,181.5	2,897.3	3,221.2	3,102.8	3,349.4	3,120.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.2%		-3.8%		-5.0%		
Explanation of Changes to Non-Certificated Staff:							
<div style="border: 1px solid black; height: 40px; width: 100%;"></div>							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>							
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
Please see the collective agreements at https://cbe.ab.ca/careers/Pages/Collective-Agreements.aspx Non certificated staff under CUPE, SA, PSS and Exempt total 2887. The number of non-certificated staff indicated above							

Appendix II – Account/ Block Descriptions

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, noon 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 includes	<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; as well as 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: early childhood services	Instruction (Early Childhood Services) is comprised of the delivery of early childhood instruction in schools and support provided for early childhood instruction centrally. This includes Pre-Kindergarten, third-year Kindergarten severe, moderate language delay and Kindergarten.
Instruction: K – 12	Instruction (Grades K – 12) is comprised of both the delivery of Grades K– 12 instruction in schools as well as school administration and centrally provided support for the delivery of Grades K – 12 instruction.
System Administration	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.
Transportation	All activities directly related to transporting students to and from school and the support to maintain the program.
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	External services include services offered outside the CBE's regular educational programs for Kindergarten – Grade 12 students such as continuing adult education and the noon supervision program. This also includes portions of the lease that the CBE is actively pursuing sub-leasing.



Appendix III – Expenses by Service Unit

School Improvement

School Improvement encompasses the work of the system related to teaching and learning in schools, across Areas, and the central service unit of 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, CBe-learn is the Calgary Board of Education's (CBE's) online school, 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 almost 2,000 student enrolled for the 2021-22 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. 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.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Certificated permanent salaries and benefits	6,490	756,534	6,425	745,343	65	11,191	1.5%
Certificated temporary salaries and benefits	-	27,080	-	28,122	-	(1,042)	(3.7%)
Non-certificated permanent salaries and benefits	2,381	153,223	2,699	176,728	(318)	(23,505)	(13.3%)
Non-certificated temporary salaries and benefits	-	7,628	-	9,022	-	(1,394)	(15.5%)
Dues and fees	-	569	-	685	-	(116)	(16.9%)
Rental equipment and facilities	-	50	-	800	-	(750)	(93.8%)
Maintenance and repairs	-	1,268	-	1,798	-	(530)	(29.5%)
Insurance	-	9	-	5	-	4	80.0%
Professional services	-	11,102	-	12,986	-	(1,884)	(14.5%)
Utilities	-	263	-	413	-	(150)	(36.3%)
Transportation charges	-	1,195	-	1,215	-	(20)	(1.6%)
Travel and subsistence	-	209	-	340	-	(131)	(38.5%)
Other supplies	-	45,094	-	55,886	-	(10,792)	(19.3%)
Minor equipment	-	5,454	-	5,474	-	(20)	(0.4%)
Textbooks and materials	-	1,290	-	1,514	-	(224)	(14.8%)
Interest and finance	-	25	-	15	-	10	66.7%
Total expenses	8,871	1,010,993	9,124	1,040,346	(253)	(29,353)	(2.8%)

- Please note:** Some central support staff were previously reported under school-based staff. To correctly represent the proper hierarchy of where staff report, these FTEs have been moved under the School Improvement service unit. Examples include:
 Psychologists, Speech Language Pathologists, Occupational and Physical Therapists, Early Childhood Practitioners, School Family Liaisons, Behaviour Support Workers, Braille Assistants Strategists, Learning Leaders

Centralized Supports

The centralized supports of the School Improvement Service Unit are directly linked to system wide priorities reflected by CBE values and within the CBE's Education Plan. All Education Directors help to support work in schools, as well as, oversee 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
- Noon supervision
- Alternative programs
- School Nutrition and Noon Supervision
- 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 international students and 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)

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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

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Certificated permanent salaries and benefits	150	19,692	110	14,809	40	4,883	33.0%
Certificated temporary salaries and benefits	-	391	-	424	-	(33)	(7.8%)
Non-certificated permanent salaries and benefits	246	28,996	92	12,129	154	16,867	139.1%
Non-certificated temporary salaries and benefits	-	493	-	1,798	-	(1,305)	(72.6%)
Dues and fees	-	138	-	143	-	(5)	(3.7%)
Rental equipment and facilities	-	-	-	26	-	(26)	(100.0%)
Maintenance and repairs	-	15	-	45	-	(30)	(66.5%)
Insurance	-	7	-	7	-	-	-
Professional services	-	951	-	1,346	-	(395)	(29.4%)
Utilities	-	60	-	69	-	(9)	(12.7%)
Transportation charges	-	7	-	11	-	(4)	(36.9%)
Travel and subsistence	-	324	-	325	-	(1)	(0.2%)
Other supplies	-	1,260	-	1,363	-	(103)	(7.5%)
Minor equipment	-	78	-	205	-	(127)	(61.9%)
Textbooks and materials	-	62	-	122	-	(60)	(49.5%)
Amortization	-	236	-	102	-	133	130.4%
Interest and finance	-	10	-	10	-	-	-
Total expenses	396	52,720	202	32,934	194	19,786	60.1%

- **Please note:** Some central support staff were previously reported under school-based staff. To correctly represent the proper hierarchy of where staff report, these FTEs have been moved under the School Improvement service unit. Examples include:
Psychologists, Speech Language Pathologists, Occupational and Physical Therapists, Early Childhood Practitioners, School Family Liaisons, Behaviour Support Workers, Braille Assistants Strategists, Learning Leaders

Corporate Service Units

There are 'corporate costs' that are managed by respective service units on behalf of the organization. These costs are largely non-discretionary, at least in the short to medium term, as they cannot be easily reduced without significant impact to CBE operations. Specific service units are responsible for monitoring these costs and have these items included in their budget. As these costs are incurred for the entire system, they are grouped and presented together here as 'corporate accounts' for illustrative purposes.

As noted, costs in the Corporate Accounts are managed by respective service units. See section on 'Summary of Expenses by Service Units' for more information on the nature of costs and respective service unit that manages.

Communications and Engagement Services	Facilitating community (high school engagement, etc), corporate partnerships
Facilities and Environmental Services	Utilities, amortization, insurance, student transportation (charterbuses, Handi-bus, taxis), maintenance, repair costs, etc.
Finance/ Technology Services	Technology licenses, subscription and fees, amortization for board funded assets, etc.
General Counsel	External legal counsel fees
Human Resources	Professional Improvement Fellowship (in accordance with the ATA Collective Agreement), secondments, staff development funds, etc.
School Improvement	Programs supporting suicide prevention and therapeutic intervention, the budget for Calgary Police Services school resource officers, and amortization for the student information system
Education Matters	In accordance with Public Sector Accounting Standards, EducationMatters is consolidated for the CBE's financial reporting purposes

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Certificated permanent salaries and benefits	-	5,071	-	5,109	-	(38)	(0.7%)
Certificated temporary salaries and benefits	-	686	-	686	-	-	-
Non-certificated permanent salaries and benefits	27	2,476	16	4,440	11	(1,964)	(44.2%)
Non-certificated temporary salaries and benefits	-	942	-	946	-	(4)	(0.5%)
Dues and fees	-	598	-	598	-	-	-
Rental equipment and facilities	-	11,000	-	10,567	-	433	4.1%
Maintenance and repairs	-	23,278	-	24,309	-	(1,031)	(4.2%)
Insurance	-	12,779	-	8,166	-	4,613	56.5%
Professional services	-	12,973	-	12,970	-	3	0.0%
Utilities	-	27,469	-	27,457	-	12	0.0%
Transportation charges	-	41,173	-	46,570	-	(5,397)	(11.6%)
Other supplies	-	5,336	-	5,732	-	(396)	(6.9%)
Minor equipment	-	9	-	9	-	-	-
Amortization	-	70,025	-	65,075	-	4,950	7.6%
Interest and finance	-	1,799	-	1,774	-	25	1.4%
Other (uncollectible accounts)	-	5,781	-	6,294	-	(513)	(8.1%)
Total expenses	27	221,395	16	220,702	11	693	0.3%

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

Communication and Engagement Services

Communication and Engagement Services (CES) creates and delivers consistent and timely communication to various stakeholders including families, students, staff, government, unions and associations and members of the broader community. This centralized department provides ongoing communication and community engagement advice and support to schools, service units, the Board of Trustees and in support of CBE priorities. The department also manages and supports the communication tools used by schools and service units, including our public, internal, and school websites. Corporate Partnerships are also included in this department.

Over the past six years, the department has absorbed functions such as community engagement and partnerships without increasing permanent FTEs. Supporting the superintendent, there is one person who handles more than 8,500 enquiries from the public information line; seven staff who manage the CBE's 250 school websites, school messenger tech support, our corporate site, insite and Chinook Learning Services website; four staff who lead corporate communications, emergency response, media relations and provide support for schools and service units; two community engagement staff to lead system engagements and provide guidance to schools and areas; one staff who support corporate partnership relationships, see staff who create system wide graphics and videos and one admin person who not only supports the department but manages internal and external newsletters, partnership finances, etc.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Non-certificated permanent salaries and benefits	20	2,315	20	2,276	-	39	1.7%
Non-certificated temporary salaries and benefits	-	-	-	141	-	(141)	(100.0%)
Dues and fees	-	8	-	11	-	(3)	(27.3%)
Professional services	-	15	-	158	-	(143)	(90.5%)
Utilities	-	9	-	9	-	-	-
Travel and subsistence	-	4	-	7	-	(3)	(46.2%)
Other supplies	-	9	-	747	-	(738)	(98.7%)
Minor equipment	-	4	-	4	-	-	-
Total expenses	20	2,364	20	3,353	-	(989)	(29.5%)

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.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Non-certificated permanent salaries and benefits	199	20,942	209	21,707	(10)	(765)	(3.5%)
Non-certificated temporary salaries and benefits	-	705	-	693	-	12	1.7%
Dues and fees	-	128	-	130	-	(3)	(1.9%)
Rental equipment and facilities	-	570	-	2	-	568	33438.4%
Maintenance and repairs	-	5,295	-	5,073	-	223	4.4%
Professional services	-	1,017	-	848	-	169	19.9%
Utilities	-	172	-	172	-	-	-
Transportation charges	-	7	-	8	-	(1)	(5.3%)
Travel and subsistence	-	183	-	182	-	1	0.6%
Other supplies	-	757	-	1,872	-	(1,115)	(59.6%)
Minor equipment	-	31	-	32	-	(2)	(4.7%)
Amortization	-	2,542	-	2,915	-	(373)	(12.8%)
Total expenses	199	32,349	209	33,634	(10)	(1,285)	(3.8%)

General Counsel

General Counsel provides legal and litigation services to CBE Board of Trustees and administration on all legal matters. The service unit also 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.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Total salaries and benefits	11	1,501	11	1,491	-	10	0.7%
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	-	26	-	(1)	(3.8%)
Minor equipment	-	14	-	14	-	-	-
Textbooks and materials	-	13	-	12	-	1	8.3%
Amortization	-	20	-	33	-	(13)	(39.4%)
Total expenses	11	1,612	11	1,615	-	(3)	(0.2%)

Finance and Technology Services

Finance and Technology Services is made up of four integrated teams, including Finance, IT operations (ITS), IT Client Support (CTS) and the Service Desk. 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 practises 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;
- procurement of all goods and services to maximize dollars while maintaining the safety and security of students and staff;
- 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.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Certificated permanent salaries and benefits	1	126	1	124	-	2	1.7%
Non-certificated permanent salaries and benefits	199	23,451	183	22,131	16	1,320	6.0%
Non-certificated temporary salaries and benefits	-	401	-	439	-	(38)	(8.6%)
Dues and fees	-	221	-	229	-	(8)	(3.3%)
Maintenance and repairs	-	6	-	7	-	(1)	(14.4%)
Professional services	-	356	-	356	-	-	-
Utilities	-	52	-	51	-	1	2.0%
Travel and subsistence	-	66	-	66	-	-	-
Other supplies	-	281	-	168	-	113	66.9%
Minor equipment	-	166	-	170	-	(4)	(2.4%)
Textbooks and materials	-	1	-	1	-	-	-
Amortization	-	8,454	-	5,378	-	3,076	57.2%
Total expenses	200	33,581	184	29,120	16	4,461	15.3%

Please note: The CBE introduced a new Service Desk model to support staff across service units requiring technical assistance. These FTEs have moved from school-based to non-school-based and from Schools and Areas to Finance and Technology Services however remain active within the schools.



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, the human resources management system, the Employee Health Resource Centre, operations and integrated solutions.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Certificated permanent salaries and benefits	6	943	7	1,079	(1)	(136)	(12.6%)
Certificated temporary salaries and benefits	-	95	-	100	-	(5)	(5.0%)
Non-certificated permanent salaries and benefits	98	11,045	97	10,745	1	300	2.8%
Non-certificated temporary salaries and benefits	-	300	-	174	-	126	72.1%
Dues and fees	-	47	-	47	-	-	-
Rental equipment and facilities	-	2	-	2	-	-	-
Maintenance and repairs	-	3	-	3	-	-	-
Professional services	-	1,008	-	1,148	-	(140)	(12.2%)
Utilities	-	31	-	31	-	-	-
Travel and subsistence	-	112	-	123	-	(11)	(8.9%)
Other supplies	-	245	-	235	-	10	4.3%
Minor equipment	-	30	-	30	-	-	-
Textbooks and materials	-	44	-	44	-	-	-
Amortization	-	0	-	31	-	(31)	(100.0%)
Total expenses	104	13,905	104	13,792	-	113	0.8%



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.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Total salaries and benefits	3	507	3	509	-	(2)	(0.4%)
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	-	-	-
Textbooks and materials	-	0	-	0	-	-	-
Total expenses	3	749	3	751	-	(2)	(0.3%)

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. This is done by establishing expectations for student results and quality operational performance and then annually monitoring actual performance against those expectations. This monitoring 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. Service and support costs to the Board are absorbed by the relevant service unit. Staff who directly support the Board of Trustees are included in General Counsel.

	Budget 2021-22		Budget 2020-21		Increase/ (Decrease)		
	FTE	\$000s	FTE	\$000s	FTE	\$000s	%
Non-certificated permanent salaries and benefits	-	453	-	419	-	34	8.1%
Dues and fees	-	349	-	349	-	-	-
Professional services	-	728	-	678	-	50	7.4%
Utilities	-	7	-	1	-	6	600.0%
Travel and subsistence	-	31	-	34	-	(3)	(8.8%)
Other supplies	-	3	-	6	-	(3)	(50.0%)
Textbooks and materials	-	1	-	1	-	-	-
Total expenses	-	1,572	-	1,488	-	84	5.6%



Appendix IV – 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