



Calgary Board of Education

OPERATING BUDGET 2011/12



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EXECUTIVE SUMMARY



Calgary Board of Education

The Calgary Board of Education (CBE) has provided quality differentiated educational opportunities to its students for over 125 years. The CBE is the largest public school district in Alberta and for 2011/12 will serve an expected 103,332 students in 221 schools. The CBE provides an inclusive learning environment and values the uniqueness of all learners. The organization employs for 2011/12 an overall total of 8,782.9 Full-Time Equivalents (FTE) reflecting 5,656.7 FTE certificated staff and 3,126.2 non-certificated FTE staff in schools and service units who work together in "Educating Tomorrow's Citizens Today".

In the 2011/12 school year, the CBE will focus on maintaining services to students and meeting priority needs. This will be achieved through investments in the personalization of student learning, and other strategic initiatives embedded in the Interim Three-Year Education Plan. In the preparation of the 2011/12 budget, the CBE was faced with the projected revenues not keeping pace with virtually all anticipated cost increases. In a Provincial fiscal environment of negligible resource increases, emphasis has been placed on reducing, redeploying or reallocating resources and associated supports in regard to programs and services, and examining all areas of the organization for synergies and operational efficiencies particularly at service units. The CBE has identified considerable changes to both staffing and service levels through service delivery redesign to ensure a long-term financially sustainable, fiscal position while honouring the Board of Trustees' Values influencing the budget process, namely:

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

The Operating Budget planned spending of \$1,119.6 million, presented to the Board of Trustees for their consideration and approval, represent the CBE's plan for the allocation of resources for the 2011/12 school year. In developing this budget, CBE Administration considered the relationship between the proposed budget and the Board of Trustees' Ends policies, Executive Limitations and prescribed Alberta Education outcomes for the 2011/12 school year.

The Board-funded capital budget of \$19.75 million was approved by the Board of Trustees at their public meeting May 17, 2011.

REVENUES – Total Planned Revenues \$1,100.3 million

The organization is expecting the following revenue changes for 2011/12:

- The student enrolment growth projection and all expected student complexity changes are fully reflected in revenues.
- Base Instruction grant rates and associated Kindergarten to Grade 3 and identified high school Career Technology Studies (CTS) class-size funding have a confirmed increase of 4.54% over the previous year.
- Discontinued grant funding for Grades 4-6 class size, Enrolment Growth/Decline, Enhanced English as a Second Language (ESL) and Intra-Jurisdiction Distance.
- Reduction of 50% in funding for the three Relative Cost of Purchasing Adjustment (RCPA) grant funding line items (Regular, Transportation, and Plant Operations and Maintenance (PO&M)) and the Alberta Initiative for School Improvement (AIS).)
- All other Provincial grant funding rates are unchanged, or 0% increase.
- Other revenues include all approved fee increases and other non-Provincially based revenues such as leases, rentals and investment income.
- Total Other revenues increased by \$4.5 million or 5.3% for 2011/12.

**EXPENSES – Total Planned Expenses \$1,119.6 million**

The following expenditure considerations are included for 2011/12:

- Provisions for salaries and associated benefits costs have been made for the upcoming year.
- This Budget makes provision for the costs of services, contracts and supplies, including reasonable expense projections for utilities, maintenance and repair services, insurance costs, amortization and supplies, materials and equipment.
- This Budget reflects total planned expenses of \$42.8 million or 3.8% of total costs for System Administration and therefore respects the Provincially-prescribed limit of 4.0% under this expenditure block.
- Embedded in this 2011/12 Operating Budget is a \$0.75 million provision for EducationMatters.

OPERATING RESERVES, DESIGNATED FUNDS, UNRESTRICTED NET ASSETS (UNA), AMORTIZATION RESERVE**– Total Planned use of \$19.3 million**

The CBE, through Board of Trustees' approval, has designated funds and operating reserves which function as savings for one-time use for specified initiatives. The use of these operating reserves is solely at the discretion of the Board of Trustees. In addition, the organization has modest amounts under Unrestricted Net Assets (UNA) in which there is no specific encumbrance, and is available to support operational expenses on a one-time basis.

In support of 2011/12 organizational expenses, a general strategy of under-spending Board funded capital additions through the amortization reserve will be employed in 2011/12 to support the operating needs of the organization. Since the Reserves were last communicated to the Board of Trustees of \$18.5 million, additional refinements have been made for \$1.0 million in support from the System Transformation Reserve and a reduction of \$(0.2) million reflecting schools' projected designated funds to be used to support staffing at schools at August 31, 2011.

The August 31, 2011 expected available reserve amounts in support of 2011/12 operating expenses are as follows:

	<u>(\$ millions)</u>
Utility Expense Stabilization Reserve	\$ 3.352
Snow Removal Budget Stabilization Reserve	\$ 0.200
General Instruction Reserve	\$ 1.000
Fiscal Stability Reserve	\$ 2.000
Administrative Systems Renewal Reserve	\$ 2.248
System Transformation Reserve	\$ 1.500
Schools Designated Funds	\$ 2.500
Service Unit Designated Funds	\$ 2.500
Unrestricted Net Assets (UNA)	<u>\$ 1.000</u>
Sub-total	<u>\$ 16.300</u>
Amortization Reserve	<u>\$ 3.000</u>
TOTAL	<u>\$ 19.300</u> *

* This number has been refined during the budget process from the original estimate provided to the Board of Trustees of \$12.0 million. This refinement and increase are the result of the following:

- \$1.8 million in expected available reserves at August 31, 2011
- \$3.0 million in unused amortization reserve in 2011/12
- \$2.5 million in expected drawdowns of school-based designated funds in 2011/12 to mitigate staff reductions



OVERARCHING BUDGET CONSIDERATIONS

Provincial Funding Increase - Announced increases in only the base instruction grants and class size grants. In order to address the needs of students with complex needs, the CBE is placed in a position of having to support specific enhancements in these areas under the teaching and learning budget solely through a redeployment and alignment of some resources.

Specified Provincial Funding Eliminated – The Provincial budget eliminated class-size funding for Grades 4-6 (Division II). This will likely increase class sizes slightly in all divisions with a higher increase in Division I for 2011/12. The reason for this increase is that some funding for Division II was directed to Division I for the 2010/11 school year. Considerable cost pressures will impact the Regular program, English Language Learners (ELL), Special Education, and First Nations, Métis, Inuit (FNMI) learners.

Realigning and Redeploying Resources to Support Programs - 2011/12 Provincial funding allocation to school districts does not permit the CBE to resource schools optimally in order to maintain the same service level as 2010/11. The overarching strategy to contain costs principally involved redesigning and redeploying resources at CBE service units to maximize school resourcing. Administration, nonetheless, still anticipates and predicts significant challenges to school resource allocations for 2011/12. This Budget accommodates and provides for continued and minor-enhanced support for those learners who require complex instructional supports.

Resource Allocation to Schools - All schools received additional funding in an attempt to address a portion of the inflationary costs. This was modeled around average teacher and support staff total compensation levels. This additional funding, year-over-year, amounts to approximately \$113.00 or a 3.0% increase per student in base instruction grants for every school. However, the amount of this additional funding is insufficient to deal with every estimated inflationary cost pressure experienced by most CBE schools, falling short by approximately 2.6%.

Resourcing Equity – Equity application in the CBE requires some differentiation between the resource allocations for elementary schools, junior high schools, senior high schools and unique settings. An example of equity in practice at the CBE includes Full-day kindergarten programming; although not funded by the Province, this program will continue to be supported in 16 schools reflecting 37 classes for students who are at risk and would benefit the most from this program. As in the past, support for neighborhood schools will continue, and in response to stakeholder engagement, the CBE will continue to support programs of choice.

Service Impact - Facilities and Environmental Services (FES) Service Unit continues to experience unfunded cost increases for caretaking and maintenance, utilities and material costs. In light of these pressures, FES is unable to maintain current service delivery levels in all areas. The organization is expecting considerable medium-term pressures in this area where external leasing revenues are being significantly reduced commencing September 2012, as communicated by the Province.



OVERARCHING BUDGET CONSIDERATIONS, *(Cont.)*

Student Transportation Impact - Student Transportation funding rates have not kept pace with all inflationary cost increases, particularly diesel fuel costs. This has resulted in increased charter fee rates and some reduction in routes. As well, to mitigate any unfunded cost increases, the organization will co-ordinate its non-instructional days resulting in a decrease in carrier costs for those specified days. 2011/12 is forecasted to be in a balanced position overall, but it is imperative that a revised and enhanced funding model be provided in the immediate future to maintain appropriate service levels. A new metro transportation funding formula is not expected from the Province until at least 2012/13.

Fiscal Responsibility and Accountability - The 2011/12 Operating Budget continues to address the important long-term goal of responsibly managing public resources with a commitment to meet the personalized learning needs of our students.

1. GUIDANCE/PROCESS

Superintendents' Team Direction

The 2011/12 Operating Budget was proposed by the Superintendents' Team and with significant input from the CBE's internal and external community. The Superintendents' Team is responsible for presenting a balanced budget proposal to the Board of Trustees for their consideration and approval. The proposal includes a prudent expenditure plan for the organization under all prescribed programs including:

- Teaching and Learning
- Plant Operations and Maintenance (PO&M)
- Student Transportation
- Board and System Administrative Expenses
- External services including the Adult Program at Chinook Learning Services

The Superintendents' Team is comprised of individuals with responsibilities and accountabilities encompassing every operational area of the Calgary Board of Education and includes the five Area Directors, who manage the operation of schools and programs across the city.

In developing the 2011/12 Operating Budget, Superintendents' Team considered the Board of Trustees' Governance Policies and Administrative Regulations, and the Interim Three-Year Education Plan 2011-2014 for the Calgary Board of Education. The Superintendents' Team also considered the Board of Trustees' Executive Limitations in creation of the Operating Budget.

Once the magnitude of the funding shortfall for 2011/12 was known, Superintendents' Team confirmed that a more succinct, genuine and thoughtful engagement of the organization's stakeholders would be required before any proposed changes to the Operating Budget would be considered. This strategy is in full alignment with the Board of Trustees' Executive Limitation 10, which requires the appropriate participation of stakeholders. A multitude of stakeholder engagement strategies were employed including a survey facilitated through the CBE external website, numerous engagements with CAPSC and engaging the CBE's Unions and Associations. In addition, at the System Leadership meeting in April, where schools' resources and spring staffing was the key topic, Principals were reminded of the requirement for school-based stakeholder engagement. The Superintendents' Team believes that the feedback received through the engagement has been embedded in whole or in part in this Operating Budget within the financial constraints of the general budget itself.

Based on the success of the engagement strategies over the past few months, and the interest received regarding the sustainability of public education by our external stakeholders over the long term, it suggests the strategy of enhanced engagement itself was well received and that further engagement strategies are warranted to continue the facilitation of open and transparent dialogue regarding public education between the CBE and all its stakeholders.

The Interim Three-Year Education Plan 2011-2014 will be placed before the Board of Trustees on June 14, 2011 for information. The 2011/12 Operating Budget will be presented at the same board meeting to clearly demonstrate that the Operating Budget aligns with and fully supports the Board of Trustees' Ends Statements and the Interim Three-Year Education Plan. In this regard, the Board of Trustees' Policy - Ends can be found in Appendix 6, The Interim Three-Year Education Plan 2011-2014 and Executive Limitations are presented, with examples of associated resourcing in Appendices 7 and 8.



Provincial Initiative - Action on Inclusion

The organization is awaiting specific direction in implementing the Action on Inclusion. Any new initiatives may have an impact on this proposed budget.

2. ASSUMPTIONS

Student Enrolment Projections (Appendix 1)

The Calgary Board of Education's funding and corresponding expenditures are determined primarily by 2011/12 planned student enrolments. These student enrolment projections have been utilized in revenue and expenditure planning including school resourcing under the Resource Allocation Method for CBE schools.

Provincial Budget

The Province of Alberta delivered its budget for 2011/12 on February 24, 2011 and announced grant funding increases solely on base instruction grants (including class size) tied to the Alberta Average Weekly Earnings Index and specific reductions or elimination of other identified grant funding categories. The planned revenues in this Operating Budget fully reflect all provincially-announced funding changes known to date.

General Uncertainties

As is the case with any financial planning exercise, some of the underlying assumptions used in the preparation of this budget may not occur exactly as predicted once the school year has commenced. Some of the factors that may change include:

- The student count projection at the system level and the actual school by school count may differ at the September 30th enrolment count date.
- Actual fall allocation and deployment decisions of schools, between the numbers of certificated and non-certificated staff, may differ somewhat from the labour distribution planning at the school level made in this budget.
- Provincial and Board decisions about the number and/or location of CBE schools and programs may change associated budget allocations.
- Funding requirements for Board-funded capital projects may change as a result of scope, timing or tender pricing differences that may be outside the control of CBE Administration.
- The actual amount of operating reserves available at August 31, 2011 to support 2011/12 operating expenses may be different than the estimate embedded in this budget as a result of finalized expenditures. The organization will continue to monitor current year expenses against budget and report variances to the Board of Trustees in a timely manner.
- Finalization of Collective Agreements.



3. RAM PROCESS

Equitable Allocations and Deployment of Resources

The CBE employs a model for allocating school instructional resources called the Resource Allocation Method (RAM) for CBE Schools. The fundamental purpose of the Resource Allocation Method is to provide a decentralized and equitable rationale for resource allocations to schools.

Administration has devoted considerable time and effort to building an equitable RAM model through the Superintendents' Team. A fundamental assumption of the work in this area is that the concept of equity must be differentiated from the concept of equality. In short, a classic principle of Western philosophy is that in order to treat all people with equity, you may have to treat some unequally (in the province of Alberta, for example, children with special learning needs are funded at a much higher level than children within the "normal" spectrum of learning abilities). Equitable treatment of schools, therefore, contemplates some standardization of resource allocations along with some differentiation of budgetary allocations for those educational areas that require a higher level of resourcing¹. A well developed and thoughtful allocation model provides Principals with flexibility to respond to specific needs and circumstances and supports the concept of equity which is of great importance to the organization and its external stakeholders.

Schools are provided resources through the RAM to meet student learning outcomes articulated in their School Development Plans. Superintendents' Team, through Board of Trustees' approval, releases the allocations to schools. After Principal decisions are received, it informs the development of the instructional component of the CBE's budget. Accountability for the CBE's overall financial condition and budgeting processes resides at the system level.

Resource Deployment

Once resources have been allocated to individual schools, the Principal, in consultation with the school community, will decide how those resources will be best deployed for optimal student learning outcomes. After engagement of staff and school-based stakeholders, such as school councils, accountability for final deployment decisions rests with the Principals.

Principals must adhere to statutory and contractual requirements but are afforded some discretion and flexibility when making resource deployment decisions and must fully consider the following:

- Student entitlement, including instructional hours and personalized learning;
- Program requirements outlined by Alberta Education in The Program of Studies and the Guide to Education;
- Entitlement of Special Needs students (meeting the Standards of Special Education);
- Support for students who are English Language Learners;
- Staffing guidelines;
- Contractual agreements between the Calgary Board of Education and various employee groups;
- CBE Governance Policies and Administrative Regulations;
- Alberta Education mandates and guidelines (e.g., Infrastructure, Maintenance and Renewal).

¹ Stone, Deborah A. (2001). Policy Paradox: The Art of Political Decision Making, Revised Edition. Norton



The centralized resource allocations of the system to schools are balanced by the decentralized deployment decisions of individual schools. The level of school-based educational services therefore is a function not only of the resource allocation by the system to that school, but also of the effectiveness of that school's deployment logic to facilitate student learning. In this regard, this Operating Budget reflects returned Principal spring staffing decisions.

4. PRESENTATION

Comparative Figures

Throughout this document, budget comparisons are made between the 2011/12 Operating Budget with the 2010/11 Modified Approved Budget. This comparison base for the prior year reflects revenues and expenditures at November 30, 2010 that are deemed to be sustainable into the future.

Alberta Education Prescribed Budget Changes

Embedded in all budgetary numbers are two new prescribed requirements from Alberta Education:

- School Generated Funds (SGF), under this Operating Budget, is now broken down into fees, fundraising, gifts and donations, and other sales and services.
- Reporting for teacher pension contributions, which are funded by the Province, are shown within this Operating Budget as Corporate Revenues with an expenditure offset to certificated benefits (flow-through funds).

2011/12 OPERATING BUDGET SUMMARY



Calgary Board of Education

	2011/12 Operating Budget		2010/11 Modified * Approved Budget	
	(\$000)	(%)	(\$000)	(%)
REVENUE				
Provincial Funding	1,011,720	90.4	1,002,597	90.9
Other Revenue	88,532	7.9	84,045	7.6
Total Revenue	1,100,252	98.3	1,086,642	98.5
Operating Reserves				
Utility Expense Stabilization	3,352	0.3	2,300	0.2
Snow Removal Stabilization	200	0.0	-	0.0
General Instruction	1,000	0.1	2,000	0.2
Fiscal Stability	2,000	0.2	3,000	0.3
Administrative Systems Renewal	2,248	0.2	3,074	0.3
System Transformation	1,500	0.1	-	0.0
Designated Funds				
Schools Designated Funds	2,500	0.2	1,500	0.1
Service Unit Designated Funds	2,500	0.2	-	0.0
Contribution from Amortization Reserve	3,000	0.3	2,009	0.2
Unrestricted Net Assets	1,000	0.1	2,500	0.2
Total Revenue and Other Funding Source	1,119,552	100.0	1,103,025	100.0
EXPENSE				
School and Area Instruction	854,382	76.3	840,934	76.2
System Instructional Support	26,401	2.4	28,727	2.6
Environmental Services (Operations & Maintenance)	134,285	12.0	136,973	12.4
Student Transportation	37,688	3.4	37,164	3.4
Board of Trustees	1,791	0.1	1,744	0.2
Administration	41,022	3.7	37,538	3.4
Other (Chinook Learning, External Services)	23,983	2.1	19,945	1.8
Total Expense	1,119,552	100.0	1,103,025	100.0
OPERATING DEFICIT	-	0.0		

* Restated to reflect the flowthrough revenues and associated expenses tied to the requirement to now commence reporting related to the Province's contribution to the Alberta Teacher Retirement Fund on behalf of teachers for 2011/12. This provides for comparability between 2010/11 and the 2011/12 fiscal years.

BUDGETED REVENUES



Overall planned operating revenues are planned to be \$1,100.3 million reflecting a \$13.6 million or 1.3% increase over 2010/11 levels.

The Calgary Board of Education is financially dependent on the Province of Alberta and Provincial grants are approximately 90% of the organization's total revenue. Funding allocations from Alberta Education are distributed in categories such as base funding, differential cost funding, Provincially-targeted and other Provincial support. The base and differential cost funding is simply a method of allocating funds to the CBE. The CBE, in turn, is delegated authority to address local needs with the flexibility to determine where these funds are best spent in support of student learning. Conversely, Provincially-targeted funding is provided for specified initiatives, and the related allocations must be spent on the priority programs for which the allocations were provided. The CBE receives Provincially-targeted funding for three programs: the Alberta Initiative for School Improvement (AIS), Student Health Initiative and High Speed Networking (Supernet). The Southern Alberta Regional Educational Assessment & Consultation Services (REACH) program, and Institutional Programs fall under Other Provincial Support but must be fully spent on those programs.

The revenues portion of the 2011/12 Operating Budget have been prepared using known information such as the February 24, 2011 Provincial Budget and by making reasonable and prudent assumptions for other revenues. These are fully described as follows:

ANNOUNCED PROVINCIAL GRANT FUNDING CHANGES

- Per student rates for base instruction (K-12) and class size (ECS, grades 1-3 and grades 10-12 CTS Tier 2 & 3 courses) is planned to increase by 4.54%,
- All other Provincial grant funding rates are unchanged from the 2010/11 school year.

PROVINCIAL FUNDING ALLOCATION REVENUE CHANGES

The following allocations have been discontinued effective September 1, 2011:

	<u>\$ millions</u>	
• Grades 4-6 Class Size Funding loss of	\$ 5.900	
• Enhanced ESL loss of	\$ 4.800	
• Intra-Jurisdiction Distance Funding loss of	\$ 0.015	
• Enrolment Growth Funding loss of	\$ 2.200	
• Enrolment Decline Funding loss of	<u>\$ 1.000</u>	
Sub-total		\$13.915

The following funding allocations have been reduced by 50% effective September 1, 2011:

	<u>\$ millions</u>	
• Relative Cost of Purchasing Adjustment (RCPA)	\$ 4.100	
• RCPA Transportation loss of	\$ 0.400	
• RCPA Plant Operation & Maintenance loss of	\$ 1.600	
• Per student rates for the Alberta Initiative for Student Improvement (AIS) loss of	<u>\$ 6.900</u>	
Sub-total		\$13.000
Total		<u>\$26.915</u>

A budget is a dynamic document that evolves as the actuals from one year are recorded and the estimated costs for the subsequent year are refined. As part of the overall \$61.7 million shortfall, Administration initially calculated the reduction of Provincial funding to be \$25.3 million. As we finalize the Operating Budget, the refined estimate is \$26.915 million, which is \$1.615 million worse than originally forecast. All budgets are finalized September 30th when enrolment is final.



Severe Disabilities Profile Funding:

- No announced funding rate increase and no change to the severe profile disability (eligible students)
- The CBE is awaiting an announcement regarding the distribution of \$12.0 million in funding for students requiring these supports

PROVINCIAL GRANT REVENUE

The 2011/12 Operating Budget revenues from Alberta Education, under the Renewed Funding Framework (including transportation grants), are projected to be \$1,011.7 million. This is an increase of \$9.1 million, or 0.9% from the 2010/11 Modified Approved Budget. The majority of this increase is primarily the result of:

- Net \$29.5 million gain, or 4.5%, representing a 4.54% announced increase in the Base Instruction grant rates and tied to a budgeted increase in the projected student enrolment, and fully reflects the loss of Division II class size funding,
- Net \$(10.8) million loss, or (9.3)%, primarily reflecting no announced increase in grant rates for Differential Cost Factors and to reflect modest expected increases in enrolments of English Language Learners (ELL) and First Nations, Métis, Inuit (FNMI) learners. It also fully reflects the loss of Enhanced English as a Second Language (ESL) funding and Enrolment Growth and Decline grant funding and an announced reduction of 50.0% in Relative Cost of Purchasing Adjustment (RCPA) funding,
- \$(0.1) million, or (0.4)%, under Student Transportation primarily due to an announced 50.0% reduction in Student Transportation RCPA grant funding,
- \$(1.6) million, or (2.0)%, in Plant Operations and Maintenance (PO&M) funding, and fully reflecting an announced 50.0% reduction in PO&M RCPA funding,
- \$(0.4) million, or (1.6)%, tied to reduced interest support on debenture debt as a result of corresponding reduced expenses,
- \$(6.9) million, or (49.9)%, for a 50.0% announced reduction in grant funding for the Alberta Initiative for School Improvement (AIS),
- \$(0.2) million, or (4.6)%, to reflect expected reduced revenues under the Regional Assessment (REACH) program,
- \$0.2 million, or 5.1%, to reflect expected increased revenues for Institutional Programs,
- \$0.8 million, or 26.8%, to reflect expected increased revenues under the Student Health Initiative,
- \$(5.1) million, or (100.0)%, in one-time revenues concluding for Career and Technologies Evergreening funding of \$(1.7) million and Innovative Classroom Technology Funding of \$(3.4) million (ending of 3-year program), and
- \$3.7 million, or 7.4%, in flow-through grant funding reflecting the Province's contribution towards the Alberta Teacher Retirement Fund (ATRF).

PLANT OPERATIONS AND MAINTENANCE (PO&M)

Funding from the Province in support of expenditures in Facilities and Environmental Services includes two components: for Plant Operations and Maintenance, the CBE will receive approximately \$81.3 million which is a \$1.6 million decrease over 2010/11 to operate, maintain and repair all buildings owned by the CBE. The CBE is again expecting \$18.2 million for Infrastructure Maintenance Renewal (IMR) funding (third year with no increase) to facilitate large planned projects to assist in addressing the CBE's \$798.0 million backlog of deferred maintenance. Funding allocations totaling \$25.1 million are also budgeted to provide financial support for debenture interest of \$1.5 million (to fund the repayment for Provincially-supported debt on school buildings) and amortization of \$23.6 million for these capital building assets.



OTHER REVENUE

All other revenues (including all board mandated fees, school generated funds and elective fees, discretionary program collections, investment income and rental and leasing revenues) have been budgeted at \$88.5 million, an increase of \$4.5 million, or 5.3% as follows:

	Operating Budget 2011/12	Modified Approved Budget 2010/11	Increase/ (Decrease)	Increase/ (Decrease)
	(\$ millions)	(\$ millions)	(\$ millions)	%
• Increase in School Generated Fund Revenues due to change in services provided	30.2	29.8	0.4	1.3
• Net investment income increase due to interest earned on retrofit lease	3.2	2.7	0.5	18.5
• Increase in Noon Supervision and elementary/junior incidental fee revenue (reflects increase in the fee rate and the number of students served)	6.0	5.5	0.5	9.1
• Charter Transportation Fee revenue increase	8.3	6.3	2.0	31.8
• Increase in sales and services revenue reflecting activity	5.0	4.0	1.0	25.0
• Increase in staff parking revenues tied to the move to the new Education Centre	0.5	0.1	0.4	400.0
• Increase in Chinook Learning Services mainly in Credit-Free program	8.0	7.6	0.4	5.3
• Aboriginal Pride Program (end of program)	-	0.5	(0.5)	(100.0)
• Other net revenue decreases (foreign & ISM fees, lease revenues, rentals, secondments and REACH services)	27.3	27.5	(0.2)	(0.7)
	<u>\$ 88.5</u>	<u>\$ 84.0</u>	<u>\$ 4.5</u>	5.3%

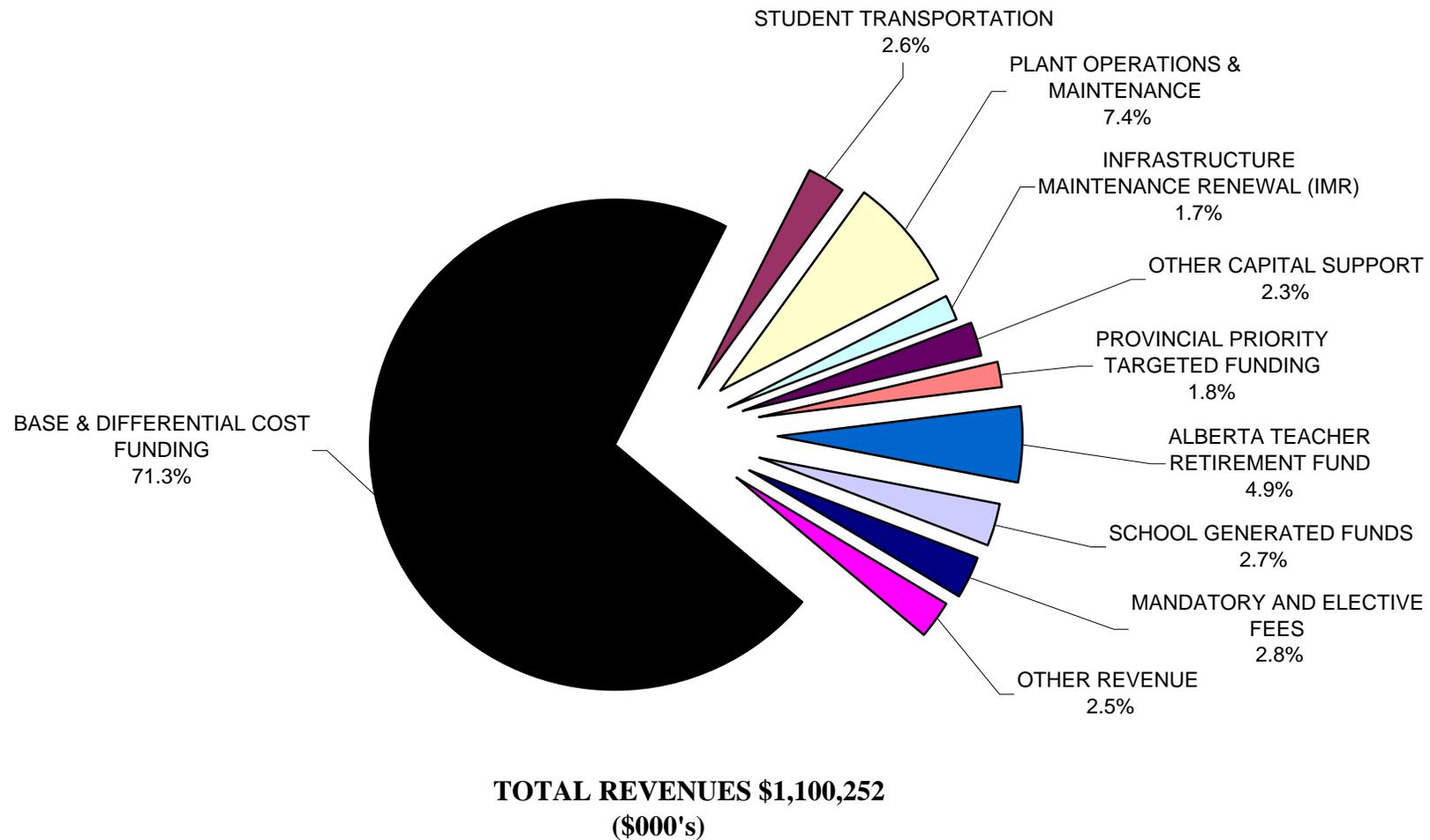


REVENUE SUMMARY

	Percentage of Total	Operating Budget 2011/12	Modified Approved Budget 2010/11	Increase/ (Decrease)	Increase/ (Decrease)
	%	(\$000)	(\$000)	(\$000)	%
Alberta Education Funding					
Base Instruction	61.7	678,760	649,267	29,493	4.5
Differential Cost Factors	9.6	105,592	116,374	(10,782)	(9.3)
Student Transportation	2.6	28,893	29,013	(120)	(0.4)
Plant Operations and Maintenance	7.4	81,342	82,986	(1,644)	(2.0)
Infrastructure Maintenance Renewal (IMR)	1.7	18,248	18,248	-	-
Other Capital Support	2.3	25,127	25,538	(411)	(1.6)
Provincial Priority Targeted / Other Support					
Alberta Initiative for School Improvement (AISi)	0.6	6,912	13,788	(6,876)	(49.9)
Regional Educational Assessment & Consultation Services (REACH)	0.3	3,228	3,384	(156)	(4.6)
Institutional Programs	0.5	4,801	4,566	235	5.1
Student Health Initiative (SHI)	0.3	3,673	2,896	777	26.8
Innovative Classroom Technology	0.0	-	3,410	(3,410)	(100.0)
CTS Evergreening	0.0	-	1,679	(1,679)	(100.0)
High Speed Networking (Supernet)	0.1	1,419	1,419	-	-
Other Ministry Support					
Alberta Teacher Retirement Fund (ATRF) - flow through	4.9	53,725	50,029	3,696	7.4
Total Alberta Education Funding	92.0	1,011,720	1,002,597	9,123	0.9
Other Revenue					
School Generated Funds	2.7	30,170	29,795	375	1.3
Mandatory and Elective Fees	2.8	30,330	27,442	2,888	10.5
Other *	2.5	28,032	26,808	1,224	4.6
Total Other Revenue	8.0	88,532	84,045	4,487	5.3
TOTAL REVENUE	100.0	1,100,252	1,086,642	13,610	1.3

* Primarily reflects Provincial and Federal grant funding, Leasing, Rentals, other jurisdictions, secondments, other sales and services revenues.

2011/12 REVENUES



BUDGETED EXPENSES



Overall planned operating expenses are projected to increase by \$16.5 million (or 1.5%) as compared to the 2010/11 Modified Approved Budget. This budget reflects employee salaries and benefits.

The organization's flexibility is somewhat constrained as approximately 77% of the CBE's Operating Budget provides for salaries and benefits. The salary and benefit cost information presented in the 2011/12 Operating Budget is based on certain assumptions, on past experience and on the preliminary allocation and deployment decisions made within CBE schools. It is anticipated that, overall, actual staffing decisions will not vary significantly from the budgeted information, based on past experience.

After salaries and benefits, the remaining 23% of the budget includes: services 11%; supplies and materials 8%; and amortization charges 4%.

Specific operating expenses are rising, but the economic environment has caused these increases to moderate. The CBE has limited discretion, for example, with respect to the market-driven increases in costs for utilities, construction materials, transportation diesel fuel, technology maintenance, licenses and operating supplies. As well, the organization is committed to fully fund its collective agreement obligations and to remain competitive to facilitate the attraction and retention of staff. The CBE has attempted to mitigate these cost increases through redeployment of resources, exploring internal efficiencies such as strategic sourcing, contracting to guarantee prices or implementing service level changes. Also impacting the CBE in 2011/12 is the finalization of the move into the new Education Centre and the associated capital lease costs and operational expenses which are fully accommodated in this budget.

**EXPENSE SUMMARY BY OBJECT**

	Percentage of Total	Operating Budget 2011/12	Modified Approved Budget 2010/11	Increase/ (Decrease)	Increase/ (Decrease)
	(%)	(\$000)	(\$000)	(\$000)	(%)
Continuous Salaries and Benefits					
Certificated	55.9	625,229	614,834	10,395	1.7
Non-certificated	19.0	212,730	211,355	1,375	0.7
Sub-total Continuous Salaries and Benefits	74.9	837,959	826,189	11,770	1.4
Temporary Salaries and Benefits					
Certificated	0.6	6,475	7,292	(817)	(11.2)
Non-certificated	1.8	20,247	19,688	559	2.8
Sub-total Temporary Salaries and Benefits	2.4	26,722	26,980	(258)	(1.0)
Central Services and Supplies:					
Interest	0.9	10,544	6,092	4,452	73.1
Student Transportation	3.2	35,662	34,191	1,471	4.3
Utilities	1.8	20,483	23,052	(2,569)	(11.1)
Miscellaneous Services and Supplies	6.5	72,822	75,212	(2,390)	(3.2)
School Services and Supplies	3.2	35,063	34,526	537	1.6
School Program Expenses	0.4	5,000	4,000	1,000	25.0
School Generated Funds	2.7	30,170	29,795	375	1.3
Amortization	4.0	45,127	42,988	2,139	5.0
	100.0	1,119,552	1,103,025	16,527	1.5

**FULL-TIME EQUIVALENT (FTE) CHANGES**

As a result of the funding increases anticipated for the CBE in 2011/12 and staff deployment decisions made by school Principals, the 2011/12 Teaching and Learning Budget projects a decrease in both the numbers of certificated staff and non-certificated staff within the CBE in the next school year as compared to the 2010/11 Modified Approved Budget. A decrease of 170.7 full-time equivalents (FTE) certificated positions (3.1)% and a decrease of 3.5 FTE non-certificated staff positions (0.2%) in schools from the 2010/11 Modified Approved Budget is currently projected. These changes primarily reflect lower staff levels tied to a lower resource allocation increase to schools than required to maintain positions beyond the projected enrolment growth and a reduction of \$5.9 million in support for the grades 4-6 small class size initiative funding.

Continuous staff salary and benefit costs are projected to increase by 1.4%, as a result of anticipated salary and benefit rate increases, and staffing level changes at schools and service units.

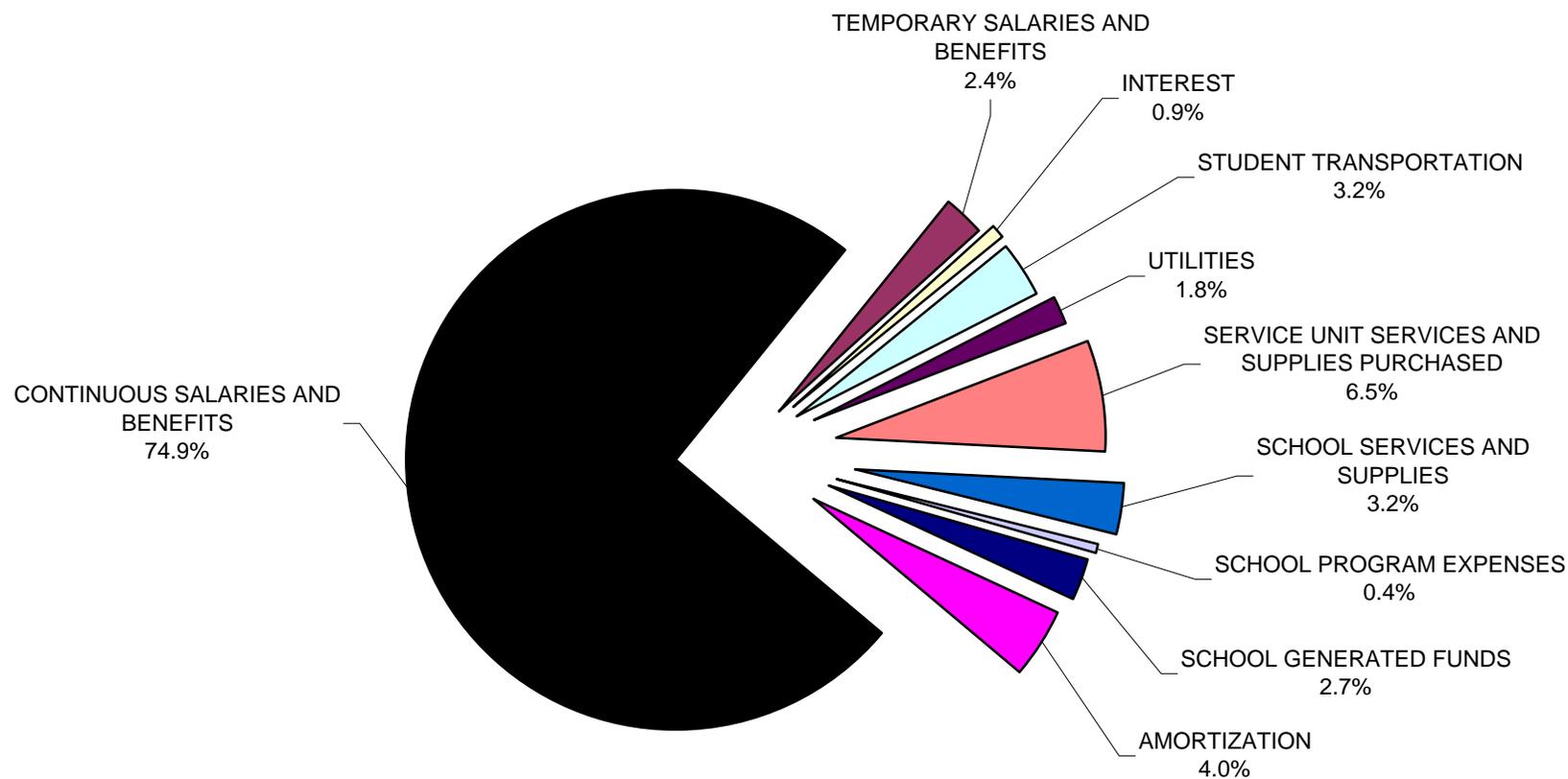
	Increase (decrease) in Full Time Equivalents		
	Certificated Staff	Non-certificated Staff	Total
Educational Programs	(170.7)	(3.5)	(174.2)
Alberta Initiative for School Improvement	(69.2)	-	(69.2)
Service Units	(38.9)	(48.7)	(87.6)
	<u>(278.8)</u>	<u>(52.2)</u>	<u>(331.0)</u>

- Other major expense changes include:

	<u>\$ million</u>	
Increases/(decreases) in miscellaneous supplies and services purchased:		
• decrease in miscellaneous supplies and services	(0.1)	
• increase in school-based supplies and services tied to school budget deployment decisions	<u>(0.2)</u>	(0.3)
Decrease in temporary salaries and benefits		(0.3)
Increase in interest and operating expenses for CBE-owned and leased sites		6.3
Decrease in utilities		(2.6)
Net decrease in planned expenses in Facilities and Environmental Services		(1.5)
Increase in transportation costs due to increase in fuel price and planned service offering		1.5
Decrease in Alberta Education funded debt interest tied to expense reduction		(0.4)
Amortization expense changes (both supported and Board-funded)		<u>2.1</u>
		<u>4.8</u>



2011/12 EXPENSES



TOTAL EXPENSES \$1,119,552
(\$000's)



EXPENSE SUMMARY BY SERVICE UNIT AND EDUCATIONAL SERVICES

Staff Complement 2011/12 (FTE's)	Staff Complement 2010/11 (FTE's)	Service Unit	Percentage of Total (%)	Operating Budget 2011/12 (\$000)	Modified Approved Budget 2010/11 (\$000)	Increase/ (Decrease) (\$000)	Increase/ (Decrease) (%)
Office of the Chief Superintendent:							
7.0	8.8	Office of the Chief Superintendent	0.1	1,500	1,712	(212)	(12.4)
18.5	19.5	Legal Affairs	0.6	6,480	6,359	121	1.9
19.9	21.1	Communications	0.2	2,254	2,266	(12)	(0.5)
164.4	227.7	AREA Offices (includes AISI)	2.4	26,706	31,618	(4,912)	(15.5)
7.3	7.3	Corporate Responsibilities (includes Global Learning)	0.3	2,912	1,855	1,057	57.0
2.0	2.0	Board of Trustees	0.2	1,791	1,744	47	2.7
810.3	819.2	Facilities and Environmental Services	11.3	126,984	127,786	(802)	(0.6)
6.0	6.0	Facilities and Environmental Services: Corporate Responsibilities	3.9	43,465	43,820	(355)	(0.8)
80.5	88.5	Finance & Business Services	0.8	9,374	9,870	(496)	(5.0)
-	-	Finance & Business Services: Corporate Responsibilities	2.2	24,228	19,158	5,070	26.5
73.9	75.9	Human Resources (includes Chinook Adult Learning)	1.7	19,074	18,937	137	0.7
52.9	46.0	Human Resources: Corporate Responsibilities *	0.5	5,223	5,347	(124)	(2.3)
112.8	164.2	Learning Services	1.6	17,662	23,330	(5,668)	(24.3)
-	-	Learning Services: Corporate Responsibilities	0.0	64	64	-	-
186.6	212.7	Learning Innovation	2.5	28,343	31,413	(3,070)	(9.8)
-	-	Learning Innovation: Corporate Responsibilities	1.4	15,566	14,079	1,487	10.6
1,542.1	1,698.9	Sub-total - Service Units	29.7	331,626	339,358	(7,732)	(2.3)
7,240.8	7,415.0	Educational Services (Schools and Programs)	70.3	787,926	763,667	24,259	3.2
<u>8,782.9</u>	<u>9,113.9</u>	Total	<u>100.0</u>	<u>1,119,552</u>	<u>1,103,025</u>	<u>16,527</u>	<u>1.5</u>
<u>(331.0)</u>		Increase (Decrease)		<u>16,527</u>			
<u>(3.6)%</u>		Percentage		<u>1.5%</u>			

* includes Professional Improvement Fellowships and Secondments



Total Expenses

	FTE's	(\$000)
Operating Budget 2011/12	8,782.9	1,119,552
Modified Approved Budget 2010/11	9,113.9	1,103,025
Net increase(decrease) to be explained	(331.0)	16,527
Represented by:		
a) Continuous salaries and benefits increase (decrease)		
Certificated staff decrease at schools	(170.7)	(16,649)
Alberta Teacher's Retirement Fund flow-through	-	3,695
Non-Certificated staff decrease at schools	(3.5)	(202)
AISI-certificated staff reductions	(69.2)	(6,398)
Certificated staff at service units	(38.9)	(5,165)
Non-Certificated staff at service units	(48.7)	(5,146)
Salary increases, grid increments and miscellaneous for all service units and schools	-	41,635
	(331.0)	11,770
b) Temporary salaries and benefits and other expenses increase(decrease)		
Changes in deployment decisions under supplies and services made by principals		(181)
REACH - transfers to support projected salary cost increases		(307)
Student Health Initiative - increase to reflect the planned level of activities		885
Corporate responsibility related to transportation shortfall tied to the fee schedule		(475)
Cbe-learn - transfers to support increase in staffing costs		(683)
Fees, donations, fundraising, other sales & services - increase to reflect the current level of activities		375
Learning Centre annual contract not renewed		(190)
Aboriginal Pride program ended (end of 3 year initiative)		(117)
Schools temporary staff salary increase		482
CTS Evergreening initiative (end of 3 year initiative)		(1,679)
Software and maintenance agreements and contracts increase		1,855
Chinook Learning Services- Adult program expense increase		312
System transformation provision (contingency)		1,000
Net decrease in Human Resources for projects and programs		(320)
Debenture interest decrease		(411)
Net reduction in utilities		(2,569)
Leasing expenses reduced at schools		(180)
Transportation - increase in costs to reflect the Student Transportation service offer		1,471
Facilities and Environmental Services - Service delivery changes		(1,683)
New Education Centre incremental operating costs		1,375
Incremental Capital lease interest expense for new Education Centre		3,670
Safran Centre operating costs		353
Provision for non-collection (Noon supervision fees)		200
Interest expense increase on retrofit lease		933
Interest expense increase on performance contracts		251
Innovative Classroom Technology Funding (Smartboards) completed (end of 3 year initiative)		(3,410)
Use of anticipated carryforward surplus amounts in schools in support of staff retention		2,500
Amortization expense increase		2,139
Miscellaneous line item amounts in Service Units		(452)
Other		(387)
		4,757
TOTAL	(331.0)	16,527

USE OF OPERATING RESERVES, UNRESTRICTED NET ASSETS (UNA) AND DESIGNATED FUNDS

In previous fiscal years, the organization, through the Board of Trustees' approval, had been able to transfer surplus operating funds into specified Operating Reserves. The terms and conditions of these reserves allow for the utilization of these reserves by the Board of Trustees, including mitigating a planned operating deficit. The organization is responding to the shortfall of revenues against planned expenses for the 2011/12 school year by utilizing all available operating reserves, school and service unit designated funds and unrestricted net assets (UNA). The anticipated August 31, 2011 balance of all available operating reserves, designated funds and UNA is expected to amount to approximately \$16.3 million and will be applied in its entirety to support expenses in the 2011/12 Operating Budget. The use of any operating reserves to support expenses is solely a one-time, non-sustainable funding source. Administration predicts that there will be no available operating reserves at August 31, 2012, which will place the organization at risk to address any unknown or emergent matters going forward.

USE OF BOARD CAPITAL AMORTIZATION

The organization will further support general operational expenses through a reduced expenditure plan in the CBE's approved Board-funded Capital budget. The Capital budget, which was approved by the Board of Trustees on May 14, 2011, included a provision where an under-spend of \$3.0 million in Board-funded capital is utilized on a one-time basis to support 2011/12 general operating expenses.

In summary, it is expected that there will be a total of \$19.3 million in available operating reserves, unrestricted net assets (UNA), designated funds and the amortization reserve to support 2011/12 operating expenses.

OPERATING RESERVES NOT UTILIZED

This Operating Budget excludes the following operating reserves to support 2011/12 planned operating expenditures:

- **Unrealized Investment Gains and Losses Reserve Fund.** Exclusion of these amounts is based upon the absence of finalized and confirmed transactions tied to the actual realization of these gains.
- **Continuing Education Fee Stabilization Reserve Fund.** This is a restricted operating reserve for Adult Education purposes at Chinook Learning Services and, in accordance with Alberta Education reporting guidelines, cannot be used in support of K-12 educational programs.
- **Music Funds at Schools.** These are restricted funds kept at the school level to support this program, raised entirely from fees.



OTHER FUNDING SOURCES

The following operating reserves, designated funds, contribution from the capital amortization reserve and unrestricted net assets, are proposed to be utilized in the operating budget to support budget balancing:

	Operating Budget 2011/12	Modified Approved Budget 2010/11	Increase/ (Decrease)	Increase/ (Decrease)
	(\$000)	(\$000)	(\$000)	%
Operating Reserves				
Utility Expense Stabilization	3,352	2,300	1,052	45.7
Snow Removal Stabilization	200	-	200	100.0
General Instruction	1,000	2,000	(1,000)	(50.0)
Fiscal Stability	2,000	3,000	(1,000)	(33.3)
Administrative Systems Renewal	2,248	3,074	(826)	(26.9)
System Transformation	1,500	-	1,500	100.0
Designated Funds				
Schools Designated Funds	2,500	1,500	1,000	66.7
Service Unit Designated Funds	2,500	-	2,500	100.0
Contribution from Amortization Reserve	3,000	2,009	991	49.3
Unrestricted Net Assets	1,000	2,500	(1,500)	(60.0)
TOTAL OTHER FUNDING SOURCES	19,300	16,383	2,917	17.8

APPENDIX 1: STUDENT COUNTS



COMPARATIVE ENROLMENT SUMMARY

	Budget Projection 2011/12	Modified Approved Budget (Note 3) 2010/11	Projected Difference
Elementary	42,581	41,601	980
Junior High	20,801	20,923	(122)
Senior High	24,497	24,761	(264)
Severely Disabled Students (<i>profile count</i>) excluding Unique Schools	2,583	2,583	-
Unique Schools and Programs (<i>Note 1</i>)	1,853	1,898	(45)
Subtotal (<i>Note 2</i>)	92,315	91,766	549
Kindergarten	7,667	7,482	185
Chinook Learning Services (<20 years, head count)	2,700	2,789	(89)
Cbe-learn	650	637	13
Total	103,332	102,674	658

Note 1: Unique Schools and Programs include the following:

AADAC	Dr. Gordon Townsend	Westview
Christine Meikle	Emily Follensbee	William Roper Hull
Children's Village	Home Education	Wood's Homes (including Young Adult Program)
Discovering Choices	Nexus Trust	
Dr. Oakley		

Note 2: Of the projected Grades 1 to 12 students, 603 are not Provincially funded since they are supported by Federal grants or non-resident student fees (foreign students).

Note 3: Based on September 30, 2010 student count which does not reflect the elimination of students who are registered in more than one district.

Information (a): English as a Second Language is considered a secondary coding by Alberta Education and, accordingly, English Language Learners are not identified separately in this schedule. Such students could be represented as part of any one of the above categories of students. The projected number of ESL-funded English Language Learners is 22,955, or +5.4% (21,774 for 2010/11).

(b): Self-identified Aboriginal is considered a secondary coding by Alberta Education and, accordingly, students qualifying for such status are not separately identified in this schedule. Such students could be represented as part of any one of the above categories of students. The projected number of aboriginal students at the CBE in 2011/12 is 3,405, or +11.3%, based totally on self-identification (3,058 students for 2010/11).

APPENDIX 2: SCHOOLS & PROGRAMS



Calgary Board of Education

In 2011/12, the CBE will continue to address the need for public schools in the new and developing communities of the City of Calgary. In addition, the CBE will also address the need for major modernizations of identified schools in established communities in the City of Calgary.

In January 2008, the Provincial Government announced five new P3 schools for the CBE. There are four grades 5-9 schools for the communities of Coventry Hills, Taradale, Panorama Hills and Tuscany scheduled to open for the 2012/13 school year and a new high school for northwest Calgary, scheduled to open for the 2013/14 school year.

A new West Calgary High School (Ernest Manning replacement school) is scheduled to open for the 2011/12 school year.

Funding has been provided in the budget to implement or expand the following alternative programs or program renewal initiatives in 2011/12:

- Spanish Bilingual expansion at Westgate School, William Aberhart High School, Bishop Pinkham School and Dr. E.P. Scarlett High School
- German Bilingual expansion at Thomas B. Riley School
- Grade expansion at The Hamptons School
- Traditional Learning Centre expansion at Glamorgan School, Sir Wilfrid Laurier School and Dr. J.K. Mulloy School
- French Immersion expansion at Janet Johnstone School, Valley Creek School and Bishop Pinkham School
- Mandarin Bilingual expansion at Midnapore School and program move to Highwood School
- Montessori expansion at Captain John Palliser School
- All Boys' Alternative Program opening at Sir James Lougheed School

Note: See page 46 for Area map.

APPENDIX 3: FEE INFORMATION



The Operating Budget incorporates revenues to be received from fees charged to students and parents. The most common of these fees are summarized below:

	<u>2011/12</u>	<u>2010/11</u>
	\$	\$
Instructional Supplies and Materials Fees (ISM):		
Kindergarten (half day)	15.00	15.00
Kindergarten (full day program when offered)	30.00	30.00
Elementary (Grades 1 to 6)	30.00	30.00
Junior High (Grades 7 to 9)	105.00	105.00
Senior High (Grades 10 to 12)	132.00	132.00
Family Maximum*	264.00	264.00
<i>*Established at two times the approved rate for Senior High School students.</i>		
CBe-learn		
1 course	66.00	66.00
2 courses	99.00	99.00
3 or more courses	132.00	132.00
Senior High School Students Directed to Chinook Learning Services or CBe-learn:		
(a) non-refundable instructional resource fee (per course)	60.00	60.00
(b) textbook rental fee, based on the total value of textbooks for courses taken (including a refundable caution fee of \$60.00)	85.00	85.00
(c) performance bond of up to \$220.00 (2010/11 - \$220.00) for a five credit course will be required of students 19 years of age or younger for each course they are repeating in the Fall and Winter semesters. All students attending the Summer semester are required to pay a performance bond. The amount of the performance bond, minus the non-refundable instructional resource fee, will be refunded if the student achieves the requirements as set by Alberta Education.		
Transportation Fees:		
Calgary Transit (net of annual rebate of \$150.00)	\$392.50	357.50
Ineligible Transit (per year)	\$542.50	542.50
Kindergarten Charter (per year)	\$215.00	200.00
Elementary (Grades 1-6) Charter Transportation	\$295.00	200.00
Junior High (Grades 7-9) Charter Transportation	\$335.00	200.00
Junior High (Grades 7-9) Calgary Transit **	\$335.00	200.00
Eligible Special Needs Students (Grades 10-12)	\$295.00	200.00



	<u>2011/12</u> \$	<u>2010/11</u> \$
Transportation Fees (Cont.):		
Family Maximum (<i>established at two times the approved charter rates for eligible Charter Transportation students</i>) eliminated in 2011/12	N/A	400.00
Conditional Charter	335.00	200.00
** <i>The fees associated with Calgary Transit student monthly bus passes will be provided on an equitable basis with the fees for charter bus transportation for Junior High students. As a result, the CBE will continue to provide an approved rebate for the eligible Junior High students with Calgary Transit student monthly bus passes at \$20.75 per month for 2011/12 (\$34.25 per month for 2010/11).</i>		
For those bus-eligible students who access transportation services and pay a transportation fee, those students do not pay a noon supervision fee.		
Elective Elementary Noon Supervision Fees:		
<u>Non bus eligible students</u> ***		
Kindergarten (full-day – Five day program)	295.00	280.00
Elementary (Grades 1 to 6 – Five day program)	295.00	280.00
Kindergarten (full-day – Four day program)	240.00	230.00
Elementary (Grades 1 to 6 – Four day program)	240.00	230.00
*** <i>Non bus eligible students are those students who live within the school's designated walk zone or attend a school other than their designated school.</i>		
<u>Bus eligible students</u> ****		
Kindergarten (full-day – Five day program)	295.00	-
Elementary (Grades 1 to 6 – Five day program)	295.00	-
Kindergarten (full-day – Four day program)	240.00	-
Elementary (Grades 1 to 6 – Four day program)	240.00	-
**** <i>Superintendents' Team approved a noon supervision fee for those bus-eligible students who choose not to access transportation and get to school by other means.</i>		
Elective Incidental Activity Fees for Students at Lunchtime:		
Elementary (Grades 1 to 6)	10.00	10.00
Junior High (Grades 7 to 9)	30.00	30.00
Elective Musical Instrument Rental Fees:		
Elementary Program		
Annual	65.00	65.00
Summer	30.00	30.00
Junior High Program		
Annual	65.00	65.00
Summer	30.00	30.00
Senior High Programs		
Annual	85.00	85.00
Summer	30.00	30.00
Student Parking Fees:		
Senior High Maximum Fee	30.00	25.00

APPENDIX 4: PROVINCIAL BUDGET/FUNDING FRAMEWORK



Calgary Board of Education

BUDGETED REVENUES

It should be noted that approximately 90% of the CBE's budgeted revenues come from Provincial grants. The amounts of these grants are determined, for the most part, by the number of students attending CBE schools and by the specific complex needs of some of these students. Accordingly, much of the information presented in the Operating Budget is based on student enrolment projections and expected complexity for the 2011/12 school year.

In January 2008, a Memorandum of Agreement (MOA) was signed between the Province and the Alberta Teachers' Association which tied annual salary increases to the Alberta Average Weekly Earnings Index. The Province, in 2011/12 has increased solely the base instruction grants by 4.54%.

PROVINCIAL GRANTS

The Provincial grants incorporated in the 2011/12 Operating Budget fully reflect all relevant and known information from Alberta Education and the Provincial budget announced February 24, 2011.

To better meet the needs of school boards and their students, Alberta Education introduced the Renewed Funding Framework beginning September 2004. Under this framework, Alberta Education allocates funding to school boards according to their unique circumstances and complexities recognized, in part, by the numbers of students with special needs, First Nations, Métis, Inuit (FNMI) students, and English Language Learners (ELL) students. As well, additional funding is allocated to those jurisdictions with small schools by necessity and a higher than average cost of living (applies to non-salary components only and is being phased out).

As part of Alberta Education's Renewed Funding Framework, funding allocations are provided with minimal conditions. School jurisdictions are provided with the flexibility to allocate funding based on local priorities and student needs. This gives the CBE the flexibility to decide how to spend its resources, with the exception of those grants related to the Alberta Initiative for School Improvement (AIS), High Speed Networking (Supernet), and the Student Health Initiative. In addition, resources provided to support Regional Educational Assessment & Consultation Services (REACH) and Institutional programs must all be deployed to support these programs. Guidelines are still maintained to establish a maximum allocation of total expenditures (4%) on Board Governance and System Administration, and this Operating Budget is within the prescribed percentage.

With the increased flexibility provided by the renewed funding framework comes an increased emphasis on local accountability for results or outcomes. Accordingly, most of the inputs affecting reporting and expenditure directions have been removed and replaced by increased emphasis on outcome measurement. CBE performance will be measured by assessing current results against past performance and specific, well-defined outcomes and targets established by the CBE through its approved Three-Year Education Plan 2011-2014. These results will be reported in the Annual Education Results Report.



APPENDIX 5: CBE COMMITMENT

As a learning organization, the Calgary Board of Education is committed to ensuring success for each student, every day, no exceptions and to ensuring that each student, in keeping with his or her individual abilities and gifts, will complete high school with a foundation of learning to function effectively in life, work and continued learning.

As a responsible steward of the public trust, the Calgary Board of Education is committed to efficiently managing resources for organizational effectiveness and to prudently investing in the organization's strategic direction on behalf of student learning and the achievement of the Board of Trustees' Ends.

For our students

- Priority spending to maintain as many staff as possible in schools in recognition of their role as students' primary learning resources.
- Focused investment in providing students flexibility in their learning and a relevant and rigorous curriculum for every talent and interest.
- Continued support and investment in the resources and infrastructures that advance the personalization of learning within an inclusive educational system.
- Continued support for students with complex learning needs.
- Support for a broad spectrum of programming choices.

For our staff and schools

- Continued flexibility in resource deployment to allow schools and areas to address student learning needs and respond to local contexts.
- Organizational redesign to ensure principals and teachers can focus more directly on instructional design and leadership and to ensure access to specialized professional support networks.
- Continued support for job-embedded professional learning.
- Continued support for the development of an engaged workforce with an active role in professional learning and career development.
- Investment in technology and facility infrastructures that support trusted, safe, effective and innovative working and learning environments.

For our community

- Values-based decision making informed by public priorities and interests.
- Continued support for regular and alternative programming choices.
- Balance of short-term and long-term perspectives for cost management, cost containment and asset management, modernization and renewal.
- Continued investment in engaging the public in the work of public education.

APPENDIX 6: BOARD OF TRUSTEES' POLICY- ENDS



Calgary Board of Education



CALGARY BOARD OF EDUCATION

Board of Trustees' Policy – Ends

Monitoring Method: Internal

Monitoring Frequency: Annually

Adopted: May 3, 2005

E-1: Mega End

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

E-2: Academic Success

Each student will possess the knowledge, skills and attitudes required for academic success and be effectively prepared for life, work and further learning.

Accordingly, each student will meet or exceed provincial grade-level standards of achievement in the following areas, with priority attention being focused on the attainment of literacy and numeracy skills:

1. Language Arts

- (a) Read for information, understanding and enjoyment.
- (b) Write and speak clearly, accurately and appropriately for the context.
- (c) Understand and appreciate literature.
- (d) Have the opportunity to learn languages other than English, and to attain second language levels of proficiency and cultural awareness to prepare them for participation in the global environment.

2. Mathematics

- (a) Understand and use knowledge of mathematics to solve problems in business, science and daily life.

3. Science

- (a) Understand the physical world, ecology, and the diversity of life.
- (b) Understand the scientific method, the nature of science and technology, and their application to daily life.

4. Social Studies

- (a) Know the history and geography of Alberta and Canada and have a general understanding of world history and geography.
- (b) Understand Canada's political, legal, economic and social systems within a global context.

5. Arts

- (a) Understand and appreciate the arts and the creative process.

6. Information Technologies

- (a) Understand and demonstrate competence in using information technologies.



E-3: Citizenship

Each student will be a responsible citizen by being an informed and involved member in his or her local, national and global communities.

Accordingly, each student will:

1. Participate in developing and maintaining our Canadian civil, democratic society;
2. Understand the responsibilities of citizenship in local, national and international contexts;
3. Respect and embrace cultural diversity;
4. Develop the skills necessary to work and communicate effectively with others;
5. Actively contribute to creating a better local and global community.

E-4: Personal Development

Each student will acquire the skills, attitudes and knowledge to achieve personal highest potential.

Accordingly, each student will:

1. Identify and actively develop individual gifts, talents and interests;
2. Love learning;
3. Be a critical and creative thinker;
4. Be a confident and autonomous individual;
5. Demonstrate the ability to adapt to changing environments;
6. Develop the resiliency to overcome failure;
7. Self-evaluate, set goals and strive to continuously improve;
8. Demonstrate commitment to make a difference based upon personal convictions;
9. Develop and maintain a healthy, active lifestyle.

E-5: Character

Each student will possess the character to do what is right, act morally with wisdom, and balance individual concerns with the rights and needs of others.

Accordingly, each student will demonstrate:

1. Integrity;
2. Compassion;
3. Decency;
4. Civility;
5. Fairness;
6. Courage;
7. Initiative;
8. Perseverance;
9. Respect;
10. Optimism;
11. Responsibility

APPENDIX 7: INTERIM THREE YEAR EDUCATION PLAN 2011-2014



Calgary Board of Education

The Three Year Education Plan supports the achievement of the Board of Trustees' Ends and provides examples of budgetary linkages between the strategies articulated in the Interim Three Year Education Plan 2011-2014 and planned resourcing of the organization for the 2011/12 school year:

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

Outcome: Student Success

A. Personalize Learning

	Examples of Organizational Resourcing to Implement Strategy
1. Articulate and advance a coherent, system-wide vision of high quality teaching and learning.	<ul style="list-style-type: none"> • Schools are resourced through the Resource Allocation Method (RAM) to meet student learning outcomes as articulated in their School Development Plans. • The Office of the Chief Superintendent is resourced to implement and monitor personalized learning for each CBE student. • Area Offices are resourced to provide operational assistance and instructional advice to principals in support of personalized educational delivery in their school. • Learning Innovation is resourced to expand and enhance learning opportunities for students through digital technologies. • Learning Services is resourced to develop and promote standards of practice that elevate student engagement and agency and the design and assessment of rigorous and relevant tasks.
2. Implement a well-articulated framework for system-wide inclusive practices.	<ul style="list-style-type: none"> • Schools are resourced through the Resource Allocation Method (RAM) to meet student learning outcomes as articulated in their School Development Plans. • Learning Innovation is resourced to facilitate access to anytime anyplace learning experiencing. • Learning Services is resourced to promote accessible, rigorous and relevant programming that is responsive to the learning needs of all students.



A. Personalize Learning (*Cont.*)

Examples of Organizational Resourcing to Implement Strategy	
3. Support instructional practices that reflect Alberta Education's competency-based conceptions of literacy and numeracy.	<ul style="list-style-type: none">• Schools are resourced through the Resource Allocation Method (RAM) to meet student learning outcomes as articulated in their School Development Plans.• Learning Services and Learning Innovation are resourced to create opportunities for students to pursue a variety of learning pathways in alignment with Alberta Education's curriculum outcomes and competencies.• Area Offices are resourced to assist and monitor the implementation of Alberta Education policies.



B. Build Our Capacity

Examples of Organizational Resourcing to Implement Strategy	
1. Establish district-wide professional development in support of personalized learning and district coherence.	<ul style="list-style-type: none">• Schools are resourced through the Resource Allocation Method (RAM) to meet improvement goals as articulated in their School Development Plans.• The Office of the Chief Superintendent is resourced to implement and monitor personalized learning for each CBE student.• Learning Innovation is resourced to support schools in understanding, accessing and using digital learning resources to advance the personalization of student learning.• Learning Services is resourced to support schools in bridging research, theory and practice in relation to students, instructional content, assessment and professional development to advance the personalization of student learning.
2. Promote a workplace culture that ensures continuous improvement in program provision, service delivery, and professional learning across the system.	<ul style="list-style-type: none">• Schools are resourced through the Resource Allocation Method (RAM) to meet improvement goals as articulated in their School Development Plans.• Learning Services is resourced to design and implement consistent in-depth processes to support students through times of transition.• Human Resources is resourced to create and deliver professional development and learning opportunities to CBE employees.• The Office of the Chief Superintendent is resourced to enable a workplace culture that is adaptive and responsive.• Finance and Business Services is resourced to provide analytics and articulate opportunities in the organization for improvement opportunities.



B. Build Our Capacity (Cont.)

Examples of Organizational Resourcing to Implement Strategy	
3. Develop integration strategies to maximize impact on student success across Calgary Board of Education Ends.	<ul style="list-style-type: none">• The Office of the Chief Superintendent is resourced to develop strategies to implement a system-wide intentional focus on the instructional core.• Learning Innovation is resourced that support the infusion of learning technologies and technical support into the instructional core.• Learning Services is resourced to develop and promote standards of practice that elevate student engagement and agency and the design and assessment of rigorous and relevant tasks.• Facilities and Environmental Services is resourced to ensure that CBE schools are well maintained to foster an educational environment that is safe, caring and is fully supports student achievement.



C. Engage Our Public

Examples of Organizational Resourcing to Implement Strategy	
1. Enhance understanding of and participation in public education through increased civic engagement.	<ul style="list-style-type: none"> • The Office of the Chief Superintendent is resourced to articulate the organization's strategic goals and receive feedback from stakeholders regarding any commentary for improvement. • Communications Services is resourced to convey the purpose, core messages and success of the CBE with internal and external communities. • Community Engagement and Operational Planning is resourced to engage community members in articulating values and priorities in facility and programming decisions. • Community Engagement and operational planning is resourced to support the organization in a wide range of engagement strategies.
2. Promote a workplace culture built on the values of voice, accountability, self-sufficiency, clarity of role and responsibility, and in which all employees find meaning and fulfillment.	<ul style="list-style-type: none"> • The Office of the Chief Superintendent is resourced to engage staff and affirm and reinforce a positive and supportive workplace culture in all CBE Service Units and Schools. • Human Resources is resourced to orient new employees to the CBE, to articulate the mandate and desired outcomes of the organization. • Human Resources is resourced to create the Resource Allocation Method Staffing Companion to ensure sound and consistent spring and fall staffing practices at the school level. • Communications Services is resourced to ensure internal communications are strategic, timely and clear.
3. Engage community partners in collaborative ventures to support student learning.	<ul style="list-style-type: none"> • Learning Services and Learning Innovation are resourced to promote and manage collaborations with external organizations in support of public education.



D. Steward Our Resources

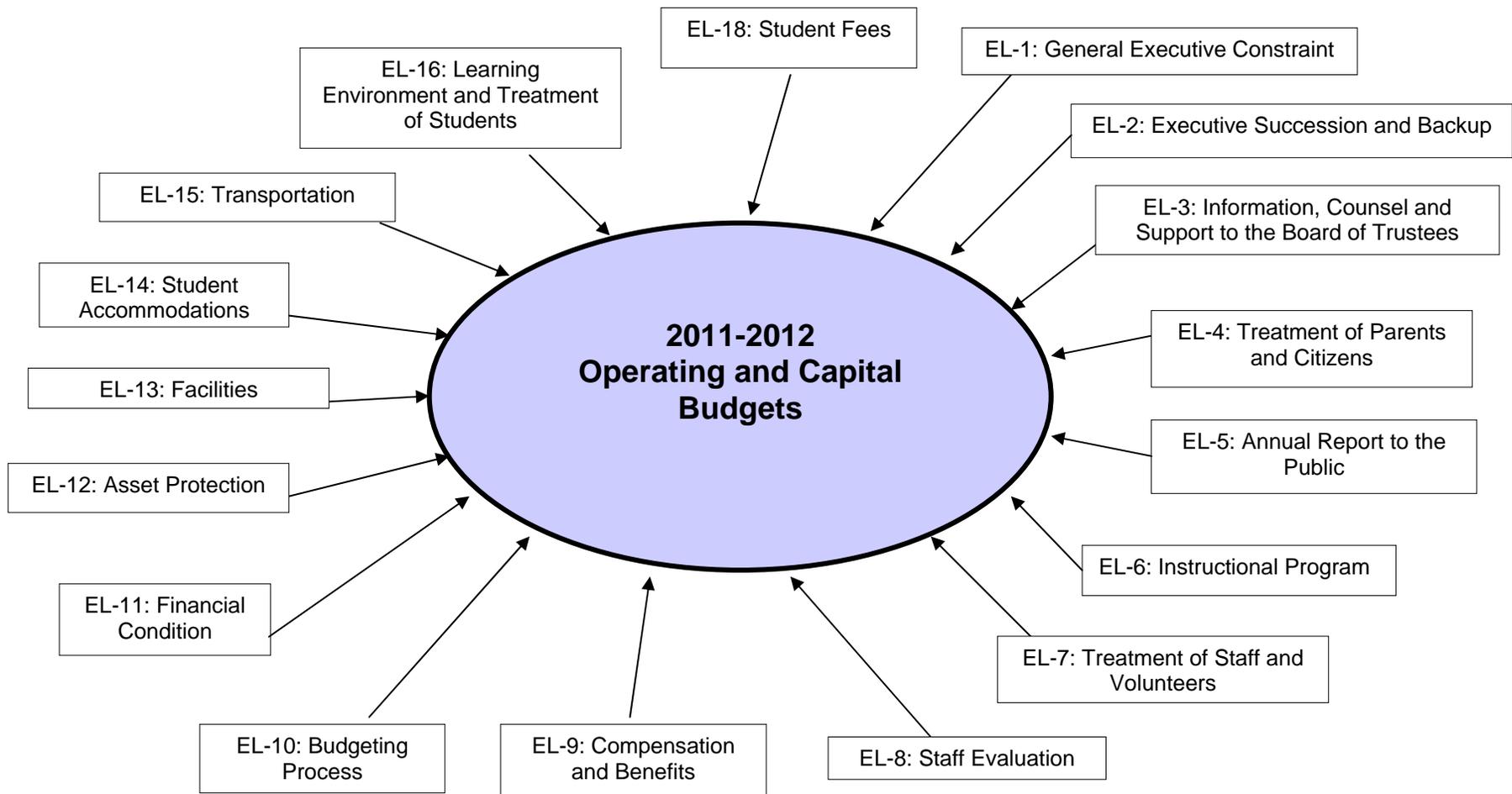
Examples of Organizational Resourcing to Implement Strategy	
1. Facilitate collective capacity for resource creation, coordination, and integration.	<ul style="list-style-type: none">• The Office of the Chief Superintendent is resourced to foster an innovative environment and create integration across all CBE service units and schools.• Facilities and Environmental Services is resourced to ensure full coordination with Alberta Education regarding the maintenance and modernization needs of CBE schools.• Corporate Financial Services is resourced to ensure full utilization of CBE financial resources in the school year.
2. Improve access to data that supports transparent decision making.	<ul style="list-style-type: none">• The Chief Financial Officer and Corporate Treasurer is resourced to ensure rigorous stewardship of the organization's financial and other resources.• Learning Innovation is resourced to create a framework for information management throughout the CBE and to enable CBE staff to access, analyze and interpret data related to students and their learning needs.• Learning Services is resourced to develop and implement system research initiatives to support evidence-based practices in the personalization of learning.
3. Increase alignment of business practices with external efficiency standards.	<ul style="list-style-type: none">• Finance and Business Services is resourced to provide analytics that benchmark and compare input and outputs against like organizations.• Finance and Business Services is resourced to analyze business processes and provide strategies and recommendations for improvement.• Facilities and Environmental Services are resourced to monitor and analyze utility use and provide recommendations to improve energy efficiency.

APPENDIX 8: BOARD OF TRUSTEES' POLICY-EXECUTIVE LIMITATIONS



Calgary Board of Education

CBE's Board of Trustees' Executive Limitations Policies provide the essential guidance for the development of the 2011/12 Operating and Capital budgets. These distinct policies are depicted as follows:





The Operating Budget provides additional specific resources to support compliance to the Board of Trustees Executive Limitations:

EL-1: General Executive Constraint

- The Office of the Chief Superintendent is resourced to ensure all Schools and Service Units are in full compliance with the Board of Trustees' Executive Limitations.
- Communications Services and Community Engagement and Operational Planning (CEOP) are resourced to facilitate authentic and genuine stakeholder engagement.
- The Office of the Corporate Secretary is resourced to improve governance capacity.
- The Chief Financial Officer and Corporate Treasurer is resourced to ensure that business processes and procedures are in alignment with accepted business practices.

EL-2: Executive Succession and Backup

- The Office of the Chief Superintendent and Human Resources are resourced to ensure full continuity of certificated and non-certificated leadership capacity.

EL-3: Information, Counsel and Support to the Board of Trustees

- The Office of the Chief Superintendent is resourced to fully support the needs of the Board of Trustees.
- Legal Affairs is resourced to enable prudent and informed decision making regarding all statutory matters that impact the organization.
- Facilities and Environmental Services is resourced to report asset conditions and any required remediation plan for Board of Trustees' approval.
- Communications Services is resourced to assist the Board of Trustees in communicating with the public, highlighting academic or extra-curricular achievements by CBE students.
- Corporate Financial Services is resourced to ensure that any required financial advice to the Board of Trustees including options analysis and recommendations are readily available.



EL-4: Treatment of Parents and Citizens

- The Office of the Chief Superintendent and Area Offices are resourced to ensure all stakeholders are engaged in a thoughtful, tactful and respectful manner.
- Community Engagement and Operational Planning is resourced to provide forums to engage the community at large regarding student accommodation in a consistent manner and respecting the Board of Trustees' approved engagement process.
- Communications Services is resourced to articulate the CBE's personalised educational strategies to the community at large.
- Community Engagement and Operational Planning is resourced to consult with Parents and other interested stakeholders regarding any proposed changes to noon supervision and transportation fees.

EL-5: Annual Report to the Public

- Communications Services is resourced to publish in hard copy and to the CBE external website the Annual Report to the Public.
- Corporate Financial Services is resourced to ensure easily understood annual financial performance information is embedded within the Annual Report to the Public.

EL-6: Instructional Program

- Schools are resourced through the Resource Allocation Method (RAM) to meet student learning outcomes as articulated in their School Development Plans.
- Human Resources is resourced to ensure that the organization has highly qualified staff to work within and lead the instructional programs in CBE schools.
- Learning Services is resourced to ensure that contracted external services are responsive to the personalized instructional needs of students.
- Community Engagement and Operational Planning is resourced to develop and implement the System 3-Year Student Accommodation Plan and the 10-Year Long Range Student Accommodation Strategy.
- Learning Services is resourced to ensure that the instructional program meets all Alberta Education requirements.
- Learning Innovation is resourced to ensure technology is leveraged into instructional practices at CBE schools.



EL-7: Treatment of Staff and Volunteers

- **Transportation Services is resourced to review with schools administrative strategies to support bus drivers and bus aids in facilitating the safe and effective transportation of students.**
- **Corporate Security is resourced to ensure the provision of safe working conditions for students, volunteers and staff.**
- **The Freedom of Information, Privacy and Protection (FOIPP) Office is resourced to ensure that all prescribed requirements under FOIPP Legislation are adhered to.**
- **Centres of Excellence is resourced to provide advice in the areas of recruitment and retention of staff.**
- **Human Resources is resourced to ensure that staff are provided updates pertinent to them through Human Resources e-bulletins.**
- **Communications Services is resourced to ensure internal communications are clearly articulated, primarily through e-mail or the Staffroom.**

EL-8: Staff Evaluation

- **Human Resources is resourced to design and build employee staff evaluation systems and processes to be used at the system and school level.**
- **Human Resources is resourced to develop staff evaluation processes that are fair, impartial and provide employees with constructive feedback.**
- **Human Resources is resourced to evaluate, audit and assess people practices to ensure alignment with organizational needs.**

EL-9: Compensation and Benefits

- **Human Resources is resourced to ensure that all position classification methodology is fair and transparent.**
- **Human Resources is resourced to assist employees who are considering retirement by offering pre-retirement planning sessions to participating employees.**



EL-10: Budgeting Process

- **Finance and Business Services is resourced to ensure that annual Capital and Operating Budgets are developed in full alignment with the Board of Trustees Ends.**
- **Community Engagement and Operational Planning is resourced to project system and school by school student enrolments for the following school year and in support of Spring staffing.**
- **Community Engagement and Operational Planning is resourced to project system enrolments to facilitate revenue planning regarding grant funding to be received from Alberta Education.**
- **Budget and Corporate Reporting is resourced to ensure that the Resource Allocation Method (RAM) to schools regarding allocations to schools are well documented, easily understood and in a format easily utilized by school Principals.**
- **School Financial Operations is resourced to ensure that Principals are supported regarding deployment decisions and position management concepts during Spring staffing through one-on-one sessions.**

EL-11: Financial Condition

- **Budget and Corporate Reporting is resourced to provide any required analysis of the CBE Operating Budget.**
- **Corporate Financial Services is resourced to upgrade and maintain key financial systems.**
- **Architectural & Engineering Services is resourced to ensure that capital expenditures are compliant with contractual terms and comply with Board and Ministerial approvals.**
- **The Chief Financial Officer and Corporate Treasurer is resourced to ensure that any excess cash is prudently invested in the short or long-term.**
- **Student Information Record System (SIRS) Department is resourced to capture certain fees information.**
- **Corporate Financial Services is resourced to ensure internal controls meet or exceed audit standards and to ensure that the CBE receives an unqualified audit opinion in the annual Audited Financial Statements.**
- **Corporate Financial Services is resourced to support the year-end audit including reports to the Board of Trustees and its Audit Committee.**
- **Corporate Financial Operations is resourced to ensure the accounting cycle is fully executed.**
- **Corporate Financial Operations is resourced to ensure the successful centralized collection of the noon supervision fee.**



EL-12: Asset Protection

- **Facilities and Environmental Services is resourced to ensure the timely provision of emergent maintenance needs through the work order and trades dispatch process and maintain operating records of work initiated, ongoing and completed.**
- **Purchasing Services is resourced to ensure ethical and transparent procurement practices and ensuring strategic procurement.**
- **Risk Management is resourced to ensure full risk mitigation for Board activities and preventing financial loss through ensuring adequate insurance coverage.**
- **Safety Services is resourced to develop work safe best practices and communicating to all CBE employees.**
- **Records Management is resourced to ensure compliance with all legislation and to ensure that disposals are performed in a fully secure manner.**
- **Legal Affairs is resourced to review contracts as resources permit.**
- **Corporate Security is resourced to advise on the protection of assets and to provide representation of interagency groups such as the Safer Calgary Coalition and the Calgary Emergency Management Agency.**
- **Central Facilities Services and Facility Operations are resourced for the upkeep and operational maintenance of facilities to ensure overall cleanliness.**
- **Energy and Environmental Services is resourced to implement energy savings strategies.**
- **Maintenance Projects are provided Infrastructure Maintenance and Renewal (IMR) funds to ensure that funds are fully utilized for repairs and maintenance.**
- **Facility Security is resourced to provide off-hours security for CBE properties, restricted entry control processes and overall maintenance of swipe cards, re-keying and alarm monitoring.**



EL-13: Facilities

- **Capital Planning and Development** is resourced to ensure leading best practices for Capital and Urban Planning, Architectural and Engineering, Leasing and Property Management and Integrated Workplace Systems Services.
- **Urban and Capital Planning** is resourced to represent the CBE with respect to the identification of new school sites and facilities as well as maintaining an active presence on the Joint Use Coordinating Committee (JUCC) to promote CBE interests.
- **Urban and Capital Planning** is resourced to annually develop and create the Ten-Year Facility Plan and the Three-Year Capital Plan.
- **Architectural and Engineering** is resourced for the project delivery of new school projects and modernizations as well as to provide technical advice on long-term maintenance.
- **Leasing and Property Management** is resourced for the effective management of CBE properties, including rentals, leases and disposal of surplus space and facilities.
- **Integrated Workplace Systems Services** is resourced to implement the strategic facilities information technology plan and maintain and administer the Archibus applications software for space management and facilities maintenance management.

EL-13E: Facility Condition Report Information Requirements

- **Central Facility Services** is resourced to create and present the annual Facility Condition Report, manage central maintenance projects, maintain grounds, security and distribution services.

EL-14: Student Accommodation

- **Community Engagement and Operational Planning** is resourced to thoroughly research and predict demographic profile changes to the City of Calgary and perform situational and scenario analysis in support of long-term student enrolment projections.
- **Community Engagement and Operational Planning** is resourced to create the Three-Year System Student Accommodation Plan and the 10-Year System Student Accommodation Strategy.



EL-15: Transportation

- Community Engagement and Operational Planning is resourced to review walk zones, consider bus zones, optimize start and end times, and facilitate the safe and efficient transportation of all CBE students.
- Corporate Financial Services is resourced to ensure that collaborative efforts are utilized to create an annual transportation fee schedule.
- Student Transportation is resourced to engage carriers to ensure bussing standards meet Provincial standards and to maintain the Versa Trans student reporting system.

EL-16: Learning Environment and Treatment of Students

- Human Resources is resourced to ensure that there are opportunities for Professional Development to ensure seamless Administrator Succession.
- Corporate Security, Safety Services, and Corporate Risk Management are resourced to ensure the provision of safe working conditions.
- The Office of the Chief Superintendent is resourced to develop a corporate culture that affirms the value of respect.
- The Office of the Chief Superintendent is resourced to foster a continued culture of high student achievement.
- Area Offices are resourced to provide strategies to Principals to ensure safe learning conditions for students at all times.
- Schools are resourced through the Resource Allocation Method to meet student learning outcomes as articulated in the school development plans.

EL-17: Removed by the Board of Trustees on February 2, 2010

EL-18: Student Fees

- Corporate Financial Services is resourced to analyze financial information so that schools comply with fees charged to parents and students for Instructional Supplies and Materials and educational trips.
- Corporate Financial Services is resourced to ensure that the Fee waiver policy is adhered to in a consistent manner.
- Communications Services is resourced to ensure that Parents can easily find current fees and the fee waiver information on the CBE external website.

EL-18E: Student Fees – Student Fees Report

- Corporate Financial Services is resourced to ensure that the Student Fees report is written in a clear concise manner and is easily understood by the target audience.
- Student Information Record System (SIRS) Department is resourced to provide systems and associated technical support to allow schools to create and maintain fee records.
- Corporate Financial Services is resourced to ensure that the chart of accounts facilitates reporting of the Instructional Supplies and Materials fees.



APPENDIX 9: EL-10: BUDGETING PROCESS



CALGARY BOARD OF EDUCATION
Board of Trustees' Policy – Executive Limitations
EL-10: Budgeting Process
Monitoring Method: Internal
Monitoring Frequency: Annual

Adopted: June 19, 2007

Budgeting, which includes the operating and capital budgets and the resource allocation to schools for any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board of Trustees' policies, risk fiscal jeopardy, or fail to be derived from the Three-Year Education Plan. Accordingly, the Chief Superintendent shall not cause or allow budgeting which:

1. is not provided in a summary format understandable to a reasonably informed layperson;
2. contains too little information to enable credible projection of revenues and expenses, cash flow, separation of capital and operating items, and disclosure of planning assumptions;
3. fails to demonstrate the relationship between the proposed budget and the Ends priorities for the year;
4. plans the expenditure in any fiscal year of more funds than are conservatively projected to be received in that period;
5. endangers the fiscal or organizational capability sufficient to achieve Ends in future years;
6. does not provide for appropriate participation of stakeholders;
7. relies on fundraising/donations for the provision of basic education as provided by provincial grants and Goals and Standards applicable to the provision of basic education in Alberta, as described in Ministerial Order 004/98;
8. proceeds with the early release of resources for staffing at schools prior to receiving Board of Trustees' approval.



2011/12 AREA MAP

