

November 27, 2024

CEO and Board Officers of Educational Partner Organizations:

Alberta Catholic Trustees Association (ACSTA)

Alberta School Boards Association (ASBA)

Alberta School Councils' Association (ASCA)

College of Alberta School Superintendents (CASS)

Public School Boards' Association of Alberta (PSBAA)

The Association of Alberta Public Charter Schools (TAAPCS)

Subject: 2024 Cost Pressures Initiative Report

Dear Education Partners,

As Board Chair of the Association of School Business Officials of Alberta, I am pleased to share ***ASBOA's 2024 Cost Pressures Report***.

With over \$9 billion in provincial funding directed annually to support K-12 education across Alberta school jurisdictions, Superintendents and Secretary-Treasurers remain dedicated to maximizing funds for student achievement. However, market conditions, public policies, and resource constraints are making this increasingly challenging. While funding challenges are not new, rapidly rising inflation and market increases are creating severe budgetary pressures operationally across school jurisdictions in Alberta.

ASBOA's involvement is strictly non-political and aimed at collecting aggregated province-wide data. This initiative aligns with ASBOA's goals of providing support and advice to government and stakeholders without engaging in public activism. It also reflects our commitment to advancing the profession through awareness and education and maximizing opportunities for collaboration and problem-solving.

We have heard clearly that a lack of concrete data and consolidated information from a provincial lens, makes it difficult to know the extent to which operational expenses are actually creating the most pressures in the system. Moreover, it can be challenging to fully interpret and distinguish which issues are more localized, affecting a small number of school jurisdictions, from those that are more widespread and affecting most, if not all, jurisdictions.

To better understand the current state of operational cost pressures, ASBOA has taken the initiative to undertake a data compilation project to assess acute (emergent) and chronic (long-developing) operational expense pressures from a provincial lens.

The *Targeted Cost Pressures Initiative* is focused on operational expenditures that have been identified as having increased significantly over the past three years, without additional or adequate funding to offset specific fixed and uncontrollable costs. To this end, the project involved ASBOA gathering data from key operational expenses from the past three years with cost projections for the 2024/25 school year.



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The intended purpose and outcomes of this report are as follows:

- Help inform Alberta Education's business planning process for the year 2025-2026.
- Demonstrate to Alberta Education and Treasury Board funding gaps and needs to affect potential funding changes systemically, rather than through responsive tactics only.
- Provide current, validated data to support Education Partners.
- Identify current mitigating strategies school jurisdictions are employing to manage costs.
- Provide data for assessing where opportunities are to leverage economies of scale allowing school jurisdictions to save costs on certain commodities.

In addition, ASBOA recently met with the Alberta Education Finance team to discuss the current funding framework, and a robust session was held that delved into the issues faced by all school jurisdictions and by those of similar size or geography.

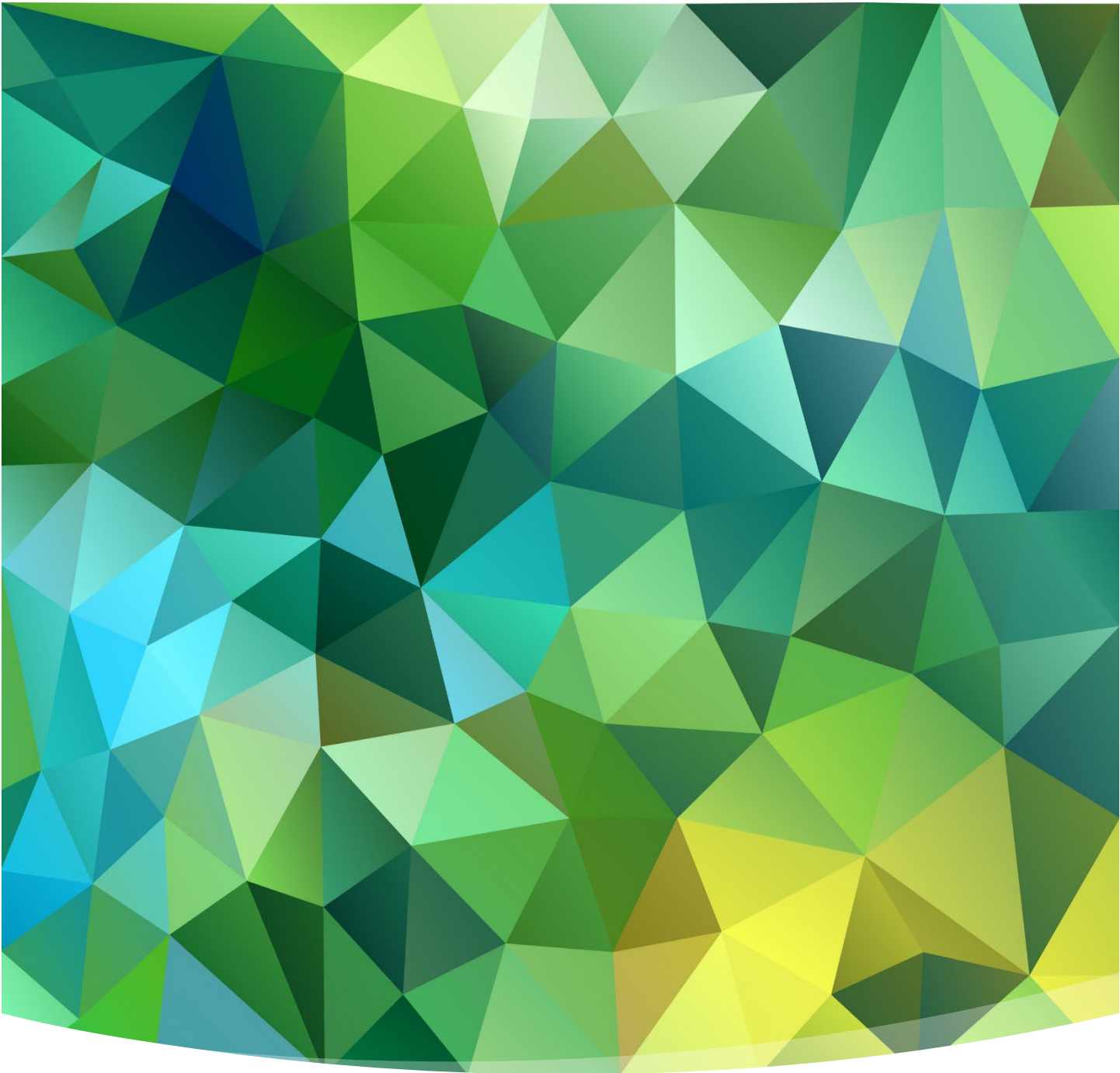
Our members believe this report can also help inform the Ministry during the funding framework review. I trust you will also find the information useful in your work.

Sincerely,

Allan Kallal, CPA, ICD.D, CSBO
Board Chair
Association of School Business Officials of Alberta

Attached: 2024 Targeted Cost Pressures Report





2024 Targeted Cost Pressures Initiative

October 2024



ASBOA

ASSOCIATION OF SCHOOL
BUSINESS OFFICIALS OF ALBERTA

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1. INTRODUCTION

With over \$9 billion in provincial funding directed annually to support K-12 education across Alberta school jurisdictions, Superintendents and Secretary-Treasurers remain dedicated to maximizing funds for student achievement. This is becoming increasingly challenging with market conditions, public policies, and resource constraints. While funding challenges are not new, rapidly rising inflation and market increases are creating severe budgetary pressures operationally across school jurisdictions in Alberta.

On the positive, recent funding provincial announcements should bring some relief for the current 2024-25 school year; and upcoming changes to the Weighted Moving Average (WMA) may assist jurisdictions with growing enrolment. However, several cost pressures are affecting all school jurisdictions' operational capacity and will continue to affect all education budgets for the foreseeable future.

Education lobby groups have been successful in shining light on funding challenges; however, a lack of clear data and consolidated information from a provincial lens, makes it difficult to know the extent to which operational expenses are actually creating the most pressures in the system. Moreover, it is challenging to fully understand and distinguish which issues are more localized, affecting a small number of school jurisdictions, from those which are more widespread and affecting most, if not all, jurisdictions.

To better understand the current state of operational cost-pressures, ASBOA has taken the initiative to undertake a data compilation project to assess acute (emergent) and chronic (long-developing) operational expense pressures from a provincial lens. Capital and instructional costs are not part of this project and report.

The "Targeted Cost Pressures Initiative" is focused on operational expenditures that have been identified by ASBOA members as having increased significantly over the past three years, without additional or adequate funding to offset specific fixed and uncontrollable costs. To this end, the project involved ASBOA gathering data from key operational expenses from the past three years with cost projections for the 2024/25 school year.

Purpose

ASBOA, with its members, is uniquely positioned to gather this data centrally from the Secretary-Treasurers, who can provide accurate and reliable information from publicly available financial records.

The intended purpose and outcomes of this initiative are as follows:

- Help inform Alberta Education's business planning process for the year 2025-2026.
- Demonstrate to Alberta Education and Treasury Board funding gaps and needs to affect potential funding changes systemically, rather than through responsive tactics only.
- Identify current mitigating strategies school jurisdictions are employing to manage costs.
- Provide data for assessing where opportunities are to leverage economies of scale allowing school jurisdictions to save costs on certain commodities.
- Provide current data to allow school jurisdictions to benchmark their costs against an average by category.
- Provide current data to support provincial and local advocacy efforts.

2. METHODOLOGY

In July 2024, all school jurisdictions were invited to participate in a survey requesting data specifically related to operational costs over the last three years and budgeted for 2024-25. This information is publicly available through each jurisdictions' financial statements.

The information school jurisdictions provided was from their audited financial statements, and aggregated to form a provincial picture. Some additional questions were asked to provide further clarification, seek ideas, and identify ways jurisdictions were dealing with specific cost pressures.

The data consolidation was completed using Alberta Education's method of categorization: metros, urban, suburban, rural, and charter.

3. PARTICIPATION

There are 80 public and separate school jurisdictions in Alberta (including charters), serving close to 714,000 public/separate school students enrolled in the 2023/2024 school year.

Fifty-four (54) school jurisdictions participated (67.5%). These school jurisdictions, including the four Metro Boards, represent approximately 86.6% of public-school students. Hence, the information in this report is a representative sample.

4. KEY FINDINGS

Overall, the results highlighted the following over the last three-year period, from across all responding jurisdictions. While some school jurisdictions have been impacted more intensely, overall, the **following factors are drastically impacting budgets across all school jurisdictions.**

- Enrollment has grown 12 % overall, with the urban areas accounting for most of this. The Weighted Moving Average (WMA) formula is not responsive to high-growth jurisdictions, but most rural jurisdictions have generally expressed the WMA works for them.
- Cyber security costs have increased the most at 88% overall. This level of increase over three years is unsustainable.
- Workers Compensation Board (WCB) premiums have increased by 40%. This represents an additional cost to jurisdictions above group health benefits.
- Student transportation costs have increased 34%. It is worth noting that the majority of school jurisdictions contract their bus services and have little direct control over their sub-contractors' expenses, such as fuel, insurance, bus driver wages. Jurisdictions that own their own fleet, express challenge with repair and maintenance costs, insurance rates, and fuel.
- Software licensing has increased by 32%, representing nearly \$55 million toward software costs.

- Over the last three years, nearly \$1.5 billion has gone toward group benefits, for both certificated and non-certificated staff. Employee benefit costs have increased 21% overall, with 17% increase seen for certificated staff, and 30% for non-certificated staff over three years.
- It is notable that despite a 30% increase in group benefit premiums for non-certificated staff, the increase in employment numbers of non-certificated staff FTEs is only 10% across the province overall.
- Utility costs have increased 21% over the three years.
- Contributions toward the carbon tax have totalled over \$50 million in three-years, with close to an additional \$20 million projected for the 2024-25 school year.
- Operating reserves have been accessed by jurisdictions resulting in a 46% decrease to \$202 million from almost \$375 million.
- School jurisdictions have been actively employing an array of cost saving and expense mitigating measures to stretch their budgets (See Section 6).

4.1. Highest dollar cost increase since 2021-2022

The highest cost increases in dollars spent:

- Employee Benefits: \$220 million increase
- Student Transportation: \$101 million increase / Contracted services up by \$84 million
- Utilities: \$32 million increase
- Software licences: \$13 million increase

4.2. Highest percentage cost increase since 2021-2022

The top five areas of cost increase by percentage change over three years:

- Cyber Security 88%
- Student Transportation 34%
- Software Licensing 31%
- Employee Benefits 21%
- Utilities 20%

4.3. Benchmarking cost pressures by jurisdiction type (% change over three year)

4.3.1. Metro - 4 of 4 responded (100%)

The Metro school jurisdictions saw a projected 17% increase in student enrolment which has resulted in increased costs for staffing and additional infrastructure operating costs. Operating reserves have declined by 37%, from \$135 million to \$84.6 million.

Significant increase in major expense categories (weighted average increase):

- Cyber security 80%
- Student transportation 50%. Also affected by enrolment growth.

- Software licensing 38%
- Employee benefits 25%
- Utilities 25%
- Insurance average 20%

4.3.2. Rurban - 7 of 8 responded (87.5%)

Enrolment growth is projected to increase 8%. Operating reserves have declined by 45%, from \$53.8 million to \$29.4 million.

Significant increase in major expense categories (weighted average increase):

- Cyber security 322%
- Student transportation 49%.
- Software licensing 26%
- Employee benefits 18%
- Utilities 17%

4.3.3. Urban -10 of 10 responded (100%)

Urban school enrolment growth is projected to be 11%.

There is a 28% projected increase in the number of FNMI students. Operating reserves have declined by 66%, from \$65.7 million to \$22.2 million.

Significant increase in major expense categories (weighted average increase):

- Cyber security 133%
- Student transportation 33%.
- Utilities 20%
- Software licensing 19%
- Employee benefits 17%

4.3.4. Rural – 27 of 35 responded (77%)

Rural school enrolment growth is projected to be 4% over three years. Operating reserves have declined by 46%, from \$121 million to \$65.2 million.

Significant increase in major expense categories (weighted average increase):

- Cyber security 52%
- Software licensing 27%
- Student transportation 16%.
- Employee benefits 14%
- Utilities 13%

4.3.5. Charter Schools – 5 of 19 responded (26%)

The response rate for charter schools was low and represented 42% of the Charter School population.

Charter school results provided show a significant increase in insurance premiums (173%), student transportation costs (72%) and employee benefits (50%). The benefit cost increase is reflective of the projected increase in non-certificated staff of 47%.

Software licensing and cyber security are projected to increase 167% and 79% respectively. Operating reserves are projected to increase by 17% to \$3.1 million.

5. KEY CONSIDERATIONS

The following are the key factors driving higher operational costs and budgetary limitations:

5.1. Employee Benefits

The continued rise in employee benefit costs is markedly concerning from a financial perspective. In 2025-26 alone, benefit costs are expected to increase by 7%, overall. This represents a sizable financial increase in relation to costs of approximately \$1.3 billion per year.

Employee benefits have increased over \$220 million over several years: \$124.5 million related to certificated staff and \$95.6 related to non-certificated staff. This is only partially related to increase staffing levels. Non-certificated staffing levels rose by just under 2,500 FTEs.

There was a clear indication that wage settlements for non-certificated staffing has been a major factor in increased expense that was not funded. Employee costs such as wage settlements for non-certificated staffing and the benefits costs related to both certificated and non-certificated staffing are the major issues relating to funding shortfalls. Benefit costs are uncontrollable although several jurisdictions indicated they are working to reduce absenteeism.

All school jurisdictions employ non-teaching staff. The Government of Alberta (GoA) has only funded the cost increases for teachers and has not recognized the significant cost increases for non-teaching staff, which is problematic when seeking to manage budgetary needs.

5.2. Transportation

Transportation costs have escalated and continue to increase. This is largely due to increasing wages, insurance, fuel, and training requirements. With over \$300 million spent on transportation each year across the province, even a modest percentage increase represents considerable funds needed.

The incoming transportation guidelines are a concern for many jurisdictions. This is not only from a cost perspective but also from being able to find bus drivers and enough school buses at a reasonable price. Many boards indicated that they had postponed the purchase of new buses due to funding shortfalls.

5.3. Software licensing

Software licensing costs are also a common cost increase item for all jurisdictions. Costs have increased \$13 million or 32% over the three-year period. With software companies moving to pay-per-user or monthly payment model, school jurisdictions are less able to purchase software programs, such as Adobe, outright for their needs. Costs will continue to increase as legacy programs move to contemporary pricing models and there is no incentive for software companies to moderate their payment plans or fees.

5.4. Cyber Security

Cyber security risk is increasing. There is a growing concern over the increased costs related to cyber security. As has been shown from the survey, costs have increased 89%. Enrolments will add to these expenditures as costs will increase with increasing enrolments. While not the largest budget item, the percentage increase year-over-year is considerable. These additional costs are not addressed in the funding from Alberta Education nor are the corresponding insurance related costs.

5.5. Facilities

Costs related to operations and maintenance including utilities, and school building repairs are a major factor in increased costs without increased funding.

There are some differences in cost increases for utilities by reporting sectors but the increase in costs is significant at \$32.5 million.

5.6. Insurance

Insurance costs have leveled off as the insurance market has softened slightly. This is after a significant premium increase for some jurisdictions that exceeded 300%. These costs were not addressed in the funding from Alberta Education for all school jurisdictions which has resulted in added financial burden in operations and maintenance.

Metro school jurisdictions continue to show a larger increase than the overall average across the province.

5.7. Enrolment

Enrolment Growth, projected at 12% overall and lack of school space is a factor that affects several school jurisdictions' cost increases but mostly identified by the Metro jurisdictions which are projecting a 17% increase in enrolment.

Recent funding increases have aimed to address enrolment pressures. This may be important for the larger metropolitan school jurisdictions but for school jurisdictions with little or no enrolment growth, funding has not kept pace with fixed cost inflationary expenditures.

6. MAXIMIZATION STRATEGIES

Given the operating conditions, school jurisdictions across the province have implemented a range of strategies to increase efficiency, reduce costs, and maximize their budgets.

6.1. Commodities

i. Insurance

- 14 metro and urban school board members are with Urban Schools Insurance Consortium (USIC), a consortium insurance model with a self-insured retention layer to lower insurance costs and exposure.
- 35 school jurisdictions are part of ARMIC - a consortium insurance model with a self-insured retention layer to lower insurance costs and exposure.
- There are currently four school jurisdictions that are members of RMA.
- ARMIC is in the process of advocating for similar legislation that is in *Municipal Government Act (MGA)* to also be in the *Education Act* to mitigate slips, trips and fall claims. This will help reduce premiums for all school jurisdictions.
- Secretary-treasurers and board members of USIC/ARMIC must regularly meet with brokers and underwriters, including Lloyd of London, Marsh, etc. to showcase the success of the program and the self-insured retention structure. These efforts help keep premium costs manageable for member boards.
- A few have opted for less insurance coverage and/or higher deductibles to drive a lower premium. However, this is a riskier strategy by playing the odds against an unfortunate incident and having adequate coverage.

ii. Energy

- A number of jurisdictions have used an energy consultant to undertake energy efficiency audits and advise on future procurement opportunities to save dollars in the long term on natural gas and electricity.
- 15 school jurisdictions are involved in **Alberta School Board Commodity Purchasing Consortium** providing pooled rates on natural gas and electricity.
- 25 school jurisdictions are part of the **Alberta Schools Wind Power Initiative**

iii. BluEarth - Bull Creek Wind Group

The power from the Bull Creek Wind Facility is sold to several of Alberta's rural school boards through an agreement with the Alberta Schools Commodities Purchasing Consortium (CPC).

In 2005, the Alberta Schools CPC began a power purchasing strategy to reduce exposure to volatile energy costs by fixing those costs through long-term power purchase contracting.

The program allowed the schools to bundle their energy consumption and proactively choose the terms of their energy contracting rather than react to market conditions.

Exposure to volatile energy prices can cause budgetary imbalances which impacts funding for core services. This bundle contracting approach has already helped the CPC avoid between \$20 million and \$30 million in energy costs.

Wind power is the ideal source of energy for the CPC because it has no fuel-price risk and, therefore, it has long-term cost predictability. The wind production cycle also aligns well with the CPC's energy consumption, as there is higher production/consumption during the day and during the winter months.

This partnership also allows the CPC to demonstrate leadership in environmental stewardship and put sustainable development and operation policies into action. Wind power enables school jurisdictions to take advantage of the long-term predictable cost of wind energy limiting exposure to price volatility.

iv. Jurassic Solar & Battery Storage Project

A number of school jurisdictions will be part of the new Jurassic Solar & Battery Storage Project in 2026. Wind Group School Divisions pursuing Battery Storage solution, without solar as it provide better economics. This is a strategy that offsets the pricing volatility of wind and provide additional revenue for the jurisdiction. This is in conjunction with Jurassic Solar LP (a subsidiary of Northland Power Ltd. Project upstart is expected in 2026.

6.2. Systems

- At least 50% of school jurisdictions have moved to VOIP phone systems, eliminating long distance charges from calls within school buildings and reduces costs of receptionists. One jurisdiction noted this resulted in a 60% cost reduction.
- 7 School jurisdictions have a shared firewall system averaging savings of \$42K per month.
- Nearly all jurisdictions manage payroll in-house. Some have looked at outsourcing payroll, rather than having staff, but not enough potential savings though to justify outsourcing and the associated fees.
- Several jurisdictions have incorporated a Computer Replacement plan that "standardizes" computer models, lowers overall hardware costs and cost of research and acquisition.
- Many jurisdictions are maintaining their existing ERP system rather than upgrading to the newest platform, resulting in savings in annual fees.
- Many jurisdictions have moved to Google from Microsoft, as Google for Education is free for now vs. pay for MS.
- One jurisdiction is eliminating their copy centre that assisted schools with mass printing, binding, producing workbooks, etc. which is a large savings. However, this need has been transferred to individual teachers and the copiers they use in schools don't last as long, so the tech evergreening must also be accelerated.

6.3. Transportation

- A number of jurisdictions, where possible, have joint busing with both school jurisdictions to create efficiency and reduce costs.
- Several jurisdictions are employing a triple-route approach (same yellow bus does high school, then jr. high, then elementary route).
- A majority of jurisdictions have incorporated transportation software to support route planning and reduce staffing costs.
- Several jurisdictions run their own fleet on a cost recovery basis as this is the lower cost option, although other costs are a factor including bus purchases. Many noted they are continually negotiating rates for parts and equipment to repair buses.
- One jurisdiction sold all school buses and went 100% contract (could not afford to purchase new buses or train new drivers when the training requirements changed).
- A few jurisdictions noted they started driver training (Class 2S, one working towards offering Class 5), as it is less expensive than sending drivers to an external company, while also being more responsive to the needs of the schools.
- One jurisdiction services and inspects school buses from three other divisions.
- One jurisdiction has purchased white buses and utilize both these and yellow buses to provide field trips, when possible, since schools often cannot afford the transportation services.
- Most jurisdictions have eliminated paper bus passes.

6.4. Facilities

- Several jurisdictions have implemented building management systems which control heating/lighting in schools e.g. air handlers shut down at 6 pm and start back up at 6 am which reduces electricity costs, reduces labor time resolving issues, and discovers issues sooner than manual approach.
- Numerous jurisdictions have switched to LED lighting, DDC control upgrades, and retrofits their older schools to reduce electricity costs. One jurisdiction noted they received a 17% rebate as part of the federal green schools' grant.
- Many have made upgraded washroom facilities, including new fixtures and tap aerators, to reduce water consumption.
- Several have installed more energy efficient boiler systems when time to replace.
- Several have installed new water heaters to make it more energy efficient.
- Several jurisdictions have installed solar technology to reduce utility costs.
- Some have installed new exterior doors in some schools which prevent heat loss.
- Many jurisdictions have changed to no wax flooring to save on time and product.
- Installed partial reroofs and insulation in schools to retain heat.

- One school jurisdiction is recladding the exterior of all their schools, using CMR funds. Once completed there will be a significant reduction in energy costs - approximately 30% improvement in natural gas expected.
- One jurisdiction swapped all phone lines to SIP trunking to reduce spending on copper phone lines.

6.5. Human Resources

- Most jurisdictions have employed a combination of department restructuring, adjusting job descriptions, reducing staff time and increasing workload for others (increasing custodial routes/areas). Approach is to maintain same level of FTEs but doing more and employing automation where possible and cost effective.
- Several noted the centralization of services, e.g. Data Facilitators to do work for multiple schools, IT support, etc.
- Numerous school jurisdictions are seeking to hire new teachers lower on the pay grid when filling vacancies.
- Some are providing incentives for early retirement of higher-end grid employees.
- Several jurisdictions are providing in-house instruction to train bus drivers quickly in effort to address ongoing driver shortages.
- Hiring in-house psychologists and speech therapists to reduce costs; however, it is getting harder and harder to attract at salaried rates.
- Some are doing much of their own IMR work in-house to keep costs low, as they are not paying for a profit component that would be paid if hiring a specialized contractor to do the work. Others employ a model of contracted services to deliver facilities management/repair vs. employing trades staff (makes the cost scalable to need).
- Several jurisdictions have undertaken a WCB audit to find ways to reduce incidents and find ways to decrease premiums.

6.6. Purchasing

- Most jurisdictions are extending service contracts on photocopiers jurisdiction wide rather than replacing them at end of contract. Most copiers are still performing well and are saving money to keep using them instead of replacement.
- Many jurisdictions are incorporating Amazon business to realize savings on many frequently purchased items.
- Some have switched banking providers and credit card companies to get rebates and save costs.
- Many have switched cell phone providers to save the jurisdiction money.
- One jurisdiction is purchasing supplies and such through municipalities to take advantage of their larger discounts and save money.
- One noted that they have shifted to lowest cost provider approach to fit within budget constraints.

6.7. Programming

- Working with NFP organizations for educational resources such as Jump Math and SNAP, working with NFP means the costs are cheaper as they aren't profit driven.
- One jurisdiction noted they started utilizing translation devices to support EAL students rather than in-person support.
- Some school jurisdictions have been able to consolidate schools/programs with replacement schools i.e. one division combined 3 schools to 1.
- Many noted various reductions to programs.

6.8. Revenue Generation

- Several jurisdictions have sold assets, from buses, to bus barn, to property.
- Expanded Before and After School Care in schools (with fee)
- Expanded Junior Kindergarten (with fee)
- Grant and funding applications made to Mental Health and AHS as funding sources. Challenging but continuing toward eventual success.
- Increased access to Jordan's Principal funding.
- One jurisdiction hired a fundraiser on staff to help raise funds for playgrounds "among other things".

6.9. Other

- Some have conducted fleet reviews (where there is a large geographic region, it can be cheaper for staff to have access to a division vehicle, rather than paying mileage)
- Implemented a Net 30 payment policy across all departments, optimizing our cash flow and maximizing interest income.
- Initiated Min/Max inventory levels in Warehouse to reduce excess orders and reduce ordering time. Ideally this reduces waste, inventory becoming obsolete, and purchasing items outside the jurisdiction at a higher cost.
- Utilizing repetitive school designs.
- One jurisdiction reported their pre-owned Central office building was purchased at a reasonable price. The jurisdiction sold multiple sites to move staff to the new building resulting in a reduction of expenses by maintaining a single site rather than multiple ones. Travel and other expenses are lower as well as increasing efficiency and effectiveness by having most staff at one location.

7. OPPORTUNITIES

- Salary and benefit cost funding should not be targeted to teacher's salaries only. There should be some additional funding to address the need to increase non-teaching staff salaries. Benefit costs for both teaching and non-teaching staff should also be funded. A further consideration would be to fully fund all enrolment growth for students. This could alleviate some of the funding shortfalls in wages and benefits.
- The Weighted Moving Average method of funding enrolment growth should be revisited. This method of funding does not provide adequate/full funding for new students enrolling in a school division. Any growth in enrolment should be fully funded to ensure adequate resources are available to new students.
- Consideration should be given to adding a funding category that addresses technology, including cyber security and software licences. Additionally, the Government of Alberta could negotiate and manage the contract with large and costly software providers, such as PowerSchool, in a similar fashion to Microsoft.
- Based on the similarities and differences in how school jurisdictions have handled their funding shortfall, funding should not be targeted. School jurisdictions should make funding allocations that support their respective jurisdictions' needs.
- Consideration should be given for the Government of Alberta to take over the insurance of all school jurisdiction property, as is done in most provinces and the United States. Several years ago, Alberta Education did not support the idea; however, this should be reconsidered as leaving each jurisdiction to broker their own insurance is not as practical or efficient, and may not be the most economical solution.
- Funding for Operations and Maintenance has not addressed the increased construction and repair costs that have occurred in the past three years and funds should be restored to Operations and Maintenance.
- An alternative to targeting funds to specific areas would be for a grant increase to operations and maintenance, which includes utilities, equal to the percentage increase over three years and a corresponding increase to the basic grant to offset the non-certificate increase in salaries and wages and for employee benefits.
- Funding for Operations and Maintenance has not addressed the increased construction and repair costs that have occurred in the past three years and funds should be restored to Operations and Maintenance and an increase to IMR.
- Funding for operations and maintenance expenditures should be increased to reflect inflationary factors for utilities, insurance and facility repairs.
- Removing the carbon tax or providing a rebate to school jurisdictions for the equivalent costs represents an opportunity to redirect funds toward students and learning.

8. APPENDICES

Appendix A

Consolidated Totals of all School Jurisdiction Responses n=54

CONSOLIDATED ALL								
	2021/2022 (2)	2022/2023 (2)	Year over Year Change	Estimated 2023/2024	Year over Year Change	Projected 2024/2025	Projected Year over Year Change	3 Year Projected Change
Number of Funded Grades 1 to 12 Students (1)	578,281	600,589	4%	624,603	4%	648,533	4%	12%
Number of Unfunded Grades 1 to 12 Students (1)	17,598	16,652	-5%	17,260	4%	16,777	-3%	-5%
Student Count ECS Children (1)	51,023	50,950	0%	50,315	-1%	50,837	1%	0%
FTE Count ECS Children (1)	26,104	26,402	1%	26,230	-1%	26,205	0%	0%
Number of FNMI Students (1)	44,302	47,037	6%	48,343	3%	47,564	-2%	7%
Number of Provincially Funded FNMI Students (1)	41,075	43,582	6%	44,906	3%	45,027	0%	10%
Employee Benefits								
Certificated	\$ 753,006,986	\$ 775,238,041	3%	\$ 831,389,857	7%	\$ 877,408,576	6%	17%
Non-Certificated	\$ 319,562,404	\$ 337,582,926	6%	\$ 378,554,844	12%	\$ 416,010,896	10%	30%
Worker's Compensation (WCB)	\$ 15,167,700	\$ 15,834,905	4%	\$ 17,932,657	13%	\$ 21,213,553	18%	40%
Non-certificated FTEs	24,252	25,194	4%	26,212	4%	26,772	2%	10%
Non-certificated salaries and wages	\$ 1,250,185,074	\$ 1,286,730,460	3%	\$ 1,374,092,713	7%	\$ 1,433,267,886	4%	15%
Other Expenses								
Cyber Security protection (If available)	\$ 3,370,804	\$ 4,606,924	37%	\$ 7,125,056	55%	\$ 6,336,668	-11%	88%
Software Licensing	\$ 41,774,891	\$ 46,813,477	12%	\$ 51,405,226	10%	\$ 54,728,713	6%	31%
Custodial	\$ 140,184,896	\$ 137,352,284	-2%	\$ 142,402,932	4%	\$ 144,279,213	1%	3%
Insurance - Property	\$ 49,776,714	\$ 48,507,449	-3%	\$ 45,401,941	-6%	\$ 48,026,742	6%	-4%
Insurance - Liability	\$ 13,261,521	\$ 15,305,557	15%	\$ 14,802,032	-3%	\$ 15,274,931	3%	15%
Insurance - All other	\$ 6,754,769	\$ 7,945,682	18%	\$ 7,334,042	-8%	\$ 7,744,042	6%	15%
Natural Gas/Heating Fuel	\$ 50,366,192	\$ 50,793,667	1%	\$ 54,728,971	8%	\$ 62,782,963	15%	25%
Electricity	\$ 75,477,924	\$ 87,829,941	16%	\$ 87,345,398	-1%	\$ 92,171,512	6%	22%
Sewer	\$ 3,804,593	\$ 3,925,997	3%	\$ 4,075,999	4%	\$ 4,259,391	4%	12%
Water	\$ 10,791,643	\$ 11,775,135	9%	\$ 12,122,423	3%	\$ 12,561,908	4%	16%
Fuel - excluding student transportation	\$ 3,888,213	\$ 3,780,737	-3%	\$ 4,032,304	7%	\$ 4,295,457	7%	10%
Telecommunications (i.e. cell phone plans, devices)	\$ 15,403,470	\$ 15,448,082	0%	\$ 15,890,954	3%	\$ 16,056,164	1%	4%
Other Utilities	\$ 5,704,336	\$ 5,635,319	-1%	\$ 6,117,617	9%	\$ 6,411,732	5%	12%
Student Transportation								
Contracted Transportation Services	\$ 210,785,418	\$ 229,508,860	9%	\$ 263,355,939	15%	\$ 295,491,442	12%	40%
Bus Driver Compensation	\$ 39,345,705	\$ 42,440,314	8%	\$ 46,113,740	9%	\$ 48,136,862	4%	22%
Operating Costs	\$ 52,688,894	\$ 56,313,328	7%	\$ 60,923,714	8%	\$ 62,313,714	2%	18%
Bus Purchase Costs	\$ 10,198,958	\$ 18,129,147	78%	\$ 22,565,738	24%	\$ 18,715,467	-17%	84%
Carbon Tax (info. Provided to Alberta Education May 3)	\$ 12,565,088	\$ 15,602,068	24%	\$ 16,042,518	3%	\$ 18,239,327	14%	45%
Reserves								
Operating and Unrestricted Reserves (net of SGF)	\$ 378,152,195	\$ 326,781,876	-14%	\$ 281,129,378	-14%	\$ 204,610,533	-27%	-46%

Appendix B

Consolidated Totals of Metro Jurisdictions (4)

METRO								
	2021/2022 (2)	2022/2023 (2)	Year over Year Change	Estimated 2023/2024	Year over Year Change	Projected 2024/2025	Projected Year over Year Change	3 Year Projected Change
Number of Funded Grades 1 to 12 Students (1)	302,600	316,900	5%	334,060	5%	353,529	6%	17%
Number of Unfunded Grades 1 to 12 Students (1)	6,881	6,044	-12%	6,910	14%	6,588	-5%	-4%
Student Count ECS Children (1)	25,199	25,465	1%	25,133	-1%	25,930	3%	3%
FTE Count ECS Children (1)	12,600	13,095	4%	13,025	-1%	13,182	1%	5%
Number of FNMI Students (1)	18,623	19,775	6%	20,083	2%	20,210	1%	9%
Number of Provincially Funded FNMI Students (1)	18,369	19,475	6%	19,821	2%	19,940	1%	9%
Employee Benefits								
Certificated	\$ 373,217,378	\$ 388,263,199	4%	\$ 417,228,162	7%	\$ 454,366,399	9%	22%
Non-Certificated	\$ 158,806,069	\$ 165,707,694	4%	\$ 188,711,080	14%	\$ 209,738,406	11%	32%
Worker's Compensation (WCB)	\$ 8,285,863	\$ 8,256,112	0%	\$ 9,604,853	16%	\$ 12,152,076	27%	47%
Non-certificated FTEs	10,370	10,712	3%	11,141	4%	11,731	5%	13%
Non-certificated salaries and wages	\$ 619,287,422	\$ 625,803,734	1%	\$ 669,600,206	\$ 0	\$ 709,729,299	6%	15%
Other Expenses								
Cyber Security protection (If available)	\$ 2,085,913	\$ 2,866,195	37%	\$ 4,906,793	71%	\$ 3,751,315	-24%	80%
Software Licensing	\$ 18,750,299	\$ 20,498,437	9%	\$ 23,609,737	15%	\$ 25,814,890	9%	38%
Custodial	\$ 77,194,140	\$ 72,844,835	-6%	\$ 76,259,819	5%	\$ 75,179,254	-1%	-3%
Insurance - Property	\$ 17,657,872	\$ 17,187,501	-3%	\$ 18,393,718	7%	\$ 19,604,764	7%	11%
Insurance - Liability	\$ 5,056,046	\$ 6,665,172	32%	\$ 6,953,097	4%	\$ 7,392,394	6%	46%
Insurance - All other	\$ 691,981	\$ 798,491	15%	\$ 1,043,827	31%	\$ 991,473	-5%	43%
Natural Gas/Heating Fuel	\$ 24,735,967	\$ 25,622,534	4%	\$ 28,118,418	10%	\$ 32,947,937	17%	33%
Electricity	\$ 36,884,861	\$ 43,816,439	19%	\$ 43,492,259	-1%	\$ 44,859,298	3%	22%
Sewer	\$ 874,393	\$ 885,911	1%	\$ 927,629	5%	\$ 1,036,000	12%	18%
Water	\$ 6,516,686	\$ 7,144,603	10%	\$ 7,636,427	7%	\$ 7,942,856	4%	22%
Fuel - excluding student transportation	\$ 1,061,707	\$ 760,007	-28%	\$ 877,543	15%	\$ 886,469	1%	-17%
Telecommunications (i.e. cell phone plans, devices)	\$ 6,526,114	\$ 6,710,856	3%	\$ 7,406,553	10%	\$ 7,541,145	2%	16%
Other Utilities	\$ 2,767,516	\$ 2,886,229	4%	\$ 3,281,527	14%	\$ 3,397,297	4%	23%
Student Transportation								
Contracted Transportation Services	\$ 83,888,118	\$ 94,237,927	12%	\$ 110,316,935	17%	\$ 128,751,617	17%	53%
Bus Driver Compensation	\$ 9,222,097	\$ 9,709,026	5%	\$ 12,691,200	31%	\$ 12,380,400	-2%	34%
Operating Costs	\$ 3,936,141	\$ 4,172,310	6%	\$ 3,737,110	-10%	\$ 4,150,500	11%	5%
Carbon Tax (info. Provided to Alberta Education May 3)	\$ 6,070,038	\$ 7,019,318	16%	\$ 6,446,026	\$ (0)	\$ 6,587,508	\$ 0	9%
Reserves								
Operating and Unrestricted Reserves (net of SGF)	\$ 134,985,691	\$ 150,869,125	12%	\$ 124,298,080	-18%	\$ 84,653,996	-32%	-37%

Appendix C

Consolidated Totals of Urban Jurisdictions (10)

URBAN								
	2021/2022 (2)	2022/2023 (2)	Year over Year Change	Estimated 2023/2024	Year over Year Change	Projected 2024/2025	Projected Year over Year Change	3 Year Projected Change
Number of Funded Grades 1 to 12 Students (1)	64,059	66,835	4%	69,159	3%	71,131	3%	11%
Number of Unfunded Grades 1 to 12 Students (1)	1,042	1,181	13%	992	-16%	1,016	2%	-2%
Student Count ECS Children (1)	7,435	7,691	3%	7,358	-4%	7,446	1%	0%
FTE Count ECS Children (1)	3,699	3,832	4%	3,678	-4%	3,732	1%	1%
Number of FNMI Students (1)	5,837	6,492	11%	7,212	11%	7,377	2%	26%
Number of Provincially Funded FNMI Students (1)	5,112	5,719	12%	6,349	11%	6,520	3%	28%
Employee Benefits								
Certificated	\$ 96,273,855	\$ 98,066,597	2%	\$ 103,532,789	6%	\$ 107,919,853	4%	12%
Non-Certificated	\$ 39,210,799	\$ 41,247,619	5%	\$ 46,088,215	12%	\$ 51,150,248	11%	30%
Worker's Compensation (WCB)	\$ 1,579,525	\$ 1,853,873	17%	\$ 1,861,824	0%	\$ 1,949,017	5%	23%
Member of ASEBP (non-certificated)?	Yes / No							
Non-certificated FTEs	3,039	3,294	8%	3,469	5%	3,420	-1%	13%
Non-certificated salaries and wages	\$ 145,478,910	\$ 151,992,771	4%	\$ 167,882,064	10%	\$ 178,647,923	6%	23%
Other Expenses								
Cyber Security protection (If available)	\$ 285,699	\$ 387,066	35%	\$ 541,280	40%	\$ 666,840	23%	133%
Software Licensing	\$ 5,512,110	\$ 6,016,527	9%	\$ 6,463,842	7%	\$ 6,551,225	1%	19%
Custodial	\$ 14,613,793	\$ 14,751,029	1%	\$ 14,932,451	1%	\$ 15,904,005	7%	9%
Insurance - Property	\$ 7,881,801	\$ 7,895,779	0%	\$ 7,174,627	-9%	\$ 7,602,148	6%	-4%
Insurance - Liability	\$ 1,259,189	\$ 1,731,073	37%	\$ 1,625,488	-6%	\$ 1,638,971	1%	30%
Insurance - All other	\$ 529,136	\$ 570,535	8%	\$ 606,593	6%	\$ 620,393	2%	17%
Natural Gas/Heating Fuel	\$ 5,780,688	\$ 5,676,268	-2%	\$ 6,025,445	6%	\$ 7,083,901	18%	23%
Electricity	\$ 10,122,990	\$ 11,458,505	13%	\$ 11,179,977	-2%	\$ 12,534,683	12%	24%
Sewer	\$ 589,696	\$ 635,547	8%	\$ 647,813	2%	\$ 662,889	2%	12%
Water	\$ 1,073,368	\$ 1,175,258	9%	\$ 1,174,693	0%	\$ 1,119,363	-5%	4%
Fuel - excluding student transportation	\$ 373,667	\$ 368,719	-1%	\$ 380,968	3%	\$ 424,800	12%	14%
Telecommunications (i.e. cell phone plans, devices)	\$ 2,099,607	\$ 2,135,775	2%	\$ 2,070,443	-3%	\$ 2,211,061	7%	5%
Other Utilities	\$ 837,535	\$ 830,705	-1%	\$ 890,647	7%	\$ 941,940	6%	12%
Student Transportation								
Contracted Transportation Services	\$ 22,574,485	\$ 24,455,886	8%	\$ 27,384,223	12%	\$ 30,191,338	10%	34%
Operating Costs	\$ 1,072,649	\$ 1,046,197	-2%	\$ 1,225,660	17%	\$ 1,217,744	-1%	14%
Carbon Tax (info. Provided to Alberta Education May 3)	\$ 1,306,278	\$ 1,560,483	19%	\$ 1,899,786	22%	\$ 2,289,353	21%	75%
Reserves								
Operating and Unrestricted Reserves (net of SGF)	\$ 65,698,006	\$ 46,155,390	-30%	\$ 36,753,150	-20%	\$ 22,225,981	-40%	-66%

Appendix D

Consolidated Totals of Rurban Jurisdictions (7)

RURBAN								
	2021/2022 (2)	2022/2023 (2)	Year over Year Change	Estimated 2023/2024	Year over Year Change	Projected 2024/2025	Projected Year over Year Change	3 Year Projected Change
Number of Funded Grades 1 to 12 Students (1)	83,397	85,698	3%	88,516	3%	89,781	1%	8%
Number of Unfunded Grades 1 to 12 Students (1)	886	910	3%	761	-16%	653	-14%	-26%
Student Count ECS Children (1)	7,074	6,854	-3%	6,850	0%	6,586	-4%	-7%
FTE Count ECS Children (1)	3,547	3,438	-3%	3,435	0%	3,304	-4%	-7%
Number of FNMI Students (1)	5,804	6,133	6%	6,232	2%	6,193	-1%	7%
Number of Provincially Funded FNMI Students (1)	5,419	5,642	4%	5,688	1%	5,657	-1%	4%
Employee Benefits								
Certificated	\$ 101,390,741	\$ 103,366,122	2%	\$ 113,310,351	10%	\$ 113,858,876	0%	12%
Non-Certificated	\$ 39,224,976	\$ 42,061,025	7%	\$ 45,794,901	9%	\$ 51,855,516	13%	32%
Worker's Compensation (WCB)	\$ 1,530,259	\$ 1,689,263	10%	\$ 1,861,129	10%	\$ 2,195,371	18%	43%
Non-certificated FTEs	3,100	3,197	3%	3,281	3%	3,306	1%	7%
Non-certificated salaries and wages	\$ 150,102,714	\$ 158,254,846	5%	\$ 163,340,407	3%	\$ 165,587,413	1%	10%
Other Expenses								
Cyber Security protection (If available)	\$ 146,994	\$ 283,597	93%	\$ 297,003	5%	\$ 620,810	109%	322%
Software Licensing	\$ 7,361,869	\$ 8,712,235	18%	\$ 8,674,432	0%	\$ 9,269,102	7%	26%
Custodial	\$ 9,223,315	\$ 9,804,420	6%	\$ 9,997,135	2%	\$ 10,298,325	3%	12%
Insurance - Property	\$ 4,837,727	\$ 4,576,799	-5%	\$ 4,454,867	-3%	\$ 4,447,920	0%	-8%
Insurance - Liability	\$ 1,912,450	\$ 2,172,988	14%	\$ 2,049,807	-6%	\$ 1,923,592	-6%	1%
Insurance - All other	\$ 1,560,905	\$ 1,552,349	-1%	\$ 1,857,784	20%	\$ 2,080,622	12%	33%
Natural Gas/Heating Fuel	\$ 5,827,492	\$ 5,972,934	2%	\$ 6,238,339	4%	\$ 7,163,265	15%	23%
Electricity	\$ 9,327,943	\$ 10,300,648	10%	\$ 10,430,748	1%	\$ 11,386,139	9%	22%
Sewer	\$ 1,254,755	\$ 1,345,335	7%	\$ 1,402,083	4%	\$ 1,424,246	2%	14%
Water	\$ 463,813	\$ 520,692	12%	\$ 519,653	0%	\$ 576,644	11%	24%
Fuel - excluding student transportation	\$ 721,322	\$ 745,254	3%	\$ 744,100	0%	\$ 749,507	1%	4%
Telecommunications (i.e. cell phone plans, devices)	\$ 3,036,687	\$ 2,614,893	-14%	\$ 2,557,964	-2%	\$ 2,711,851	6%	-11%
Other Utilities	\$ 647,329	\$ 740,731	14%	\$ 749,052	1%	\$ 731,200	-2%	13%
Student Transportation								
Contracted Transportation Services	\$ 39,918,346	\$ 43,276,511	8%	\$ 51,125,334	18%	\$ 58,128,006	14%	46%
Bus Driver Compensation	\$ 3,015,138	\$ 3,937,993	31%	\$ 3,243,356	-18%	\$ 3,757,317	16%	25%
Operating Costs	\$ 4,510,020	\$ 5,890,368	31%	\$ 9,799,105	66%	\$ 8,974,039	-8%	99%
Bus Purchase Costs	\$ 450,108	\$ 4,573,562	916%	\$ 3,376,324	-26%	\$ 901,036	-73%	100%
Carbon Tax (info. Provided to Alberta Education May 3)	\$ 1,312,444	\$ 2,132,453	62%	\$ 2,193,198	\$ 0	\$ 2,944,241	\$ 0	124%
Reserves								
Operating and Unrestricted Reserves (net of SGF)	\$ 53,831,935	\$ 27,792,954	-48%	\$ 33,531,146	21%	\$ 29,449,404	-12%	-45%

Appendix E

Consolidated Totals of Rural Jurisdictions (28)

RURAL								
	2021/2022 (2)	2022/2023 (2)	Year over Year Change	Estimated 2023/2024	Year over Year Change	Projected 2024/2025	Projected Year over Year Change	3 Year Projected Change
Number of Funded Grades 1 to 12 Students (1)	123,780	126,472	2%	127,842	1%	128,493	1%	4%
Number of Unfunded Grades 1 to 12 Students (1)	8,785	8,507	-3%	8,588	1%	8,514	-1%	-3%
Student Count ECS Children (1)	10,962	10,594	-3%	10,623	0%	10,527	-1%	-4%
FTE Count ECS Children (1)	6,077	5,862	-4%	5,915	1%	5,813	-2%	-4%
Number of FNMI Students (1)	14,011	14,603	4%	14,755	1%	13,721	-7%	-2%
Number of Provincially Funded FNMI Students (1)	12,156	12,726	5%	13,025	2%	12,890	-1%	6%
Employee Benefits								
Certificated	\$ 177,529,304	\$ 180,556,836	2%	\$ 191,940,946	6%	\$ 194,561,018	1%	10%
Non-Certificated	\$ 81,237,374	\$ 87,244,798	7%	\$ 96,419,734	11%	\$ 101,434,789	5%	25%
Worker's Compensation (WCB)	\$ 3,726,506	\$ 3,980,044	7%	\$ 4,531,807	14%	\$ 4,838,089	7%	30%
Non-certificated FTEs	7,650	7,884	3%	8,195	4%	8,177	0%	7%
Non-certificated salaries and wages	\$ 330,139,724	\$ 344,427,738	4%	\$ 365,874,040	6%	\$ 370,526,035	1%	12%
Other Expenses								
Cyber Security protection (If available)	\$ 838,623	\$ 1,047,366	25%	\$ 1,357,280	30%	\$ 1,273,448	-6%	52%
Software Licensing	\$ 9,999,913	\$ 11,223,680	12%	\$ 12,315,969	10%	\$ 12,690,495	3%	27%
Custodial	\$ 37,469,105	\$ 38,246,099	2%	\$ 39,533,052	3%	\$ 41,020,020	4%	9%
Insurance - Property	\$ 19,292,473	\$ 18,684,617	-3%	\$ 15,092,033	-19%	\$ 16,052,825	6%	-17%
Insurance - Liability	\$ 4,976,829	\$ 4,673,108	-6%	\$ 4,044,290	-13%	\$ 4,158,233	3%	-16%
Insurance - All other	\$ 3,947,450	\$ 5,000,993	27%	\$ 3,778,860	-24%	\$ 4,015,701	6%	2%
Natural Gas/Heating Fuel	\$ 13,656,353	\$ 13,185,899	-3%	\$ 13,872,612	5%	\$ 15,110,523	9%	11%
Electricity	\$ 18,865,827	\$ 21,913,142	16%	\$ 21,866,013	0%	\$ 23,000,467	5%	22%
Sewer	\$ 1,038,313	\$ 989,989	-5%	\$ 1,018,948	3%	\$ 1,055,757	4%	2%
Water	\$ 2,700,898	\$ 2,881,501	7%	\$ 2,727,110	-5%	\$ 2,857,646	5%	6%
Fuel - excluding student transportation	\$ 1,731,517	\$ 1,906,434	10%	\$ 2,029,492	6%	\$ 2,234,432	10%	29%
Telecommunications (i.e. cell phone plans, devices)	\$ 3,673,019	\$ 3,908,529	6%	\$ 3,779,626	-3%	\$ 3,512,107	-7%	-4%
Other Utilities	\$ 1,451,956	\$ 1,177,653	-19%	\$ 1,194,247	1%	\$ 1,341,284	12%	-8%
Student Transportation								
Contracted Transportation Services	\$ 60,503,006	\$ 63,304,389	5%	\$ 68,547,131	8%	\$ 71,712,988	5%	19%
Bus Driver Compensation	\$ 27,002,083	\$ 28,614,408	6%	\$ 29,939,303	5%	\$ 31,740,765	6%	18%
Operating Costs	\$ 43,013,535	\$ 44,969,892	5%	\$ 46,032,349	2%	\$ 47,786,831	4%	11%
Bus Purchase Costs	\$ 9,696,539	\$ 13,236,940	37%	\$ 19,127,373	44%	\$ 17,812,431	-7%	84%
Carbon Tax (info. Provided to Alberta Education May 3)	\$ 3,872,993	\$ 4,878,154	26%	\$ 5,503,509	13%	\$ 6,418,225	17%	66%
Reserves								
Operating and Unrestricted Reserves (net of SGF)	\$ 120,975,535	\$ 99,208,448	-18%	\$ 82,965,735	-16%	\$ 65,168,730	-21%	-46%

Appendix F

Consolidated Totals of Charters (5)

CHARTERS (5)

	2021/2022 (2)	2022/2023 (2)	Year over Year Change	Estimated 2023/2024	Year over Year Change	Projected 2024/2025	Projected Year over Year Change	3 Year Projected Change
Number of Funded Grades 1 to 12 Students (1)	4,445	4,684	5%	5,027	7%	5,599	11%	26%
Number of Unfunded Grades 1 to 12 Students (1)	4	10	150%	9	-10%	5	-44%	25%
Student Count ECS Children (1)	353	346	-2%	351	1%	348	-1%	-1%
FTE Count ECS Children (1)	181	177	-2%	178	1%	176	-1%	-3%
Number of FNMI Students (1)	28	35	25%	61	74%	64	5%	129%
Number of Provincially Funded FNMI Students (1)	20	21	2%	23	12%	20	-13%	0%
Employee Benefits								
Certificated	\$ 4,595,708	\$ 4,985,286	8%	\$ 5,377,609	8%	\$ 6,702,430	25%	46%
Non-Certificated	\$ 1,083,186	\$ 1,321,790	22%	\$ 1,540,914	17%	\$ 1,831,936	19%	69%
Worker's Compensation (WCB)	\$ 45,548	\$ 55,613	22%	\$ 73,045	31%	\$ 79,000	8%	73%
Member of ASEBP (non-certificated)?	Yes / No							
Non-certificated FTEs	94	107	14%	126	17%	139	10%	47%
Non-certificated salaries and wages	\$ 5,176,304	\$ 6,251,371	21%	\$ 7,395,996	\$ 0	\$ 8,777,215	\$ 0	70%
Other Expenses								
Cyber Security protection (If available)	\$ 13,575	\$ 22,700	67%	22,700	0%	\$ 24,255	7%	79%
Software Licensing	\$ 150,699	\$ 362,598	141%	341,245	-6%	\$ 403,000	18%	167%
Custodial	\$ 1,684,543	\$ 1,705,901	1%	1,680,476	-1%	\$ 1,877,609	12%	11%
Insurance - Property	\$ 106,842	\$ 162,753	52%	286,696	76%	\$ 319,085	11%	199%
Insurance - Liability	\$ 57,007	\$ 63,215	11%	129,350	105%	\$ 161,741	25%	184%
Insurance - All other	\$ 25,296	\$ 23,314	-8%	46,979	102%	\$ 35,853	-24%	42%
Natural Gas/Heating Fuel	\$ 365,692	\$ 336,032	-8%	474,157	41%	\$ 477,337	1%	31%
Electricity	\$ 276,304	\$ 341,207	23%	376,401	10%	\$ 390,924	4%	41%
Sewer	\$ 47,436	\$ 69,216	46%	79,526	15%	\$ 80,500	1%	70%
Water	\$ 36,878	\$ 53,081	44%	64,540	22%	\$ 65,400	1%	77%
Fuel - excluding student transportation	\$ -	\$ 324	#DIV/0!	200	-38%	\$ 250	25%	#DIV/0!
Telecommunications (i.e. cell phone plans, devices)	\$ 68,042	\$ 78,030	15%	76,367	-2%	\$ 80,000	5%	18%
Other Utilities	\$ -	\$ -	#DIV/0!	2,145	#DIV/0!	\$ 10	-100%	#DIV/0!
Student Transportation								
Contracted Transportation Services	\$ 3,901,465	\$ 4,234,147	9%	\$ 5,982,316	41%	\$ 6,707,493	12%	72%
Bus Driver Compensation	\$ 106,388	\$ 178,888	68%	\$ 239,881	34%	\$ 258,380	8%	143%
Operating Costs	\$ 156,549	\$ 234,561	50%	\$ 129,490	-45%	\$ 184,600	43%	18%
Bus Purchase Costs	\$ 52,310	\$ 84,645	62%	\$ 62,041	-27%	\$ 2,000	-97%	-96%
Transportation Fuel								
Carbon Tax (info. Provided to Alberta Education May 3)	\$ 3,335	\$ 11,660	250%	-	-100%	\$ -	#DIV/0!	-100%
Reserves								
Operating and Unrestricted Reserves (net of SGF)	\$ 2,661,028	\$ 2,755,959	4%	\$ 3,581,267	\$ 0	\$ 3,112,422	-13%	17%