

# Working Together for Student Success

## Budget Report for 2017-18



learning | as unique | as every student



Calgary Board of Education



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

**CALGARY  
BOARD OF EDUCATION**

excellence in the preparation and issuance of its budget  
for the Fiscal Year 2016-2017.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



*Brenda Burkett*

Brenda R. Burkett, CPA, CSBA, SFO  
President

*John D. Musso*

John D. Musso, CAE, RSBA  
Executive Director

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## I. Introductory – Executive Summary

### Organizational summary

#### Goals and objectives

The Calgary Board of Education (CBE) is the public school board in Calgary, Alberta, Canada. We believe every one of our students is unique and personalized learning is the key to their success. From Early Childhood Services (ECS) - Grade 12 as well as continuing adult education the CBE operates a variety of programs and services to support each and every student. The CBE is one of the best public education systems in the world. Outstanding education depends on making wise decisions about how to invest public resources on behalf of over 121,200 students. It's an important responsibility. The money we spend educating our youth is one of the most important investments we can make in our society's future.

#### Purpose

The CBE's entire system works to support student learning. The 2017-18 budget was prepared, first and foremost, with the objective of honoring our mission and most importantly, our values. The 2017-18 budget puts students first, focuses on learning as our central purpose, and recognizes that public education serves the common good.

#### Mission

The Board of Trustees sets as its Mission that **“each student, in keeping with his or her individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.”**

We therefore know that we must consider each individual student and his or her learning requirements while balancing all student needs against the resources available across the organization.

#### Values

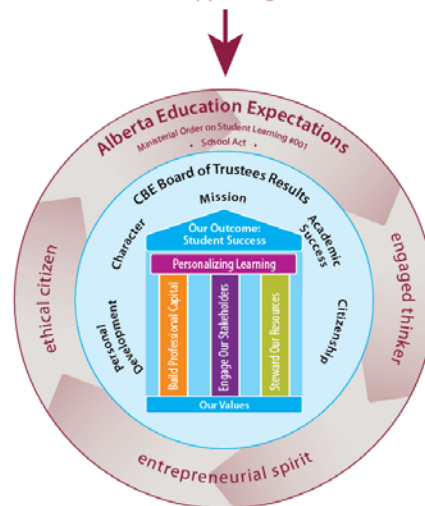
Administration's approach to the budget is guided by our values:

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

We continue working to optimize student learning while recognizing the reality of our fiscal constraints.

CBE 2017-18 Budget	
Schools:	247
Students:	121,200 (estimated)
Staff:	14,000+

Supporting





## **Governance**

The CBE is guided by a publically elected board of seven trustees. Trustees are elected every four years in alignment with municipal elections for Calgary's mayor and councillors. The Board of Trustees provides direction to the Chief Superintendent of Schools (Chief Superintendent) via its policies and procedures as evidenced by board motions. To pass a motion requires the support of a majority of the seven trustees. In the event of a tie vote, the related motion fails.

### **Board of Trustees**

***(publicly elected to four- year terms, next election scheduled for Oct. 16, 2017.)***

Joy Bowen-Eyre (Chair)	Wards 1 & 2
Trina Hurdman (Vice-Chair)	Wards 6 & 7
Lynn Ferguson	Wards 3 & 4
Pamela King	Wards 5 & 10
Judy Hehr	Wards 8 & 9
Julie Hrdlicka	Wards 11 & 13
Amber Stewart	Wards 12 & 14

The Board of Trustees is responsible for the appointment of the Chief Superintendent of Schools. Under the Board's governance framework, operations are delegated to the Chief Superintendent. The Chief Superintendent then hires a team of superintendents, staff and other supports to lead and manage operations.

### **Superintendents' Team & date appointed to role**

David Stevenson	Chief Superintendent	June 1, 2014
Susan Church	Deputy Chief Superintendent	Sept. 1, 2014
Brad Grundy	Superintendent, Finance/Technology Services, Chief Financial Officer, Corporate Treasurer	Nov. 1, 2013
Dany Breton	Superintendent, Facilities & Environmental Services	Oct. 26, 2015
Greg Francis	Superintendent, Human Resources & General Counsel	Dec. 17, 2012
Jeannie Everett	Superintendent, Learning	May 18, 2015
Marla Martin-Esposito	Chief Communications Officer	Oct. 26, 2015

## Contributions to the budget process

### Community engagement

[Community engagement](#) provides perspectives that help us make the best decisions on behalf of our students. In developing the budget we recognize that public education is a shared responsibility. With input from our students, families, employees, communities and the Government of Alberta, we make decisions in the best interest of all students and their learning. Those decisions inform our budget process.

### Alberta Education

The CBE receives over 93 per cent of its funding from Alberta Education. Alberta Education is the Ministry of Education for the Government of Alberta which supports students, parents, teachers and administrators from ECS (pre-kindergarten and kindergarten) - Grade 12. The Ministry has the following responsibilities:

- develops curriculum and sets standards
- evaluates curriculum and assesses outcomes
- teacher development and certification
- supports special needs students
- funds and supports school boards
- Aboriginal and francophone education
- oversees basic education policy and regulations

Aspects that affect the provincial budget, thereby affecting the CBE, include:

- Changing resource prices make it difficult to predict the Province's total revenue. The Government of Alberta is cautious when it comes to revenue forecasting.
- Alberta is Canada's fastest growing province in terms of population. It is estimated to rise to 4.3 million in 2017, as it has been seen that every year the population increases by approximately 76,000. This creates a need for more infrastructure such as schools, health facilities and roads.
- Public priorities may change every year; research and feedback from Albertans help identify these shifting priorities.

The [Alberta Budget 2017: Working to Make Life Better](#) includes money that comes in (revenue) and money that goes out (expenses). Alberta's annual budget typically covers a year from April through to the following March. The Government gets money from personal and corporate taxes, resource revenue like oil and natural gas royalties, transfers from the federal Government, income from investments and revenue from other taxes and fees on specific products and services and from borrowing. Expenses include all of the programs and services the Government provides for Albertans, from funding to support people with disabilities to running hospitals. It also includes staffing costs for people to provide these services. Each budget year presents a different challenge for the Government, depending on many outside factors.

## Implications of Alberta Budget 2017

The Alberta Budget 2017 was delivered March 16, 2017. One of the overall themes was making life more affordable for families. For school boards this meant funding was provided for enrolment growth. For families this meant funding was provided to reduce certain school fees in the ECS - Grade 12 education system.

Our budget, built on the information and funding provided by Alberta Education, sets out how we will deploy and invest our financial resources to meet the needs of students in order to achieve the [Results](#) established by the Board of Trustees.

We are also guided by CBE's [Three-Year Education Plan](#). This is updated each year as required by Alberta Education's formal structure to support accountability and transparency throughout the Provincial ECS (pre-kindergarten and kindergarten) – Grade 12 education system and to ensure alignment of school authorities and schools with Provincial direction.

The CBE's Three-Year Education Plan focuses on personalized learning, building our professional capital, engaging our stakeholders and stewarding our resources. Taken together, we believe these actions allow us to optimize student success.

By sharing a common goal of student success, each one of us contributes to making it happen.

## Guiding Documents

- [Alberta Education Business Plan 2017-20](#) – Alberta Education's business plan provides an overview of the outcomes for the ministry and the key strategies to be completed to achieve those outcomes.
- [CBE Three-Year Education Plan](#) – The plan that guides our work and connects each CBE employee to our Mission, our Values and our Outcome: Student Success. We focus on four strategies: personalize learning; build our professional capital; engage our stakeholders; and steward our resources.
- [CBE Governance Policies](#) – Policies enable the Board of Trustees to effectively lead, direct, inspire and control the outcomes and operations of the district. The Board of Trustees governance policies are grouped into four categories, each serving a distinct purpose. The four categories are:
  - Governance Culture: these policies define the Board of Trustees' own work and how it will be carried out. They clearly state the expectations the Board has for individual and collective behavior.
  - Board/Chief Superintendent Relationship: the Board has defined in policy how authority is delegated to the Chief Superintendent and how the Chief Superintendent's performance will be evaluated.
  - Operational Expectations: these policies (known as OEs) define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.
  - Results: these are the Board of Trustees' statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.

- [CBE Results](#) – The Board of Trustees has set clear direction for student success. We are all committed to achieving these Results:
  - Academic success – Each student will be literate and numerate, able to integrate and apply the knowledge, skills, attitudes and competencies acquired across all academic disciplines.
  - Citizenship – Each student will be a responsible citizen.
  - Personal development – Each student will identify and actively develop individual gifts, talents and interests.
  - Character – Each student will demonstrate good character.
  
- [Alberta Budget 2017: Working to Make Life Better](#) – The Alberta Government’s fiscal plan for 2017 including new legislation on school fees and transportation services ([Bill 1: An Act to Reduce School Fees](#)). The plan reduces school fees for parents with children in the ECS - Grade 12 education system, including fees for instructional supplies or materials (ISM) and transportation. The Alberta Government made \$54 million available province-wide to support the implementation of Bill 1. Alberta Budget 2017 will provide Albertans with \$8.2 billion in funding for the ECS - Grade 12 education system including \$500 million for new schools, replacements and modernizations and \$213 million to fund enrolment growth and grants for First Nations students, English Language Learners and others with diverse learning needs. There will also be funding to offset the loss of school fee revenue to ensure school boards maintain education programming for students.

This Provincial direction, translated through our values, help us support success for each student every day.

## Budget process and timeline

### Process

The preparation of the annual budget is led by Superintendents' Team. Budget decisions are evaluated through decision criteria established by Superintendents' Team to ensure that the resulting budget is aligned with our values and in support of the Three-Year Education Plan. The Board of Trustees may provide direction (via Board motion) to the Chief Superintendent of Schools. Approval of the final budget rests with the Board of Trustees who must submit a budget to the Ministry of Education by May 31, 2017. For the 2017-18 budget, this date has been extended by the Minister of Education to June 30, 2017.

The resulting budget must adhere to Provincial Government reporting requirements, legislation and be based on government funding as calculated in the annual [Funding Manual](#). The budget will reflect amounts provided for spending in schools. Principals make school-based resource deployment decisions and determine the best use of the dollars allocated to their particular school and student population.

### Timeline

In a typical year the Provincial budget is released in late February or early March. This timing allows us the time required to prepare and deliver the Budget Assumptions Report ('BAR', included later in this report) to the Board of Trustees, provide schools with their budgets by early April to accommodate the spring staffing process and deliver the final budget to the Board of Trustees for approval by the May 31 deadline.

The Provincial Government released its 2017 budget in March and our 2017-18 school budget allocations were sent to principals in April using the Resource Allocation Method (RAM). The RAM is the mechanism used by the CBE to determine and allocate resources to each school. The RAM considers the nature of the school program, the number of students, the complexity of students enrolled at the school and a range of other factors. The RAM book can be found [here](#).

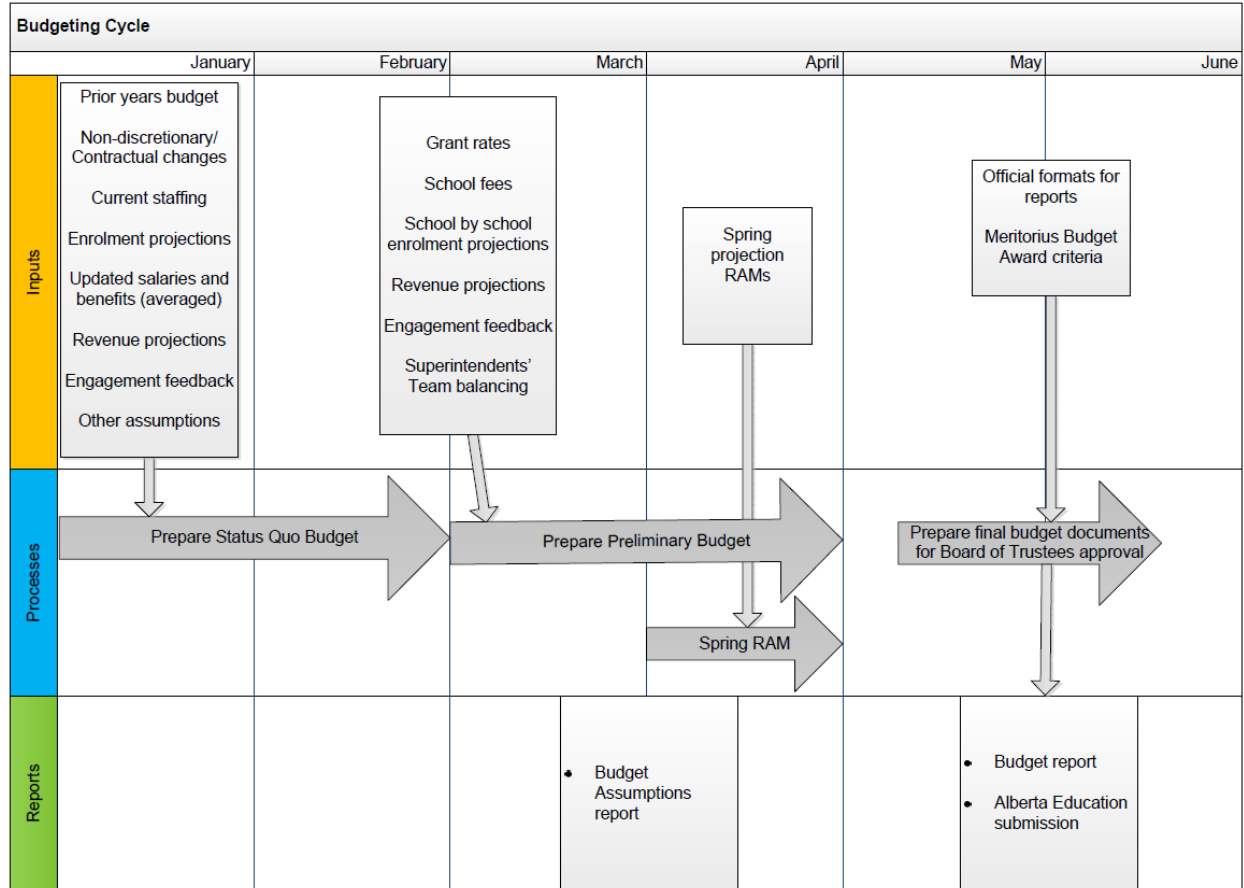
The Budget Assumptions Report (BAR) was presented to the Board for information purposes on April 11, 2017 and there were no board motions arising from the presentation of this report. The BAR discloses the budget planning assumptions as required under the Board of Trustees' Operational Expectation (OE) 5: Financial Planning. Operational Expectation 5: Financial Planning sets out the Board of Trustees' expectations related to the CBE's financial planning and reporting. The presentation of the Budget Assumptions Report provides the necessary information required by the Board of Trustees in support of the budget preparation process.

Once the BAR is received by the Board of Trustees, Superintendents' Team prepares the detailed budget plan for presentation to the Board of Trustees for approval. The report was prepared and is planned for presentation to the Board of Trustees on June 13, 2017 for review and for approval on June 20, 2017.



**Timeline (cont'd)**

The following are highlights of the budget schedule.



## Bill 1

The CBE supports the introduction of the Provincial Government's [Bill 1: An Act to Reduce School Fees](#) that was introduced in March 2017. Through the proclamation of Bill 1, the Government is making life more affordable for Alberta families. They are reducing fees for specific instructional supplies or materials, as well as transportation fees for students who live 2.4 kilometres or more away from their designated school. This is the first step in reducing the burden of school fees on Alberta's families. The Government will continue to engage education stakeholders, including school boards and parents, in achieving additional reductions in future years. The Bill 1 regulatory framework is planned for release in June of this year. As a result, this budget has been prepared based on assumptions related to the Bill 1 regulatory framework. The details provided in the framework will inform the CBE's policy on fees.

Conversations are ongoing between CBE administration and Alberta Education staff regarding the specific details of this Bill. The impending School Fee Regulation is expected to be in force in June 2017. Assumptions and estimates have been made in order to complete the budget by the (extended) legislated budget delivery date of June 30. There is a probability that actual activities will vary from the estimates made in this budget with regards to fees and transportation costs. The 2017 Fall Update Budget will incorporate any adjustments resulting from the Bill 1 framework. Finally, under Bill 1 fees established by the CBE for the 2017-18 school year will require ministerial review and approval prior to implementation.

## Stakeholder Engagement

The CBE is committed to involving our stakeholders in the decisions that affect them.

We continue to improve our budget-related communication with our stakeholders. [Our website](#) includes a great deal of budget information including reports, staff communications, and speaking notes. Chief Financial Officer Brad Grundy continues to respond to comments via "Dollars and Sense with CFO Brad Grundy," where issues such as classroom funding and staffing are addressed head-on.

Comments are accepted year-round through our [budget feedback form](#). It allows our staff and the public to submit their input on educational spending. This year the budget comments typically related to alternative programs, Bill 1, class size, school fees, staffing, maintenance, student supports, teacher workload, technology, transportation services or other. The CBE finance team reads each comment received and considers the input when making decisions regarding future budgets.

For the 2017-18 budget, the CBE requested input from parents, staff and other stakeholders. We obtained feedback in various venues and formats:

- meetings with union representatives [Alberta Teachers Association (ATA), Staff Association, Canadian Union of Public Employees (CUPE), Skilled Trades Union]
- meeting with the Council of School Councils (COSC)
- online comments

In February/March 2016 we embarked on a larger budget engagement and continue to combine this feedback with that received in 2017. Our public still places a priority on maximizing resources in classrooms. We continue to honour this in 2017-18 by maintaining one of the lowest Board and System Administration expenditures (approximately 2.7 percent of total expenditures) in Alberta, enabling our funding to be dedicated to student learning.

## Meritorious Budget Award

The CBE received the Meritorious Budget Award (MBA) for excellence in the preparation and issuance of its 2016-17 budget. The CBE submitted its 2016-17 budget report for MBA consideration as an additional way to demonstrate its commitment to open, transparent and fair communication to the public. As a publically accountable organization the CBE is committed to a fully informed and engaged public.

The MBA promotes and recognizes excellence in school budget presentation and enhances school business officials' skills in developing, analyzing, and presenting a school system budget. After a rigorous review by professional auditors, the award is conferred only to school districts that have met or exceeded the program's stringent criteria. [The CBE is one of a few school districts in Canada to achieve the MBA.](#)

The MBA was awarded from the Association of School Business Officials International (ASBO), a professional organization that provides programs and services to promote the highest standards of school business management practices, professional growth, and the effective use of education resources.

This budget report incorporates a number of the suggestions and recommendations that were provided by the MBA adjudication process related to the 2016-17 budget report.

The 2017-18 Budget report will be submitted for MBA evaluation following Board of Trustee approval.

## Allocation of resources to achieve student success

### Priorities

We continue to optimize student success by improving the quality of teaching and learning in the classroom by focusing on several notable priorities:

- Personalizing learning
- Advancing leadership practices
- Implementing kindergarten – Grade 12 mathematics and literacy strategies
- Implementing the High School Success strategy
- Improving results for First Nations, Métis and Inuit students

We will create conditions for success and have a positive impact on the learning outcomes of students by:

- Building, maintaining and modernizing schools to foster enriching learning environments for all students. (Four schools opening in 2017-18 and three under development for a total capital cost of \$210 million. The Government has announced an additional three new schools and one major modernization scheduled for completion in 2021).
- Enhancing and implementing a replacement Student Information System that provides greater access to and use of student profile data for students, families, teachers and leaders, supports best practices in assessment and grading and creates administrative efficiencies (total estimated capital cost of \$17.7 million).
- Continuing to use our community engagement framework ([dialogue](#) framework) to guide decision making and to ensure stakeholders are reasonably included in decisions that affect them (annual cost of \$1.1 million including staff costs).
- Undertaking a comprehensive system-wide staff engagement survey to allow us to continue to provide an engaging work environment for our staff (estimated cost of \$0.5 million).

## Budget attributed to activities

Students are at the centre of everything we do at the CBE; our budget reflects that commitment. The funding provided to the CBE and the allocation of resources within the CBE supports the organization's achievement of the results and expectations established by the Board.

Our work is guided by our [Three-Year Education Plan](#), which connects each CBE employee to student success. We focus on creating an environment “to inspire all students to achieve success and fulfillment and reach their full potential by developing the competencies of Engaged Thinkers and Ethical Citizens with an Entrepreneurial Spirit” (Ministerial Order on Student Learning, 2013).

### Instruction

In the 2017-18 school year, \$1.1 billion dollars [including 8,732 Full Time Equivalents (FTEs)] will be spent on instruction in direct support of the achievement of success for each student. This includes spending in schools and Areas as well as supports that are centrally managed, such as, but not limited to: psychologists, braille assistants, deaf and hard of hearing specialists, mental health specialists, occupational and physical therapists, speech language pathologists, multicultural services, school-based technology support, student records and more. Public education requires an integrated network of professionals working in collaboration to support students in their learning.

Resources have been applied to support the personalized learning strategy of the [Three-Year Education Plan](#), notably personalizing learning, advancing leadership practices, implementing a kindergarten - Grade 12 literacy and math strategy and improving results for First Nations, Métis and Inuit students.

### Plant, Operations and Maintenance

Costs under the Plant, Operations and Maintenance block are essential for the safe operation of our facilities and to provide quality learning environments. In 2017-18, \$182.2 million (including 847 FTEs, 618 of which are school-based facility operations staff) will be spent to provide safe, healthy, and clean learning environments to support student success.

### Transportation

The CBE is one of the largest transportation service providers in the Province of Alberta. In 2016-17 about 38,000 CBE students travel to school daily on a variety of transportation means such as the yellow school bus and Calgary Transit. Of those, approximately 26,000 ride a yellow school bus on more than 1,100 routes.

These yellow school bus riders are typically in kindergarten - Grade 9. Half are attending a regular program or are students with complex transportation needs. The other half are students enrolled in a wide range of language and non-language alternative programs. Some students do not have a community school where they live and need to travel out of their community to reach their designated school. Others choose to attend an alternative program, and others have exceptional learning needs that are best met in special settings.

The amount we receive from the Province targeted for transportation does not fully cover the cost of the service level we currently offer. The cost of transportation is approximately \$48.1 million (including 44 FTEs, 30 of which are school-based busing aides and 14 of which are schedulers, fee clerks, IT and administrative support).

Under the newly introduced Bill 1: An Act to Reduce School Fees, students attending their designated (regular program) school and living over 2.4 kilometres away from school will no longer be charged a

transportation fee. Students attending a program of choice or who live between 1.6/1.8 to 2.4 kilometres from school will be charged a fee. Parent fees totalling \$5.9<sup>1</sup> million will be charged in 2017-18 to provide services for students who don't qualify for fee-free or fee-reduced transportation under Bill 1.

### **External Services**

External Services (e.g. noon supervision program, adult education), are \$23.8 million (including 268 FTEs) in program costs that do not fall within the ECS - Grade 12 education mandate and are generally operated on a cost recovery basis (i.e. offset by related fees or other revenues). Of these amounts, \$14.0 million (including 231 FTEs) is the noon supervision program.

The noon supervision program is a school based program to provide supervision to grades one through six students over the lunch period. This is a voluntary fee-based program as parents may choose to supervise their own children over the lunch period. The noon supervision program utilizes non-teaching staff so as to maximize the teacher time available under the collective agreement to support student learning.

### **Board & System Administration<sup>2</sup>**

Finally, board & system administrative costs support student success by providing core system supports to student learning. These costs are budgeted at \$37.5 million (including 159 FTEs). The CBE has system administration costs of approximately 2.7 per cent which is well below the provincially mandated cap of 3.6 per cent of total expenditures. This means that \$12.2 million (the difference between 3.6 percent and 2.7 percent of total expenditures) of the allowable administrative allocation is made available to fund other supports to students. The CBE is committed to maximizing the dollars available to directly support students and their learning.

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<sup>1</sup> \$5.9 million is a preliminary estimate and subject to change once students have registered for transportation service and routes are developed and fee levels have been granted Ministerial approval.

<sup>2</sup> Board & System Administration includes the costs of administrative functions and core program supports for the jurisdiction at the system level. This grouping of costs is a reporting requirement of Alberta Education. Details of these expenses are provided in the Financial section of this report.



**CALGARY BOARD OF EDUCATION  
BUDGET 2017 – 2018**

Budget attributed to activities detail

	Instruction (ECS & Grade 1-12)	Plant Operations and Maintenance	Transportation	External Services	Board & System Administration	Total
in \$ thousands						
<b>Total expenses</b>						
Certificated permanent salaries and benefits	762,688	-	-	577	1,311	<b>764,576</b>
Non-certificated permanent salaries and benefits	162,045	63,501	2,717	13,917	19,793	<b>261,973</b>
Amortization expenses	16,423	47,630	-	81	3,205	<b>67,339</b>
Other supplies	62,850	2,234	14	572	326	<b>65,996</b>
Maintenance and repairs	4,786	40,997	1	94	1,266	<b>47,144</b>
Transportation charges	2,310	-	43,753	-	-	<b>46,063</b>
Certificated temporary salaries and benefits	27,398	-	-	300	8	<b>27,706</b>
Utilities	5,686	19,084	3	32	361	<b>25,166</b>
Professional services	14,338	899	340	1,043	7,447	<b>24,067</b>
Non-certificated temporary salaries and benefits	7,428	2,110	89	2,228	314	<b>12,169</b>
Rental equipment and facilities	5,912	495	-	1,722	2,510	<b>10,639</b>
Textbooks and materials	10,260	-	-	91	12	<b>10,363</b>
Insurance	899	4,009	-	-	94	<b>5,002</b>
Other (uncollectible accounts)	-	-	1,008	2,794	-	<b>3,802</b>
Minor equipment	2,059	157	3	42	121	<b>2,382</b>
Interest and finance charges	675	807	134	227	65	<b>1,908</b>
Travel and subsistence	1,293	219	1	5	161	<b>1,679</b>
Dues and fees	982	53	2	26	501	<b>1,564</b>
<b>Expenses</b>	<b>1,088,032</b>	<b>182,195</b>	<b>48,065</b>	<b>23,751</b>	<b>37,495</b>	<b>1,379,538</b>
<b>Fall Budget 2016-17</b>	<b>1,071,091</b>	<b>174,053</b>	<b>45,393</b>	<b>23,188</b>	<b>37,073</b>	<b>1,350,798</b>
<b>Increase / (decrease) from 2016-17</b>	<b>16,941</b>	<b>8,142</b>	<b>2,672</b>	<b>563</b>	<b>422</b>	<b>28,740</b>

## Impacts on student learning

CBE provides a world class education program for students and families. As reported by Alberta Education for our 2015-16 year, CBE students continue to lead the Province in [academic achievement, as evidenced by our students' Provincial achievement tests and diploma exams](#). Our Accountability Pillar Overall Summary (as of May 2017) is included on the next page. The Accountability Pillar provides school authorities with a wide range of data that can be used to identify areas of success and improvement, combined with the flexibility to determine how they can best address jurisdiction needs. Jurisdiction performance is measured, evaluated and reported by comparing provincial standards (achievement) and current results against past performance (improvement) on a common set of measures for all jurisdictions, using a common evaluation method developed by Alberta Education.

This budget will support learning for all CBE students within the funding available.

Overall resources allocated to CBE schools has increased because of enrolment growth and the addition of new schools. To manage within the funding we've received, the rates used to determine allocations to individual schools have been reduced slightly. This may result in a small increase to our [student to school-based staffing ratios](#). Service unit and investment in capital projects spending has been reviewed and reduced to maximize funding available to directly support student learning.

Schools make choices about the deployment of their resources (human and financial) to meet the learning needs of students. As schools prioritize for the best use of their resources, some program offerings or services may be enhanced while others may be replaced, modified, or reduced.

Some positive impacts on student learning include:

- Student engagement and achievement will be advanced through personalized instruction and assessment.
- Resources have been allocated to support the improvement priorities identified by the Board of Trustees such as increasing the success of our First Nations, Métis, and Inuit students.
- Teachers will have time and opportunity to learn together and build their collective capacity through professional development to meet student learning needs and ensure student success.
- Classrooms and facilities will see wireless upgrades to address capacity issues, enhance security, and better support for student learning.
- Some groups of students who would most benefit from extended early learning experiences will have access to full day kindergarten at 15 locations across the school district.
- The CBE remains committed to providing seven years of English Language Learner support across the system. This decision is supported by research that confirms the increased results achieved by students with this level of support.
- Students and teachers will have access to the learning tools, resources, and environments that help create flexible, responsive and personalized learning opportunities and support student success.
- The impact of school leaders on student learning is second only to the quality of the teacher in the classroom. The leadership strategy provides opportunities for these leaders to continuously develop their capacity to lead staff to achieve the goals of the [Three-Year Education Plan](#).

**CALGARY BOARD OF EDUCATION  
BUDGET 2017 – 2018**



**Accountability Pillar Overall Summary  
3-Year Plan - May 2017  
Authority: 3030 Calgary School District No. 19**

Measure Category	Measure Category Evaluation	Measure	Calgary School District No. 19			Alberta			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Excellent	Safe and Caring	89.3	89.8	89.0	89.5	89.5	89.3	Very High	Improved	Excellent
Student Learning Opportunities	Excellent	Program of Studies	82.4	83.2	82.5	81.9	81.9	81.5	Very High	Maintained	Excellent
		Education Quality	89.0	89.4	88.3	90.1	90.1	89.6	High	Improved Significantly	Good
		Drop Out Rate	2.7	2.8	3.1	3.0	3.2	3.3	Very High	Improved Significantly	Excellent
		High School Completion Rate (3 yr)	76.4	75.2	75.4	77.9	76.5	76.1	High	Improved	Good
Student Learning Achievement (Grades K-9)	Good	PAT: Acceptable	75.5	74.8	74.6	73.6	72.9	73.4	Intermediate	Improved	Good
		PAT: Excellence	20.4	19.9	19.5	19.4	18.8	18.6	High	Improved	Good
Student Learning Achievement (Grades 10-12)	n/a	Diploma: Acceptable	87.2	88.0	88.2	85.0	85.2	85.1	High	Declined Significantly	Issue
		Diploma: Excellence	27.3	27.7	28.1	21.0	21.0	20.5	Very High	Declined	Good
		Diploma Exam Participation Rate (4+ Exams)	61.9	61.0	60.9	54.9	54.6	53.1	High	Improved	Good
		Rutherford Scholarship Eligibility Rate	61.6	61.1	61.1	62.3	60.8	60.8	n/a	Maintained	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Good	Transition Rate (6 yr)	60.0	60.9	60.9	57.9	59.4	59.3	High	Declined	Acceptable
		Work Preparation	78.9	79.3	78.6	82.7	82.6	81.9	High	Maintained	Good
		Citizenship	82.7	83.8	83.1	83.7	83.9	83.6	Very High	Declined	Good
Parental Involvement	Acceptable	Parental Involvement	78.3	78.4	77.8	81.2	80.9	80.7	Intermediate	Maintained	Acceptable
Continuous Improvement	Good	School Improvement	80.1	80.4	78.1	81.4	81.2	80.2	High	Improved Significantly	Good

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
3. Results for the ACOL measures are available in the detailed report: see "ACOL Measures" in the Table of Contents.
4. Survey results for the province and school authorities were impacted by the changes in the number of students responding to the survey through the introduction of the OurSCHOOL/TFM (Tell Them From Me) survey in 2014.
5. Aggregated PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
6. Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
7. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.
8. Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
9. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/2016 school year. Caution should be used when interpreting trends over time.
10. Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), Rutherford Scholarship Eligibility Rate results prior to 2015 are not available.

## Financial summary

### Budget highlights<sup>3</sup>

In consideration of our values and funding provided, our budget highlights are:

- Funds allocated directly to schools via the Resource Allocation Method (RAM) have increased by \$12.5 million to fund enrolment growth of 1.7 per cent and the opening of four new schools. The RAM is the mechanism used by the CBE to determine and allocate funding to each school and facilitate principal staffing and spending decision-making. The RAM book can be found [here](#).
- Instructional supplies or materials and transportation fees have been reduced or eliminated under Bill 1: An Act to Reduce School Fees which will make life more affordable for Albertans. A government grant of approximately \$18.3 million will be received in lieu of fees charged.
- This budget reflects best estimates and the assumption that transportation expenses will be fully funded by targeted government grants and fees for students who do not qualify for fee-free or fee-reduced transportation service. No dollars will be contributed from the global budget to support transportation. The portion of the fee replacement grant applied to transportation is approximately \$7.9 million in lieu of fees charged. Transportation registration and route planning was underway at the time this report was written.
- The number of school-based teachers will increase by 92 full time equivalent positions and school-based support staff by 26 full time equivalent positions.
- School budgets have been reduced by 1.4 per cent (on a status-quo basis) and service units by 3.7 per cent (on an absolute basis) of the operating budget amount that would have been required to maintain operations at a level similar to 2016-17.
- Non-facility capital project spending is budgeted at \$22.9 million, including \$2.6 million to support the commissioning of new schools scheduled to open in the 2018-19 year, \$2.2 million for wireless upgrades to address functionality issues, \$5.6 million for technology replacement and refresh and \$7.0 million for the development and implementation of the new Student Information System (SIS).
- As required by law, the budget for 2017-18 is balanced.

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<sup>3</sup> Throughout this document, the 2016-17 comparative budget figures presented are from the 2016-17 Fall Update, which was approved by the Board of Trustees on Nov. 29, 2016. Some numbers have been reclassified for comparative purposes.

**CALGARY BOARD OF EDUCATION  
BUDGET 2017 – 2018**

**2017-18 Budget and comparatives (in \$ thousands)**

			Budget 2017-18 vs Actuals 2015- 16		Budget 2017- 18 vs Fall Budget 2016-17		
	Actuals 2015-16	Fall Budget 2016-17	Budget 2017-18	Increase / (Decrease)	%	Increase / (Decrease)	%
<b>Revenues</b>							
Alberta Education	1,208,794	1,230,690	1,274,436	65,642		43,746	
Fees	49,876	51,456	38,094	(11,782)		(13,362)	
Other sales and services	27,272	19,360	25,144	(2,128)		5,784	
All other revenue	23,891	22,853	20,162	(3,729)		(2,691)	
Federal Government and First Nations	2,987	2,650	3,207	220		557	
Investment income	12,146	3,345	3,167	(8,979)		(178)	
Other - Government of Alberta	733	618	328	(405)		(290)	
	<b>1,325,699</b>	<b>1,330,972</b>	<b>1,364,538</b>	<b>38,839</b>	<b>2.9%</b>	<b>33,566</b>	<b>2.5%</b>
<b>Expenses by block</b>							
Instruction - Grade 1-12	988,983	1,015,538	1,030,679	41,696		15,141	
Plant operations and maintenance	167,923	174,053	182,195	14,272		8,142	
Instruction - Early Childhood Services	49,003	55,553	57,353	8,350		1,800	
Transportation	48,447	45,393	48,065	(382)		2,672	
Board & system administration	33,548	37,073	37,495	3,947		422	
External services	23,234	23,188	23,751	517		563	
	<b>1,311,138</b>	<b>1,350,798</b>	<b>1,379,538</b>	<b>68,400</b>	<b>5.2%</b>	<b>28,740</b>	<b>2.1%</b>
<b>Expenses by object</b>							
Salaries and benefits	1,019,207	1,037,993	1,066,424	47,217		28,431	
Services, contracts and supplies	233,130	247,869	240,065	6,935		(7,804)	
Other (interest, amortization and uncollectible accounts)	58,801	64,936	73,049	14,248		8,113	
	<b>1,311,138</b>	<b>1,350,798</b>	<b>1,379,538</b>	<b>68,400</b>	<b>5.2%</b>	<b>28,740</b>	<b>2.1%</b>
<b>Annual surplus / (deficit)</b>	<b>14,561</b>	<b>(19,826)</b>	<b>(15,000)</b>	<b>(29,561)</b>		<b>4,826</b>	
<b>Net applications of operating funds</b>	<b>1,130</b>	<b>33,040</b>	<b>5,000</b>	<b>3,870</b>		<b>(28,040)</b>	
<b>Capital transactions</b>							
Board funded amortization	22,871	24,229	28,150	5,279		3,921	
Capital assets acquired	(34,463)	(59,625)	(19,618)	14,845		40,007	
Use of capital reserves	(3,002)	25,947	4,760	7,762		(21,187)	
Debt repayments	(1,097)	(3,765)	(3,292)	(2,195)		473	
	<b>(15,691)</b>	<b>(13,214)</b>	<b>10,000</b>	<b>25,691</b>		<b>23,214</b>	
<b>Net operating surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	



Summary of changes from prior year budget (in \$ thousands)

	Fall Budget 2016-17	Budget changes								Budget 2017-18	
		Enrolment	Remove 2016-17 one-time activities	Non discretionary increases	Increase in operating costs for new schools	Reduced allocations to schools	Service unit reductions	Transportation	New fee replacement grant		Use of reserves
<b>Revenues</b>											
Alberta Education	1,230,690	20,738		6,050				6,568	10,390		1,274,436
Fees	51,456	(702)						(2,781)	(9,879)		38,094
Other sales and services	19,360	5,914		51		(181)					25,144
All other revenue	22,853	(2,633)		(58)							20,162
Federal Government and First Nations	2,650			557							3,207
Investment income	3,345	(178)									3,167
Other - Government of Alberta	618	(290)									328
	<b>1,330,972</b>	<b>22,849</b>	<b>-</b>	<b>6,600</b>	<b>-</b>	<b>(181)</b>	<b>-</b>	<b>3,787</b>	<b>511</b>	<b>-</b>	<b>1,364,538</b>
<b>Expenses by object</b>											
Certificated salaries and benefits	775,314	6,571	(550)	11,792	997	(1,861)	19				792,282
Non-certificated salaries and benefits	262,679	11,667	(155)	6,653	498	(2,928)	(4,282)	10			274,142
Services, contracts and supplies	247,869	3,428	(6,459)	3,147	847	(6,392)	(3,337)	(750)	1,712		240,065
Amortization	57,370	2		9,967							67,339
Other (uncollectible accounts)	5,443	33						(473)	(1,201)		3,802
Interest and finance charges	2,123			(215)							1,908
	<b>1,350,798</b>	<b>21,701</b>	<b>(7,164)</b>	<b>31,344</b>	<b>2,342</b>	<b>(11,181)</b>	<b>(7,600)</b>	<b>(1,213)</b>	<b>511</b>	<b>-</b>	<b>1,379,538</b>
<b>Annual surplus / (deficit)</b>	<b>(19,826)</b>	<b>1,148</b>	<b>7,164</b>	<b>(24,744)</b>	<b>(2,342)</b>	<b>11,000</b>	<b>7,600</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>(15,000)</b>
<b>Transfer from operating reserves</b>	<b>33,040</b>		<b>(7,164)</b>							<b>(20,876)</b>	<b>5,000</b>
<b>Add/(deduct) capital items paid by operating funds</b>											
Board funded amortization	24,229			3,921							28,150
Capital acquisitions	(59,625)		40,007								(19,618)
Use of capital reserves	25,947									(21,187)	4,760
Debt repayments	(3,765)			473							(3,292)
	<b>(13,214)</b>		<b>40,007</b>	<b>4,394</b>						<b>(21,187)</b>	<b>10,000</b>
<b>Net operating surplus / (deficit)</b>	<b>-</b>	<b>1,148</b>	<b>40,007</b>	<b>(20,350)</b>	<b>(2,342)</b>	<b>11,000</b>	<b>7,600</b>	<b>5,000</b>	<b>-</b>	<b>(42,063)</b>	<b>-</b>
Notes:		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

Budget change additional information notes

- (1) Enrolment: Enrolment changes include funding increases from the Province and increased spending needs related to enrolment, as well as adjustments to School Generated Funds (SGF) for enrolment and activity levels.
- (2) Remove 2016-17 one-time activities: One-time projects from 2016-17 are removed from the 2017-18 budget such as amounts that were carried forward for projects that continued from 2015-16 into 2016-17.
- (3) Non-discretionary increases: Adjustments have been made to amortization expense (and related revenue recognized, where applicable), changes for grid movement for existing staff in accordance with collective agreements and employee terms of reference, contractual commitments, impacts of utility rates, foreign exchange pressures, and other non-discretionary changes.
- (4) Increase in operating costs for new schools: operating costs related to the opening of new schools including the cost of school-based administrative staff and operating costs such as internet connectivity, insurance and utilities.
- (5) Reduced allocations to schools: overall funding to schools has been reduced by 1.4 per cent from the amount that would have been required to fully maintain service levels in order to meet budget balancing targets. Due to enrolment growth and the need to fund new schools the overall allocation to schools will increase by \$12.5 million.
- (6) Service unit reductions: to minimize the direct impact on student learning, service units have been reduced by 3.7 per cent of their operating budget balance in 2016-17 in order to meet budget balancing targets.
- (7) Transportation: the transportation program has been adjusted for changes from Bill 1 and the resulting fee replacement grant as well as the elimination of contribution from the global budget to support transportation.
- (8) New fee replacement grant: under Bill 1, transportation and instructional supplies or materials fees have been reduced or eliminated as well as the corresponding waiver and uncollectible account costs. The fee replacement government grant will replace the loss of fee revenue.
- (9) Use of reserves: the use of reserves is adjusted from what was used to balance the budget in 2016-17 versus 2017-18.

## Revenue summary

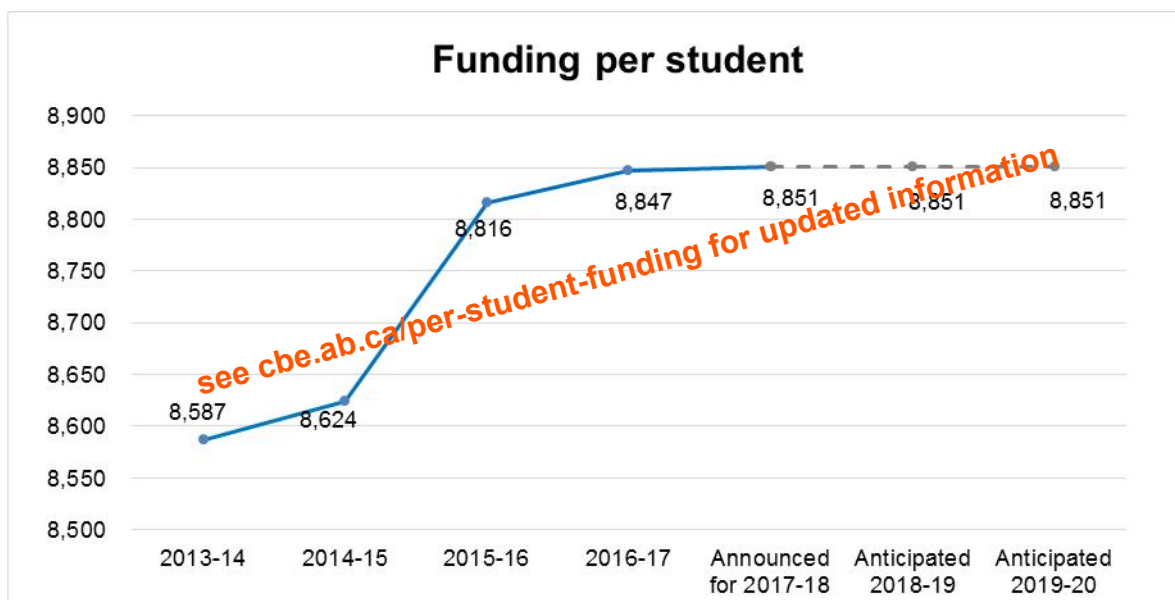
The CBE has benefited from the current Provincial Government’s support of, and commitment to, public education. With over 93 per cent of our funding coming from the Province, even a small change in funding rates or funding methodologies impacts all of our students, parents and staff.

The Alberta Government has committed to maintaining stability for public education by way of stabilized funding rates and continuing to fund growth in enrolment. The Alberta Government continues to operate in a financially constrained environment; however, Alberta Education has maintained funding rates at 2015-16 levels with the exception of changes to the funding rate for Credit Enrolment Units (CEUs), which are anticipated to have minimal impact on the CBE.

The increased level of funding the CBE will receive in 2017-18 will not be sufficient to maintain services at levels similar to those provided in the 2016-17 school year.

‘Funding per student’ is Alberta Education funding divided by total enrolment. We saw a significant increase in 2015-16 funding per student with the election of a new Provincial Government. The amount is assumed to remain flat into 2018-19 and future years.

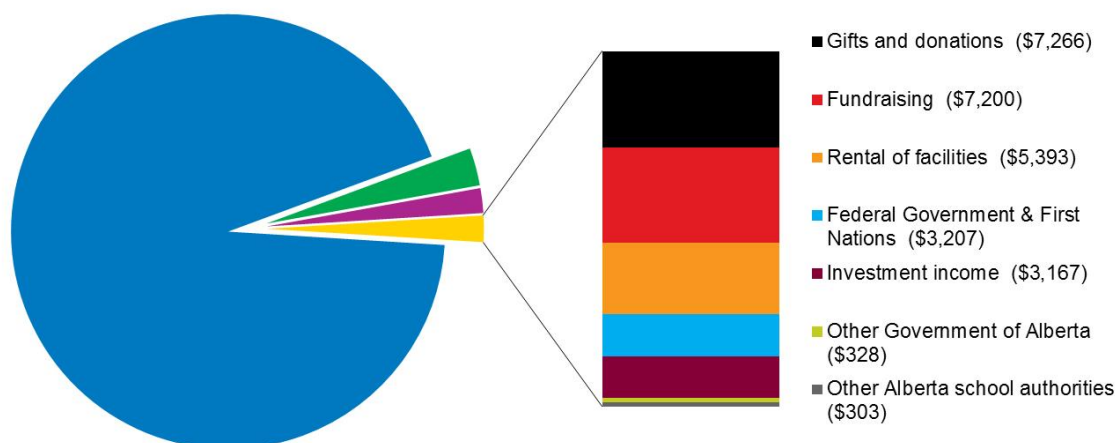
The chart below shows Funding per student using actuals for the years that have ended and estimates for the current year and future years. Funding does not include amounts for Infrastructure Maintenance & Renewal (IMR), the Alberta Teachers’ Retirement Fund, transportation grants, fee replacement grant or expended deferred capital revenues, as these grants are targeted and do not fund regular operations.



## Revenue highlights

Alberta Education
Fees
Other
Other sales and services
<b>Revenues</b>

Budget		Fall Budget
2017-18		2016-17
(in \$ thousands)	%	(in \$ thousands)
1,274,436	93%	1,230,690
38,094	3%	51,456
26,864	2%	29,466
25,144	2%	19,360
<b>1,364,538</b>	<b>100%</b>	<b>1,330,972</b>



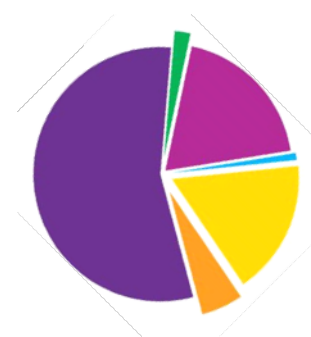
- **Alberta Education** – includes grants received based on projected September 30 enrolment. Alberta Education has maintained funding rates at 2015-16 levels with the exception of changes to the funding rate for Credit Enrolment Units (CEUs), which is anticipated to have minimal impact on the CBE, and a change to the Small Schools by Necessity funding, which is not applicable to the CBE.
- **Fees** – fees collected for the transportation of students who do not qualify for fee-free transportation, the supervision of students who stay at school for lunch, field trips, and additional programming such as alternative program fees and fees for optional courses.
  - All revenue from Alberta Education related to transportation and ISM will be fully applied to the cost of these services. There will be no contribution from the global budget to support fee-based programs and services. Fee revenue for transportation and noon supervision will fully fund the gap between Alberta Education funding, if any, (for example, transportation) and direct program costs, including waivers and uncollectable accounts.
  - As a result of Bill 1: An Act to Reduce School Fees, fee revenue for 2017-18 will decline as fewer parents pay fees. ISM fees have been eliminated for those items that are included under the Government’s working definition for Instructional supplies or materials as well as the transportation fees for students who qualify for fee-free or fee-reduced transportation service.
  - Currently there is no provincial funding for the Grade 1 – 6 noon supervision program. This program is solely funded by school fees. Approximately 50,900 Grade 1 – 6 students are registered and supervised through the noon hour program in CBE schools (April 2017 estimate). For the 2017-18 year noon supervision fees will be maintained at 2016-17 rates and service levels adjusted due to increased labour costs.

- **Other** – includes donations received, fundraising at schools, investment income and revenues from the rental of facilities.
- **Other sales and services** – revenue collected from international students attending CBE schools, instruction fees paid by adult learners, and general sales revenue from cafeteria sales and the provision of services by students like cosmetology and automotive.

## Expense summary

### Expenses by type

	Budget 2017-18		Fall Budget 2016-17
	(in \$ thousands)	%	(in \$ thousands)
Certificated permanent salaries and benefits	764,576	55%	751,779
Non-certificated permanent salaries and benefits	261,973	19%	253,696
Services, contracts and supplies	240,065	18%	247,869
Other (interest, amortization and uncollectible accounts)	73,049	5%	64,936
Certificated temporary salaries and benefits	27,706	2%	23,535
Non-certificated temporary salaries and benefits	12,169	1%	8,983
<b>Expenses by type</b>	<b>1,379,538</b>	<b>100%</b>	<b>1,350,798</b>



### Expenses by activity

	Budget 2017-18		Fall Budget 2016-17
	(in \$ thousands)	%	(in \$ thousands)
Schools and area supports	1,037,235	75%	1,020,851
Service unit supports	342,303	25%	329,947
<b>Expenses by activity</b>	<b>1,379,538</b>	<b>100%</b>	<b>1,350,798</b>



*Schools and Area supports* includes amounts allocated directly to schools via the RAM, facility operations staff in schools, area office budgets and centrally held budgets that directly support school operations, such as the Alberta Teachers Retirement Fund (ATRF), School Generated Funds (SGF), central budgets for sick relief in schools, etc.

*Service unit supports* include direct and indirect supports for students. These supports wrap around each student and improve the quality of learning and access to education. This also includes the cost of service units that operate the CBE's business processes (e.g. payroll, recruiting, procurement, legal services, technology support, etc.) as well as the costs for constructing, operating and maintaining safe and secure facilities, providing student transportation, providing central learning supports, amortization of school buildings and other capital assets and the Board of Trustees budget.

Expenses have increased by a net amount of \$28.7 million from 2016-17 primarily to support enrolment growth of 1.7 per cent, four new schools opening, contractual obligations and increased amortization expense.



## Capital projects

### Major capital projects – new schools and major modernization

The CBE appreciates that the Provincial Government has recognized the incredible growth in our student numbers and is building many of the schools required to meet their needs. During the past year the CBE has opened 20 new, replacement and modernized schools and has seven more projects underway with opening dates scheduled for 2017-18 (four) and 2018-19 (three). Three more new schools and one major modernization were announced on March 21, 2017 for completion beyond 2018. Information on these projects is available on [the CBE's website](#) as well as in the Informational section of this report.

The additional fixed costs of operating four new schools (Ron Southern School, Manmeet Singh Bhullar School, Marshall Springs School and Griffith Woods School) is approximately \$2.3 million for 2017-18 and has been incorporated into this budget. These costs relate to school-based administrative staff and operating costs such as internet connectivity, insurance and utilities. These are fixed operating costs which are not specifically addressed in the Alberta Education funding framework.

Over the two school years from 2016-17 through 2017-18 the CBE's fixed operating costs, due to the opening of more than [24 new and modernized schools](#), have increased by more than \$13.8 million. As we are funded based on students rather than facilities, this increase is largely unfunded. By way of comparison, prior to 2016 the CBE opened between two and three new schools each year on average. Opening 24 new schools in just two years creates a significant resourcing and administrative challenge.

The CBE is incurring costs in 2015-16 through 2017-18 beyond those provided by the Province for furniture and equipment and to prepare the new schools for opening day. These costs include preparing the learning environment with learning materials, sound systems, specialty equipment and technology. Other costs are related to staff time (principals, assistant principals, learning leaders, administrative assistants, etc.) required to engage with the new school communities, develop time tables and make pre-opening curricular decisions. To date, the CBE has committed up to \$28.1 million for these activities.

The CBE is having ongoing conversations with Alberta Education on the cost of opening and operating new schools.

### Non-facility capital activities

Non-facility capital activities are funded through the cash made available from non-facility amortization expense, which does not consume cash, as well as capital reserves dollars that have been accumulated over time. As part of budget development, decisions are made on how those amounts will be spent.

Non-facility (sometimes referred to as “board-funded” or “non Alberta infrastructure”) capital projects are separate from the capital activities associated with the building of new schools or major modernizations. Those projects are supported by additional capital grants approved and provided by the Provincial Government through a separate capital planning process.

Non-facility capital needs are funded from in-year operating grants or targeted funds, if any. The budget is generally established based on the non-facility amortization expense for the year. The anticipated funding available from amortization for non-facility capital in 2017-18 is \$28.2 million. The capital budget has been reduced by \$10 million in order to balance the overall CBE budget. Five million of this reduction will be garnered by reducing the scope and/or number of projects supported and the other \$5 million will be supported by the use of Infrastructure, Maintenance and Renewal (IMR) funding to continue the work of qualifying projects.

Reserves may also be used to fund capital activities. Up to \$4.8 million of board-funded capital spending will be funded from draws on capital reserves to support up to \$2.2 million for the gymnasium at Nelson Mandela High School as well as up to \$2.6 million for the additional cost of commissioning the Seton High School and two modernizations. These amounts are required in addition to funds that have already been identified in the 2016-17 budget for commissioning.

The resulting board-funded capital spending plan for the year is \$22.9 million.

in \$ thousands	
Board-funded capital amortization	28,150
Use of capital reserves	4,760
Reduction in scope and/or number of projects	(5,000)
Use of IMR for upgrading educational areas	(5,000)
<b>Resulting budget for board-funded capital</b>	<b>22,910</b>

## Use of reserves and balancing

If the CBE were to maintain the same level of services as in 2016-17, we would be facing a **\$38.6 million shortfall** in the 2017-18 year before the application of available reserves, other one-time funding contributions and/or cost reductions. We have balanced the budget as follows:

- \$5 million reduction in board-funded capital activities to support ongoing operations
- \$5 million reduction in board-funded capital, to be funded via IMR grants
- \$5 million use of operating reserves
- \$5 million from eliminating the projected transfer of funding from total Alberta Education grants to fund the transportation program
- \$7.6 million in service unit budget reductions (3.7% of total service unit funding)
- \$11 million in school budget reductions (1.4% of allocations through the RAM)

The budget assumes the CBE will end the 2016-17 school year with available-for-use operating reserves of approximately \$19.3 million and \$19.6 million in capital reserves. Given the anticipated continuation of new school construction, the CBE will retain modest operational reserves to fully support the commissioning of approved new schools. This is consistent with the CBE's commitment to spend dollars received in a year on the students receiving service in that year.

The CBE budgets approximately \$0.9 million to commission an elementary school and \$1.3 million for a middle school. The amount of reserves available for use in 2017-18 is also contingent upon the funding request made to the Province to cover the cost of project management services associated with new school construction projects. We anticipate a final answer on these requests upon submission to Alberta Education of the statements of final costs associated with each project. These submissions will commence by August, 2018 as they are due within two years of substantial completion of each project.

Finally, the use of reserves falls fully within the purview of the Board of Trustees. The use of reserves set out in this budget report will be considered approved with Board of Trustee approval of this budget report, subject to any modifications by way of board motion.

**Summary of reserves (in \$ thousands)**

	<b>Anticipated reserve balance Sept. 1, 2017</b>	<b>Planned use</b>	<b>Anticipated reserve balance Aug. 31, 2018</b>
<b>Operating reserves use<sup>1</sup></b>			
Available for use reserves	19,268	(5,000)	14,268
<b>Capital reserves use</b>			
Building reserve	9,019	(2,200)	6,819
Other capital reserves	9,756	(2,560)	7,196
Plant, operations and maintenance asset replacement	798	-	798
Total capital reserves	19,573	(4,760)	14,813

<sup>1</sup> Not shown above are restricted reserves. These are reserves that cannot be used to fund operations. It is comprised of \$1.8 million of EducationMatters reserves that are consolidated with the CBE for financial reporting purposes as well as (\$10.2 million) in the 'Changes in accounting policy reserve' which was established upon conversion to Public Sector Accounting Standards. (\$1.8 million - \$10.2 million = \$8.4 million restricted reserves)

## Informational summary

### Forecasts

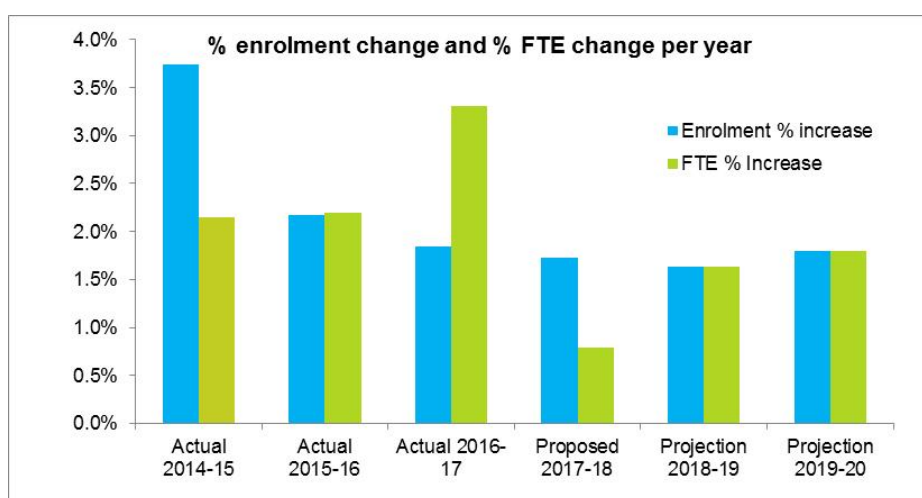
In addition to the preparation of the 2017-18 year budget, we have forecasted the next three years, assuming that funding rates are maintained and staffing is increased to maintain student to school-based staff ratios. Central staffing levels are not assumed to increase with enrolment and are assumed to remain fixed into the forecast years.

The forecast years also assume a zero wage rate increase for all union groups and associations. The cost of grid movement has been incorporated. All collective agreements are currently open for wage renegotiation.

The forecast is based on enrolment projections.

<b>Enrolment by program</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Projection 2017-18</b>	<b>Projection 2018-19</b>	<b>Projection 2019-20</b>	<b>Projection 2020-21</b>
Grades 1-6	51,253	53,329	55,122	<b>56,393</b>	57,733	58,315	58,558
Grades 7-9	22,237	22,624	23,292	<b>24,076</b>	24,998	26,189	27,424
Grades 10-12	26,420	26,375	26,442	<b>25,880</b>	25,809	26,121	27,001
Pre-K and Kindergarten	9,389	9,389	9,298	<b>9,759</b>	9,464	9,510	9,675
Chinook Learning Services	2,393	2,327	2,219	<b>2,259</b>	2,298	2,335	2,378
Outreach Programs	1,281	1,384	1,337	<b>1,366</b>	1,390	1,412	1,438
Unique Settings	690	676	729	<b>745</b>	758	770	784
Cbe-Learn	589	611	459	<b>468</b>	476	484	493
Home Education	248	270	249	<b>254</b>	259	263	268
<b>Total</b>	<b>114,500</b>	<b>116,985</b>	<b>119,147</b>	<b>121,200</b>	<b>123,185</b>	<b>125,399</b>	<b>128,018</b>
Total annual change		2,485	2,162	<b>2,053</b>	1,985	2,214	2,619
Total % change		2.2%	1.8%	<b>1.7%</b>	1.6%	1.8%	2.1%

The chart below demonstrates the historical and projected relationship between changes in student enrolment and staffing. Without reliable and adequate funding, staffing does not always increase in relation to enrolment growth.



**CALGARY BOARD OF EDUCATION  
BUDGET 2017 – 2018**

**2017-18 Budget and forecast years**

	Actuals 2013-14		Actuals 2014-15		Actuals 2015-16		Fall Budget 2016-17		Budget 2017-18		Forecasts 2018-19		Forecasts 2019-20		Forecasts 2020-21	
	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000
<b>Revenues</b>																
Alberta Education		1,101,997		1,144,396		1,208,794		1,230,690		1,274,436		1,296,616		1,318,232		1,343,578
Fees		40,453		47,148		49,876		51,456		38,094		38,718		39,414		40,122
Other sales and services		20,677		24,329		27,272		19,360		25,144		25,556		26,015		26,483
All other revenue		25,207		22,767		23,891		22,853		20,162		20,488		20,851		21,220
Federal Government and First Nations		2,329		2,904		2,987		2,650		3,207		3,207		3,207		3,207
Investment income		7,395		14,863		12,146		3,345		3,167		3,167		3,167		3,167
Other - Government of Alberta		1,386		1,108		733		618		328		328		328		328
		1,199,444		1,257,515		1,325,699		1,330,972		1,364,538		1,388,080		1,411,214		1,438,105
<b>Expenses by block</b>																
Instruction - Grades 1-12	7,532	892,719	7,716	940,461	7,877	988,983	8,106	1,015,538	8,206	1,030,679	8,331	1,063,564	8,469	1,093,528	8,591	1,125,592
Plant operations and maintenance	825	151,746	829	157,489	826	167,923	884	174,053	847	182,195	860	188,008	874	193,305	887	198,973
Instruction - Early Childhood Services	390	44,996	436	49,136	481	49,003	518	55,553	526	57,353	534	59,182	543	60,850	551	62,634
Transportation	41	40,815	43	44,336	43	48,447	43	45,393	44	48,065	44	49,598	45	50,996	46	52,491
Board & system administration	164	36,603	158	33,917	156	33,548	158	37,073	159	37,495	162	38,691	165	39,781	167	40,947
External services	294	23,421	263	20,814	270	23,234	262	23,188	268	23,751	272	24,509	277	25,199	281	25,938
	9,245	1,190,300	9,444	1,246,153	9,652	1,311,138	9,971	1,350,798	10,050	1,379,538	10,202	1,423,552	10,373	1,463,659	10,522	1,506,575
<b>Expenses by object</b>																
Certificated permanent salaries and benefits	5,990	675,027	6,150	702,172	6,265	727,897	6,472	751,779	6,562	764,576	6,669	793,641	6,789	821,405	6,902	847,763
Non-certificated permanent salaries and benefits	3,255	222,259	3,294	233,449	3,388	237,347	3,499	253,696	3,488	261,973	3,533	267,668	3,584	273,351	3,621	278,446
Services, contracts and supplies		207,290		217,687		233,130		247,869		240,065		246,428		252,985		259,349
Amortization		52,158		51,644		52,092		57,370		67,339		70,139		70,139		75,139
Certificated temporary salaries and benefits		20,557		26,355		41,974		23,535		27,706		27,704		27,704		27,704
Non-certificated temporary salaries and benefits		9,586		11,251		11,988		8,983		12,169		12,168		12,168		12,168
Other (uncollectible accounts)		1,321		1,557		5,196		5,443		3,802		3,863		3,932		3,997
Interest and finance charges		2,102		2,038		1,514		2,123		1,908		1,941		1,975		2,009
	9,245	1,190,300	9,444	1,246,153	9,652	1,311,138	9,971	1,350,798	10,050	1,379,538	10,202	1,423,552	10,373	1,463,659	10,522	1,506,575
<b>Surplus / (deficit)</b>		9,144		11,362		14,561		(19,826)		(15,000)		(35,472)		(52,444)		(68,470)
<b>Transfers from / (to) operating reserves</b>		(6,855)		3,760		1,130		33,040		5,000		-		-		-
<b>Add/(deduct) capital items paid by operating funds</b>																
Capital assets acquired		(22,367)		(28,817)		(35,560)		(63,390)		(22,910)		(28,150)		(28,150)		(28,150)
Board funded amortization		21,505		21,837		22,871		24,229		28,150		28,150		28,150		28,150
Transfer from / (to) capital reserves'		(1,427)		(8,142)		(3,002)		25,947		4,760		-		-		-
		(2,289)		(15,122)		(15,691)		(13,214)		10,000		-		-		-
<b>Costs to be reduced/efficiencies to identify</b>		-		-		-		-		-		(35,472)		(52,444)		(68,470)

## Staff resource projections

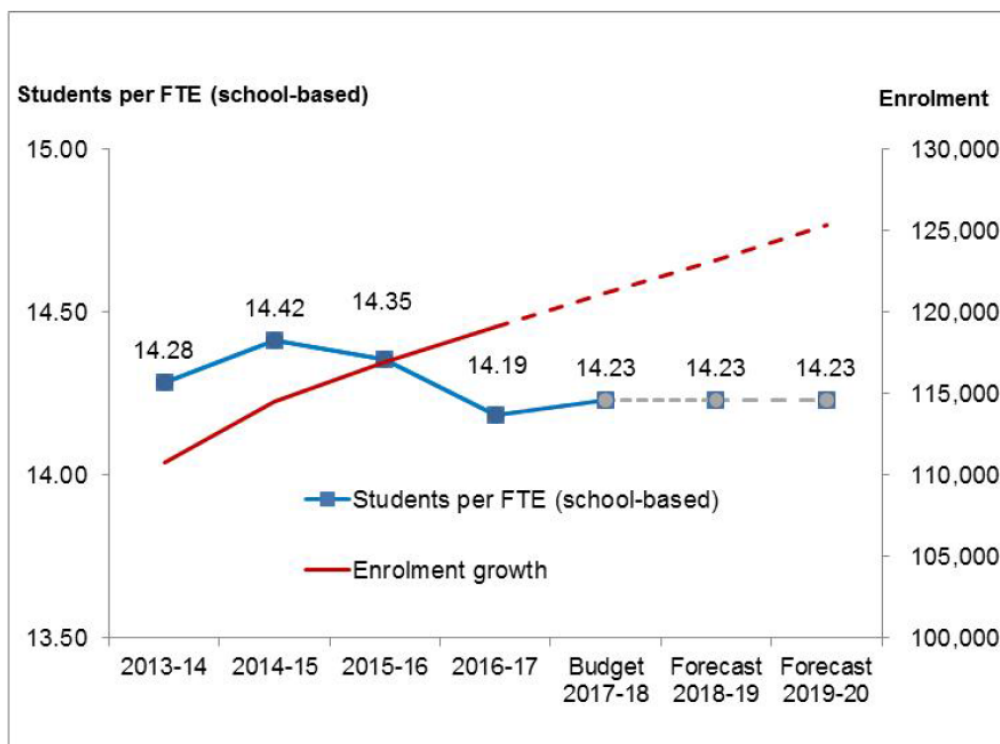
Based on enrolment projections, we assume that staffing resources increase by the number required to maintain student to school-based staffing ratios in the forecast years. We also assume that non-school based staffing resources are not increased at the same rate as enrolment.

For the purposes of this table, non-school based FTEs include facility operations staff who work in schools as well as psychologists, braille assistants, deaf and hard of hearing specialists, mental health specialists, occupational and physical therapists, and speech language pathologists:

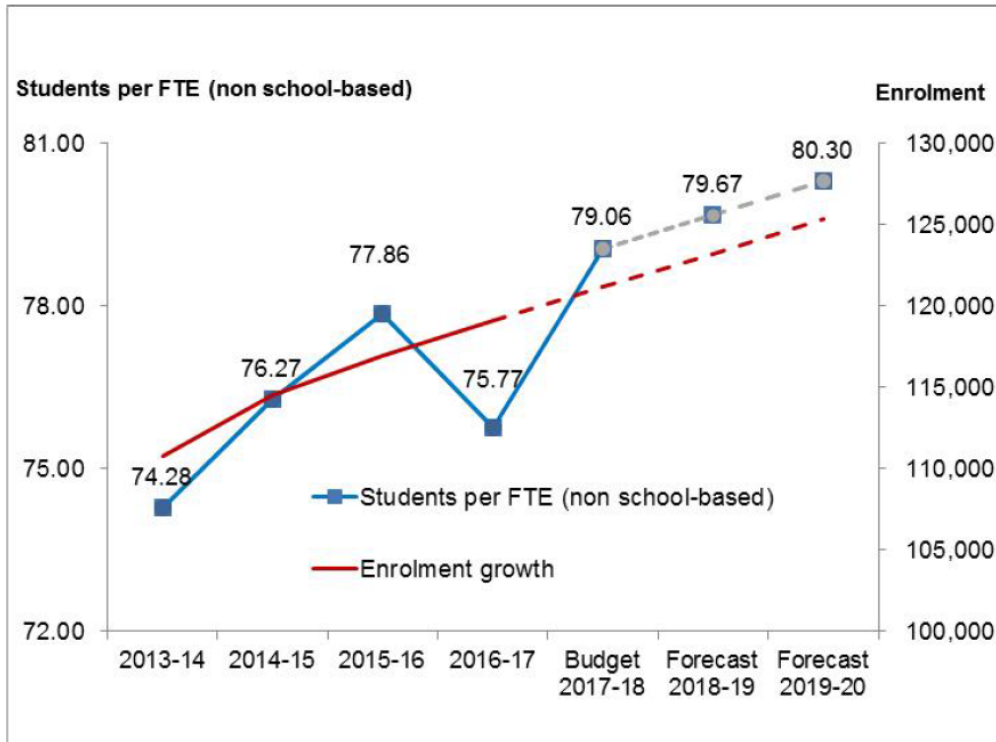
FTEs by:	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Fall Budget 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20
School based certificated	5,831	5,978	6,093	6,294	<b>6,386</b>	6,490	6,607
School based non certificated	1,923	1,964	2,057	2,105	<b>2,131</b>	2,166	2,205
Non-school based non certificated	750	748	748	766	<b>739</b>	739	739
Facility operations staff	582	582	582	628	<b>618</b>	628	640
Non-school based certificated	159	172	172	178	<b>176</b>	179	182
	<b>9,245</b>	<b>9,444</b>	<b>9,652</b>	<b>9,971</b>	<b>10,050</b>	<b>10,202</b>	<b>10,373</b>

## Students per FTE

### School-based staff



**Non school-based staff**



## Tax revenue

The CBE receives over 93 per cent of its revenue via grants from the Government of Alberta. The Government, in turn, generates revenue from many sources including personal and corporate income tax, property tax from municipal districts resource revenue and federal transfers.

As an example, the following table shows total City of Calgary property taxes revenues (residential and non-residential) for 2012 – 2018.

Data from City of Calgary on property taxes  
in \$ thousands

Actuals				Budget		
2012	2013	2014	2015	2016	2017	2018
1,161,100	1,300,300	1,376,000	1,546,000	1,659,000	1,820,000	1,983,000

Sources: City of Calgary Action Plan 2015 - 2018 and 2015 Year End Report

The Provincial Government sets the mill rates for the education portion of property tax collected in Alberta. Education property tax rates will be frozen for 2017-18. The residential/farmland rate will remain at \$2.48 per \$1,000 of equalized assessment and the non-residential rate will remain at \$3.64.<sup>4</sup>

Property assessment is performed at the Municipal Government level. The City of Calgary conducts assessments each year that reflect the market value for the property or the typical net annual rental rate for businesses as at July 1 of the previous year, as provisioned by the Municipal Government Act.

## Debt obligations

The CBE has entered into three types of debt obligations (line of credit, provincially supported debt and capital leases) which incur interest charges on outstanding balances. The CBE is permitted to borrow up to whatever limit the Minister of Education approves for long-term debt.

The CBE is not anticipating an increase in 2017-18 debt levels or changes to the existing debt structure.

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<sup>4</sup> Alberta Budget 2017: Working to make life better



## Organizational risks and opportunities

As part of the budget development process, organizational risks have been identified where there are circumstances that may result in financial pressures that cannot be completely estimated at this time. These include:

- Declining enrolment growth

With ever increasing costs and no related increases to per-student funding, there is a risk that funding will be insufficient to support existing levels of programming, services and supports and changes will impact student learning. To date the CBE has managed to largely maintain the integrity of programming and services because we have had enrolment growth which attracts additional dollars. When funding rates do not keep up with the rate of cost increases, there is an increased risk that those programs and services will be impacted.

New school construction continues to add fixed operating costs that are in excess of base funding rates. There is no specific funding for inflationary cost pressures. This budget is balanced significantly on one-time reduction strategies, so the CBE will need to find efficiencies or cost reductions of at least \$35 million, or 2.5 per cent of our budget. The CBE will begin the process of considering strategies to address this challenge with as little impact to students as possible.

- Non school-based supports not keeping up with enrolment growth

The CBE has experienced significant enrolment growth over the last five years and growth is anticipated to continue, albeit at a slightly lower rate. The CBE has focused its resources on increasing school-based staffing levels to keep pace with enrolment growth but has not been able to increase support of non-school based staff such as psychologists and behaviour analysts at the same rate.

With increasing student complexity and diversity, including issues of mental health, the demand for these types of supports continues to increase while the resources remain static.

- Inflation

Collective agreements with all non-ATA unions have a wage re-opener clause for the period from Aug. 31, 2016 to Aug. 31, 2017. This wage re-opener discussion is contingent upon the ratification of the Alberta Teachers' Association (ATA) agreement. The results of the ATA agreement will set the expectation for the remaining unions' agreements. As a result there are number of risks. One is that future settlements may exceed available funding, putting core programming and services under pressure. The second risk is that an inability to reach a negotiated settlement as a result of labour action may impact CBE operations. The third risk is that any wage increase for locally bargained agreements is the responsibility of the CBE to cover within its existing funding from the Provincial Government. As salaries and benefits make up approximately 77 per cent of our total expenditures these combined risks can have a significant impact on our budget.

To mitigate this risk the CBE has an experienced and competent labour negotiation team and maintains effective working relationships with all associations and unions. For other costs hedging strategies will be deployed to assist in managing cost variability. For example, we use a hedging strategy to help manage down the cost of utilities and to ensure a level of cost certainty.

- Systemic health – technology, infrastructure, volume, etc.

To operate effectively and efficiently the CBE must continue to invest in its core systems, processes and infrastructure. Due to scarce financial resources over the last few years there is an increased risk that core infrastructure, systems and processes will fail, either completely or in part. Similarly, there is an increased risk that our technology infrastructure will not be able to accommodate the rapid enrolment growth forecasted and the continued evolution of technology within the learning environment.

This risk is mitigated to an extent by careful assessment of the most critical investments necessary to maintain operations and student success. To the extent resources are available they are allocated to those critical systems, infrastructure and processes.

- Elimination of budget conservatism

This budget has eliminated known “conservatism” in estimates and projections. In some cases more aggressive assumptions were made in order to minimize, to the extent possible, budget variability. An example of this is the amount of staffing turnover anticipated in the calculation of average salary costs. Estimates will invariably vary from actual results.

As a result of our focus on eliminating “conservatism” there is an increased risk of an overall negative variance between the budget plan and actual results at the end of 2017-18. That means there is an increased risk that the CBE will end the year with an unfunded deficit. Specific areas of concern include the cost of utilities, wages, insurance premiums and uninsured losses as well as the impact from the devaluation of the Canadian dollar. Should this occur the CBE would develop a deficit repayment plan with the Province.

- Mid-year Provincial Government budget announcements

The CBE is economically reliant on the grants we receive from Alberta Education. The Provincial Government’s budget year is April 1 to March 31 each year. This does not coincide with the CBE’s budget year, September 1 to August 31.

The Provincial Government continues to be in a financially challenging environment and there exists a risk that our funding could be reduced in April of next year when the Provincial Government starts a new budget year. It is difficult to quickly respond to any significant changes in funding given the size of our system and our on-going commitments to staff and suppliers once the school year is underway. That said, the current Provincial Government has consistently demonstrated its commitment to public education by providing stable and predictable funding.

- Long-term transportation strategy and the impact of Bill 1: An Act to Reduce School Fees

Through the proclamation of Bill 1, An Act to Reduce School Fees, the Government is making life more affordable for Alberta families. The bill will reduce or eliminate transportation fees for students who live 2.4 kilometres or more away from their designated school. Fees will still be incurred if parents choose to enrol their child in a school other than their designated school, or a student resides between 1.6/1.8 to 2.4 kilometres from their designated school.

This year we have continued to advance our long-term transportation strategy. In order for this strategy to be financially sustainable and support the changes required because of Bill 1, we are aligning school bell times at the majority of our schools. This allows transportation service levels to be close to what we provided in 2016-17 for the majority of the 38,000 students we transport while eliminating the transportation subsidy from the global budget.

Parents and students may make different program decisions from what is anticipated. If student enrolment shifts significantly between schools and programs, this would pose challenges for staffing, transportation and school scheduling come the fall. At this time it is difficult to assess the direction and/or magnitude of any potential shifts.

- Use of reserves to balance

This budget forecasts that we will have limited reserves, which limits our ability to respond to unforeseen events. The use of reserves to cover regular, on-going operations is a one-year, temporary solution. Going forward, the CBE will continue to be challenged with maintaining service levels, managing increasing costs and accommodating system growth with flat funding rates (see funding per student graph). The CBE will engage with our public and our staff to understand how this can be done with as little impact to students as possible.

## Looking forward

Maximizing the dollars directed to the classroom and supporting student results remains our top priority. Our choices continue to be guided and informed by our values: students come first, learning is our central purpose, and public education serves the common good.

The Provincial budget announced in March, 2017 made it possible for the CBE to prepare a budget that supports the stability we need as we educate over 121,200 students in 2017-18, reduce fees in order to make life more affordable for families, open four new schools as well as plan for the opening of several more in 2018-19 and beyond. As 2017 unfolds the Province of Alberta is still facing a challenging economic environment. We will continue to review our programs and operations and make changes where necessary in order to maximize efficiency.

The CBE has presented its 2017-18 budget with projections for 2018 through to 2021. Although the Provincial Government has provided estimates of funding to Education in the upcoming years, there continue to be many unknown factors which make it difficult to prepare balanced projected budgets. Unknowns include union settlements, impact of the impending School Fees Regulation and potential Provincial Government grant rate changes. As a result, the gaps between revenue and expenses in the forecast years simply reflect the magnitude of the decisions needed to balance the budget in those years.

The budget presented for 2017-18 is balanced with the use of reserves and one-time spending reductions, meaning that the CBE is using one-time strategies to balance the budget. This is a structural deficit and unless measures are taken to reduce ongoing spending, we will start the 2018-19 budget balancing exercise with a similar or larger deficit. The CBE, working with students, parents, stakeholders, and Alberta Education, will continue to provide the best public education programs and supports possible within the financial resources made available to us.

cbe.ab.ca



## II. Organizational

The Organizational section provides information about the organizational structure of the Calgary Board of Education, information of its mission, values and goals as well as details of the budget preparation process.

## Goals, objectives and contributions

The Calgary Board of Education (CBE) is the public school board in Calgary, Alberta, Canada. Recognized as the largest school district in western Canada, the CBE provides a full range of educational services for all instructional programs from ECS (pre-kindergarten and kindergarten) – Grade 12 as well as continuing adult learning. Primary funding is provided by the Province of Alberta through the Alberta Ministry of Education. The CBE addresses the complexity and diversity of over 121,200 students through 247 schools with 10,050 permanent, full-time equivalent (FTE) positions and an operating budget of \$1,379.5 million.

The CBE is an independent legal entity with a publically elected Board of Trustees as stipulated in the [School Act](#), Revised Statutes of Alberta 2000, Chapter S-3, and operates as “School Corporation No. 19”. The CBE is registered as a charitable organization under the Income Tax Act (Canada).

## Mission

The Board of Trustees sets as its Mission that **“each student, in keeping with his or her individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.”** We therefore know that we must consider each individual student and his or her learning requirements while balancing all student needs against the resources available across the organization.

## Values

Administration’s approach to the budget is guided by our values:

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

We will work to optimize student learning while recognizing the reality of our fiscal constraints.

We do our work in alignment with Alberta Education. With the announcement of the [2017 Alberta budget](#), the Government reaffirms its commitment to public education by continuing to fund enrolment growth and maintaining funding rates at 2015-16 levels. The Calgary Board of Education fully supports the Government’s commitment to public education.

The [2017 Alberta budget](#) includes money that comes in (revenue) and money that goes out (expenses). The Alberta Government’s annual budget typically covers a year from April through to the following March. The Government gets money from personal and corporate taxes, resource revenue like oil and natural gas royalties, transfers from the federal Government, income from investments and revenue from other taxes and fees on specific products and services and borrowing. Expenses include all of the programs and services the Government provides for Albertans, from funding to support people with disabilities to running hospitals. It also includes staffing costs for people to provide these services. Each budget year presents a different challenge for the Government, depending on many factors.

## Factors influencing our budget

We are also guided by CBE's [Three-Year Education Plan](#). The Three-Year Education Plan is formalized each year as required by Alberta Education to support accountability and transparency throughout the Provincial kindergarten – Grade 12 education system and to ensure alignment of school authorities and schools with Provincial direction. The CBE's Three-Year Education Plan focuses on personalized learning, building our professional capital, engaging our stakeholders and stewarding our resources. Taken together, we believe these strategies allow us to optimize student success.

Our budget is focused on the priorities which are developed following direction from Alberta Education, the Three-Year Education Plan and the CBE's Results.

We continue to optimize student success by improving the quality of teaching and learning in the classroom by focusing on notable priorities:

- Personalizing learning
- Advancing leadership practices
- Implementing kindergarten – Grade 12 mathematics and literacy strategies
- Implementing the High School Success strategy
- Improving results for First Nations, Métis and Inuit students

We will create conditions for success and have a positive impact on the learning outcomes of students by:

- Building, maintaining and modernizing schools to foster enriching learning environments for all students. (Four schools opening in 2017-18 and three under development for a total capital cost of \$210 million. The Government has announced an additional three new schools and one major modernization scheduled for completion in 2021).
- Developing and implementing a replacement Student Information System that provides greater access to and use of student profile data for students, families, teachers and leaders, supports best practices in assessment and grading and creates administrative efficiencies (total estimated capital cost of \$17.7 million).
- Continuing to use our community engagement framework ([dialogue](#) framework) to guide decision making and to ensure stakeholders are reasonably included in decisions that affect them (annual cost of \$1.1 million including staff costs).
- Undertaking a comprehensive system-wide staff engagement survey to allow us to continue to provide an engaging work environment for our staff (estimated cost of \$0.5 million).

## Community engagement

[Community engagement](#) provides perspectives that help us make the best decisions on behalf of our students. In developing the budget we recognize that public education is a shared responsibility. With our students, families, employees, communities and the Government of Alberta in mind, we make decisions in the best interest of students and their learning. Those decisions inform our budget process.

## Guiding Documents

- [Alberta Education Business Plan 2017-20](#) – Alberta Education's business plan provides an overview of the outcomes for the ministry and the key strategies to be completed to achieve those outcomes.
- [CBE Three-Year Education Plan](#) – The plan that guides our work and connects each CBE employee to our Mission, our Values and our Outcome: Student Success. We focus on four strategies: personalize learning; build our capacity; engage our stakeholders; and steward our resources.

- [CBE Governance Policies](#) – Policies enable the Board of Trustees to effectively lead, direct, inspire and control the outcomes and operations of the district. The Board of Trustees governance policies are grouped into four categories, each serving a distinct purpose. The four categories are:
  - Governance Culture: these policies define the Board of Trustees' own work and how it will be carried out. They clearly state the expectations the Board has for individual and collective behavior.
  - Board/Chief Superintendent Relationship: the Board has defined in policy how authority is delegated to the Chief Superintendent and how the Chief Superintendent's performance will be evaluated.
  - Operational Expectations: these policies (known as OEs) define both the non-negotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.
  - Results: these are the Board of Trustees' statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.
  
- [CBE Results](#) – The Board of Trustees has set clear direction for student success. We are all committed to achieving these Results:
  - Academic success – Each student will be literate and numerate, able to integrate and apply the knowledge, skills, attitudes and competencies acquired across all academic disciplines.
  - Citizenship – Each student will be a responsible citizen.
  - Personal development – Each student will identify and actively develop individual gifts, talents and interests.
  - Character – Each student will demonstrate good character.
  
- [Alberta Budget 2017: Making life more affordable](#) – The Alberta Government's fiscal plan for 2017 including new legislation on school fees and transportation services. The plan reduces school fees for parents with children in the ECS - Grade 12 education system, including fees for instructional supplies or materials and transportation. Budget 2017 will provide Albertans with \$8.2 billion in funding for the ECS - Grade 12 education system including \$500 million for new schools, replacements and modernizations and \$213 million to fund enrolment growth and grants for First Nations students, English Language Learners and others with diverse learning needs. Government has provided an additional \$54 million to offset the loss of school fee revenue to ensure school boards maintain education programming for students.

This Provincial direction, translated through our values, help us support success for each student every day.



## Governance

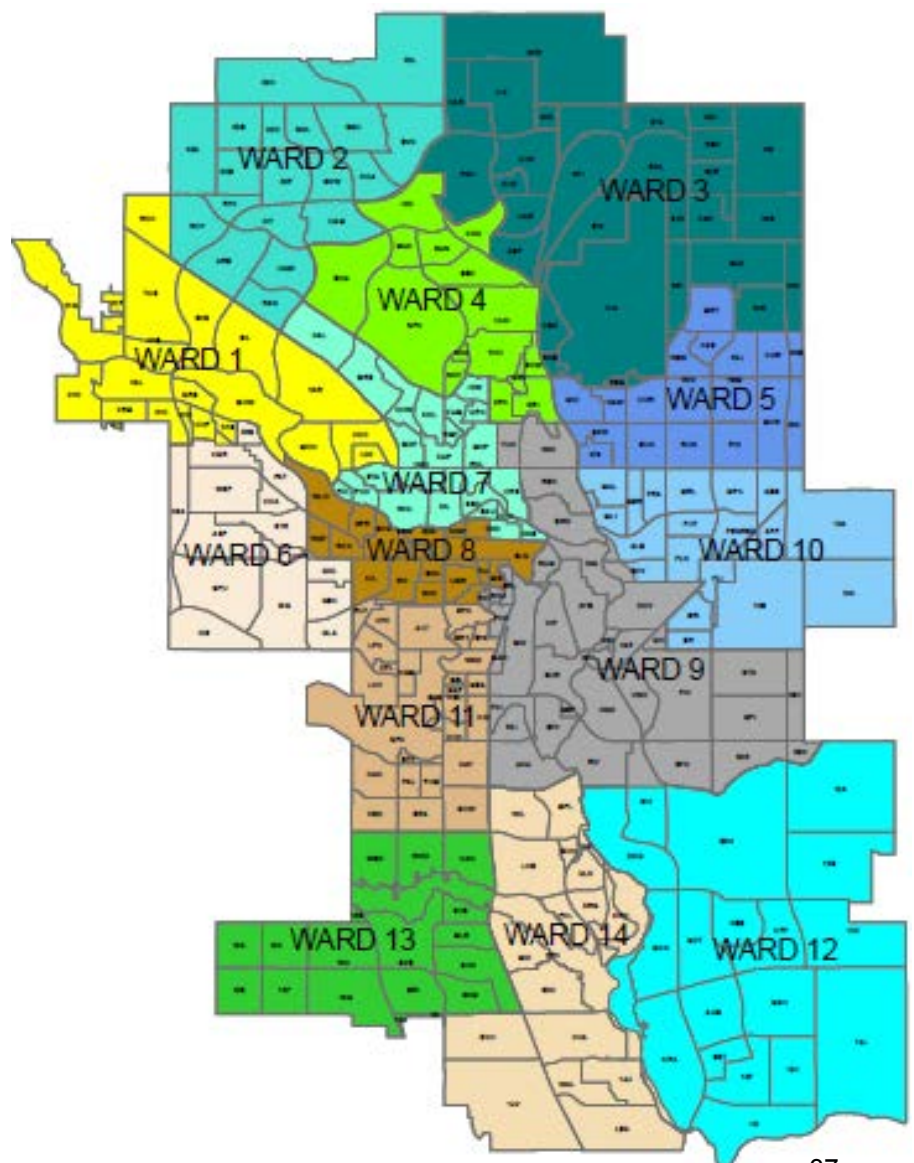
The CBE is guided by a publically elected board of seven trustees. Trustees are elected every four years in alignment with municipal elections for Calgary's mayor and councillors. The Board of Trustees provides direction to the Chief Superintendent of Schools (Chief Superintendent) via its policies and procedures as evidenced by board motions. To pass a motion requires the support of a majority of the seven trustees. In the event of a tie vote, the related motion fails.

The Board of Trustees is responsible for the appointment of the Chief Superintendent of Schools. Under the Board's governance framework operations are delegated to the Chief Superintendent. The Chief Superintendent then hires a team of superintendents, staff and other supports to lead and manage operations.

Day-to-day operations are led by this team of superintendents, who are responsible for meeting the expectations of the Board of Trustees as set out in the Board's Results policies and Operational Expectations through their respective service units. The Deputy Chief Superintendent has operational responsibility for the CBE's 247 schools through seven Area offices.

Board members represent two wards each within the City of Calgary. The next municipal election is scheduled for the fall of 2017.

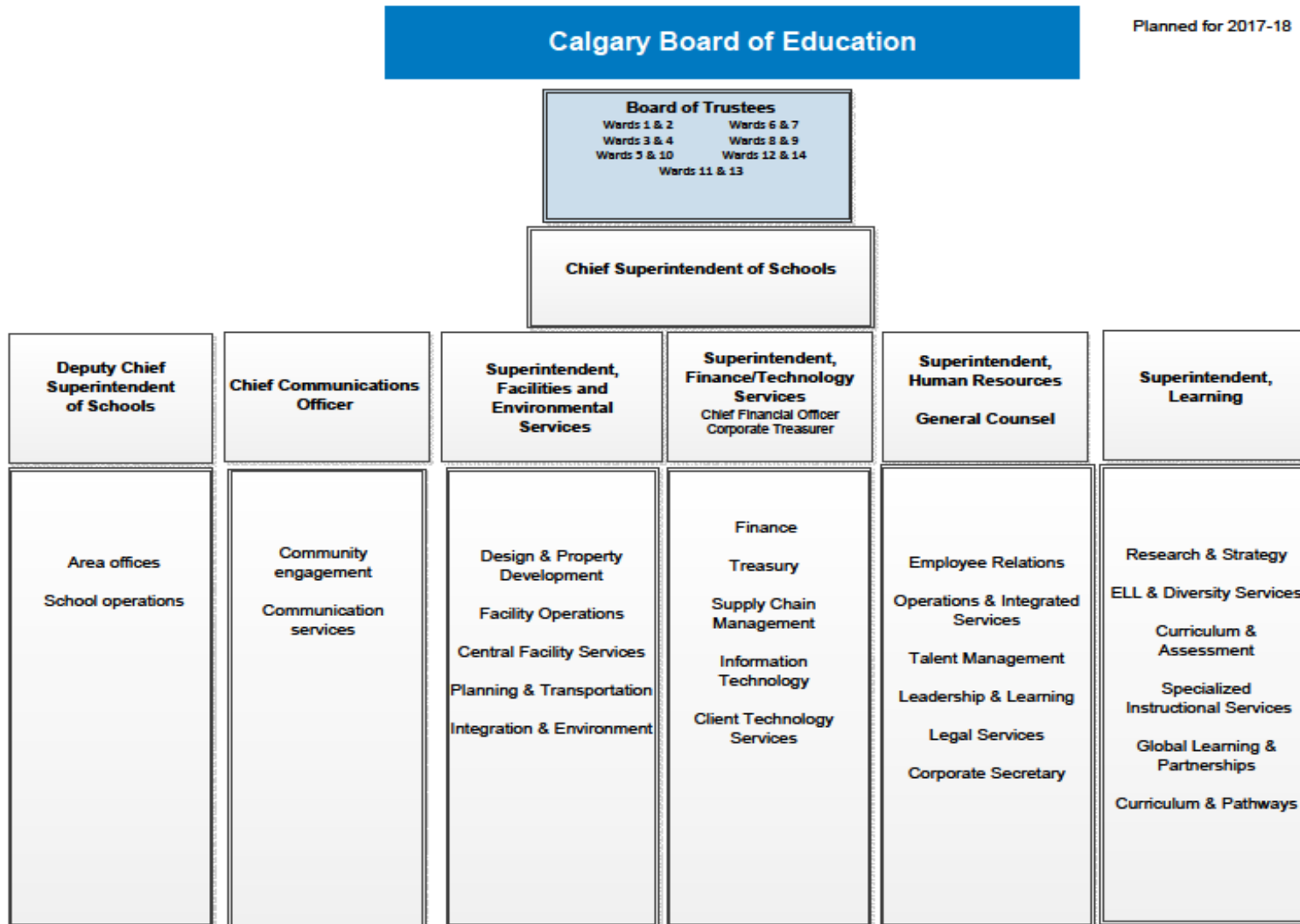
<b>Board of Trustees</b>
Joy Bowen-Eyre (chair) Wards 1 & 2
Trina Hurdman (vice-chair) Wards 6 & 7
Lynn Ferguson Wards 3 & 4
Pamela King Wards 5 & 10
Judy Hehr Wards 8 & 9
Julie Hrdlicka Wards 11 & 13
Amber Stewart Wards 12 & 14





**Organizational structure**

The following is the organizational structure of the CBE.



The CBE is organized so that school-based leaders (principals and assistant principals) can devote the maximum amount of time to instructional leadership. This means that many services and supports that directly impact staff and students are provided through supporting service units. Doing this creates efficiency in services provided and significantly reduces the administrative burden placed on school-based leaders.

Examples of this approach include the provision of specialized learning supports and services for students (psychology, language and curriculum support) where and when required. These services are provided through our Learning service unit. Similarly, facilities operations, staff recruitment practices, information technology, infrastructure development and maintenance and a host of other supports are provided through our supporting service units.

Resources are deployed based on needs and priorities rather than an equal distribution. This model reduces the burden on school-based staff. Services and supports are available when and where needed balanced against resource availability.

### **Schools and Area Offices**

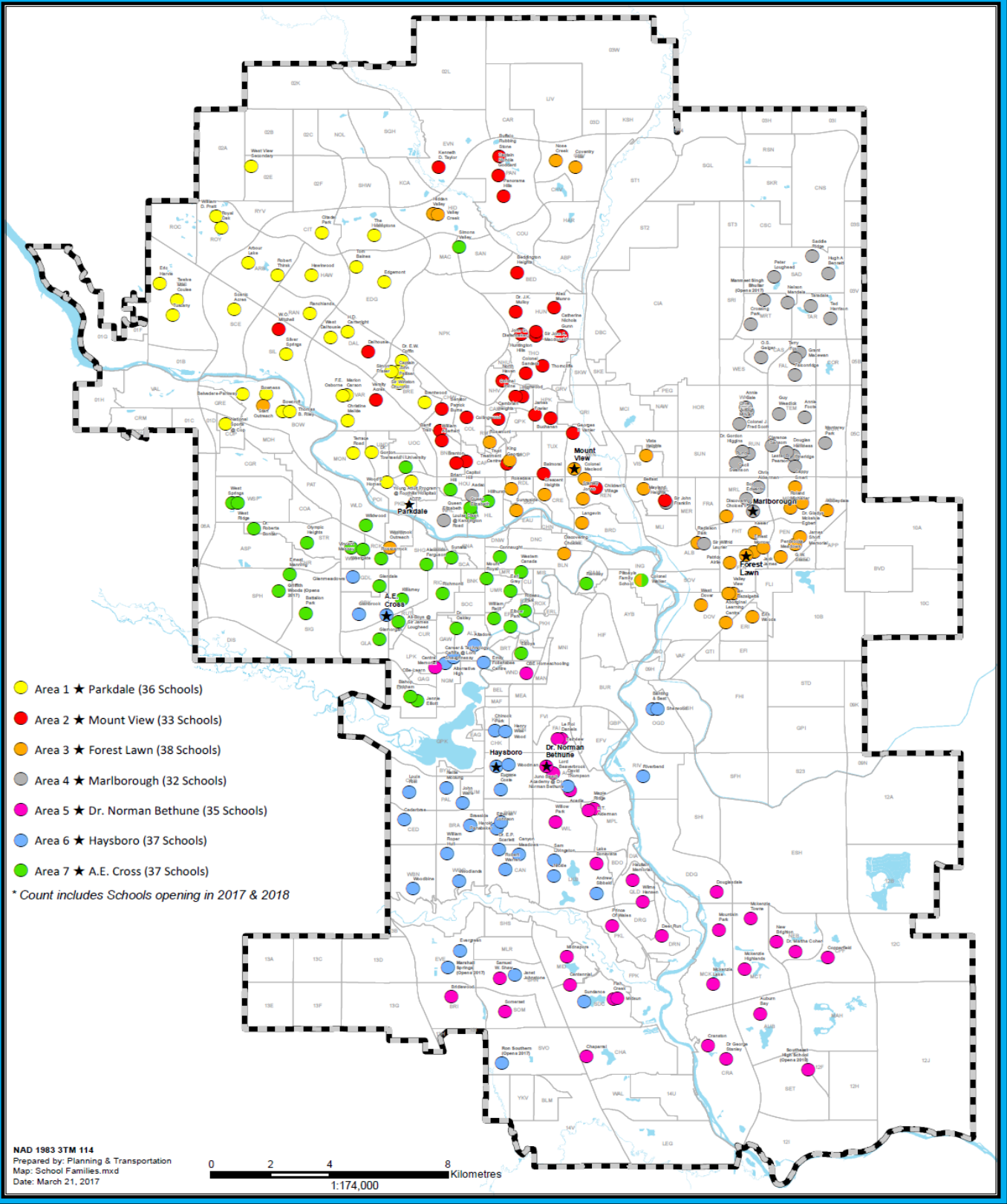
To manage the needs of our large school system and efficiently support our schools, we have divided our school district into areas within the boundaries of the City of Calgary. Each Area is led by an area director who provides leadership support to principals in approximately 35 schools. The Area offices deliver system services to its schools, support principals in school operations and ensure effective collaboration amongst schools.

Each school is led by a principal who is responsible for meeting the learning needs of each student. Resources are allocated to each school via the RAM, a methodology for allocating funds with the objective of ensuring that resources are allocated equitably (rather than equally) in support of student learning. That is, different funding levels may be required to support students in their learning. Principals make staffing and deployment decisions using those funds because it is the CBE's belief that school principals, in consultation of their communities, are best positioned to make school-based spending decisions.

The following is a map of the Areas:

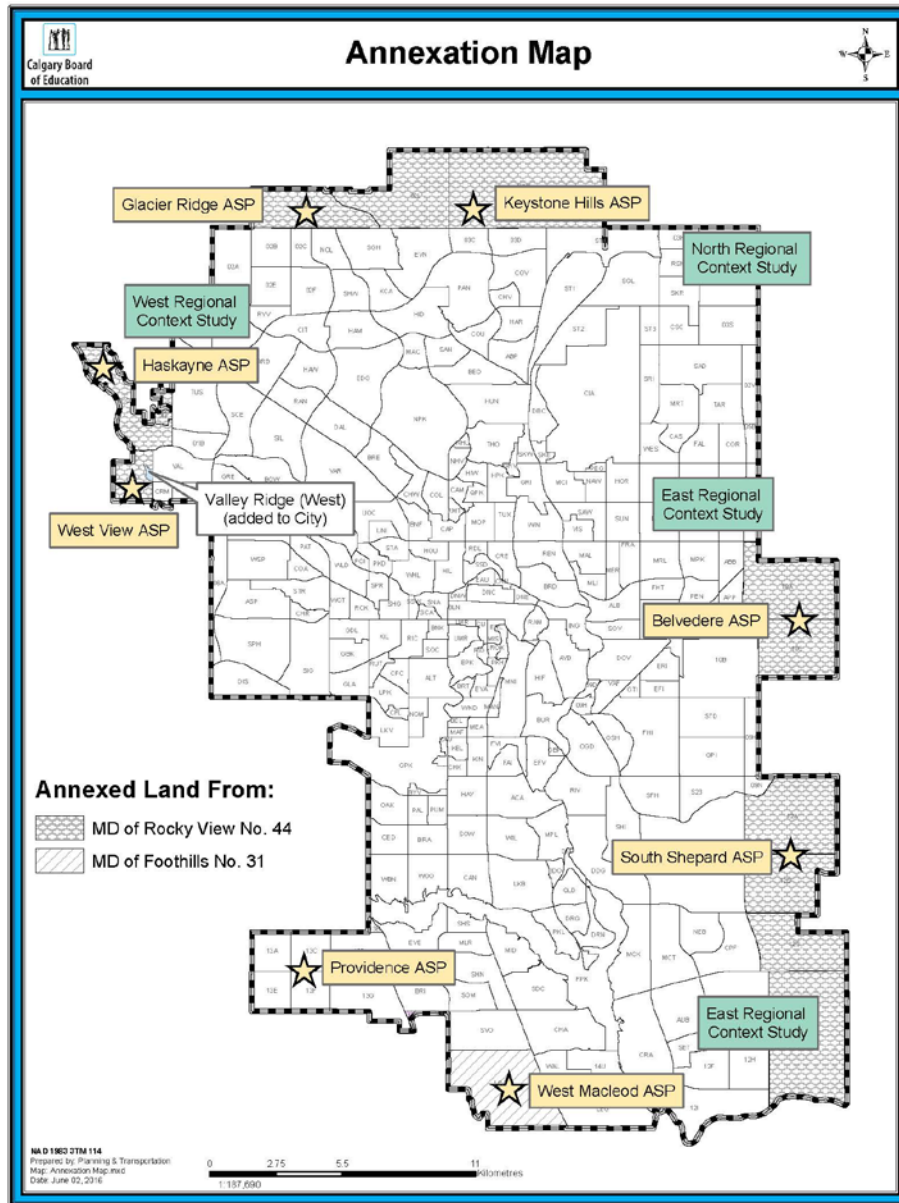


# School Families



**Area served**

The CBE serves students in the City of Calgary. While the boundaries of the City of Calgary are growing, the Minister of Education has identified that it is in the best interest of students to retain the existing school boundaries until urban development warrants change. Annexed lands will be brought into the CBE and Calgary Catholic School District (CCSD) inventory as area structure plans are finalized.



## Budget process

The preparation of the annual budget is led by Superintendents' Team and with oversight from the Board of Trustees, who provide direction, guidance and ultimate approval.

Budget work begins in January with the internal work of projecting the costs required for the next fiscal year when factoring in:

- enrolment and student complexity changes
- wage changes and grid movement
- opening / closing of schools
- impacts from contractual commitments
- impacts from anticipated rate changes
- other non-discretionary budget implications

This establishes our initial planning budget that would be required to maintain 2016-17 service levels in the next school year. Superintendents' Team establishes the solution requirements or decision criteria needed to inform budget decisions.

January also sees the beginning of planning for community engagement. In February and March the Calgary Board of Education invited staff, union representatives, parents, students and members of the public to provide their comments on budget priorities for the 2017-18 school year and beyond.

The diverse feedback received is an important part of meeting the needs of the community we serve. The perspectives articulated are considered as budget decisions are made for this budget cycle and going forward. [Budget feedback](#) continues to be gathered and analysed year round.

The Province of Alberta typically announces its annual budget in late February or early March. Included in this budget are the funding rates and formulas to fund school districts for the upcoming year. At this point in time our enrolment, anticipated expenses and revenue calculations are finalized. Available funding is matched against total anticipated spending. Final budget balancing activities then occur to ensure resources are aligned to support students in the best way and to make progress on high priority strategies and actions.

Typically this timeline would allow the time required to prepare and deliver the Budget Assumptions Report to the Board of Trustees, provide schools their budget by early April to accommodate the spring staffing process and deliver the final budget to the Board of Trustees for approval by the May 31 deadline (extended to June 30 for 2017-18).

This year the Provincial Government released its 2017 budget on March 16, 2017. The CBE provided schools with their budget allocation to support their operational requirements prior to the delivery of the Budget Assumptions Report. This decision is made in conjunction with the Board of Trustees. This provided schools with adequate time to plan for staffing of new schools as well as movement of existing staff.

School and service unit leaders determined their staffing complement for the 2017-18 school year based on their budget allocation and operational need. Human Resources supported leaders in the process of identifying teachers for surplus and support staff for transfer/layoff. Talent Management will now begin the process of offering employees requiring placement new positions or positions left vacant by employee retirements and resignations. After all surplussed teachers are offered placement, the remaining positions will be posted allowing teachers interested in movement an opportunity to apply.

A range of inputs including operational requirements and [information gathered from community budget engagement](#) are incorporated in the development of the budget. Other activities during budget development include the scrutiny of existing budget resources and consideration of alternative practices.

The [Budget Assumptions Report](#) was presented to the Board of Trustees for information purposes on April 11, 2017. This report discloses the budget planning assumptions as required under Operational Expectation 5: Financial Planning. There were no board motions arising from the presentation of this report. The full report is included in the Informational section of this budget report.<sup>5</sup>

Based on the budget assumptions established, this final budget was developed by Superintendents' Team, with direction from established decision making criteria, Alberta Education direction, our mission, values and Three-Year Education plan. The report was prepared and will be presented to the Board of Trustees on June 13, 2017 for review and on June 20, 2017 for approval. There are **no significant deviations** from the assumptions included in the budget assumptions presented to the Board of Trustees.

## Capital budget process

The capital budget preparation is a subset of the larger budget process with oversight from the Capital Budget Council. This council is comprised of representatives from across the organization: superintendents, directors and principals. The council is responsible for reviewing and making recommendations with respect to the CBE's capital budget. They review all requests for capital budget dollars and make recommendations to Superintendents' team for approval based on the CBE's priorities and linkage with the Three-Year Education Plan.

The building and modernizing of new schools and other major facility projects is outside the scope of the CBE's capital budgeting process. The Province has responsibility for the building and modernization of new and existing schools. Each year the CBE prepares a Three-Year School Capital Plan for submission to the Provincial Government which is an analysis of the CBE's forecasted school capital needs. We also prepare and submit to the Provincial Government an annual Modular Classroom Plan, which is an analysis of the CBE's forecasted modular classroom needs. The implementation of any of these plans is dependent upon Provincial approval.

## Alberta Education budget submission

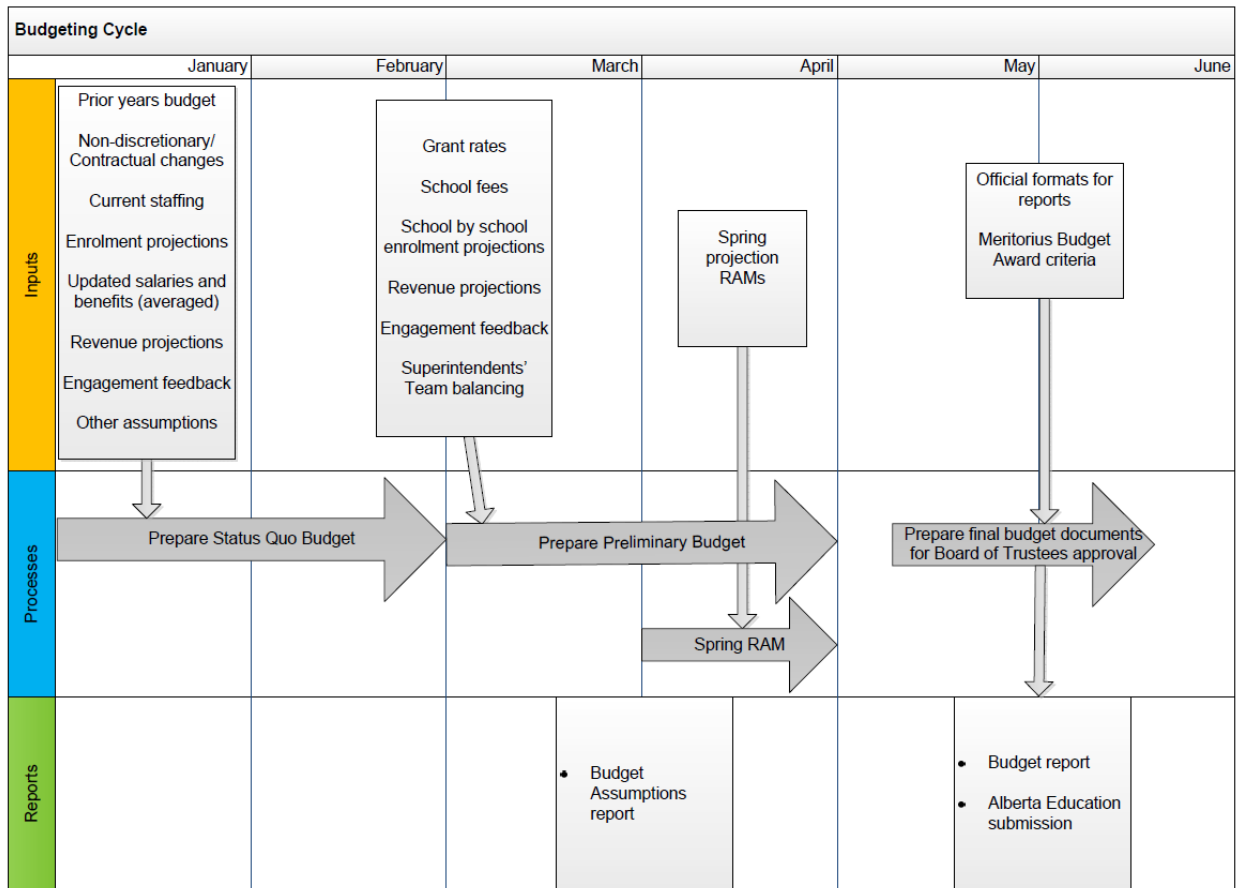
Alberta Education requires that their [Budget Report template \(BR\)](#) is completed, approved by the Board of Trustees and submitted by May 31 (June 30 for 2017-18). For each annual budget, Alberta Education issues the [BR Guidelines](#) to school jurisdictions, which provides requirement details for budget preparation, classification of items and disclosure.

The Alberta Education Budget Report for the Calgary Board of Education is included in the Informational Section of this report.

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<sup>5</sup> The Budget Assumptions Report was presented to the Board of Trustees on April 11, 2017 and has been reproduced as part of this budget report in the Informational section.

**Budget process timeline**



## Basis of accounting

The CBE reports its [annual financial statements](#) in accordance with Canadian Public Sector Accounting Standards. These standards require that year-end financial statements present a comparison of the actual results against those originally planned (i.e. the budget).

This budget has been prepared using our best estimate of September 2017 enrolment and in a manner consistent with how our actual financial activity will be recorded and presented.

## Account information

The CBE's classification and use of accounts is regulated by the reporting requirements of Alberta Education. Revenues are grouped by source and expenditures are categorized by both object and program (sometimes referred to as 'block'). The main revenue and expense categories include:

### Revenues:

Alberta Education	All revenues sourced from Alberta Education. Also included are payments made by Alberta Education to the Alberta Teachers' Retirement Fund on behalf of the CBE as well as revenues recognized for facility-related capital funding from Alberta Education.
Other - Government of Alberta	All revenues sourced from other Ministries of the Government of Alberta.
Federal Government and First Nations	All revenue received from the Federal Government including payments related to tuition fees for First Nations, Métis and Inuit students.
Other sales and services	Adult, international student and continuing education fees as well as revenues from the provision of sales and services.
Fees	Fees charged to parents for transportation, noon supervision as well as other fees charged directly by schools.
Investment income	Interest, dividends and realized gains on the sale of investments.
All other revenue	Gifts and donations, fundraising and rental of facilities.

### Expenditures by object:

Salaries and benefits	All salaries paid to employees and all benefits paid on behalf of employees including contributions to pension plans; employment insurance, Workers Compensation Board and Canada Pension Plan premiums; as well as the cost for extended health and dental benefit plans.
Services, contracts and supplies	Cost of supplies, materials and services rendered.
Other (amortization, interest, uncollectible accounts)	Amortization of tangible capital assets, interest and financing charges and uncollectible accounts (bad debts) expense.



**Expenditures by program/block:**

Instruction: Early Childhood Services	Instruction (Early Childhood Services) is comprised of both the delivery of early childhood instruction in schools as well as school administration and support provided for early childhood instruction centrally. This includes pre-kindergarten and kindergarten.
Instruction: Grades 1 – 12	Instruction (Grades 1 – 12) is comprised of both the delivery of Grades 1 – 12 instruction in schools as well as school administration and centrally-provided support for the delivery of Grades 1 – 12 instruction.
Board & System Administration	Administration includes system-wide activities for the purpose of general regulation and direction of the affairs of the school jurisdiction.
Transportation	The CBE is responsible for transporting students to and from school sites. All direct activities related to transporting students and the support to run the program is included in Transportation.
Plant Operations and Maintenance	Activities related to the construction, operation, maintenance, safety and security of school buildings and support provided to administer these activities are included as plant, operations and maintenance.
External Services	External services include services offered outside the CBE's regular educational programs for kindergarten – Grade 12 students such as continuing adult education and the noon supervision program.

**Reserves**

Reserves include certain amounts of accumulated surplus (where revenues for the year exceeds spending for that same period) that are internally or externally restricted for future operating or capital purposes. Transfers to and from reserves are recorded when approved by the Board of Trustees. Use of capital reserves are restricted to capital purposes and may only be used for operating purposes with approval by the Minister of Education.

## Factors affecting the budget

Over the past two years the CBE has benefited from the current Provincial support and commitment to public education. With over 93 per cent of our funding coming from the Province, even a small change in funding rates or funding methodologies impacts all our students, parents, teachers, and support staff.

The level of funding the CBE will receive in 2017-18, while an increase over 2016-17 primarily due to enrolment growth, will not be sufficient to maintain services at levels similar to those provided in the 2016-17 school year. As we head into the 2017-18 school year we have made value-based choices to balance our budget. Our goal is always to minimize the direct impact on students and their learning.

Overall, funding from Alberta Education will increase by \$43.7 million from 2016-17 or 3.6 per cent in the following categories:

- \$18.5 million increase in grants that are derived from enrolment growth and available to fund all operations.
- \$18.3 million for the fee replacement grant (Bill 1).
- \$6.1 million for revenues to be recorded as an offset to facility-related amortization costs.
- \$0.8 million net increase for transportation, teacher pension costs and infrastructure, maintenance and renewal funding.

Our costs are increasing. Funding is not provided directly for increased costs. These include, but are not limited to:

- Costs related to new schools opening;
- Grid movement for all employees; and
- Inflation and foreign exchange pressures.

In addition to increasing costs, a significant portion of CBE expenses are non-discretionary. A non-discretionary cost is where the CBE has little or no direct control in the short term and which is necessary to maintain programming, services and supports. Non-discretionary costs include amortization, insurance premiums, utility expenses, technology licencing fees, etc. This creates a challenge as it limits available cost reduction options.

This budget also eliminates known “conservatism” in estimates and projections. As a result, actual costs may, at the end of the school year, be higher than assumed in this budget. Specific areas of concern include the cost of utilities, wages, insurance premiums and uninsured losses. There is an increased risk that the CBE will end 2017-18 with actual expenses greater than planned. We believe this risk is acceptable as it allows the CBE to maximize the resources available to support student success.

Finally, administration must deliver a balanced budget and this plan does that.

cbe.ab.ca



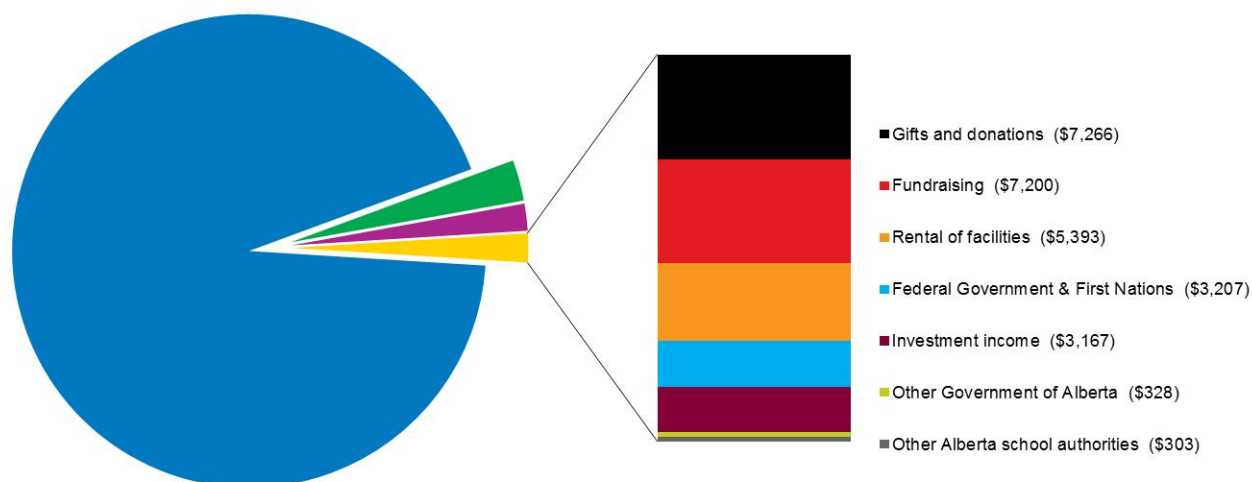
### III. Financial

The Financial section provides more specific details on the financial components of the budget including definitions of the various revenue and expense categories, capital spending, debt obligations as well as assumptions used in the determination of future year forecasts.

## Revenue

### Revenue review

	Budget 2017-18		Fall Budget 2016-17
	(in \$ thousands)	%	(in \$ thousands)
Alberta Education	1,274,436	93%	1,230,690
Fees	38,094	3%	51,456
Other	26,864	2%	29,466
Other sales and services	25,144	2%	19,360
<b>Revenues</b>	<b>1,364,538</b>	<b>100%</b>	<b>1,330,972</b>



- Alberta Education** – includes grants received based on projected September 30 enrolment. Alberta Education has maintained funding rates at 2015-16 levels with the exception of changes to the funding rate for Credit Enrolment Units (CEUs), which is anticipated to have minimal impact on the CBE, and a change to the Small Schools by Necessity funding, which is not applicable to the CBE.
- Fees** – school fees collected for the transportation of students who do not qualify for fee-free transportation, the supervision of students who stay at school for lunch, field trips, and additional programming such as alternative program fees and fees for optional courses.
  - All revenue from Alberta Education related to transportation and ISM will be fully applied to the cost of these services. There will be no contribution from the global budget to support fee-based programs and services. Fee revenue for transportation and noon supervision will fully fund the gap between Alberta Education funding, if any, (for example, transportation) and direct program costs, including waivers and uncollectable accounts.
  - As a result of Bill 1: An Act to Reduce School Fees, fee revenue for 2017-18 will decline as fewer parents pay fees. ISM fees have been eliminated for those items that are included under the Government's working definition for Instructional supplies or materials as well as the transportation fees for students who qualify for fee-free or fee-reduced transportation service.
  - Currently there is no Provincial funding for the Grade 1 – 6 noon supervision program. This program is solely funded by school fees. Approximately 50,900 Grade 1 – 6 students are registered and supervised through the noon hour program in CBE schools (April 2017 estimate). For the 2017-18 year noon supervision fees will be maintained (subject to ministerial approval) and service levels adjusted due to increased labour costs.

**CALGARY BOARD OF EDUCATION  
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- **Other** – includes donations received, fundraising at schools, investment income and revenues from the rental of facilities.
- **Other sales and services** – revenue collected from international students attending CBE schools, instruction fees paid by adult learners, and general sales revenue from cafeteria sales and the provision of services by students in programs like cosmetology and automotive.

**Revenue changes from prior year budget**

	<b>Fall Budget 2016-17</b>	Enrolment	Non discretionary increases	Reduced allocations to schools	Transportation	New fee replacement grant	<b>Budget 2017-18</b>
<b>(in \$ thousands)</b>							
<b>Revenues</b>							
Alberta Education	<b>1,230,690</b>	20,738	6,050		6,568	10,390	<b>1,274,436</b>
Fees	<b>51,456</b>	(702)			(2,781)	(9,879)	<b>38,094</b>
Other sales and services	<b>19,360</b>	5,914	51	(181)			<b>25,144</b>
All other revenue	<b>22,853</b>	(2,633)	(58)				<b>20,162</b>
Federal Government and First Nations	<b>2,650</b>		557				<b>3,207</b>
Investment income	<b>3,345</b>	(178)					<b>3,167</b>
Other - Government of Alberta	<b>618</b>	(290)					<b>328</b>
<b>Total</b>	<b>1,330,972</b>	22,849	6,600	(181)	3,787	511	<b>1,364,538</b>

- **Enrolment** - included funding changes from the Province related to enrolment, adjustments to School Generated Funds (SGF) for enrolment and activity level trends.
- **Non-discretionary increases** - includes adjustments related to revenue recognized for offsetting facility amortization expense changes.
- **Transportation** - adjustments for impacts of Bill 1 including a reduction in fee revenue along with additional funding from the Government as well as the implementation of our long term transportation strategy.
- **New fee replacement grant** – includes fee reductions and the fee replacement grant to replace the loss of fee revenue.

## Alberta Education funding

Alberta Education provides funding to school jurisdictions via various grants in accordance with their [funding manual](#). The funding framework referenced in the funding manual is a funding allocation methodology. It is not intended as a guide to spending. Additionally, the funding framework is based on total enrolment rather than any specific student. Consequently, it is impossible to draw inferences to funding available to support a particular student from the information contained in the funding manual.

In 2017-18 grant funding will continue to be based on enrolment and there have been no changes to funding rates with the exception of changes to the funding rate for Credit Enrolment Units (CEUs), which are anticipated to have minimal impact on the CBE.

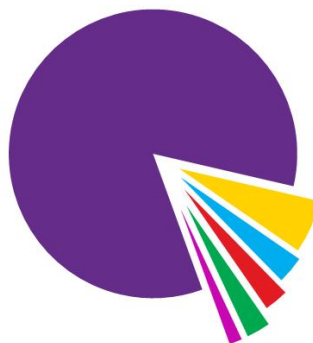
Of the funding received from Alberta Education, 16 per cent is targeted or restricted for specific use (including student transportation, Alberta Teachers Retirement Fund funding, expended deferred capital revenue, Infrastructure, Maintenance and Renewal and the new fee replacement grant). The remaining amount may generally be used at the CBE's discretion to support student learning.

The Provincial Government provides 93 per cent of the CBE's funding. The remaining seven per cent is generated through school fees, adult learning fees, school fundraising activities, rental of facilities and investment income. With the exception of investment income, these other revenue sources are tied directly to spending activities and do not contribute to the delivery of instruction in schools or other school board operations.

Alberta Education funding is virtually the only source of revenue to pay for operating and supporting all aspects of our schools.

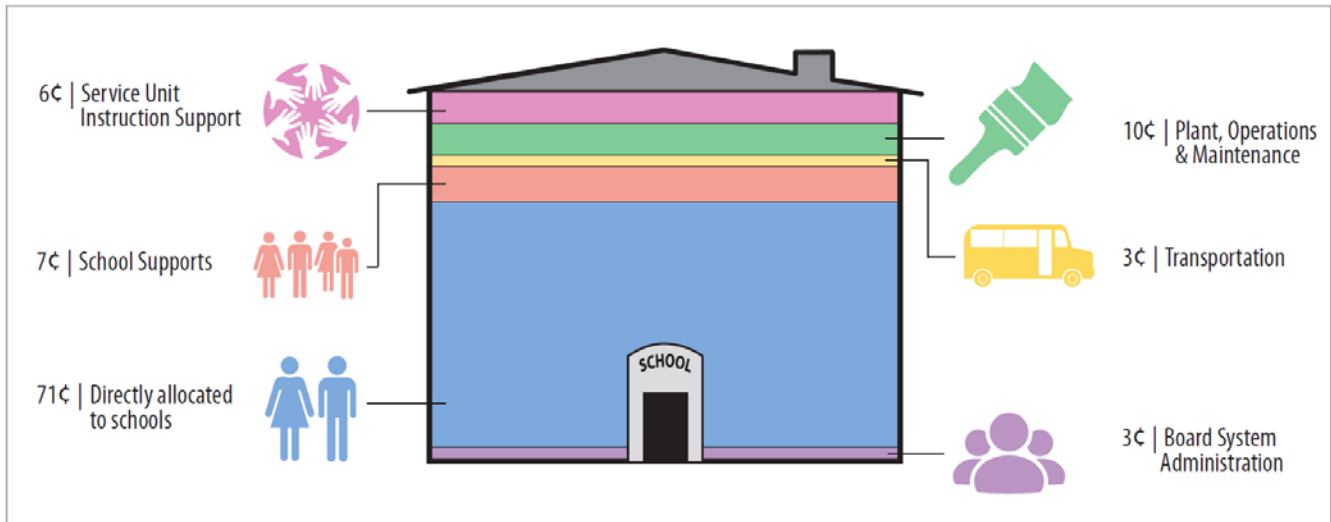
Alberta Education funding by grant type is shown in the table below.

	<b>Budget 2017-18</b>	<b>Fall Budget 2016-17</b>	<b>Increase/ (Decrease)</b>	
	<b>(in \$ thousands)</b>		<b>(\$ thousands)</b>	<b>%</b>
Student funding	1,072,654	1,054,117	18,537	2%
Alberta Teacher Retirement funding	76,065	74,757	1,308	2%
Expended deferred capital revenues	39,189	33,140	6,049	18%
Student transportation	34,266	34,806	(540)	(2)%
Infrastructure maintenance and renewal	34,002	33,870	132	0%
Fee replacement grant	18,260	-	18,260	100%
<b>Alberta Education funding</b>	<b>1,274,436</b>	<b>1,230,690</b>	<b>43,746</b>	<b>4%</b>



**Each dollar of Alberta Education funding is seen in or affects schools.**

While the majority of our funding from Alberta Education goes directly to schools, a portion of it is also held centrally. This enables us to give schools the resources they need. For example, each school cannot afford several full-time specialists in different fields, but when specialists are paid for centrally, they can be deployed to schools as needed and shared among schools.



**71 cents of every dollar is spent directly in schools.**

Money is provided to schools via a process we call RAM (Resource Allocation Method). Monies allocated through the RAM fund the learning experience in schools, which includes teacher and staff salaries as well as instructional supplies and materials. These funds enable students to meet learning outcomes. This method is designed to allocate resources equitably while providing principals and schools with choice in the assignment and deployment of those resources to best meet the unique needs of students within their schools. Like the Provincial funding framework, the RAM does not allocate funding to a school for a specific student; rather, the RAM allocation is available to the school principal to deploy to meet the learning needs of all students in their school.

This 71 cents also includes custodial services provided in schools which ensure a clean and healthy learning environment. Six of the 71 cents is for the cost of teacher pensions. This is a contractual obligation over which the CBE has no direct control. Although this cost is not rolled out as part of the RAM, it is an essential cost of teacher compensation and is included in this category as a direct cost of schools.

**The remaining 29 cents directly affect schools.**

Our entire organization supports student learning. Some specific school and instruction supports are administered on behalf of schools rather than directly by schools, as it is more efficient and effective to provide these at a system level rather than to duplicate these at individual schools. Central administration of these services relieves schools and principals of administrative burden and allows them to focus on students and their learning; however, the majority of funds are allocated directly to schools.

**Of these 29 cents, 7 cents goes to support learning in schools by funding student supports.**

This includes the many specialized services for students that are available for principals to access including psychologists, braille assistants, deaf and hard of hearing specialists, mental health specialists, occupational and physical therapists, speech language pathologists, cultural diversity advisors and more. Our central supports budget provides for 266 FTEs, which equates to a ratio of one central support staff per 456 students.

These central supports work in various schools supporting learning, which is critical to our teachers as they support more than 21,000 students identified with special education needs and over 26,000 students identified as English Language Learners.

This funding also provides learning supports in Area offices. The Area learning team is the first support to school learning teams as they work to meet student needs.

Area offices ensure that the entire system of schools remains integrated and coordinated so that our students have a seamless learning experience. Our substitute teachers for long and short-term absences are also funded here.

#### 6 cents of every dollar goes to service unit instruction support

This funds the instructional and programming support to teachers and schools that is provided by service units.

Support is offered in areas such as Aboriginal education, curriculum implementation, attendance, suspensions, student records, expulsions, counselling, kindergarten, multicultural services and specialized assessment. Service unit instructional support also includes programs such as school health, school nutrition, off-site and off-campus learning programs, outreach programs, community partnerships, home schooling, online learning and high school success initiatives.

This funding also supports our human resources department with teacher recruitment, enabling us to find the best, most qualified candidates to teach in our classrooms.

#### 10 cents of every dollar goes to plant, operations and maintenance

Schools are safe and secure thanks to funding for plant operations and maintenance. This also funds facility maintenance and repair and provides utilities and insurance for schools. Of the 10 cents, 3 cents represents the Provincial revenue recognized as an offset to amortization expense for Provincially funded facility assets such as new schools, modulars and modernizations.

#### 3 cents of every dollar goes to transportation

Transportation dollars from Alberta Education help fund 38,000 students to get to school each day. This does not include any revenue related to fees or contribution from the global budget.

Other transportation needs are also funded in this category through busing aides, charter services, attendants, LPNs (licensed practitioner nurses), Calgary Transit passes and taxi/Handi-Bus services as needed. The revenue generated through transportation fees is not reflected in this summary.

#### 3 cents of every dollar goes to board and system administration

At 2.7 per cent, board and system administration funds the Board of Trustees and superintendents who provide the overall direction to the system, along with many important services that affect our schools. Examples include accessible technology design for schools, supply chain operations, administration and operation of our website, communications assistance for schools and school councils and the administration of payroll and benefits for all employees.

- Administration expenses includes the administration of the Board of Trustees office and important activities the Trustees conduct in the community.
- The Chief's Office provides administration to the entire CBE. The Chief Superintendent leads all aspects of the organization to ensure student success.



- Human Resources is also funded through board and system administration. The CBE's most important resource is its people, and the human resources department is responsible for recruiting and developing employees. (This piece of funding refers to the recruitment of non-instructional employees. Teacher recruitment is funded through service unit instruction support). This department is also responsible for administration of payroll and benefits.
- Technology Services provides administration of technology design, development and support for the CBE. The CBE's accessible technology is seen in classrooms every day.
- Financial Services improves business services so that schools may focus more of their resources on instruction. They are responsible for the administration of school financial management, corporate planning and reporting, revenue and treasury, performance management and corporate initiatives, supply chain operations and strategic sourcing.
- Legal Services serves administration by providing oversight in the area of risk mitigation for the CBE. This includes services such as coordinating development of the CBE's administrative regulations and procedures and overseeing the CBE's compliance with applicable law, regulations and policies. Schools also have access to a school liaison, who works directly with schools and Area offices to provide ongoing direction and support around legal matters that may arise at a school, as well as service on issues related to student registration, custody, and investigations.
- Communications & Community Engagement Services serves CBE schools and service units in communication with the public. This includes the administration of and creation of [cbe.ab.ca](http://cbe.ab.ca) as well as school websites and services such as the *dialogue* framework, media relations, internal employee communications, crisis communication, school council assistance, event planning, new school build communications and much more.

Non-Alberta Education revenue

	Budget	Fall Budget	Increase/ (Decrease)	
	2017-18	2016-17	(\$ thousands)	%
	(in \$ thousands)			
Fees	38,094	51,456	(13,362)	(26)%
Other sales and services	25,144	19,418	5,726	29%
Gifts and donations	7,266	6,142	1,124	18%
Fundraising	7,200	9,800	(2,600)	(27)%
Rental of facilities	5,393	6,281	(888)	(14)%
Investment income	3,167	3,345	(178)	(5)%
Federal Government & First Nations	3,207	2,650	557	21%
Other - Government of Alberta	328	618	(290)	(47)%
Other Alberta school authorities	303	572	(269)	(47)%
	<b>90,102</b>	<b>100,282</b>	<b>(10,180)</b>	<b>(10)%</b>

Other sales and services, gifts and donations and fundraising revenues are mainly generated in schools and inherently variable. The changes in these categories are based on prior year actuals and adjusted for enrolment growth.

**Fees\***

The following chart breaks down expenses for each of these programs and sets out how the fees are calculated to recover costs in excess of non-fee revenue and reserves.

	Budget 2017-18		
	Transportation	Noon Supervision	Total
	(all figures in \$ thousands)		
Government Grants	42,135	-	42,135
Reserve funding	-	-	-
<b>Available funding</b>	<b>42,135</b>	<b>-</b>	<b>42,135</b>
Busing aides	1,416	-	1,416
Program delivery	1,390	-	1,390
Noon supervision	-	10,941	10,941
<b>Salaries and benefits</b>	<b>2,806</b>	<b>10,942</b>	<b>13,747</b>
Transportation services	44,117	-	44,117
Other supplies and services	134	230	364
<b>Contracts and services</b>	<b>44,251</b>	<b>230</b>	<b>44,481</b>
<b>Waivers</b>	<b>771</b>	<b>1,816</b>	<b>2,586</b>
<b>Uncollectible accounts</b>	<b>237</b>	<b>978</b>	<b>1,215</b>
	<b>48,065</b>	<b>13,965</b>	<b>62,029</b>
<b>Funding gap</b>	<b>(5,930)</b>	<b>(13,965)</b>	<b>19,895</b>
<b>Fees</b>	<b>5,930</b>	<b>13,965</b>	<b>19,895</b>
<b>Net (deficit) / surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*Budget for transportation fees revenue and service costs budget may be amended in the Fall Budget subject to finalization of student registration and route planning as well as Ministerial approval of fee levels.

The Provincial Government is making life better and more affordable for Alberta families through the March 2 proclamation of [Bill 1: An Act to Reduce School Fees](#). Through this bill the Government is eliminating fees for specific instructional supplies or materials, as well as reducing or eliminating transportation fees, particularly for those students attending a regular program at their designated school who live beyond 2.4 kilometres.

Under the Province’s [2017 Alberta budget](#), school boards will be provided with funding to help offset the revenue loss projected as a result of Bill 1, and help ensure that boards can maintain current educational programming without increasing other still-permitted school fees.

The CBE will receive a funding allocation of \$18.3 million for 2017-18 to replace fee revenue as a result of Bill 1. (Grant amount as at the date this report was written). As a result, we will see total fee revenues decrease by \$13.4 million. This is the combined impact of eliminated ISM fees and reduced transportation fees. Students who do not qualify for transportation under Bill 1 will continue to be charged a fee or be required to seek other options.

For the time being school boards’ ability to charge other fees is not being changed; however, the new School Fees Regulation will provide the Minister with the authority to regulate these fees in the future.

In keeping with our values, the CBE is continuing its comprehensive waiver process to ensure that no student is denied access to an education due to the inability to pay some or all fees. Learning is, and remains, our central purpose.

#### Instructional Supplies and Materials (ISM) fees

Under Bill 1 school boards will no longer be able to charge a fee for instructional supplies or materials such as textbooks, workbooks, printing and paper costs.

This budget reflects that ISM fees will no longer be charged and that a government grant will be received in lieu of that fee revenue. Schools will receive a budget allocation for the purchase of instructional supplies and materials in lieu of fee collection.

#### Noon supervision fees

The CBE charges central fees for noon supervision. Noon supervision fees are only charged for students using those services. The cost of noon supervision is fully paid by school fees. Costs of providing the services include direct labour and supplies, as well as the cost of fee waivers and uncollectible accounts.

To keep fees as low as possible the CBE is committed to being as efficient as possible in the provision of services.

There will be no increase to noon supervision fees for 2017-18 (subject to Ministerial approval). Costs associated with providing noon supervision services have increased and service levels will adjust accordingly.

	four day			four / five day			five day		
	2016-17	2017-18	% var	2016-17	2017-18	% var	2016-17	2017-18	% var
Bused and non-bused students	\$ 255	\$ 255	-	\$ 275	\$ 275	-	\$ 285	\$ 285	-

## **Transportation services and fees background**

For the past two years the CBE has been working towards developing a long-term, sustainable transportation system. We are making a number of scheduled changes for the 2017-18 school year that will eliminate the need to subsidize the costs of transportation from the global CBE budget. We will continue to ensure the delivery of safe and efficient transportation for students.

### **2017-18 Transportation Fees**

Fee rates planned for 2017-18 and communicated in this report are subject to Ministerial approval. In the event that fees are approved at different rates, the budget changes will be reflected in the CBE's Fall Budget Update.

Through Bill 1 the Government has eliminated or reduced transportation fees, particularly for students attending a regular program at their designated school. Students requiring complex learning needs transportation or attending a special setting are also exempt from transportation fees.

Grade 6-12 students residing more than 2.4 km from their designated school attending a regular program and assigned to Calgary Transit will be responsible for purchasing monthly bus passes. The CBE will rebate families \$549, meaning they will pay \$151/year for the added value of access to public transportation (subject to Ministerial approval).

All other regular and alternative program riders assigned to yellow school buses will be charged \$335/year (subject to Ministerial approval). This is the same fee as 2016-17. Those assigned to Calgary Transit will pay \$700/year (\$70/month).

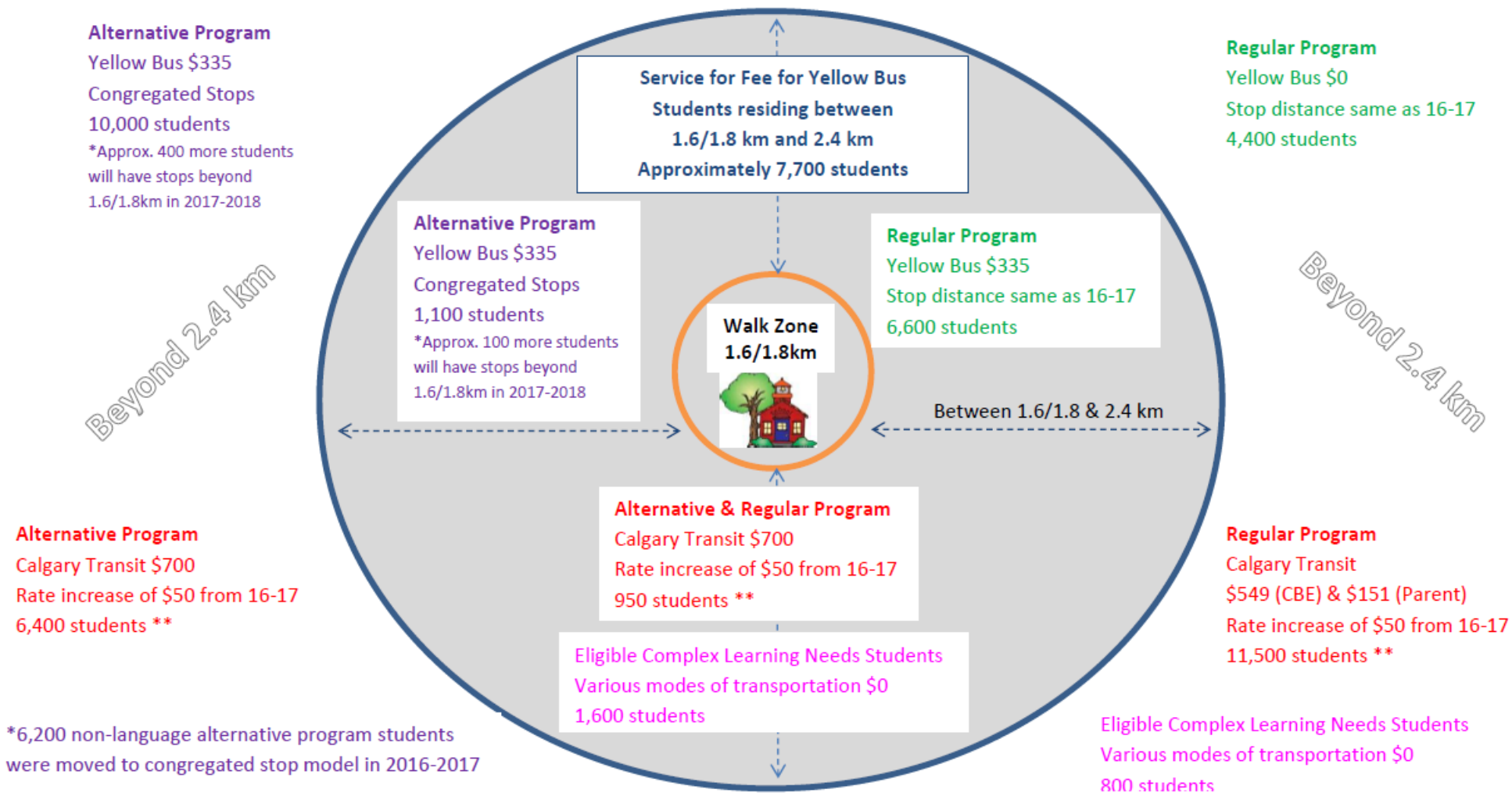
### **2017-18 Transportation Service Levels**

For the majority of students attending a regular program transportation service levels for 2017-18 will remain similar to what was provided in 2016-17. We will continue to work within CBE guidelines, where feasible, to provide yellow school bus transportation. Elementary students will access a stop within 1.6 km of their homes and middle school/junior high students will access a stop within 1.8 km of their homes.

Starting in September 2017 the majority of students in alternative programs will access yellow school bus service within a congregated stop model. These students may have bus stops located beyond the travel distance standards (above). Despite the change, we anticipate the majority of students in larger alternative programs (French Immersion, Spanish Bilingual and Traditional Learning Centre) will have a stop within 1 km from home because of the higher density of student population within a community accessing these programs. The longest distances to a yellow bus stop will be for students travelling across the city to a program at a single site.

Mid-day kindergarten service will be maintained for all programs. Fees are determined by the program the child attends.

## Proposed Transportation Service Levels and Fees 2017-2018



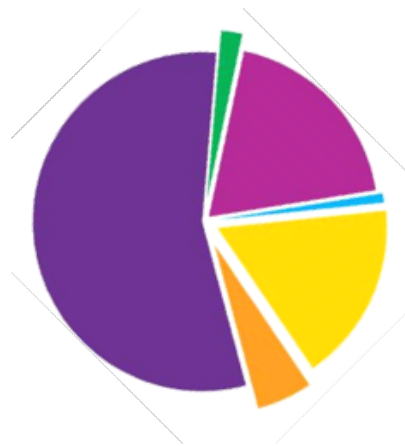
\*6,200 non-language alternative program students were moved to congregated stop model in 2016-2017

\*\*Transit riders includes 'eligible not actual' riders estimated at 18,850 students

Expenses

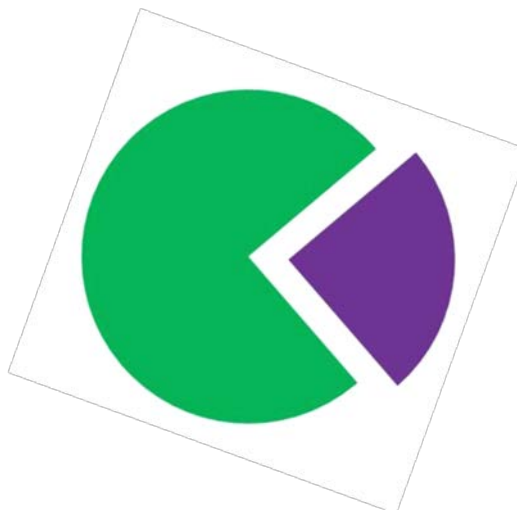
Expenses by type

	Budget		Fall Budget	
	2017-18		2016-17	
	(in \$ thousands)	%	(in \$ thousands)	
Certificated permanent salaries and benefits	764,576	55%	751,779	
Non-certificated permanent salaries and benefits	261,973	19%	253,696	
Services, contracts and supplies	240,065	18%	247,869	
Other (interest, amortization and uncollectible accounts)	73,049	5%	64,936	
Certificated temporary salaries and benefits	27,706	2%	23,535	
Non-certificated temporary salaries and benefits	12,169	1%	8,983	
<b>Expenses by type</b>	<b>1,379,538</b>	<b>100%</b>	<b>1,350,798</b>	



Expenses by activity

	Budget		Fall Budget	
	2017-18		2016-17	
	(in \$ thousands)	%	(in \$ thousands)	
Schools and area supports	1,037,235	75%	1,020,851	
Service unit supports	342,303	25%	329,947	
<b>Expenses by activity</b>	<b>1,379,538</b>	<b>100%</b>	<b>1,350,798</b>	



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**Expense changes from prior year**

	Fall Budget 2016-17	Enrolment	Remove 2016-17 one-time activities	Non discretionary increases	Increase in operating costs for new schools	Reduced allocations to schools	Service unit reductions	Transportation	New fee replacement grant	Budget 2017-18
(in \$ thousands)										
<b>Expenses</b>										
Certificated salaries and benefits	775,314	6,571	(550)	11,792	997	(1,861)	19			792,282
Non-certificated salaries and benefits	262,679	11,667	(155)	6,653	498	(2,928)	(4,282)	10		274,142
Services, contracts and supplies	247,869	3,428	(6,459)	3,147	847	(6,392)	(3,337)	(750)	1,712	240,065
Amortization	57,370	2		9,967						67,339
Other (uncollectible accounts)	5,443	33						(473)	(1,201)	3,802
Interest and finance charges	2,123			(215)						1,908
<b>Total</b>	<b>1,350,798</b>	<b>21,701</b>	<b>(7,164)</b>	<b>31,344</b>	<b>2,342</b>	<b>(11,181)</b>	<b>(7,600)</b>	<b>(1,213)</b>	<b>511</b>	<b>1,379,538</b>

- Enrolment – includes increased costs associated with increased enrolment as well as adjustments to School Generated Funds (SGF) for enrolment and activity trends.
- Remove 2016-17 one-time activities – includes one-time projects from 2016-17 such as amounts that were carried forward for projects that continued from 2015-16 into 2016-17 are removed from the 2017-18 budget.
- Non-discretionary increases - includes adjustments to amortization expense, changes for grid movement for existing staff in accordance with collective agreements and employee terms of reference, contractual commitments, impacts of utility rates, foreign exchange pressures, and other non-discretionary changes.
- Increase in operating costs for new schools – includes operating costs related to the opening of new schools including the cost of school-based administrative staff and operating costs such as internet connectivity, insurance and utilities.
- Reduced allocations to schools – includes an overall reduction to school budgets by 1.4 per cent from the amount that would have been required to fully maintain service levels in order to meet budget balancing targets.
- Service unit reductions – includes a 3.7 per cent reduction from service unit budgets operating budgets in order to meet budget balancing targets.
- Transportation – includes an adjustment to the transportation program budget to eliminate the contribution from the global budget to support transportation activity.
- New fee replacement grant – includes the elimination of waiver and uncollectible account costs that correspond with fee revenue reduced or eliminated under the guidelines of Bill 1.



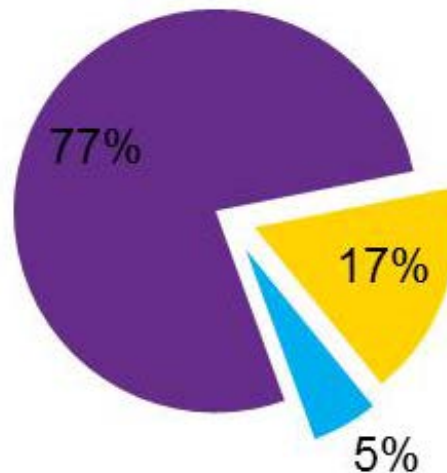
**CALGARY BOARD OF EDUCATION  
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**Expenses by unit**

Expense details are provided by major expense category and operating unit. Further breakdowns and comparisons to the prior year are provided for each operating unit.

	Schools & Areas	Service Unit System Budgets*	Learning	Facilities & Environmental Services*	Legal	Communications	Finance/Technology Services	Human Resources	Chief Supt's Office	Board of Trustees	Total
<b>FTEs by:</b>											
Staff (incl ATA, Staff Assn, CUPE, trades)	9,178	62	226	174	1	10	148	46	1	-	<b>9,846</b>
Exempt Staff	7	-	24	55	10	11	46	42	2	-	<b>197</b>
Superintendent	-	-	1	1	1	1	1	-	2	-	<b>7</b>
<b>2017-18 FTEs</b>	<b>9,185</b>	<b>62</b>	<b>251</b>	<b>230</b>	<b>12</b>	<b>22</b>	<b>195</b>	<b>88</b>	<b>5</b>	<b>-</b>	<b>10,050</b>
<b>Expenses by:</b>											
Salaries and benefits	954,115	10,247	34,893	25,228	1,745	2,610	24,996	11,260	912	418	<b>1,066,424</b>
Supplies and services	83,076	139,121	4,819	9,433	137	84	1,271	1,004	242	878	<b>240,065</b>
Other (interest, amortization and uncollectible accounts)	44	64,380	782	3,190	15	-	4,622	14	2	-	<b>73,049</b>
<b>2017-18 Budget</b>	<b>1,037,235</b>	<b>213,748</b>	<b>40,494</b>	<b>37,851</b>	<b>1,897</b>	<b>2,694</b>	<b>30,889</b>	<b>12,278</b>	<b>1,156</b>	<b>1,296</b>	<b>1,379,538</b>
<b>2016-17 Fall Budget*</b>	<b>1,020,794</b>	<b>200,661</b>	<b>39,162</b>	<b>40,836</b>	<b>2,084</b>	<b>2,726</b>	<b>29,478</b>	<b>12,549</b>	<b>1,219</b>	<b>1,291</b>	<b>1,350,798</b>
Increase/ (decrease)	16,441	13,087	1,332	(2,985)	(187)	(32)	1,411	(271)	(63)	5	28,740
	(a)	(b)	(c)				(d)				

\*Certain Fall Budget figures have been restated for comparative purposes



Significant changes from the 2016-17 Fall Budget:

- a) Schools & Areas increased as a result of increased enrolment. This increase has been reduced from the amount required to maintain operations at a level similar to 2016-17 in order to balance the budget within funding constraints. School budgets have been reduced by 1.4 per cent.
- b) System budgets increased for amortization expenses, utilities and insurance relating to new schools and transportation costs to balance the program without contribution from the global budget. These increases have been offset by reductions in Finance/Technology contracts.
- c) Learning increased because of amortization expenses as well as the transfer of Indigenous Learning staff resources from Areas offices, net of target budget reductions.
- d) Finance/Technology Services budget has increased due to amortization expense increases.

All service unit and service unit system budgets have been reduced by a target of 3.7 per cent of their operating budget balance (not including amortization) in order to meet budget balancing targets (equivalent to \$7.6 million). These reductions have been applied in both their operating accounts and system accounts wherever reductions could be made to minimize the impact on staffing and student learning.

**Schools and Areas**

**Resource Allocation Method (RAM) Summary by major allocation (in \$ thousands)**

	<b>Spring Allocation</b>		<b>Fall Budget</b>	
	<u>2017-18</u>	<u># students</u>	<u>2016-17</u>	<u># students</u>
<u>Per-student allocations</u>				
K - Grade 3	\$ 196,253	39,342	\$ 195,803	38,821
Grades 4 - 6	108,104	27,132	104,121	25,915
Grades 7 - 9	99,132	24,221	96,712	23,433
Grades 10 - 12	106,358	27,522	107,912	28,051
<u>Other allocations</u>				
Regular, basic staff allocation	71,808		71,157	
Contract absences, short-term	11,286		10,997	
All other allocations	220,704		214,495	
Alberta Teachers Retirement Fund (ATRF)	74,105		73,356	
<b>Total allocations for schools (incl ATRF)</b>	<b>\$ 887,750</b>		<b>\$ 874,553</b>	
Increase from 2016-17	13,197			

This table highlights the year-over-year increase in resources allocated to schools via the RAM. This funding supported an additional 92 certificated and 26 non-certificated staff positions in schools.

The RAM is the method by which resources are allocated to schools. Schools are provided resources through the RAM to meet student learning outcomes. The RAM is designed to allocate resources equitably while providing choice in the assignment and deployment of those resources to meet the unique needs of students within schools. The translation of identified fiscal resources into human resources requires a thoughtful, balanced approach that addresses the needs of students and has respectful consideration of staff, as resource decisions contribute to positive attraction and retention. The RAM, which first was introduced for the 2003-04 school year, reflects the flexibility offered within Alberta Education’s Funding Framework.

The entire organization supports student learning. Some specific school and instruction supports are administered on behalf of schools, rather than directly by schools (i.e. through the RAM), as it is more efficient and effective to provide these at a system level rather than to duplicate these at individual schools. Having some resources at the Area and central level allow for a better matching of resources to needs; however, the majority of funds are allocated directly to schools.

**RAM Summary by Area (in \$ thousands)**

	<b>Spring Allocation</b>		<b>Fall Budget</b>	
	<u>2017-18</u>	<u># students</u>	<u>2016-17</u>	<u># students</u>
Area 1	\$ 128,872	16,771	\$ 142,978	19,364
Area 2	121,968	16,634	193,436	25,811
Area 3	120,285	15,217	177,005	22,627
Area 4	126,131	17,185	137,768	18,472
Area 5	127,527	18,216	223,367	29,946
Area 6	134,137	16,097	-	-
Area 7	128,830	18,098	-	-
<b>Total</b>	<b>\$ 887,750</b>	<b>118,217</b>	<b>\$ 874,553</b>	<b>116,220</b>

School budgets in each Area are impacted by the number of students, their learning needs and the types of programs offered.

**Schools and Areas (cont'd)**

	<b>Budget 2017-18</b>		<b>Fall Budget 2016-17</b>		<b>Increase / (Decrease)</b>	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Certificated permanent salaries and benefits	<b>6,420</b>	<b>743,540</b>	6,333	731,284	87	12,256
Non-certificated permanent salaries and benefits	<b>2,765</b>	<b>180,862</b>	2,753	172,257	12	8,605
Other supplies		<b>57,814</b>		77,334		(19,520)
Certificated temporary salaries and benefits		<b>23,175</b>		18,723		4,451
Textbooks and materials		<b>10,184</b>		8,480		1,704
Professional services		<b>9,630</b>		3,628		6,002
Non-certificated temporary salaries and benefits		<b>6,537</b>		3,410		3,127
Transportation charges		<b>2,310</b>		2,220		90
Minor equipment		<b>1,617</b>		2,431		(814)
Travel and subsistence		<b>920</b>		500		420
Maintenance and repairs		<b>367</b>		271		96
Dues and fees		<b>188</b>		171		17
Interest and finance charges		<b>40</b>		40		-
Utilities		<b>31</b>		30		1
Insurance		<b>15</b>		10		5
Amortization expenses		<b>4</b>		4		-
<b>Total expenses</b>	<b>9,185</b>	<b>1,037,235</b>	<b>9,086</b>	<b>1,020,794</b>	<b>99</b>	<b>16,441</b>

Students come first and learning is our central purpose. CBE schools live by these words each and every day, and Area offices support them in making it happen. The 2015-16 Provincial Achievement Test and Diploma Exam results show that our students continue to lead the Province in academic outcomes. This is a strong validation of our commitment to students coming first and learning being our central purpose.

Schools create engaging learning experiences and support students in a variety of ways. They also connect with our families and communities to help support student success. For many CBE students and families, their experiences with the CBE occur solely through our schools.

Schools make learning meaningful for individual students and their families. They work collaboratively with service units to create and implement system initiatives that enhance learning experiences and honour the hopes of their students and families. Some of the ways this happens in schools include:

- Teachers personalize learning for students and communicate with families students' progress and achievement.
- Educational assistants provide valuable support to help students be successful.
- Principals provide leadership to school staff and lead learning at the school. They also work with school councils, parent societies and other groups to implement and communicate priorities and initiatives.
- Office staff communicate with students, employees and families to ensure there is a common understanding and implementation of processes and procedures.
- Facility operators keep schools clean and safe.
- Area directors support instructional leaders and teachers to improve student instruction and success.

Our schools are organized into Areas. Each of which is led by a director. Area offices play an important role in providing instructional leadership to principals, helping to deliver system services to schools, supporting school operations and ensuring effective collaboration amongst schools where appropriate. Area offices also work collaboratively together to ensure consistent leadership and direction for principals and schools across the system.

### Schools and Areas (cont'd)

Funding allocated to school budgets via the RAM increased by \$12.5 million (1.6 per cent) over 2016-17. The following decisions were made within the RAM and centralized school budgets for the 2017-18 school year in comparison to 2016-17:

- RAM allocations were provided to four new schools opening during the year: Ron Southern School, Manmeet Singh Bhullar School, Marshall Springs School and Griffith Woods School.
- Per-school allocation rates were increased to correspond with the increased cost for which these allocations are intended (school principal, administrative support, learning commons staff, etc.).
- Per-student allocation rates (would have needed to increase by 0.25 - 0.67 per cent depending on allocation type to maintain the ratio of student to school-based staff) were reduced by 0.42 - 0.83 per cent to reduce the overall RAM budget by \$7.7 million.
- School furniture and equipment and basic decentralized allocations were eliminated for one year. Principals have been encouraged to suspend these types of purchases for one year and focus remaining budget dollars on staffing.
- A moratorium was placed on school-based software purchases except through the approved centralized process to reduce costs across the system.
- The CBE continues to offer full-day kindergarten classes at 15 locations. Research indicates that full-day kindergarten programming provides significant educational benefits for certain groups that actually reduce costs in the longer-term.
- Support for our large and growing English Language Learner population continues with the provision of support for two years beyond the five years for which we are currently funded. The longer-term benefits outweigh the short-term costs.
- The allocation enhancement for resources provided to schools with alternative language programs was eliminated for 2017-18. This amount had been provided to support the increased costs of resources in languages other than English as well as to support the purchase of resources in both English and a second language. An amount will be provided to the Area Offices to support schools in this regard, should an emergent need arise in 2017-18.
- The Aboriginal per-student RAM allocation was maintained. Consistent with the direction set out in the Indigenous Learning Strategy, centralized supports were added in the 2016-17 year with the intention that the per-student RAM allocations would be discontinued in 2017-18. The transition will be extended by one year.
- 71 elementary schools will receive on-demand technology support in 2017-18 rather than a scheduled service model. This is in addition to approximately 50 schools already supported on this model.

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**Learning**

The Learning staff provides instructional and programming supports and services for school and system personnel to assist students in successfully realizing their learning goals.

It includes central supports as well as the budget for operating Chinook Learning Services. Both are shown separately below.

Learning (excluding Chinook Learning Services)

	Budget 2017-18		Fall Budget 2016-17		Increase / (Decrease)	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Non-certificated permanent salaries and benefits	103	12,357	101	11,956	2	401
Certificated permanent salaries and benefits	77	10,273	72	9,513	5	760
Other supplies		1,006		997		9
Professional services		849		852		(3)
Amortization expenses		673		962		(289)
Certificated temporary salaries and benefits		432		432		-
Non-certificated temporary salaries and benefits		331		331		-
Travel and subsistence		284		266		18
Minor equipment		171		171		-
Dues and fees		95		94		1
Utilities		61		61		-
Interest and finance charges		39		89		(50)
Maintenance and repairs		35		35		-
Textbooks and materials		34		49		(15)
Insurance		7		7		-
<b>Total expenses</b>	<b>180</b>	<b>26,646</b>	<b>173</b>	<b>25,815</b>	<b>7</b>	<b>831</b>

Learning works with schools and Alberta Education to support the delivery of the Alberta Programs of Study to students and to support the professional learning of staff. Learning leads the implementation of curriculum, assessment and reporting resources. These resources assist teachers, students and parents to ensure students' progress and achieve in their learning. Learning staff support schools with the administration of Provincial Achievement Tests and diploma exams and the ongoing maintenance of student records through the Student Information System.

Learning supports schools with the changing world of technology and best instructional practices. These learning tools include D2L, HomeLogic, Iris, Gmail and Google Apps for Education and resources in school learning commons among many others.

Learning works with Principals every day to offer support in the following areas:

Aboriginal education, attendance, suspensions, student records, expulsions, counselling, early learning services, English Language Learning, multicultural services, language and culture programs and specialized assessment.

Many specialized services for students are available for principals to access to support students including psychologists, braille assistants, deaf and hard of hearing specialists, mental health specialists, occupational and physical therapists, speech language pathologists, translators and more. These central supports are critical to our teachers as they support the more than 21,000 students identified with special education needs, and to the more than 28,000 students identified as English Language Learners.

### Learning (cont'd)

In addition, Learning is responsible for international students, corporate partnerships, comprehensive school health, school nutrition, noon-hour programs, off-site and off-campus learning programs.

The 2017-18 Learning budget supports:

- Implementing a comprehensive mathematics strategy by maintaining specialists with mathematics expertise to provide professional learning opportunities to build capacity to support diverse learners.
- Maintaining a focus on literacy by developing resources to continue to build shared understandings of literacy and provide professional learning opportunities to build capacity to support diverse learners.

Budget changes have been made within Learning to reflect key areas for organizational growth and improvement and to advance the strategic priorities of the CBE including:

- Redeploying five Area diversity and learning support advisors and four Area learning leaders to create a central network to support the Indigenous Education Strategy.
- Enhancing support to schools to address the wellness and mental health of students by:
  - Redeploying existing resources within the service unit to create a Specialist position to provide comprehensive mental health supports.
  - Redeploying existing staff to Areas to provide more direct service to schools by aligning resources to the new area configurations.



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**Learning (cont'd)**

Chinook Learning Services

	Budget 2017-18		Fall Budget 2016-17		Increase / (Decrease)	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Non-certificated permanent salaries and benefits	54	4,155	53	3,919	1	236
Certificated temporary salaries and benefits		3,165		3,426		(261)
Non-certificated temporary salaries and benefits		2,159		2,025		134
Certificated permanent salaries and benefits	17	2,022	18	2,064	(1)	(41)
Other supplies		1,271		1,140		131
Professional services		497		449		48
Minor equipment		266		30		236
Textbooks and materials		92		89		3
Interest and finance charges		70		70		-
Utilities		52		56		(4)
Travel and subsistence		35		23		12
Rental equipment and facilities		32		40		(8)
Dues and fees		26		13		13
Maintenance and repairs		5		4		2
<b>Total expenses</b>	<b>71</b>	<b>13,848</b>	<b>71</b>	<b>13,347</b>	<b>-</b>	<b>501</b>

Chinook Learning Services supports student success to complete, upgrade or enhance their high school diplomas as they prepare to enter post-secondary institutions or the world of work.

In 2017-18, Chinook Learning will support its students in several ways. Staff will support students in:

- high school upgrading
- summer school for students in Grades 10-12
- off-campus programs and summer band camps
- adult English Language Learning
- non-credit continuing education (professional development, personal development & corporate training).

Chinook Learning receives revenue from a number of sources including Alberta Education and federal government grants as well as other sales and services.

Programming that is not within the kindergarten – Grade 12 mandate is provided on a cost-recovery basis.

Budget change highlights have been categorized as follows:

- An increase in non-certificated permanent salary costs is due to grid movement.
- An increase in non-certificated temporary dollars is due to additional funding received from the Federal Government for the LINC program.
- Supplies and minor equipment budget have increased for the purchase of books, office supplies, computer equipment and printing.

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**Facilities & Environmental Services**

	<b>Budget 2017-18</b>		<b>Fall Budget 2016-17</b>		<b>Increase / (Decrease)</b>	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Non-certificated permanent salaries and benefits	<b>227</b>	<b>24,124</b>	258	27,112	(31)	(2,988)
Maintenance and repairs		<b>7,187</b>		6,637		550
Amortization expenses		<b>3,190</b>		3,324		(134)
Professional services		<b>1,319</b>		1,314		5
Non-certificated temporary salaries and benefits		<b>810</b>		750		60
Other supplies		<b>485</b>		468		16
Certificated permanent salaries and benefits	<b>3</b>	<b>293</b>	4	514	(2)	(220)
Travel and subsistence		<b>176</b>		198		(21)
Utilities		<b>173</b>		173		-
Dues and fees		<b>59</b>		313		(254)
Minor equipment		<b>33</b>		33		-
Rental equipment and facilities		<b>2</b>		2		0
<b>Total expenses</b>	<b>230</b>	<b>37,851</b>	<b>262</b>	<b>40,836</b>	<b>(32)</b>	<b>(2,985)</b>

*Certain Fall Budget figures have been restated for comparative purposes.*

Facilities & Environmental Services (FES) provides students and employees with quality learning and working environments.

The supports and services provided by FES include planning for student accommodation and transportation; design, construction, renovation, maintenance and day-to-day operations of school and CBE facilities; internal deliveries; environmental initiatives; and emergency, safety and security services.

FES works closely with students, parents and communities to plan student accommodation and is accountable for the transportation of 38,000 students daily.

To help accommodate students, FES works closely with the Province and the City to manage and complete major capital projects.

FES manages public use rental access of CBE property and provides for the leasing, disposition and management of surplus space and facilities.

FES is also accountable for emergency, safety and security services. Student safety is ensured through expanded safety training opportunities for teachers (welding, science, culinary arts, drama, and auto mechanics) and Career and Technology equipment safety inspections.

Budget change highlights have been categorized as follows:

- Certain certificated staff positions have been eliminated leading to lower cost for certificated salaries and benefits.
- Non-certificated staffing has also decreased due to reductions in positions over a range of departments within FES.
- Non-certificated temporary staffing cost increases relate to seasonal pressures within the Facility Operations department.
- Dues and fees have decreased due to a reduction in resources allocated for professional development.
- Maintenance and repair costs have increased to reflect the additional cost pressures expected from the addition of new school properties in the CBE.
- The travel budget has been reduced to contribute to the targeted budget reductions.
- Amortization costs are expected to decrease based on aging capital assets within Facility & Environmental Services.

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**Human Resources and Legal Services**

Legal Services

	Budget 2017-18		Fall Budget 2016-17		Increase / (Decrease)	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Non-certificated permanent salaries and benefits	11	1,528	13	1,732	(2)	(204)
Certificated permanent salaries and benefits	1	177	1	158	-	18
Other supplies		43		43		-
Non-certificated temporary salaries and benefits		41		41		-
Dues and fees		23		23		-
Minor equipment		22		22		-
Professional services		19		19		-
Travel and subsistence		19		19		-
Amortization expenses		15		15		-
Textbooks and materials		5		6		(1)
Utilities		4		4		-
Maintenance and repairs		2		2		-
<b>Total expenses</b>	<b>12</b>	<b>1,897</b>	<b>14</b>	<b>2,084</b>	<b>(2)</b>	<b>(187)</b>

Legal Services provides the business functions of law, privacy and access.

The service unit handles CBE's Administrative Regulation development, contract administration, Corporate Secretary and administrative support to the Board of Trustees.

Legal Services supports students, schools and the organization by:

- Delivering important information and training to schools on complex legal and privacy issues.
- Providing or coordinating the delivery of legal services on behalf of the CBE.
- Providing risk mitigation oversight.
- Managing the CBE's compliance with Freedom of Information and Protection of Privacy Act (FOIP Act).
- Overseeing the CBE's compliance with applicable law, regulations and policies.
- Coordinating the development of the CBE's administrative regulations and procedures.
- Managing contract processes and standards and maintaining a repository.
- Providing legal counsel to the Board of Trustees and the Chief Superintendent.
- Managing the proceedings of the Board of Trustees.
- Maintaining the corporate record of the Board of Trustees proceedings.

Budget change highlights include:

- The decrease in non-certificated staffing costs is due to the elimination of two positions in order to meet targeted budget reductions.

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Human Resources

	Budget 2017-18		Fall Budget 2016-17		Increase / (Decrease)	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Non-certificated permanent salaries and benefits	77	9,186	77	8,884	-	302
Certificated permanent salaries and benefits	11	1,841	12	1,816	(1)	25
Professional services		540		914		(374)
Other supplies		209		217		(9)
Non-certificated temporary salaries and benefits		134		220		(86)
Travel and subsistence		113		122		(9)
Certificated temporary salaries and benefits		100		100		-
Textbooks and materials		43		89		(45)
Dues and fees		34		93		(59)
Utilities		31		31		-
Minor equipment		30		35		(5)
Amortization expenses		14		20		(6)
Maintenance and repairs		3		8		(5)
Rental equipment and facilities		2		2		-
<b>Total expenses</b>	<b>88</b>	<b>12,278</b>	<b>89</b>	<b>12,549</b>	<b>(1)</b>	<b>(271)</b>

Human Resources supports employees with all matters related to their employment relationship with the CBE.

In 2017-18, the work of Human Resources supported students, schools and the organization by:

- Supporting over 14,000 employees while they provide a first-class education to Calgary students.
- Proactively recruiting talent while balancing current and future projected needs.
- Supporting continuous learning and leadership development for all employees.
- Overseeing recruitment, total rewards, workforce planning, labour and employee relations, advisory services, employee development, payroll, the human resources management system, the Employee Health Resource Centre, operations and integrated solutions.
- Supporting employee engagement.

Budget change highlights include:

- Two positions have been reduced or eliminated to contribute to the budget reduction target.
- \$0.3 million was removed from the professional services budget as it was provided as a one-time budget in 2016-17.
- An increase in non-certificated salary costs is due to grid movement and supplemental pension adjustments.
- Other budget reductions have been made to contribute to the budget reduction target.

**Communications & Community Engagement**

	<b>Budget 2017-18</b>		<b>Fall Budget 2016-17</b>		<b>Increase / (Decrease)</b>	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Non-certificated permanent salaries and benefits	22	2,550	22	2,515	-	36
Non-certificated temporary salaries and benefits		59		59		-
Professional services		43		93		(50)
Other supplies		12		18		(5)
Minor equipment		10		15		(5)
Utilities		9		9		-
Dues and fees		6		12		(6)
Travel and subsistence		3		4		(1)
Maintenance and repairs		1		1		(1)
Textbooks and materials		1		1		-
<b>Total expenses</b>	<b>22</b>	<b>2,694</b>	<b>22</b>	<b>2,726</b>	<b>-</b>	<b>(32)</b>

Communications and Community Engagement creates and delivers consistent and timely messages to our various stakeholders, including parents/guardians, students, staff, government, unions and associations and members of the community. This centralized department provides ongoing communications and community engagement advice and support to schools, service units, Board of Trustees and to support system priorities.

Support includes:

- Being the “first point of contact” for the public, answering questions and directing inquiries through the public information line.
- Managing media relations and social media activities on behalf of the system, including emergency and crisis communication (fires, natural disasters, student or staff incidents, matters involving Calgary Police Services) advice and support for schools.
- Managing large-scale public engagement projects and providing advice and support to schools and service units in planning and managing their engagement activities.
- Providing strategic communications advice to schools, service units and the Board of Trustees.
- Managing the design and content of the CBE corporate website, our internal employee website, individual school websites and other public and internal websites.
- Managing SchoolMessenger, our mass and emergency communications tool. This includes technical administration and support as well as ongoing advice and training to users while continually looking for ways to improve and expand the capabilities of the tool.
- Managing the print, design and production of a variety of materials for schools and the system including templates, school brochures, banners and course guides. We also produce a variety of video and photo projects and online learning resources that support employee professional learning and share the good stories of our schools and system.

In 2016-17, the department introduced a new, system-wide approach to public engagement called the Dialogue Framework. Support and training for staff in working with the Dialogue Framework is being developed this year.

In the spring of 2017, the department began moving school websites to an innovative new platform. This platform will make it simpler for schools to manage their own websites, while enabling students, staff and families to find information more quickly and easily.

Budget change highlights include:

- Reductions have been made in accordance with budget balancing targets.

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**Finance / Technology Services**

	Budget 2017-18		Fall Budget 2016-17		Increase / (Decrease)	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Non-certificated permanent salaries and benefits	194	24,374	194	24,152	-	222
Amortization expenses		4,622		3,301		1,321
Non-certificated temporary salaries and benefits		497		547		(50)
Professional services		364		441		(77)
Dues and fees		271		271		-
Other supplies		264		264		-
Minor equipment		226		226		-
Certificated permanent salaries and benefits	1	127	1	130	-	(3)
Travel and subsistence		83		83		-
Utilities		54		54		-
Maintenance and repairs		8		8		-
Textbooks and materials		1		1		-
<b>Total expenses</b>	<b>195</b>	<b>30,889</b>	<b>195</b>	<b>29,478</b>	<b>-</b>	<b>1,411</b>

Finance/Technology Services is made up of three integrated teams.

The Financial Services group provides financial support and services to ensure resources are available to create a personalized learning environment for students including:

- Preparing the annual budget and related reports.
- Monitoring and reporting on financial performance through the year.
- Supporting sound financial practices in schools and across the CBE.
- Providing financial administration of school noon supervision services, student transportation, and instructional supplies and materials programs, including waivers and collections.
- Seeking the best deals possible when purchasing goods and service.
- Paying the bills on time.

Information Technology Services (ITS) designs, builds and supports the CBE's technology infrastructure and works to protect the integrity of CBE systems against threats including:

- Operating across 250 discrete sites which involves approximately 250,000 data access points.
- Supporting students every day, all year long with access to services and digital resources.
- Holding responsibility for massive volumes of data and records (digital and physical) generated annually.

Client Technology Services (CTS), work directly in our schools and across our system to ensure that computers, tablets and other school-based technology (printers, digital displays, etc.) are available, accessible and appropriate for students and their learning. This includes:

- Working with teachers, principals and other school-based staff to develop targeted plans for technology.
- Empowering students to collaborate, connect, explore as they personalize their learning through the purposeful use of technology.
- Supporting the myriad of software solutions that are part and parcel of the modern learning environment.

Budget change highlights include:

- Increase in staffing costs due to grid increments.
- Increase in amortization expenses for 2017-18.

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**Chief Superintendent's Office**

	Budget 2017-18		Fall Budget 2016-17		Increase / (Decrease)	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Certificated permanent salaries and benefits	2	615	2	623	-	(8)
Non-certificated permanent salaries and benefits	3	290	3	300	-	(11)
Rental equipment and facilities		164		164		-
Professional services		29		73		(44)
Dues and fees		13		13		-
Other supplies		19		19		-
Travel and subsistence		9		9		-
Certificated temporary salaries and benefits		8		8		-
Utilities		4		4		-
Maintenance and repairs		2		2		-
Interest and finance charges		2		-		2
Minor equipment		1		2		(1)
Textbooks and materials		1		1		-
Amortization expenses		1		2		(1)
<b>Total expenses</b>	<b>5</b>	<b>1,156</b>	<b>5</b>	<b>1,219</b>	<b>-</b>	<b>(63)</b>

The Chief Superintendent's office leads strategic planning for student success based on the Board of Trustees' values and policies.

- The Chief Superintendent, as both the Chief Executive Officer and Chief Educational Officer, develops the Three Year Education Plan to improve student success and ensures that students and their learning are at the centre of organizational decisions.
- The Deputy Chief Superintendent leads the learning and operations in each of CBE's 247 schools.
- The Chief Superintendent's Office is a key liaison point between all components of the CBE and the many individuals and groups who hold an interest in public education.

Budget change highlights include:

- Salary and benefits budgets have been adjusted to reflect actual benefit costs.
- Reductions in budgets and associated activities in order to meet budget reduction targets.



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**Board of Trustees**

	<b>Budget 2017-18</b>	<b>Fall Budget 2016-17</b>	<b>Increase / (Decrease)</b>
	(in \$ thousands)		
<b>Expenses</b>			
Professional services	<b>578</b>	577	1
Non-certificated permanent salaries and benefits	<b>418</b>	418	-
Dues and fees	<b>252</b>	252	-
Travel and subsistence	<b>37</b>	33	4
Other supplies	<b>9</b>	9	-
Utilities	<b>1</b>	1	-
Textbooks and materials	<b>1</b>	1	-
<b>Total expenses</b>	<b>1,296</b>	<b>1,291</b>	<b>5</b>

The Board of Trustees represent, lead and serve Calgarians and govern the CBE. This is done by establishing expectations for organizational results and quality operational performance and then monitoring actual performance against those expectations. This monitoring takes place at public board meetings.

The Board of Trustees works for the best interest of the CBE and its students. As part of its role the Board connects with key stakeholders and advocates for the needs of the system with elected officials such as MLAs and City Councillors.

The Board of Trustees budget includes all items related to the governance of the organization including Trustee remuneration, office expenses and travel costs, financial audit fees, election costs, and Alberta School Boards Association fees.

The Board of Trustees' budget does not include the cost of services and supports provided by the service units in delivering on the board's governance responsibilities. Service and support costs to the board are absorbed by the budget of the relevant service unit.

Budget change highlights for the Board of Trustees include:

- \$6,000 increase in professional services due to increased estimates for the cost of the upcoming municipal election. The estimated cost is accrued over four years and amount updated as additional information becomes available.
- Budget amounts have been re-aligned to represent planned spending in each category.

**CALGARY BOARD OF EDUCATION  
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**Service Unit (Corporate) System Budgets**

	Budget 2017-18		Fall Budget 2016-17		Increase / (Decrease)	
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)
<b>Expenses</b>						
Amortization expenses						
Transportation charges		58,820		49,741		9,079
Maintenance and repairs		43,753		40,712		3,041
Utilities		39,534		40,004		(470)
Rental equipment and facilities		24,749		24,118		631
Professional services		10,440		9,928		511
Certificated permanent salaries and benefits		10,198		10,319		(120)
Insurance	31	5,688	29	5,678	2	9
Other supplies		4,980		4,780		200
Other (uncollectible accounts)		4,865		4,501		364
Non-certificated permanent salaries and benefits		3,801		5,443		(1,642)
Interest and finance charges	31	2,132	24	452	7	1,681
Non-certificated temporary salaries and benefits		1,759		1,924		(165)
Certificated temporary salaries and benefits		1,600		1,600		-
Dues and fees		826		847		(21)
Minor equipment		598		608		(10)
<b>Total expenses</b>		<b>5</b>		<b>5</b>		<b>-</b>
	<b>62</b>	<b>213,748</b>	<b>53</b>	<b>200,661</b>	<b>9</b>	<b>13,087</b>

*Certain fall budget figures have been restated for comparative purposes*

CBE expenditures which are made on behalf of the entire organization are grouped together for budget presentation as 'Corporate'. While certain Service Units may have accountability for the oversight of these budgets, they are not the cost of operating a specific service unit and are therefore presented separately. Examples include Professional Improvement Fund (ATA and non-ATA) leave costs, staff secondments for union activities, legal fees, amortization of facilities, utilities, student transportation, interest expense and bank charges. In some years these accounts may also include system provisions for severance accruals or retroactive payroll costs due to union settlements.

Budget change highlights include:

- An increase in school building amortization. Amortization decreases as assets become fully amortized and increases with the acquisition of new assets. There is a large increase for 2017-18 due to completion of several new schools.
- An increase in transportation costs to provide services to students within total funding available.
- A reduction in repairs and maintenance related to technology contracts as the scope of support will be reduced to meet budget reduction targets.
- An increase in rental equipment and facilities due to increases in lease and operating costs.
- Reduction in anticipated waived and uncollectible fees due to the elimination of ISM fees and reduction in the number of students paying fees for transportation.
- An increase in non-certificated permanent staffing due to realignment of those salaries charged to projects for schools, capital and IMR.

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**Service Unit (Corporate) System Budgets (cont'd)**

Breakdown by Service Unit (in \$ thousands)

	Chief's Office	Comm-unications	Facilities & Environmental Services	Finance / Technology Services	General Counsel	Human Resources	Learning	Education Matters	Total
Expenses									
Amortization expense	-	63	41,159	15,953	-	-	1,636	9	<b>58,820</b>
Transportation	-	-	43,753	-	-	-	-	-	<b>43,753</b>
Maintenance and repair	-	-	33,531	5,956	-	47	-	-	<b>39,534</b>
Utilities	-	-	19,995	4,754	-	-	-	-	<b>24,749</b>
Rental equipment and facilities	-	-	10,398	-	-	-	-	42	<b>10,440</b>
Professional services	-	197	3,881	789	832	4,361	95	43	<b>10,198</b>
Certificated salaries and benefits	-	-	-	1,960	-	4,517	37	-	<b>6,514</b>
Insurance	-	-	-	4,980	-	-	-	-	<b>4,980</b>
Other supplies	1,100	2	-	1,460	-	1,428	2	874	<b>4,865</b>
Other (uncollectible accounts)	-	-	-	3,801	-	-	-	-	<b>3,801</b>
Non-certificated salaries and benefits	-	265	1,291	858	-	805	8	506	<b>3,733</b>
Interest and finance charges	-	-	-	1,759	-	-	-	-	<b>1,759</b>
Dues and fees	-	5	-	-	-	593	-	-	<b>598</b>
Minor equipment	-	-	-	5	-	-	-	-	<b>5</b>
<b>Total</b>	<b>1,100</b>	<b>532</b>	<b>154,007</b>	<b>42,275</b>	<b>832</b>	<b>11,749</b>	<b>1,779</b>	<b>1,474</b>	<b>213,748</b>

The Chief's office system budget includes funds allocated throughout the year for unforeseen or emerging issues.

Communications and Community Engagement service unit budget is related to community engagement.

Facilities & Environmental Services corporate budgets include utilities costs for the system, amortization for school buildings and student transportation (charter costs, taxis, Handi-bus). Also included are the maintenance and repair costs associated with Infrastructure, Maintenance and Renewal targeted revenues. FES is responsible for maintenance projects such as the replacement of roofs, windows, siding and building mechanical systems that fail or exceed their life expectancy. The majority of our facilities are more than 50 years old. While the safety of our students and staff is always ensured, the estimated deferred maintenance figures are in excess of \$150 million and are growing each year.

Finance/Technology Services accounts include budget provisions for technology licenses, subscriptions and fees, amortization for board-funded assets, post-employment benefits expense, Alberta Teacher's Retirement Fund for service unit staff, bank charges, waived and uncollectible fees, internal audit and insurance.

General Counsel includes the cost of external legal counsel fees.

Human Resources corporate budget includes the cost of the outsourced HR system service provider, provision to advance leadership practice, Professional Improvement Fellowship (PIF) budget (in accordance with the ATA Collective Agreement), budgeted secondments and staff development funds.

Learning Services corporate budgets include provisions for programs supporting suicide prevention and therapeutic intervention, the budget for Calgary Police Services school resource officers as well as amortization for learning information systems.

In accordance with Public Sector Accounting Standards, EducationMatters is consolidated for the CBE's financial reporting purposes. Its annual budget has been included with the CBE budget for comparative purposes.

## **Budget projections**

### **Projection assumptions**

The financial plan reflects the budget for 2017-18, the comparative fall budget for 2016-17, actual results for 2014-15 and 2015-16 as well as projections for three future periods. The projection years assume cost increases resulting from increased enrolment, the opening of new schools and staff grid movement increases. These are known costs. It projects staffing increases to maintain current student to school-based staffing ratios. With respect to revenue, we assume that the Government will continue to fund for enrolment growth and have assumed 2015-16 funding rates. The excess of expenses over anticipated revenues is the cost savings to be found in order to balance the budget in those years.

The Board of Trustees' Operational Expectation 5: Financial planning requires a multi-year budget and plan for fiscal soundness when future Government funding commitments have been made. The Provincial Government's budget process does not provide for long-term financial certainty. Government budgets are approved annually by the Legislature therefore, future spending commitments are always subject to change. In the absence of certainty we have not presented balanced budgets in the projection years. As a result, the gaps between revenue and expenses in the forecast years simply reflect the magnitude of the decisions needed to balance the budget in those years.

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**2017-18 budget, comparatives and forecasts summary**

	Actuals		Actuals		Actuals		Fall Budget		Budget		Forecasts					
	2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000
<b>Revenues</b>																
Alberta Education		1,101,997		1,144,396		1,208,794		1,230,690		1,274,436		1,296,616		1,318,232		1,343,578
Fees		40,453		47,148		49,876		51,456		38,094		38,718		39,414		40,122
Other sales and services		20,677		24,329		27,272		19,360		25,144		25,556		26,015		26,483
All other revenue		25,207		22,767		23,891		22,853		20,162		20,488		20,851		21,220
Federal Government and First Nations		2,329		2,904		2,987		2,650		3,207		3,207		3,207		3,207
Investment income		7,395		14,863		12,146		3,345		3,167		3,167		3,167		3,167
Other - Government of Alberta		1,386		1,108		733		618		328		328		328		328
		1,199,444		1,257,515		1,325,699		1,330,972		1,364,538		1,388,080		1,411,214		1,438,105
<b>Expenses by block</b>																
Instruction - Grades 1-12	7,532	892,719	7,716	940,461	7,877	988,983	8,106	1,015,538	8,206	1,030,679	8,331	1,063,564	8,469	1,093,528	8,591	1,125,592
Plant operations and maintenance	825	151,746	829	157,489	826	167,923	884	174,053	847	182,195	860	188,008	874	193,305	887	198,973
Instruction - Early Childhood Services	390	44,996	436	49,136	481	49,003	518	55,553	526	57,353	534	59,182	543	60,850	551	62,634
Transportation	41	40,815	43	44,336	43	48,447	43	45,393	44	48,065	44	49,598	45	50,996	46	52,491
Board & system administration	164	36,603	158	33,917	156	33,548	158	37,073	159	37,495	162	38,691	165	39,781	167	40,947
External services	294	23,421	263	20,814	270	23,234	262	23,188	268	23,751	272	24,509	277	25,199	281	25,938
	9,245	1,190,300	9,444	1,246,153	9,652	1,311,138	9,971	1,350,798	10,050	1,379,538	10,202	1,423,552	10,373	1,463,659	10,522	1,506,575
<b>Expenses by object</b>																
Certificated permanent salaries and benefits	5,990	675,027	6,150	702,172	6,265	727,897	6,472	751,779	6,562	764,576	6,669	793,641	6,789	821,405	6,902	847,763
Non-certificated permanent salaries and benefits	3,255	222,259	3,294	233,449	3,388	237,347	3,499	253,696	3,488	261,973	3,533	267,668	3,584	273,351	3,621	278,446
Services, contracts and supplies		207,290		217,687		233,130		247,869		240,065		246,428		252,985		259,349
Amortization		52,158		51,644		52,092		57,370		67,339		70,139		70,139		75,139
Certificated temporary salaries and benefits		20,557		26,355		41,974		23,535		27,706		27,704		27,704		27,704
Non-certificated temporary salaries and benefits		9,586		11,251		11,988		8,983		12,169		12,168		12,168		12,168
Other (uncollectible accounts)		1,321		1,557		5,196		5,443		3,802		3,863		3,932		3,997
Interest and finance charges		2,102		2,038		1,514		2,123		1,908		1,941		1,975		2,009
	9,245	1,190,300	9,444	1,246,153	9,652	1,311,138	9,971	1,350,798	10,050	1,379,538	10,202	1,423,552	10,373	1,463,659	10,522	1,506,575
<b>Surplus / (deficit)</b>		9,144		11,362		14,561		(19,826)		(15,000)		(35,472)		(52,444)		(68,470)
<b>Transfers from / (to) operating reserves</b>		(6,855)		3,760		1,130		33,040		5,000		-		-		-
<b>Add/(deduct) capital items paid by operating funds</b>																
Capital assets acquired		(22,367)		(28,817)		(35,560)		(63,390)		(22,910)		(28,150)		(28,150)		(28,150)
Board funded amortization		21,505		21,837		22,871		24,229		28,150		28,150		28,150		28,150
Transfer from / (to) capital reserves'		(1,427)		(8,142)		(3,002)		25,947		4,760		-		-		-
		(2,289)		(15,122)		(15,691)		(13,214)		10,000		-		-		-
<b>Costs to be reduced/efficiencies to identify</b>		-		-		-		-		-		(35,472)		(52,444)		(68,470)

## **Board-funded (non-facility) capital**

### **Priorities**

Consistent with our values and focus on supporting student learning, the CBE makes decisions every year on needed non-facility capital investments. Those investments focus on enhancing the CBE's learning environment for students and maintaining key CBE systems and infrastructure.

The determination of which projects are funded is informed by the CBE's Three-Year Education Plan and related system priorities. Decision making is delegated to the Capital Budget Council which is headed by the Chief Financial Officer. The council is co-chaired by the Superintendent, Facilities & Environmental Services and has representation from across the organization. Three school-based principals participate on the council. The council evaluates and prioritizes all non-facility capital projects and makes a recommendation to the Chief Superintendent via Superintendents' Team. The recommended projects then form part of the CBE's non-facility capital budget for the year.

The CBE continues to invest resources to ensure that necessary capital investments are being made today that will support the learning environment our students will need in the future. As a result, the CBE is investing \$22.9 million in board-funded (non-facility) capital projects. The CBE does not receive explicit funding from Alberta Education for these capital projects; rather, the CBE must accumulate funds over time from its annual funding. This explains, in part, why operating and capital reserves are so important to the operation of the CBE.

This budget includes projects such as the implementation of a new student information system, wireless upgrades to ensure consistent capacity standard in all schools as well as the replacement of technology devices. These investments that are made today will allow us to maintain and enhance the learning environment that supports student success into the future.

### **Background**

The budget for capital acquisitions (or non-facility capital) includes technology, furniture, equipment, vehicles and all other non-facility assets.

A portion of the projects typically included in this budget are for the renewal and maintenance of vehicles, equipment, existing technology systems and computer hardware. These projects are categorized as 'maintenance' projects.

'Enhancement' projects are those that expand or improve the functionality of existing systems, technologies and processes. The final category of projects is 'strategic' which open up new horizons, learning methods or organizational models that span the organization.

These capital acquisitions do not reflect capital needs for school buildings and related facility infrastructure. School building and related facility infrastructure are supported by additional capital grants provided by the Provincial Government through a separate capital planning process.

Non-facility capital needs are funded from in-year operating grants or targeted funds, if any. The budget is generally established based on the non-facility amortization expense for the year. The anticipated funding available from amortization for non-facility capital in 2017-18 is \$28.2 million. The capital budget has been reduced by \$10 million in order to balance the overall CBE budget. \$5 million of this reduction will be garnered by reducing the scope and/or number of projects supported and the other \$5 million will be supported by the use of Infrastructure, Maintenance and Renewal funding to continue the work of qualifying projects.

Reserves may also be used to fund capital activities. \$4.8 million of board-funded capital spending will be funded from draws on capital reserves to support the CBE's portion (\$2.2 million) of the gymnasium at Nelson Mandela High School and up to \$2.6 million is for the additional cost of commissioning the Seton High School beyond the funds that have already been identified in the 2016-17 budget.

**2016-17 board-funded (non-facility) capital budget**

The CBE's board-funded capital budget supports both projects that are one-time (e.g. the replacement of the student information system) or capital acquisitions that need to be made on an annual basis to maintain a stable and reliable inventory of technology devices, vehicles and musical instruments. The current board-funded capital plan does include projections of costs for two years in addition to the 2017-18 budget year; however, approvals are made on an annual basis to correspond with the Government budget approval cycle.

The \$22.9 million allocated for non-facility capital will be assigned to project budgets as follows:

	Fall Budget 2016-17	Budget 2017-18	Projection 2018-19	Projection 2019-20	Useful life	Funding source 2017-18
	(\$ thousands)					
Wireless enhancements	3,500	<b>2,228</b>	-	-	4 years	IMR grant & board-funded amortization
Performance contracts	3,765	<b>3,292</b>	3,292	3,292	10 years	Board-funded amortization
Student information system	7,735	<b>6,984</b>	3,000	-	4 years	Board-funded amortization
Technology refresh	5,000	<b>5,646</b>	5,000	3,000	4 years	Board-funded amortization
Gymnasium at Nelson Mandela High School	2,200	<b>2,200</b>	-	-	40 years	Capital reserves
Commissioning	12,083	<b>2,560</b>	-	3,700	5 years	Capital reserves
Strategic, enhancement & maintenance projects	29,107	-	16,858	18,158	3 - 10 years	Board-funded amortization
<b>Total</b>	<b>63,390</b>	<b>22,910</b>	<b>28,150</b>	<b>28,150</b>		

As noted above, the CBE's Capital Budget Council categorizes, assesses, and recommends for approval non-facility capital projects based on the business and strategic value that they deliver. The categories used are: strategic, enhancement and maintenance. This allows us to monitor our non-facility capital investment mix to ensure that sufficient resources are allocated to maintain and enhance existing capital investment to meet the technological requirements for student learning. It also ensures that the extent of new investment matches the organization's ability to maintain its assets in the future.

The total requests submitted for 2017-18 were in excess of \$47 million – double what the budget will accommodate. These projects have been prioritized by the Capital Budget Council.



**CALGARY BOARD OF EDUCATION  
BUDGET 2017 – 18**

<b>2017-18 Capital Budget Requests</b>		
<b>Name</b>	<b>Category</b>	<b>Request</b>
<b>ONGOING PROJECTS</b>		<b>\$ thousands</b>
Wireless Upgrades	Maintenance	8,218
Infrastructure Maintenance & Growth	Maintenance	2,306
Client Access Technology Refresh	Maintenance	6,646
Edge Switch Replacement	Maintenance	2,789
Corporate Performance Management (Hyperion)	Enhancement	1,350
Fees Central	Enhancement or Strategic	420
Two-Factor Authentication	Strategic	738
Records Centre Modernization	Maintenance	750
Student Information System	Maintenance	7,984
Musical Instrumentation Standardization	Enhancement	695
On-line Application System and Database	Enhancement	87
Security Cameras	Enhancement	160
Integrated Workplace System 5 Year Strategic Plan	Strategic	390
Automated External Defibrillators - elementary schools	Enhancement	110
Program Moves and Expansions	Enhancement	1,100
Fleet Replacement/Additions	Maintenance	944
Equipment Replacement/Additions	Maintenance	1,718
	<b>TOTAL ONGOING REQUESTS</b>	<b>36,405</b>
<b>NEW PROJECTS</b>		
New School Commissioning (beyond amounts available in current budget)	Enhancement	2,560
Enterprise Portal Lifecycle Upgrade	Maintenance	1,385
Conference Room Technology Update	Maintenance	44
iProcurement Implementation	Enhancement	400
QuickBooks Replacement	Enhancement	2,300
Symphony Cloud Implementation	Maintenance	97
School Entryway Matting	Maintenance	600
School Enhancement Projects (System)	Strategic	2,330
School Enhancement Project	Strategic	1,500
ATIP Software	Enhancement	58
	<b>TOTAL NEW REQUESTS</b>	<b>11,274</b>
	<b>TOTAL REQUESTS</b>	<b>47,679</b>

**BUDGET AVAILABLE**

Board-funded amortization		28,150
Reduction for balancing		(5,000)
Use of reserves for commissioning and the gymnasium @ NMHS		4,760
<b>TOTAL BUDGET AVAILABLE*</b>		<b>27,910</b>

\*\$5 million of which must qualify for use of Infrastructure, maintenance and renewal funding which brings the net budget to \$22.9 million.

### Facility (Provincially supported) capital projects

Each year the CBE prepares a Three-Year School Capital Plan for submission to the Provincial Government which is an analysis of the CBE's forecasted school capital needs. We also prepare and submit to the Provincial Government an annual Modular Classroom Plan, which is an analysis of the CBE's forecasted modular classroom needs. The implementation of any of these plans is dependent upon Provincial approval.

The spending for these Provincially funded projects is not included in the CBE's annual budget, as the amortization expense and corresponding recognized revenues are recorded over the useful life of the asset. The annual amortization expense provision and corresponding Alberta Education revenues are incorporated in the budget for all assets in productive use by Aug. 31, 2017. \$39.2 million in amortization expense and corresponding Provincial revenue is included in the 2017-18 budget for these assets.

At the time this report was written, the following facility-related projects have been approved by the Provincial Government and are in various stages of completion:

Name	Type	Grant funding	Board-funded / reserves estimated cost*	Completion date
		(in \$ thousands)		
Marshall Springs School	New school – middle	24,848	1,263	Fall 2017
Manmeet Singh Bhullar School	New school - elementary	14,678	908	Fall 2017
Gymnasium @ Nelson Mandela High School	Gymnasium	4,300	2,200	TBD
Ron Southern School	New school - elementary	15,450	908	Fall 2017
Rosedale School modulars	Replacement modulars	TBD	130	Fall 2017
Griffith Woods School	New school – K – 9	27,131	1,646	January 2018
Seton High School	New school – high school	61,160	4,115	Fall 2018
James Fowler High School	Modernization	20,002	730	Fall 2018
Lord Beaverbrook High School	Modernization	30,013	730	Fall 2018
Coventry Hills / Country Hills Village	New school - elementary	TBD	TBD	2021
Cranston	New school – elementary	TBD	TBD	2021
Evergreen	New school – elementary	TBD	TBD	2021
Forest Lawn High School	Modernization	TBD	TBD	2021

\*Board-funded or reserve-funded commissioning costs are for spending **up to** the amounts indicated. Where savings are possible, the funds will be redirected into future commissioning needs.

## Debt obligations

The CBE has entered into three types of debt obligations, which incur interest charges on outstanding balances. Legally the CBE is permitted to borrow up to whatever limit the Minister of Education approves for long-term debt.

### Line of credit

The CBE has a line of credit with a zero per cent interest rate. The sum is limited to the balance in Accounts Receivable from the prior year's financial statements. The line of credit has not been used as at August 31 of the last two fiscal years.

### Provincially supported debt

The Province of Alberta funds the outstanding debt on school building projects. The annual debt owing is paid directly by Alberta Education to the Alberta Capital Finance Authority. The debt transactions and corresponding funding from Alberta Education are required to be recorded in our financial statements.

Supported debt	Actuals	Actuals	Fall Budget	Budget	Forecast	Forecast
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	in \$ thousands					
Debt owed at August 31	4,911	2,936	1,383	542	246	-
Interest expense	561	257	273	128	52	24

### Capital leases

Capital leases are approved by the Minister of Education for internally financed projects. All capital leases are secured by identified assets of the CBE (restricted cash). The CBE has set aside restricted long-term investments to retire the outstanding lease obligations.

Capital leases	Actuals	Actuals	Fall Budget	Budget	Forecast	Forecast
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	in \$ thousands					
Debt owed at August 31	8,088	10,181	6,889	4,414	2,723	2,164
Interest expense	454	236	251	163	92	48

## Post-employment and post-retirement benefit obligations

The CBE has a number of defined benefit plans providing post-employment and post-retirement benefits for supplementary health care, dental care, life insurance and retiring allowances (collectively "Post-Retirement and Post-Employment Benefits Plans"). These plans are not funded by separately designated plan assets. For those plans the future benefits cost is actuarially determined using the projected unit credit method pro-rata on service and using management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the internal cost of borrowing.

For the last two years, the obligation has stayed at \$24 million with annual costs of \$3.7 million.

[cbe.ab.ca](http://cbe.ab.ca)



## IV. Informational

The Informational section includes a range of information that may be of interest to some readers to better understand the context and environment within which the CBE operates.

Information included in this section includes enrolment projection methodology and data, staffing complement details, debt information, student results and property tax information from the City of Calgary.

## Student enrolment

### Enrolment forecasting methodology

Enrolment is counted on September 30 of each year. [An annual report](#) is then presented to the Board of Trustees to provide a snapshot of actual September 30 enrolment. Projections are made for the upcoming school year and two subsequent years based on City of Calgary population changes, market share and student retention rates, new school openings and pre-school census.

The CBE uses the Cohort-Survival methodology in preparing enrolment projections. The cohort survival projection methodology uses historic birth data and historic student enrolment data to “age” a known population (cohort) through their school grades. The cohort survival ratio is calculated to see how a group of potential students first enter the system at kindergarten and Grade 1 (market share) and how this group of students grows or shrinks over time (retention rates). Enrolment patterns emerge that are used for projections.

The CBE uses pre-school census information, which is collected annually for all communities, combined with historic intake rates at kindergarten and Grade 1 to project how many students will enter our system each year. The annual September 30 enrolment data is used as a base for establishing retention rates that are used to project how existing student populations move through the system from one year to the next.

City of Calgary population projections are not a direct factor in CBE’s enrolment projections but they do provide context for comparison. Trends reported by the City with respect to net migration and natural increase (births minus deaths) are considered when evaluating future student growth.

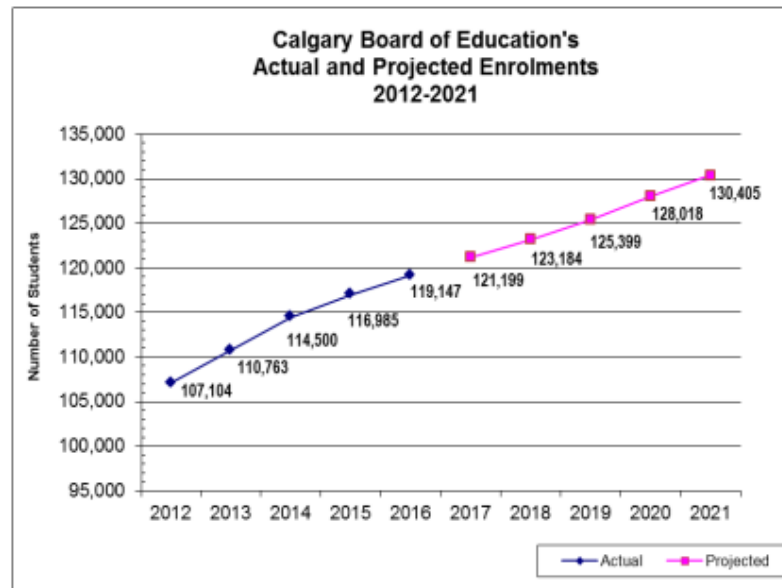
The opening of new schools typically increases CBE’s intake rates. 16 new schools opened in the 2016-17 school year and four more will open for the 2017-18 year.

CBE’s current enrolment of 119,147 students is forecast to increase to 121,200 in 2017-18 and 130,405 students by September, 2021. An increase of 11,257 students is projected averaging approximately 2,250 additional students annually. Taking into consideration the current economic situation and expectations of a lower level of net migration into the City, CBE is projecting growth between 1.6 and 2.1 per cent over the next five years. The largest increase over this five-year timeframe is projected to be in Division II (Grades 4-6) and Division III (Grades 7-9).

### Current and projected enrolment numbers

Enrolment historical actuals and projections are as follows. See the end of this section for school-by-school enrolment projections by grade and program.

Enrolment by program	Actual	Actual	Actual	Projection	Projection	Projection	Projection
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Grades 1-6	51,253	53,329	55,122	56,393	57,733	58,315	58,558
Grades 7-9	22,237	22,624	23,292	24,076	24,998	26,189	27,424
Grades 10-12	26,420	26,375	26,442	25,880	25,809	26,121	27,001
Pre-K and Kindergarten	9,389	9,389	9,298	9,759	9,464	9,510	9,675
Chinook Learning Services	2,393	2,327	2,219	2,259	2,298	2,335	2,378
Outreach Programs	1,281	1,384	1,337	1,366	1,390	1,412	1,438
Unique Settings	690	676	729	745	758	770	784
Cbe-Learn	589	611	459	468	476	484	493
Home Education	248	270	249	254	259	263	268
<b>Total</b>	<b>114,500</b>	<b>116,985</b>	<b>119,147</b>	<b>121,200</b>	<b>123,185</b>	<b>125,399</b>	<b>128,018</b>
Total annual change		2,485	2,162	2,053	1,985	2,214	2,619
Total % change		2.2%	1.8%	1.7%	1.6%	1.8%	2.1%



Note: Enrolment includes Home Education, Outreach/Unique Settings, Chinook Learning and CBeLearn.

## School planning

### New school planning

Each year school boards submit a Three-Year School Capital Plan to Alberta Education by April 1. The Calgary Board of Education doesn't decide when new schools are built. The Provincial Government determines where and when new schools are built.

The Calgary Board of Education's [Three-Year School Capital Plan 2017-2020](#) requested 19 new schools and 10 major modernizations from the Provincial Government. This plan identifies a single prioritized capital list consisting of both new school construction and major modernization requests, as required by Alberta Education. The plan identifies priorities for new school construction and major modernizations based on criteria approved by the Board of Trustees.

### Program changes and managing space for students

To manage the space we have for students in our schools, we make adjustments to program offerings or designations, anticipate capacity issues, monitor and develop transportation solutions and prioritize new school construction and school closure considerations based on student populations, programming, and community needs.

Our [Three-Year System Student Accommodation Plan](#) identifies schools and communities facing accommodation challenges over the next three years, and our plans to manage those challenges.

There are several possible situations that may occur in a school community for us to initiate an engagement with parents, students, staff and other interested stakeholders.

These situations may include:

- changes to the communities the school serves
- changes to the grades offered in the school
- the school or a program offered at the school is being considered for closure
- changes to the location or delivery of programs

Decisions about student accommodation take into account input and feedback from parents, students, school staff, community members and any others who could be affected. CBE administration is responsible for making decisions about how space is managed within our schools to educate students.

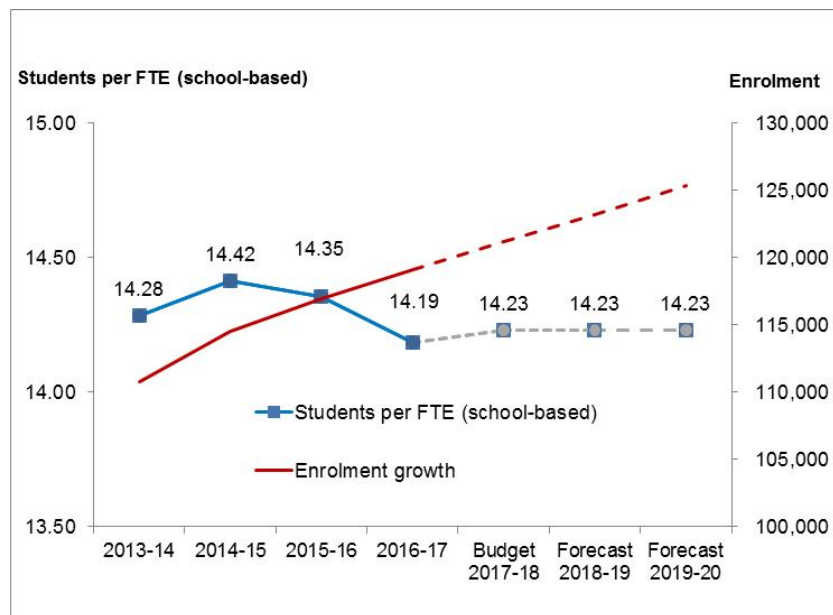
The Board of Trustees is responsible for making decisions where the recommendation involves a consideration of closure.

### Staffing and Full Time Equivalents (FTEs)

The CBE spends the greatest proportion of the budget (77 per cent) on salaries and benefits with certificated staff (teachers) making up the majority of that total. The provincial grant rate increase in recent years has not been sufficient to keep up with enrolment growth and to cover the negotiated rate increases and movement up the salary grid for teachers and support staff. As a result the number of full time equivalent (FTEs) has not been increasing at a rate equal to enrolment growth. In 2017-18, we anticipate the ratio to increase slightly.

The following table shows the average number of CBE students per full time equivalent staff position.

#### School-based staff



More than 14,000 people work for the CBE, which equates to 10,050 FTE positions budgeted in 2017-18; consequently, the CBE is a major contributor to economic activity in the City of Calgary. In all approximately 77 per cent of the CBE's budget is returned to the community in the form of salaries and benefits for our staff.

Each one of our employees plays an important role in providing personalized learning. Teachers, principals and school-based employees work with students to unlock their passions and potential. They are supported by knowledgeable employees who work in a variety of other service units supporting our students and their learning.

RAM spring staffing decisions were being made when this report was written. Therefore, FTEs disclosed are projections and actual fall staff deployed may differ. Typically staffing levels fluctuate throughout the year as student populations and needs change.

Staffing levels do not have a reliable correlation with the opening of new schools. A new school will require a principal and administrative staff; however, increase in central supports and maintenance are contingent on student need and budget availability.

### Budgeted FTEs by bargaining unit

	2013-14	2014-15	2015-16	2016-17	2017-18
Alberta Teacher Association (ATA)	5,990	6,129	6250	6,451	6,543
Staff Association (SA & PSS)	2,324	2,377	2470	2,534	2,554
Canadian Union of Public Employees (CUPE)	632	637	636	673	664
Exempt Employees	212	208	205	218	204
Trades	87	93	91	95	85
Total	9,245	9,444	9,652	9,971	10,050

### 2015-16 CBE Results

Calgary Board of Education students achieved high standards on the 2015-16 Provincial Achievement Tests and Diploma Exams once again.

CBE students in Grades 6 and 9 outperformed the Province at the acceptable standard and the standard of excellence on 18 out of 20 measures. Students' results on diploma exams are also impressive. In 10 of 11 exams CBE students outperformed the Province at the acceptable standard and the standard of excellence.

Some improvements have been noted in math, and this subject continues to be an area of focus. Overall improvement in Knowledge and Employability Courses is also identified as an area for continued attention.

Provincial achievement testing is one of several ways the CBE measures student success. Other measures include report card data, student survey data and the Province's Accountability Pillar.

The full Annual Education Results Report 2015-16 is included at the end of this section.



## **2017-18 Fees information**

Fee rates planned for 2017-18 and communicated in this report are subject to Ministerial approval. In the event that fees are approved at different rates, the budget changes will be reflected in the CBE's Fall Budget Update.

### **Bill 1**

As discussed elsewhere in this report, the introduction of Bill 1: An Act to Reduce School Fees is having an impact on the CBE's 2017-18 budget.

Under Bill 1 the CBE will receive funding to replace fees previously charged to some families. School boards will no longer be permitted to charge fees for instructional supplies and materials. Included in this category are fees for:

- textbooks
- workbooks
- photocopying
- printing and paper supplies
- any common fees charged to an entire student body or grade cohort

Bill 1 also requires school boards to eliminate or reduce fees for students who attend their designated community school for a Regular Program, and reside more than 2.4 kilometres from the school. Fees may still be incurred for students attending programs of choice or who take the bus and live within 2.4 kilometres from school. We will be offering service for elementary students residing 1.6 kilometres from the school and for middle/junior high students living greater than 1.8 kilometres from the school.

Under Bill 1 school boards will submit their fee plan to the Ministry of Education in advance of the school year. Work is currently underway on this process.

The Provincial Government is currently working on the development of the regulations that will support Bill 1. The School Fee Regulation is anticipated to be in force in June, 2017. Representatives from the CBE have participated in several engagement sessions focused on informing the regulations.

At the date of this report we do not have access to the regulations that will underpin Bill 1. In the absence of that specific direction we have made a number of estimates and assumptions. Those estimates and assumptions are subject to change as final information becomes available.

### **Grant received in lieu of fees**

The CBE is working collaboratively with the Provincial Government to reduce fees in accordance with Bill 1 to make life more affordable for families. We are reviewing all of our fees to ensure they are aligned with students, families and to government expectations.

Approximately \$18.3 million will be received from the Provincial Government as a grant in lieu of collecting instructional supplies and materials and transportation fees for students who qualify for fee-free or rebated transportation. That grant has been applied fully towards the reduction of fees.

(in \$ thousands)	<b>Before Bill 1 changes</b>	<b>Bill 1 changes</b>	<b>2017-18 Budget</b>
<b>Alberta Education grant revenue</b>			
Transportation	34,266	7,870	42,136
Instructional supplies & materials	-	10,390	10,390
Noon supervision	n/a	n/a	n/a
	<u>34,266</u>	<u>18,260</u>	<u>52,526</u>
<b>Fee revenue</b>			
Noon supervision	13,965	n/a	13,965
Transportation	13,800	(7,870)	5,930
Instructional supplies & materials	10,390	(10,390)	-
	<u>38,155</u>	<u>(18,260)</u>	<u>19,895</u>

## Fees information

The charging of fees is governed by the School Act and its regulations and by the CBE's Administrative Regulation 7005: Student Fees. Further, the calculation of CBE fees is informed by the Report to the Minister dated October 2012 submitted by Keates and van Tamelen (known as "the Ministerial Report on Fees").

The charging of fees is guided by the CBE's values:

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

These values result in the CBE directing the maximum amount of dollars towards student learning during its budget process. Also, the CBE ensures that no child is denied access to an education due to the inability to pay fees.

Since the 2012-13 budget year CBE administration has been delegated responsibility for establishing the various fee rates by the Board of Trustees. The Board's approval of fees is accomplished through the approval of the annual budget.

Information included in this note supports Operational Expectation 5: Financial Planning.

Historical levels for the system-wide fees have been:

	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
	(in \$)					
<b>Noon Supervision Fees</b>						
Non bused students	255 -285	255 -285	250 - 280	200 - 220	185 - 230	240 - 295
Bused students	255 -285	255 -285	250 - 280	135 - 145	65 - 80	-
<b>Transportation Fees – Charter Buses</b>						
Kindergarten	335	300	330	215	215	215
Elementary	335	300	330	295	295	295
Junior High	335	300	330	295	295	335
<b>ISM</b>						
Kindergarten	15	15	15	15	15	15
Elementary	30	30	30	30	30	30
Junior High	137	137	137	105	105	105
Senior High	152	152	152	132	132	132

## Analysis

### Fees Calculation & Reporting

The two fees that the CBE centrally manages and reports on are noon supervision and transportation. The setting of these fees takes into consideration the full costs associated with the program or service including the costs of unpaid fees and waivers and the number of students projected to participate in the programs or services. The setting of the fees also takes into account the intangible costs (for example, waivers etc.) to the parent population.

### Waivers

The CBE provides parents and independent students with a mechanism to have centrally managed fees waived. The availability of waivers meets the CBE value that no child be denied access to an education due to the inability to pay fees.

Fees can be waived for two reasons. The first reason is for a low family income and this must be demonstrated in one of four ways:

- if you receive assistance from Provincial Social Services
- if your family is eligible for the Alberta Child Health Benefit
- if you are a Government Sponsored Convention Refugee
- if you do not have the documents listed above but have a low income and Treaty Status

If families do not meet the criteria above, they may declare a financial hardship to their school principal. Their principal will work with them to either come up with a manageable payment schedule or to waive part or all of the fees.

### Unpaid Fees & Collections

For the unpaid amounts for transportation, noon supervision, and prior years ISM fees, schools will be centrally supported and their individual budgets will not be directly impacted.

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The accounts of parents who owe transportation, noon supervision or prior year ISM fees and any charges related to payments resulting in non-sufficient funds (NSF) are sent to collections. The minimum amount that needs to be outstanding before an account is sent to collection varies by fee. For prior years ISM it was \$15; for noon supervision and transportation it was \$25.

An external collection agency is contracted by the CBE to perform the collection duties. The agency is compensated at a rate of 14 per cent of the amount that is recovered on the account. If an account has already been sent to collections and the account holder pays the CBE, the collection agency still receives a fee for the amount collected.

**Noon Supervision Fees** *(subject to Ministerial approval)*

- Noon supervision fees are charged to cover the costs related to the supervision of children in full day kindergarten and Grades 1 to 6. The costs are incurred primarily in schools and relate to lunchroom supervisors and lead lunchroom supervisors levels A to B depending on principal decisions.
- Centralized costs are included in the fee (absence relief in schools and registration and fee collection costs, noon supervision co-ordination costs).

Noon Supervision Fee	4 day			4/5 day			5 day		
	2017-18	2016-17	% var	2017-18	2016-17	% var	2017-18	2016-17	% var
	\$255	\$255	-	\$275	\$275	-	\$285	\$285	-

**Transportation Fees** *(subject to Ministerial approval)*

Charter rates	2017-18	2016-17	% var
Students greater than 2.4 km from regular program, designated school	\$0	\$335	(100)
Students less than 2.4 km from regular program (elementary students living between 1.6 – 2.4km from school and middle/junior high students living 1.8 – 2.4km from school), designated school and students attending alternative program	\$335	\$335	-

**Instructional Supplies and Materials Fees** *(subject to Ministerial approval)*

- ISM fees will not be charged in the 2017-18 school year in accordance to the School Act.

ISM fees	2017-18	2016-17	% var
Kindergarten	\$0	\$15	(100)
Elementary	\$0	\$30	(100)
Junior High	\$0	\$137	(100)
Senior High	\$0	\$152	(100)

**Fee rates** *(subject to Ministerial approval)*

The following is a list of fees for the 2017-18 school year for the Calgary Board of Education, with comparative information presented for the 2016-17 school year.

**1. Instructional Supplies and Materials Fee**

<b>Instructional Supplies and Materials Fees</b>	<b>2017-18</b>	<b>2016-17</b>
Kindergarten (Half day)	\$0	\$15
Kindergarten (Full day program when offered)	\$0	\$30
Elementary (Grades 1 to 6)	\$0	\$30
Junior High (Grades 7 to 9)	\$0	\$137
Senior High (Grades 10 to 12)	\$0	\$152
<b>Refundable Security Deposit</b>	<b>2017-18</b>	<b>2016-17</b>
Junior High (Grades 7 to 9)	\$50	\$50
Senior High (Grades 10 to 12)	\$50	\$50

**2. Transportation Fees**

<b>Calgary Transit</b>	<b>2017-18</b>	<b>2016-17</b>
Eligible Transit		
Students greater than 2.4 km from regular program, designated school	\$15.10 monthly <i>(after rebate)</i>	\$65 monthly
Ineligible Transit	\$70 monthly	\$65 monthly
Students less than 2.4 km from regular program, designated school and students attending a program of choice		
<b>Yellow Bus Service</b>		
Students greater than 2.4 km from regular program, designated school and students with complex transportation needs	\$0	\$335
Students less than 2.4 km from regular program, designated school and students attending a program of choice	\$335	\$335

### 3. Elementary Noon Supervision

Conditional riders and kindergarten (full-day) and Grades 1 to 6	2017-18	2016-17
4 day program	\$255	\$255
4/5 day program	\$275	\$275
5 day program	\$285	\$285

### 4. Musical Instrument Registration Fees

All Programs	2017-18	2016-17
Annual	\$100	\$100

### 5. Non-Resident Student Fees

#### (i) Non-Resident (of Alberta) Fees

*(Entitled under Section 8 of the School Act)*

Non-resident (of Alberta) fees reflect actual school year costs. The following basic fees represent the projected average cost per student of the programs offered:

Non-Resident Student Fees	2017-18	2016-17
Kindergarten	\$4,620	\$4,620
Elementary	\$9,235	\$9,235
Junior High	\$7,800	\$7,800
Senior High School - Other Programs	\$8,135	\$8,135
Students with Exceptional Needs Add:		
Mild or Moderate Disabilities	\$4,275	\$4,275
Severe Disabilities	\$15,360	\$15,360
English Language Learner Basic Support	\$1,160	\$1,160
Specialized Individual Student Costs (if provided) add:		
Education Assistant (1.0 FTE – 10 month)	\$60,436	\$60,436
Transportation	Actual Cost	Actual Cost
Institutions	Actual Cost	Actual Cost

Fees related to students with special needs, or for a requested specialized individual educational program or for a part-time program, are determined on request on an individual basis. No non-resident (of Alberta) students have attended CBE schools since the 2003-04 school year.

#### (ii) Non-Resident (of Canada) Fees

*(Not entitled under Section 8 of the School Act)*

The following annual mandatory fees per non-resident (of Canada) students for 2017-18 (inclusive of English language support, as required) are recommended:

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	2017-18	2016-17
Non-refundable application fee	\$250	\$250
*Grade 1 – Grade 12 (full year and full day Kindergarten where offered)	\$12,000	\$11,000
*Kindergarten (full year, half day)	\$6,000	\$5,500
*Senior High - Grades 10-12 (one semester only)	\$6,000	\$5,700
Monthly Fee (grades 1 to 12) (no credit granted on auditing of course(s))	\$1,300	\$1,200
Refund processing service charge	\$250	\$250

\*Fees are set in accordance with market factors in reference to competing programs in the world and within Canada. Further, fees aligned with Edmonton Public jurisdiction due to similarity in programming. Fee levels are published with agents one year prior to the year of registration.

**6. Chinook Learning Services – Under 20 Years of Age Academic Fees**

	2017-18	2016-17
<b>Course Fees for Students Under 20 Years of Age as of Sept. 1, 2017</b>		
A non-refundable Instructional Supplies and Materials Fee per course	\$0	\$65
Learning Resources Rental Fee, including a refundable learning resource Security Deposit of \$60 (2016-17 \$60)	\$60	\$85

**7. Chinook Learning Services – Over 20 Years of Age Adult Academic Fees**

Students who are 20 years of age or older (as at Sept.1, 2017), and enrolled with Chinook Learning Services will be required to pay course fees and learning resources rental fees as approved, for academic courses, as follows:

Chinook Learning fees are based on a cost recovery model.

	2017-18	2016-17
<b>Course Fees for Students Over 20 Years of Age</b>		
A non-refundable Instructional Supplies and Materials Fee per course	\$65	\$65
Learning Resources Rental Fee, including a refundable learning resource Security Deposit of \$60 (2016-17 \$60)	\$60	\$85
8 credit Classroom Learning daytime courses	\$545	\$545

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5 credit Classroom Learning daytime courses	\$545	\$545
5 credit Self-Directed Learning and Classroom Learning evening courses	\$480	\$480
3 credit Classroom Learning daytime courses	\$355	\$355
3 credit Self-Directed Learning and Classroom Learning evening courses	\$295	\$295
<b>Course Fees for Diploma Exam Preparation</b>		
Power Week - 15 hours of instruction	\$165	\$165
Power Weekend – 15 hours of instruction	\$165	\$165
<b>*Course Fees for International Students</b>		
8 – credit courses	\$1,840	\$1,840
5 – credit courses	\$1,150	\$1,150
3 – credit courses	\$690	\$690

**8. CBe-learn Fees**

These fees apply to students who are 19 years of age or younger (as at Sept. 1, 2017) who are only taking CBe-learn courses and who are not registered at any other Calgary Board of Education school or program of studies. These students enrolled in CBe-learn will be required to pay the following fees per course:

	2017-18	2016-17
<b>CBe-learn Registration Fees</b>		
<b>Junior High Fees</b>		
<b>CBe-learn students (not attending another CBE school)</b>		
A non-refundable Instructional Supplies and Materials Fee per school year		
Maximum	\$0	\$137
First course	\$0	\$86
Two courses	\$0	\$129
Full-time access	\$0	\$137
<b>Senior High Fees</b>		
<b>Students age 19 years and younger (not attending another CBE school)</b>		
A non-refundable Instructional Supplies and Materials Fee per course		
Maximum	\$0	\$195
First course	\$0	\$65
Two courses	\$0	\$130
Three courses	\$0	\$195



**Students under 20 (attending any other non-CBE school)**

A non-refundable Instructional Supplies and Materials Fee per credit

One credit course	\$0	\$30
Three credit course	\$0	\$90
Five credit course	\$0	\$150
Learning Resources Rental Fee, including a refundable learning resource Security Deposit of \$50 (2016-17 \$50)	\$50	\$85

**9. CBe-learn Age 20 and over Course Fees and non-resident fees**

Students who are 20 years of age or older (as at Sept.1, 2017) or non-resident and enrolled with CBe-learn will be required to pay fees, as follows:

	<b>2017-18</b>	<b>2016-17</b>
<b>Students over 20</b>		
5 – credit courses	\$480	\$480
3 – credit courses	\$295	\$295
Learning Resources Rental Fee including a refundable learning resources security deposit of \$50 (2016-17 - \$50)	\$85	\$85
<b>Out of province (non-resident of Alberta)</b>		
Per course	\$870	\$870
<b>*International student (non-resident of Canada)</b>		
5 – credit courses	\$1,150	\$1,150
3 – credit courses	\$690	\$690

\*Fees in alignment with Chinook Learning Services.

**10. Student Parking Fee (annual)**

High schools are permitted to charge students a parking fee for those students wishing access to on-site parking at schools.

	<b>2017-18</b>	<b>2016-17</b>
Maximum annual fee	\$40	\$40

## Tax revenue

The CBE receives 93 per cent of its revenue via grants from the Province of Alberta. The Province, in turn, generates revenue from many sources including personal and corporate income tax, property tax from municipal districts resource revenue and federal transfers.

The Province sets the mill rates for the education portion of property tax collected in Alberta. Education property tax rates will be frozen for 2017-18. The residential/farmland rate will remain at \$2.48 per \$1,000 of equalized assessment and the non-residential rate will remain at \$3.64.<sup>6</sup>

Property assessment is performed at the Municipal Government level. The City of Calgary conducts assessments each year that reflect the market value for the property or the typical net annual rental rate for businesses as at July 1 of the previous year, as provisioned by the Municipal Government Act.

Some summary information has been provided to illustrate property taxes collected in the City of Calgary.

Residential and non-residential property tax revenues reported and planned for the City of Calgary are summarized below:

Data from City of Calgary on property taxes  
in \$ thousands

Actuals				Budget		
2012	2013	2014	2015	2016	2017	2018
1,161,100	1,300,300	1,376,000	1,546,000	1,659,000	1,820,000	1,983,000

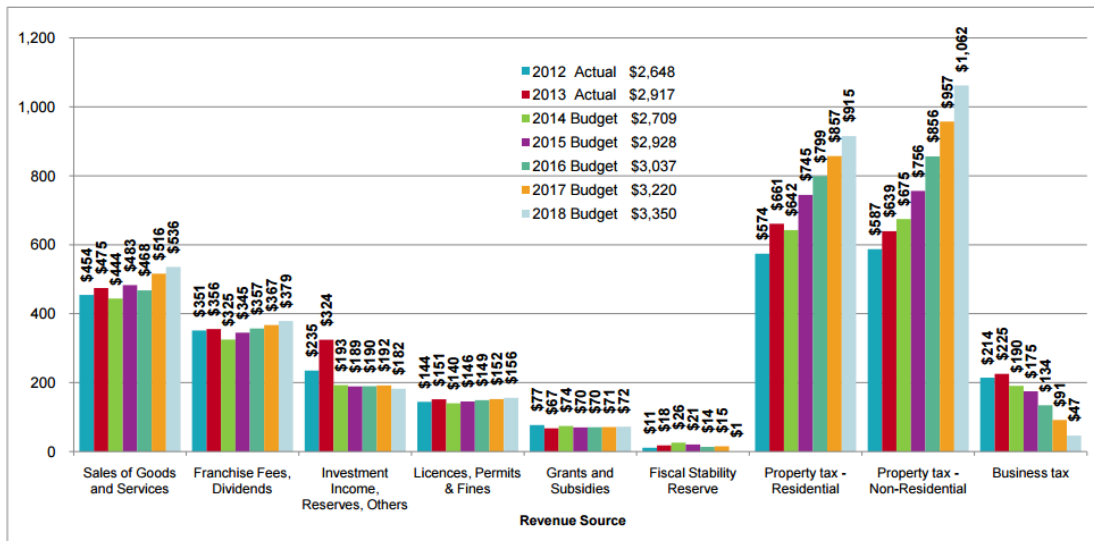
Sources: City of Calgary Action Plan 2015 - 2018 and 2015 Year End Report

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<sup>6</sup> Alberta Budget 2017: Working to make life better

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Data from City of Calgary on funding the 2015-16 Operating Budget – Tax-Supported in \$ millions



- Reliance on property tax as a revenue source is increasing, from 43.9 per cent in 2012 to 59.0 per cent in 2018, partially due to business tax consolidation.
- Business tax as a share of tax-supported revenues is declining, from 8.1 per cent in 2012 to 1.4 per cent in 2018, mainly due to business tax consolidation.
- Grants and subsidies as a portion of tax-supported revenue are declining slightly, from 2.9 per cent in 2012 to 2.2 per cent in 2018.
- 2014 budget as at 2014 June 30 and reflects removal of the provincial property tax.

Data from City of Calgary on Tax Revenue in \$ millions

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
<b>Net Expenditures</b>							
Total Budgeted Tax-Supported Expenditures	2,614.7	2,906.8	2,708.4	2,927.9	3,036.6	3,219.7	3,349.5
Less: Non-tax Revenue	(1,239.4)	(1,381.1)	(1,200.9)	(1,252.8)	(1,247.1)	(1,313.7)	(1,325.2)
<b>Net Tax-Supported Expenditures</b>	<b>1,375.3</b>	<b>1,525.7</b>	<b>1,507.5</b>	<b>1,675.2</b>	<b>1,789.5</b>	<b>1,906.0</b>	<b>2,024.4</b>
<b>Tax Revenue</b>							
Business Tax: Base at beginning of year	208.8	214.2	186.0	168.7	129.9	88.7	44.8
Business Tax: Growth in base	5.4	11.2	4.5	6.0	4.4	2.7	1.8
<b>Business Tax Total</b>	<b>214.2</b>	<b>225.4</b>	<b>190.5</b>	<b>174.7</b>	<b>134.3</b>	<b>91.4</b>	<b>46.6</b>
Property Tax: Base at beginning of year	1,066.6	1,161.1	1,291.2	1,393.3	1,545.3	1,700.8	1,861.2
Property Tax: Growth in base	18.5	20.9	18.5	45.1	39.5	39.3	36.4
Property Tax: Rate Increase	76.0	118.2	59.4	62.1	70.4	74.5	80.2
One-time Rebate	0.0	0.0	(52.1)	0.0	0.0	0.0	0.0
<b>Property Tax Total</b>	<b>1,161.1</b>	<b>1,300.3</b>	<b>1,317.0</b>	<b>1,500.5</b>	<b>1,655.2</b>	<b>1,814.6</b>	<b>1,977.8</b>
<b>TOTAL TAX REVENUE</b>	<b>1,375.3</b>	<b>1,525.7</b>	<b>1,507.5</b>	<b>1,675.2</b>	<b>1,789.5</b>	<b>1,906.0</b>	<b>2,024.4</b>

- Municipalities in Alberta are required under the Municipal Government Act to balance their operating budgets.
- This schedule shows the sources of tax revenue that fund The City's tax-supported budgeted net operating expenditures:
  - The base at the beginning of the year is the amount of tax that would be collected if no changes to either the tax rate or tax base occurred in that year.
  - The growth in the base is the additional tax revenue collected resulting from the increase in the physical stock of residential and non-residential space.
  - The rate increase is the additional tax revenue collected resulting from Council's property tax rate.

Sources: [City of Calgary Action Plan 2015-18](#) and 2015 Year End Report

## Glossary of terms and acronyms

Alberta Education revenue	All funds received from Alberta Education, including amortization of Alberta Education-funded facilities. This is sometimes referred to as Provincial funding.
Alternative programs	Section 21(1) of the Alberta School Act defines alternative programs as, “an education program that (a) emphasizes a particular language, culture, religion or subject matter, or b) uses a particular teaching philosophy.” CBE alternative programs include: All Boys, All Girls, Arts-Centered Learning, Canadian Studies, Montessori, Science, Traditional Learning Centre and immersion and bilingual language programs.
Amortization	Amortization expenses for both supported and unsupported capital assets (“unsupported” capital assets are non-facility, “supported” capital assets are funded by externally restricted capital funding/contributions). Amortization is a “non-cash” expenditure which means that an equivalent amount of cash is available to support other priorities. As a general rule, the CBE uses amortization related cash to fund non-facility capital needs.
BAR	Budget Assumptions Report
Capital assets	These are goods that are acquired that have a useful life that extends beyond one year and are of more than minor value. For example, computers, most musical instruments, furniture, machinery, etc. Capital assets are amortized over their useful life. Amortization periods are defined by Alberta Education.
CBE	Calgary Board of Education
CEU	Credit Enrolment Units (CEU) are a funding unit used to calculate base instructional funding at the high school level. CEUs are assigned when the course, the student, and the student’s achievement in a course meet certain criteria.
Collective agreement	An agreement between a union or association that sets out terms and conditions of employment including general wage increases, benefits, grid movement, and other employment terms.
Deferred maintenance	The practice of postponing repair and maintenance activities to property (such as school buildings) in order to save costs and/or meet budget funding levels.
Designated school	All students have a designated school that is determined by the attendance area set by the resident school board. Designated schools offer regular programming and are not schools of choice. Designated schools are usually, but not always, the closest school to the residence of the student that offers regular programming.
ECS	Early Childhood Services includes Kindergarten and educational programming for children as young as 2½ years old.
Enrolment	Total number of students including those enrolled in Home Education, outreach programs and Chinook Learning Services.
Expended deferred capital revenues	As facility capital projects are amortized (expensed) over the course of their estimated useful life, a corresponding amount of Alberta Education revenue is recognized to show that provincial funding fully offsets the cost of the building.

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Fixed cost	A cost that will not change based on fluctuations in activity.
Fall Update Budget	An update to the budget submitted in the spring is due to Alberta Education by November 30 of each year. This Fall Update Budget reflects updated revenue and expense estimates for actual September 30 enrolment counts.
General wage increase	An overall wage increase or lump sum applicable to an entire union (or exempt) group.
Grid movement	The increase in the salary paid to an employee based on movement through progressive salary grid levels. The movement is based on the passage of time.
Infrastructure, maintenance and renewal (IMR)	<p>IMR funding is provided by the Province to ensure that the health, safety and essential upgrading needs of facilities are met. IMR funding may be spent only for approved purposes such as:</p> <ul style="list-style-type: none"> <li>▪ ensure school facilities meet all regulatory requirements, particularly as they pertain to</li> <li>▪ providing a safe and healthy learning environment;</li> <li>▪ preserve and improve the quality of the learning environment by: <ul style="list-style-type: none"> <li>○ replacing building components that have failed,</li> <li>○ prolonging the life of the facility through planned, proactive replacement of major components; and</li> <li>○ upgrading of the educational areas to meet program requirements;</li> </ul> </li> <li>▪ meet the facility requirements of students with special needs; and</li> <li>▪ replace or upgrade building components to improve energy conservation and efficiency and to achieve costs savings as a result.</li> </ul>
Instructional supplies and materials (ISM)	Alberta Education’s definition of ISM include the following items/costs: textbooks, workbooks, photocopying, printing/paper and any common fees charged to an entire student body or grade cohort.
Operational Expectations	Policies established by the Board of Trustees by which the Chief Superintendent’s performance and successful operation of the organization is evaluated.
RAM	Resource Allocation Method
Regular program	A CBE school or program within a school that is not considered an alternative program.
Reserves	Dollars that have been accumulated from prior years that are available to support current year projects, programs and services. Reserves can be restricted by board motion or external parties.
System administration	The overall management, administration and educational leadership of the CBE at the system level. Also includes Board of Trustees remuneration and office budgets. Examples include functions in human resources, finance, information technology, legal and communications that provide system-level support.
Total revenue	All funds received from Alberta Education plus all other revenues.



| achieve | strategies for success



Annual Education Results Report 2015-2016  
Three-Year Education Plan 2016-2019

learning | as unique | as every student



# Annual Education Results Report (AERR) Summary

## Mission

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

## Overview

CBE offers a depth and breadth of programs and supports to meet the unique learning needs and interests of a richly diverse population. In addition to responsive and inclusive programming in all CBE schools, we provide opportunities for students to learn in unique settings and outreach programs.

## Fast Facts

More than 119,147 students in 242 schools, including:

- 114,162 students between pre-kindergarten and Grade 12;
- 458 students fully enrolled in CBe-learn, our online learning program, with close to 1,900 more registered in courses with CBe-learn while enrolled at another school;
- 751 students in full-day kindergarten in 16 schools;
- 2,211 students upgrading high school courses and pursuing continuing education through Chinook Learning Services;
- 18,524 students with identified special education needs, the majority of whom are learning in their community schools;
- almost 25 per cent of CBE students self-identified as English Language Learners;
- over 4,600 students self-identified as Indigenous;
- over 8,400 students in French Immersion; and
- over 4,700 students in bilingual language and culture programs.

## Student Results

On Provincial Achievement Tests (PATs):

- Grade 6 CBE results exceeded those of the province in every subject at the acceptable standard and the standard of excellence.
- Grade 9 CBE results exceeded those of the province in every subject at the acceptable standard and in three out of five subjects for the standard of excellence.

On Diploma Examinations:

- In ten of the eleven diploma examinations, the percentage of CBE students achieving the acceptable standard was equal to or above that of students in the province.
- The percentage of CBE students achieving the standard of excellence exceeded the percentage in the province on ten of eleven examinations.
- Particularly strong results were achieved in Mathematics 30-1, Biology 30, Chemistry 30, Physics 30 and Social Studies 30-2 at the standard of excellence.

Details can be found at CBE Provincial Assessment & Reports

<http://www.cbe.ab.ca/about-us/provincial-tests-and-reports/Pages/default.aspx>

On the Combined Accountability Pillar Overall Summary, Alberta Education records evaluations on the following measures: Achievement, Improvement and Overall. The Achievement Evaluation is based on a comparison of Current year data to a set of standards which remain consistent over time. The Improvement Evaluation consists of comparing the Current year result for each measure with the previous three-year average. A chi-square statistical test is used by Alberta Education to determine the significance of the improvement. The Overall Evaluation combines the Achievement Evaluation and the Improvement Evaluation. Details of the way these measures are calculated can be found on pages 38 - 39. On the Combined 2016 Accountability Pillar Overall Summary the following measures were evaluated by the province as Improved Significantly:

- Safe and Caring Schools
- Program of Studies
- Education Quality
- Drop Out Rate
- Work Preparation
- Citizenship
- School Improvement

CBE also earned an evaluation of Improved on:

- PAT results at both the acceptable standard and the standard of excellence
- Parental Involvement

In the following areas, already very high achievement was Maintained on:

- High School Completion Rate (3 yr)
- Diploma Exam Participation Rate (4+ Exams)
- Transition Rate (6 yr)

## Engaging Stakeholders

The CBE is committed to implementing the CBE *dialogue* engagement framework to give students, staff, families and community members voice in decisions that affect them. This *dialogue* framework provides guidance on how people can participate in decision-making. It defines roles and responsibilities and establishes best practices to be applied across the system. The process follows international standards for effective community engagement and ultimately, leads to more informed decisions in the best interests of students.

The CBE provides opportunities for student voices through:

- the Chief Superintendent's Student Advisory Councils;
- surveys and focus groups;
- their school's Principal Advisory Council; and
- bringing their ideas and interests to the design of learning tasks.

In February 2016, more than 23,000 CBE students, over 4,800 parents/guardians and over 4,800 teachers responded to the provincial Accountability Pillar Survey.

- 89.8 per cent agreed or strongly agreed that students are safe in school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.
- 83.8 per cent were satisfied or very satisfied that CBE students model the characteristics of active citizenship.
- 89.4 per cent were satisfied or very satisfied with the overall quality of basic education.



## CBE Strategies for Excellence and Continued Improvement

Our overall strategy is to personalize learning and this is supported by three other strategies:

- build professional capital
- engage our stakeholders
- steward our resources

Through these strategies, the CBE supports the outcomes in Alberta Education Business Plan<sup>1</sup> (March 17, 2016) and aligns with provincial Key Strategies including the following:

- 1.3 implement systemic actions to further support student learning and achievement in mathematics;
- 2.1 ensure all students, teachers and system leaders learn about First Nations, Métis and Inuit perspectives and experiences, treaties, and the history and legacy of residential schools;
- 3.3 foster welcoming, caring, respectful and safe learning environments;
- 4.2 promote excellent teaching practices consistent with the Teaching Quality Standard, which guides student achievement; and
- 5.2 ensure school facilities support current and future education programming.

### Financial Summary

- Alberta Education grant revenue makes up 92 per cent of total revenues.
- Funding is spent primarily on Salaries and Benefits at 78 per cent of total expenses.
- Revenue and expense increases from the prior year are driven by increases in enrolment as well as collective agreement negotiated salary increases and grid movement.
- Overall results are more favorable than budgeted resulting in a \$14.6 million surplus compared with the planned \$17.9 million deficit.

[Detailed CBE Budget & Financial Information](#)

<sup>1</sup> Business Plan 2016-19: Education  
<http://finance.alberta.ca/publications/budget/budget2015/education.pdf>

## Our Ultimate Goals

The CBE Annual Education Results Report 2015-16 combined with the CBE Three-Year Education Plan 2016-19 helps the CBE build strategies that support student learning. These strategies align to the Board of Trustees Results to guide our work with fostering student success.

The Board of Trustees defines the Results as:

### Result 1 | Mission

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

### Result 2 | Academic Success

Each student will be literate and numerate, able to integrate and apply the knowledge, skills, attitudes and competencies acquired across all academic disciplines.

### Result 3 | Citizenship

Each student will be a responsible citizen.

### Result 4 | Personal Development

Each student will identify and actively develop individual gifts, talents and interests.

### Result 5 | Character

Each student will demonstrate good character.

Full Description of CBE Results Policies can be found here.

<http://www.cbe.ab.ca/about-us/policies-and-regulations/Pages/Results-Policies.aspx>

## Accountability

The Annual Education Results Report for the 2015-16 school year and the Education Plan for the three years commencing Sept. 1, 2016 for the Calgary Board of Education were prepared under the direction of the Board of Trustees in accordance with its responsibilities under the *School Act* and the *Fiscal Planning and Transparency Act*. This document was developed in the context of the provincial government's business and fiscal plans. The Board of Trustees has used the results reported in the document, to the best of its abilities, to develop the Education Plan and is committed to implementing the strategies contained within the Education Plan to improve student learning and results.

School councils play a key role in education and council advice is actively sought and seriously considered prior to making decisions on a wide range of school issues. School councils help build the context of school development plans through direct input at School Council meetings and the opportunities for suggestions and feedback provided to all parents/guardians. The CBE has established administrative regulations and practices that ensure school principals work toward:

- enhancing communication between the school and its parent/guardian community;
- providing a method by which the school, the home and the community may work together for the benefit of students; and
- providing a forum for discussion of school philosophies, results and operations that contributes to the creation of the school development plan.

The Board of Trustees approved this combined Annual Education Results Report for the 2015-16 school year and the Three-Year Education Plan for 2016-19 on Nov. 29, 2016.



Joy Bowen-Eyre  
Chair, Board of Trustees  
Calgary Board of Education



David Stevenson  
Chief Superintendent of Schools  
Calgary Board of Education

The Calgary Board of Education Three-Year Education Plan 2016-19 and Annual Education Results Report 2015-16 may be accessed using the following permalink:

<http://www.cbe.ab.ca/FormsManuals/AERR-2015-2016-3-YEP-2016-2019.pdf>

The Calgary Board of Education Average Class Size Report 2015-16 can be viewed at:

<https://portal.cbe.ab.ca/FormsManuals/Class-Size-Survey-Jurisdiction-Report.pdf>

# CBE Three-Year Education Plan 2016-19 and Strategies Overview

The CBE Three-Year Education Plan guides our work and connects each CBE employee to our Mission, our Values and our Outcome: Student Success, as defined through the Board of Trustees Results policies. Our task is to create an environment, aligning with Alberta Education’s fundamental goal as defined through the Ministerial Order on Student Learning, “... to inspire all students to achieve success and fulfillment, and reach their full potential by developing the competencies of Engaged Thinkers and Ethical Citizens with an Entrepreneurial Spirit ...” (Alberta Education, 2013). This coherent framework of CBE and provincial outcomes supports individual schools in their work with each student.

## Calgary Board of Education Three-Year Education Plan 2016-19

**Our Mission:** Each student, in keeping with his or her individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.

**Our Values:** Students come first. Learning is our central purpose. Public education serves the common good.

### Our Outcome: Student Success

#### Personalize Learning

Success for each student, every day, no exceptions

Instructional design and leadership focus on:

- student agency and intellectual engagement
- active and effortful tasks designed for student interests and learning needs
- assessment that informs teaching and learning
- students knowing what they know, how they know it, how they show it, and what they need next

#### Build Professional Capital

Capacity building with a focus on results

Collaborative learning networks focus on:

- professional and intellectual engagement
- shared standards of practice
- evidence-informed, research-informed and job-embedded professional learning
- staff knowing the decisions they have made, why they made them, what impact those decisions had, and what is required next

#### Engage our Stakeholders

Everyone contributes to the success of public education

Internal and external community members:

- actively recognize public education as foundational to a democratic society
- acknowledge and accept different roles, responsibilities and contributions based on shared outcomes and engagement
- support, practice and benefit from open and responsive communication
- accept responsibility for the success of the organization

#### Steward our Resources

Resource management on behalf of student learning

Decisions and actions at all levels of the organization are:

- based on values and priorities
- consistent with the learning agenda
- evidence-informed
- made within a coherent framework
- strategic & responsive
- sustainable

### Alberta Education Outcomes

- Students are successful
- The achievement gap is eliminated for FNMI students
- The education system is inclusive
- Excellent teachers and leaders
- The education system is well governed and managed

# Calgary Board of Education Three-Year Education Plan 2016-19

## Strategies and Actions

### Personalize Learning

Evolve, extend and integrate practices consistent with the elements of CBE's vision for high quality teaching and learning.

- extend the use of learning plans and profiles that help each student be known and develop as a learner
- extend the design of responsive, inclusive, rigorous and engaging learning tasks that ensure students participate, progress and achieve

Clarify and extend inclusive practices through responsive, enabling learning environments and instruction.

- identify and create the conditions for success for students as unique learners and as members of their school and home communities
- action Indigenous Education Strategy

Advance multiple literacies, numeracy and core competencies for each student across the subject areas.

- action Literacy Strategy
- improve clarity and coherence in mathematics teaching and learning practices through a unified mathematics strategy

### Build Professional Capital

Build coherence and continuous improvement in program provision, service delivery, and professional learning through a collaborative and evidence-informed culture:

- action recommendations from previous review of High School Success Strategy
- build data literacy across CBE leadership teams

Accelerate collective impact on student learning through leadership practices and professional learning that addresses shared problems of practice:

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and core competencies
- task design and assessment

Introduce teacher induction program:

- engage stakeholders and develop program for teachers new to the CBE
- begin implementation of program to support new teachers in actioning personalized learning strategy

### Engage our Stakeholders

Implement *dialogue* engagement framework to give students, staff, families and community members voice in decisions that affect them.

- create opportunities for meaningful dialogue that focus on concerns and aspirations of those impacted
- demonstrate and communicate how contributions influence decisions and connect to student success

Promote a workplace culture built on the values of voice, accountability, clarity of role and responsibility in which all employees find meaning and fulfilment.

- introduce an employee engagement survey (administered every two years)
- act on input and feedback to continuously improve processes and build stronger relationships

Engage local, provincial and global partners in collaborative ventures to support student learning.

- create opportunities for Indigenous Elders and community to contribute to student learning
- expand transition opportunities for young adult students
- engage partners in support of shared literacy and mathematics goals

### Steward our Resources

Build, optimize, modernize and/or maintain schools and infrastructure to foster enriching learning environments

Improve access to and use of data

Develop and implement a new student information system

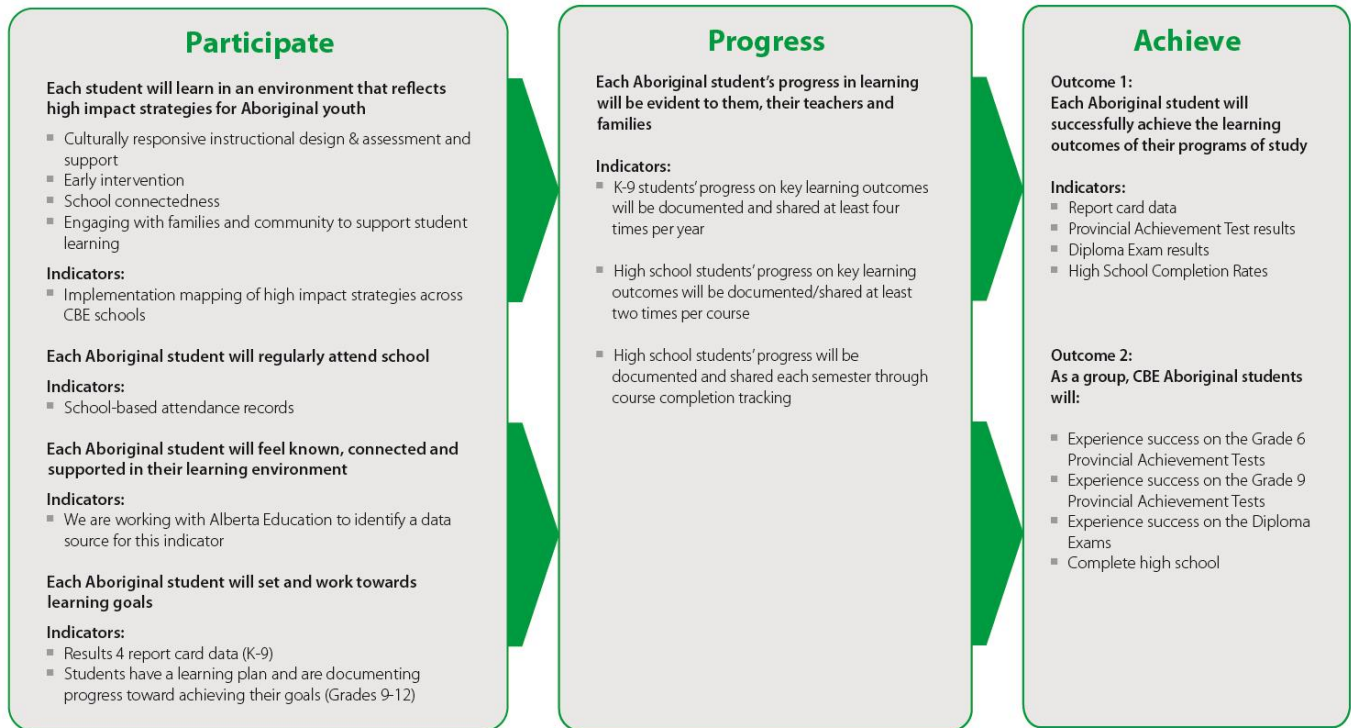
Enhance operational performance through increasingly effective, efficient and streamlined business processes and practices



## Indigenous Education Strategy 2016-19

**Outcome 1:** Each Aboriginal student will participate, progress and achieve in their learning programs.

**Outcome 2:** As a group, CBE Aboriginal students will show improvement within Alberta Education's Accountability Pillar Measures, closing the achievement gap between Aboriginal students and all Alberta students.



# Indigenous Education Strategy 2016-19

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## Priorities

### Indigenizing CBE

Cultivating a balanced and respectful relationship between Indigenous knowledge and existing CBE knowledge structures.

### Culturally Responsive Instructional Design & Assessment and Support

Honouring Indigenous histories, cultures and languages through responsive learning environments and instructional design & assessment.

### System-Wide Learning

Ensuring staff are knowledgeable, understanding and respectful of the rich diversity of First Nations, Métis and Inuit cultures, languages and histories; the importance of treaties and agreements with First Nations and Métis; and the history and legacy of residential schools

### Building Respectful Working Relationships with Community

Working with community from the very beginning as part of how we think about and do everything.

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## Key Actions

### Key Actions 2016-17

#### Teaching and Learning/Community Engagement

- Build strong collective network of support to advance culturally responsive environments, instructional design & assessment and support across schools
- Extend High School Graduation Coaching Model to 11 elementary/middle schools to work as cohort to create and document wise practice with high impact strategies
- Establish Aboriginal Learning Centre: gathering place for community; supports and services for families; and, pre K-3 school program (pre K-1 first year)

#### Business Supports

- Redesign allocation of human and financial resources to enable implementation of high impact strategies
- Design succession and recruitment strategy for Indigenous Education

### Key Actions 2017-18

#### Teaching and Learning/Community Engagement

- Strengthen strong collective network of support to advance culturally responsive environments, instructional design & assessment and support across schools
- Extend high impact strategies across CBE schools
- Advance system-wide learning to meet new Teacher Quality/Leader Standards for the benefit of all students
- Design traditional, holistic approach/response to support improved attendance

Continued revision and extension of previous implementation strategies

### Key Actions 2018-19

#### Teaching and Learning/Community Engagement

Continued revision and extension of previous implementation strategies

## High School Success Strategy 2016-19

### Outcome:

Each CBE high school student will participate, progress and achieve in their learning programs.

### Participate

Each high school student will access high quality teaching and flexible learning opportunities that reflect their learning plan and profile.

#### Indicators:

- Students identify elements of personalization and flexibility through student consultation processes and learning/transition plans:
  - Using voice in relation to their role as a learner
  - Accessing flexible learning across time/space/resources to provide evidence of their learning.
- Students highlight opportunities for school engagement and leadership in their learning/transition plans.
- Implementation mapping of High School Success principles regarding personalization and flexibility

Each high school student will feel known, connected and supported in their learning.

#### Indicators:

- Students identify key advocates at school through student consultation processes, and learning/transition plans
- Schools identify and implement processes for students to be known, connected and supported in their learning
- Implementation mapping of High School Success principles regarding relationships

### Progress

Each high school student's progress toward their goals for life, work and continued learning, will be evident to them, their teachers, and their families.

#### Indicators:

- High school students' progress on disciplinary outcomes/competencies are documented/shared at least two times per course
- Students articulate the language of disciplinary outcomes in their learning/transition plans and assessments
- Disciplinary outcomes/competencies are visible in school communications and assessment tools
- Course completion

### Achieve

Each high school student will successfully achieve the learning outcomes of their programs of study to advance their goals for life, work, and continued learning.

#### Indicators:

- Report card data
- School surveys and student consultations
- Accountability Pillar data
  - High School Completion Rates
  - Work Preparation
  - Transition Rate
  - Diploma Exam results

Alberta Education identifies three outcomes for high school redesign: • engaged students • high levels of achievement • quality teaching



## High School Success Strategy 2016-19

### Conditions for Success

Moving Forward with High School Redesign (MFWHSR), a province-wide initiative that includes over 200 high schools, highlights “conditions for student success”. Calgary Board of Education continues to evolve our approach to these conditions:

#### Pedagogy

- Designing personalized learning for students through professional learning/networks in task design and assessment.
- Identifying intervention and transition practices.

#### School Leadership

- Building school leadership teams that collaboratively strengthen their response to the principles of high school redesign including personalization, flexibility and relationships.
- Designing collective research-based and evidence-informed practices that accelerate student learning.

#### School Culture

- Creating ongoing opportunities for student agency/voice/leadership.
- Engaging with partners around shared goals for student learning and career development

#### School Structures

- Connecting and making visible the school practices that reflect the principles of high school redesign that support personalization, flexibility and relationships



## Key Actions

### Key Actions 2016-17

- Align formative/summative assessment practices with outcomes-based assessment and task design
- Develop a continuum of practices that allow students to be known and their learning/life goals to be supported and enriched
- Build coherence in intervention (credit rescue / attendance / essential learning assessments) and Iris/transition practices
- Expand unique pathways, dual credit, work experience and career development opportunities for students
- Articulate school communications regarding the principles of High School Success that support personalization, flexibility and relationships

### Key Actions 2017-18

Continued revision and extension of previous implementation strategies

- Task design and assessment
- Practices for students to be known and their learning/life goals to be supported and enriched
- Intervention/transition practices for students
- Career development opportunities for students

### Key Actions 2018-19

Continued revision and extension of previous implementation strategies

## Fostering a Positive Workplace Environment Strategy 2016-19

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**Outcome:** CBE has a workplace culture built on the values of voice, accountability, clarity of role and responsibility in which all employees find meaning and fulfillment.

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### Key Actions

#### Key Actions 2016-17

- Create a representative Positive Workplace Environment Committee
- Identify preferred survey methodology and select a vendor
- Survey employees with respect to their level of engagement
- Share baseline results with stakeholders
- Build capacity of leaders to analyze results and plan strategies to address areas of growth where feasible

#### Progress Indicator

- Baseline data story

#### Key Actions 2017-18

- Supervisors and workgroups determine how to strategically address areas of growth in work plans
- Implement the strategies within workgroups

#### Progress Indicator

- Responsive implementation plans in workgroups and across workgroups

#### Key Actions 2018-19

- Survey representative group of employees to determine progress
- Celebrate success and use data to inform the adjustment cycle

#### Progress Indicator

- Improvement in targeted areas addressed by plans

## Combined 2016 Accountability Pillar: Overall Summary

Measure Category	Measure Category Evaluation	Measure	Calgary School District No. 19			Alberta			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Excellent	Safe and Caring	89.8	88.2	88.5	89.5	89.2	89.1	Very High	Improved Significantly	Excellent
Student Learning Opportunities	Good	Program of Studies	83.2	81.1	82.2	81.9	81.3	81.4	Very High	Improved Significantly	Excellent
		Education Quality	89.4	87.6	87.9	90.1	89.5	89.5	High	Improved Significantly	Good
		Drop Out Rate	2.8	3.3	3.4	3.2	3.5	3.5	High	Improved Significantly	Good
		High School Completion Rate (3 yr)	75.2	76.2	74.7	76.5	76.5	75.5	High	Maintained	Good
Student Learning Achievement (Grades K-9)	Good	PAT: Acceptable	75.5	74.8	74.6	73.6	72.9	73.4	Intermediate	Improved	Good
		PAT: Excellence	20.4	19.9	19.5	19.4	18.8	18.6	High	Improved	Good
Student Learning Achievement (Grades 10-12)	n/a	Diploma: Acceptable	87.2	88.0	88.2	85.0	85.2	85.1	High	Declined Significantly	Issue
		Diploma: Excellence	27.3	27.7	28.1	21.0	21.0	20.5	Very High	Declined	Good
		Diploma Exam Participation Rate (4+ Exams)	61.0	60.7	60.8	54.6	54.4	53.5	High	Maintained	Good
		Rutherford Scholarship Eligibility Rate	61.1	n/a	n/a	60.8	n/a	n/a	n/a	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Good	Transition Rate (6 yr)	60.9	61.3	60.3	59.4	59.7	59.3	High	Maintained	Good
		Work Preparation	79.3	78.2	77.9	82.6	82.0	81.1	High	Improved Significantly	Good
		Citizenship	83.8	82.3	82.6	83.9	83.5	83.4	Very High	Improved Significantly	Excellent
Parental Involvement	Good	Parental Involvement	78.4	77.2	77.5	80.9	80.7	80.5	Intermediate	Improved	Good
Continuous Improvement	Excellent	School Improvement	80.4	75.6	77.5	81.2	79.6	80.0	Very High	Improved Significantly	Excellent

### Notes

- 1 | Results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- 2 | Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), historical Rutherford Scholarship Eligibility Rate results are not available.
- 3 | Aggregated PAT results are based upon a weighted average of per cent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), and Social Studies (Grades 6, 9, 9 KAE).
- 4 | Aggregated Diploma results are a weighted average of per cent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: Biology 30, Chemistry 30, English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Physics 30, Science 30, Social Studies 30-1, and Social Studies 30-2.
- 5 | Diploma Examination Participation, High School Completion and High School to Post-secondary Transition rates are based upon a cohort of grade 10 students who are tracked over time.
- 6 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 7 | Results for the Alberta Commission on Learning (ACOL) measures are available in the detailed report: see "ACOL Measures" in the Table of Contents.
- 8 | Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 9 | Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 10 | Survey results for the province and school authorities were impacted by the changes in the number of students responding to the survey through the introduction of the OurSCHOOL/TTFM (Tell Them From Me) survey in 2014.

## Combined 2016 Accountability Pillar: First Nations, Métis and Inuit Summary

Measure Category	Measure Category Evaluation	Measure	Calgary School District No. 19 (FNMI)			Alberta (FNMI)			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Learning Opportunities	n/a	Drop Out Rate	5.5	9.0	9.1	6.1	7.0	7.2	Intermediate	Improved Significantly	Good
		High School Completion Rate (3 yr)	33.2	35.1	34.0	50.2	47.7	46.4	Very Low	Maintained	Concern
Student Learning Achievement (Grades K-9)	Concern	PAT: Acceptable	39.6	42.4	41.8	52.4	52.1	52.8	Very Low	Maintained	Concern
		PAT: Excellence	3.2	3.3	3.9	6.3	6.5	6.2	Very Low	Maintained	Concern
Student Learning Achievement (Grades 10-12)	n/a	Diploma: Acceptable	83.7	87.9	85.7	78.2	78.3	77.3	Intermediate	Maintained	Acceptable
		Diploma: Excellence	16.8	15.7	16.0	10.0	9.5	9.4	Intermediate	Maintained	Acceptable
		Diploma Exam Participation Rate (4+ Exams)	14.2	16.3	15.8	20.7	21.0	20.4	Very Low	Maintained	Concern
		Rutherford Scholarship Eligibility Rate	20.3	n/a	n/a	31.9	n/a	n/a	n/a	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	n/a	Transition Rate (6 yr)	25.6	24.6	25.5	33.5	33.0	33.3	Very Low	Maintained	Concern

### Notes

- 1 | Results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- 2 | Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), historical Rutherford Scholarship Eligibility Rate results are not available.
- 3 | Aggregated PAT results are based upon a weighted average of per cent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), and Social Studies (Grades 6, 9, 9 KAE).
- 4 | Aggregated Diploma results are a weighted average of per cent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: Biology 30, Chemistry 30, English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Physics 30, Science 30, Social Studies 30-1, and Social Studies 30-2.
- 5 | Diploma Examination Participation, High School Completion and High School to Post-secondary Transition rates are based upon a cohort of grade 10 students who are tracked over time.
- 6 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 7 | Results for the Alberta Commission on Learning (ACOL) measures are available in the detailed report: see "ACOL Measures" in the Table of Contents.
- 8 | Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 9 | Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 10 | Survey results for the province and school authorities were impacted by the changes in the number of students responding to the survey through the introduction of the OurSCHOOL/TTFM (Tell Them From Me) survey in 2014.

## Outcome One: Alberta's students are successful

Performance Measure	Results (in percentages)					Target 2016	Evaluation			Targets		
	2012	2013	2014	2015	2016		Achievement	Improvement	Overall	2017	2018	2019
Overall percentage of students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	76.8	80.2	74.4	74.8	75.5	75.4*	Intermediate	Improved	Good			
Overall percentage of students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	20.7	20.5	19.0	19.9	20.4		High	Improved	Good			

\*Alberta Education requires jurisdictions to set targets for any performance measures where the *Overall* evaluation is *Issue* or *Concern*. Overall percentage of students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (all student cohort results) was an Issue in the 2014-2015 AERR; accordingly a target was set for 2016.

Year over year, Alberta Education revises results to reflect updated information.

- The 2015 result for this measure published in the October 2015 update to the Accountability Pillar Survey was 74.9%.
- The 2015 result for this measure published in the October 2016 update to the Accountability Pillar Survey was 74.8%.
- The target set for 2016 was 75.4% which would represent an increase of 0.5 percentage points.
- There are two ways to consider whether we met our target.
  - One is the target for 2016 was 75.4% and the result for 2016 was 75.5%; we met our target.
  - Second is based on the adjusted result for this measure. We could consider the same 0.5 percentage point targeted increase to have been met ( $74.8 + 0.5 = 75.3$ ; our 2016 result is 75.5% - target met).

### Strategies

#### Personalize learning

*Evolve, extend and integrate practices consistent with the elements of CBE's vision for high quality teaching and learning.*

- extend the use of learning plans and profiles that help each student be known and develop as a learner
- extend the design of responsive, inclusive, rigorous and engaging learning tasks that ensure students participate, progress and achieve

*Clarify and extend inclusive practices through responsive, enabling learning environments and instruction.*

- identify and create the conditions for success for students as unique learners and as members of their school and home communities
- action Indigenous Education Strategy

*Advance multiple literacies, numeracy and core competencies for each student across the subject areas.*

- action Literacy Strategy
- improve clarity and coherence in mathematics teaching and learning practices through a unified mathematics strategy

#### Build professional capital

*Build coherence and continuous improvement in program provision, service delivery, and professional learning through a collaborative and evidence-informed culture.*

*Accelerate collective impact on student learning through leadership practices and professional learning that addresses shared problems of practice.*

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and core competencies
- task design and assessment

### Notes

- 1 | Results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- 2 | Aggregated PAT results are based upon a weighted average of per cent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), and Social Studies (Grades 6, 9, 9 KAE).
- 3 | Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

## Outcome One: Alberta's students are successful (continued)

Performance Measure	Results (in percentages)					Target 2016	Evaluation			Targets		
	2012	2013	2014	2015	2016		Achievement	Improvement	Overall	2017	2018	2019
Overall percentage of students who achieved the acceptable standard on diploma examinations (overall results).	86.2	87.3	88.3	88.0	87.2		High	Declined Significantly	Issue	88.3	88.4	90.3
Overall percentage of students who achieved the standard of excellence on diploma examinations (overall results).	25.6	24.7	28.6	27.7	27.3		Very High	Declined	Good			

Performance Measure	Results (in percentages)					Target 2016	Evaluation			Targets		
	2011	2012	2013	2014	2015		2016	Achievement	Improvement	Overall	2017	2018
High School Completion Rate - Percentage of students who completed high school within three years of entering Grade 10.	72.5	73.1	74.8	76.2	75.2		High	Maintained	Good			
Drop Out Rate - annual dropout rate of students aged 14 to 18	4.0	3.7	3.3	3.3	2.8		High	Improved Significantly	Good			
High school to post-secondary transition rate of students within six years of entering Grade 10.	58.5	59.0	60.4	61.3	60.9		High	Maintained	Good			
Percentage of Grade 12 students eligible for a Rutherford Scholarship.	n/a	n/a	n/a	n/a	61.1		n/a	n/a	n/a			
Percentage of students writing four or more diploma exams within three years of entering Grade 10.	61.1	60.8	48.5	60.7	61.0		High	Maintained	Good			

### Notes

- 1 | Results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- 2 | Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), historical Rutherford Scholarship Eligibility Rate results are not available.
- 3 | Aggregated Diploma results are a weighted average of per cent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: Biology 30, Chemistry 30, English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Physics 30, Science 30, Social Studies 30-1, and Social Studies 30-2.
- 4 | Diploma Examination Participation, High School Completion and High School to Post-secondary Transition rates are based upon a cohort of grade 10 students who are tracked over time.
- 5 | Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

## Strategies

### **Personalize learning**

*Evolve, extend and integrate practices consistent with the elements of CBE's vision for high quality teaching and learning.*

- extend the use of learning plans and profiles that help each student be known and develop as a learner
- extend the design of responsive, inclusive, rigorous and engaging learning tasks that ensure students participate, progress and achieve

*Clarify and extend inclusive practices through responsive, enabling learning environments and instruction.*

- identify and create the conditions for success for students as unique learners and as members of their school and home communities
- action Indigenous Education Strategy

*Advance multiple literacies, numeracy and core competencies for each student across the subject areas.*

- action Literacy Strategy
- improve clarity and coherence in mathematics teaching and learning practices through a unified mathematics strategy

### **Build professional capital**

*Build coherence and continuous improvement in program provision, service delivery, and professional learning through a collaborative and evidence-informed culture.*

- action recommendations from previous review of High School Success Strategy

*Accelerate collective impact on student learning through leadership practices and professional learning that addresses shared problems of practice.*

inclusive learning

- Indigenous cultures, languages and histories
- literacy, numeracy and core competencies
- task design and assessment



## Outcome One: Alberta's students are successful (continued)

Performance Measure	Results (in percentages)					Target 2016	Evaluation			Targets		
	2012	2013	2014	2015	2016		Achievement	Improvement	Overall	2017	2018	2019
Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.	81.2	82.4	83.1	82.3	83.8		Very High	Improved Significantly	Excellent			
Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.	76.4	77.3	78.2	78.2	79.3		High	Improved Significantly	Good			

### Strategies

#### Personalize learning

*Evolve, extend and integrate practices consistent with the elements of CBE's vision for high quality teaching and learning.*

- extend the use of learning plans and profiles that help each student be known and develop as a learner

*Clarify and extend inclusive practices through responsive, enabling learning environments and instruction.*

- identify and create the conditions for success for students as unique learners and as members of their school and home communities

#### Build professional capital

*Build coherence and continuous improvement in program provision, service delivery, and professional learning through a collaborative and evidence-informed culture.*

- action recommendations from previous review of High School Success Strategy

#### Engage our stakeholders

*Engage local, provincial and global partners in collaborative ventures to support student learning.*

- expand transition opportunities for young adult students

### Note

- 1 | Survey results for the province and some school authorities were impacted by changes in the number of students responding to the survey through the introduction of the Tell THEM From ME survey tool in 2015.



## Outcome Two: The achievement gap between First Nations, Métis, and Inuit students and all other students is eliminated

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016	2016	Achievement	Improvement	Overall	2017	2018	2019
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	42.7	47.0	41.1	42.4	39.6	43.0*	Very Low	Maintained	Concern	44.2	45.0	45.9
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	3.7	4.4	4.4	3.3	3.2	4.0*	Very Low	Maintained	Concern	4.9	5.1	5.7
Overall percentage of self-identified FNMI students who achieved the acceptable standard on diploma examinations (overall results).	82.7	81.0	83.4	87.9	83.7		Intermediate	Maintained	Acceptable			
Overall percentage of self-identified FNMI students who achieved the standard of excellence on diploma examinations (overall results).	9.5	9.5	16.3	15.7	16.8		Intermediate	Maintained	Acceptable			

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2011	2012	2013	2014	2015	2016	Achievement	Improvement	Overall	2017	2018	2019
High School Completion Rate - Percentage of self-identified FNMI students who completed high school within three years of entering Grade 10.	26.0	32.1	34.8	35.1	33.2	35.0*	Very Low	Maintained	Concern	38.3	39.7	41.3
Drop Out Rate - annual dropout rate of self-identified FNMI students aged 14 to 18	10.1	9.3	8.8	9.0	5.5		Intermediate	Improved Significantly	Good			
High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.	27.0	25.6	26.2	24.6	25.6	25.0*	Very Low	Maintained	Concern	29.8	31.0	33.2
Percentage of Grade 12 self-identified FNMI students eligible for a Rutherford Scholarship.	n/a	n/a	n/a	n/a	20.3		n/a	n/a	n/a			
Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10.	15.7	15.3	13.9	16.3	14.2	18.0*	Very Low	Maintained	Concern	18.7	19.7	20.9

\*Alberta Education requires jurisdictions to set targets for any performance measures where the *Overall* evaluation is *Issue or Concern*. Year over year, Alberta Education revises results to reflect updated information.

Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (all student cohort results) was a *Concern* in the 2014-2015 AERR; accordingly a target was set for 2016.

- The 2015 result for this measure published in the October 2015 update to the Accountability Pillar Survey was 42.4%.
- The 2015 result for this measure published in the October 2016 update to the Accountability Pillar Survey was 42.4%.
- The target set for 2016 was 43.0% which would represent an increase of 0.6 percentage points.
- The target for 2016 was 43.0% and the result for 2016 was 39.6%; we did not meet our target.

Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (all student cohort results) was a *Concern* in the 2014-2015 AERR; accordingly a target was set for 2016.

- The 2015 result for this measure published in the 2015 October update to the Accountability Pillar Survey was 3.2%.
- The 2015 result for this measure published in the 2016 October update to the Accountability Pillar Survey was 3.3%.
- The target set for 2016 was 4.0% which would represent an increase of 0.8 percentage points.
- There are two ways to consider whether we met our target.
  - One is the target for 2016 was 4.0% and the result for 2016 was 3.2%; we did not meet our target.
  - Second is based on the adjusted result for this measure. We could consider the same 0.8 percentage point targeted increase not to have been met ( $3.3 + 0.8 = 4.1$ ; our 2016 result is 3.2% - target not met).

High School Completion Rate - Percentage of self-identified FNMI students who completed high school within three years of entering Grade 10 was a *Concern* in the 2014-2015 AERR; accordingly a target was set for 2016.

- The 2014 result for this measure published in the 2015 October update to the Accountability Pillar Survey was 33.2%.
- The 2014 result for this measure published in the 2016 October update to the Accountability Pillar Survey was 35.1%.
- The target set for 2015 was 34.0% which would represent an increase of 0.8 percentage points.
- There are two ways to consider whether we met our target.
  - One is the target for 2015 was 34.0% and the result for 2015 was 33.2%; we did not meet our target.
  - Second is based on the adjusted result for this measure. We could consider the same 0.8 percentage point targeted increase not to have been met ( $35.1 + 0.8 = 35.9$ ; our 2015 result is 33.2% - target not met).

Drop Out Rate – annual dropout rate of self-identified FNMI students aged 14 to 18 was a *Concern* in the 2014-2015 AERR; accordingly a target was set for 2016.

- The 2014 result for this measure published in the 2015 October update to the Accountability Pillar Survey was 9.6%.
- The 2014 result for this measure published in the 2016 October update to the Accountability Pillar Survey was 9.0%.
- The target set for 2015 was 9.4% which would represent a decrease of 0.2 percentage points.
- There are two ways to consider whether we met our target.
  - One is the target for 2015 was 9.4% and the result for 2015 was 5.5%; we met our target.
  - Second is based on the adjusted result for this measure. We could consider the same 0.2 percentage point targeted decrease to have been met ( $9.0 - 0.2 = 8.8$ ; our 2015 result is 5.5% - target met).

High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10 was a *Concern* in the 2014-2015 AERR; accordingly a target was set for 2016.

- The 2014 result for this measure published in the 2015 October update to the Accountability Pillar Survey was 23.9%.
- The 2014 result for this measure published in the 2016 October update to the Accountability Pillar Survey was 24.6%.
- The target set for 2015 was 25.0% which would represent an increase of 1.1 percentage points.
- There are two ways to consider whether we met our target.
  - One is the target for 2015 was 25.0% and the result for 2015 was 25.6%; we met our target.
  - Second is based on the adjusted result for this measure. We could consider the same 1.1 percentage point targeted increase not to have been met ( $24.6 + 1.1 = 25.7$ ; our 2015 result is 25.6% - target not met).

Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10 was a *Concern* in the 2014-2015 AERR; accordingly a target was set for 2016.

- The 2014 result for this measure published in the 2015 October update to the Accountability Pillar Survey was 17.0%.
- The 2014 result for this measure published in the 2016 October update to the Accountability Pillar Survey was 16.3%.
- The target set for 2015 was 17.5% which would represent an increase of 0.5 percentage points.
- There are two ways to consider whether we met our target.
  - One is the target for 2015 was 17.5% and the result for 2015 was 14.2%; we did not meet our target.
  - Second is based on the adjusted result for this measure. We could consider the same 0.5 percentage point targeted increase not to have been met ( $16.3 + 0.5 = 16.8$ ; our 2015 result is 14.2% - target not met).

#### Notes

- 1 | Results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- 2 | Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), historical Rutherford Scholarship Eligibility Rate results are not available.
- 3 | Aggregated PAT results are based upon a weighted average of per cent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6,

- 9, 9 KAE), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), and Social Studies (Grades 6, 9, 9 KAE).
- 4 | Aggregated Diploma results are a weighted average of per cent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: Biology 30, Chemistry 30, English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Physics 30, Science 30, Social Studies 30-1, and Social Studies 30-2.
  - 5 | Diploma Examination Participation, High School Completion and High School to Post-secondary Transition rates are based upon a cohort of grade 10 students who are tracked over time.
  - 6 | Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
  - 7 | Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

## Strategies

### Personalize learning

*Evolve, extend and integrate practices consistent with the elements of CBE's vision for high quality teaching and learning.*

- extend the use of learning plans and profiles that help each student be known and develop as a learner
- extend the design of responsive, inclusive, rigorous and engaging learning tasks that ensure students participate, progress and achieve

*Clarify and extend inclusive practices through responsive, enabling learning environments and instruction.*

- identify and create the conditions for success for students as unique learners and as members of their school and home communities
- action Indigenous Education Strategy

*Advance multiple literacies, numeracy and core competencies for each student across the subject areas.*

- action Literacy Strategy
- improve clarity and coherence in mathematics teaching and learning practices through a unified mathematics strategy

### Build professional capital

*Build coherence and continuous improvement in program provision, service delivery, and professional learning through a collaborative and evidence-informed culture.*

- action recommendations from previous review of High School Success Strategy

*Accelerate collective impact on student learning through leadership practices and professional learning that addresses shared problems of practice.*

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and core competencies
- task design and assessment

### Engage our stakeholders

*Implement dialogue engagement framework to give students, staff, families and community members voice in decisions that affect them.*

- create opportunities for meaningful dialogue that focus on concerns and aspirations of those impacted
- demonstrate and communicate how contributions influence decisions and connect to student success

*Engage local, provincial and global partners in collaborative ventures to support student learning.*

- create opportunities for Indigenous Elders and community to contribute to student learning
- expand transition opportunities for young adult students

## Outcome Three: Alberta's education system is inclusive

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016		2016	Achievement	Improvement	Overall	2017	2018
Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	87.8	88.3	89.0	88.2	89.8		Very High	Improved Significantly	Excellent			

### Strategies

#### Personalize learning

*Evolve, extend and integrate practices consistent with the elements of CBE's vision for high quality teaching and learning.*

- extend the use of learning plans and profiles that help each student be known and develop as a learner
- extend the design of responsive, inclusive, rigorous and engaging learning tasks that ensure students participate, progress and achieve

*Clarify and extend inclusive practices through responsive, enabling learning environments and instruction.*

- identify and create the conditions for success for students as unique learners and as members of their school and home communities
- action Indigenous Education Strategy

#### Build professional capital

*Accelerate collective impact on student learning through leadership practices and professional learning that addresses shared problems of practice.*

- inclusive learning
- Indigenous cultures, languages and histories

#### Engage our stakeholders

*Implement dialogue engagement framework to give students, staff, families and community members voice in decisions that affect them.*

- create opportunities for meaningful dialogue that focus on concerns and aspirations of those impacted
- demonstrate and communicate how contributions influence decisions and connect to student success

*Promote a workplace culture built on the values of voice, accountability, clarity of role and responsibility in which all employees find meaning and fulfillment.*

- act on input and feedback to continuously improve processes and build stronger relationships

### Note

- 1 | Survey results for the province and some school authorities were impacted by changes in the number of students responding to the survey through the introduction of the Tell THEM From ME survey tool in 2015.

## CBE Disclosure

The CBE Public Interest Disclosure (Whistleblower Protection) policy was approved in February 2014. From September 30, 2015, up to and including September 29, 2016 the following has been received:

Disclosures received by the Designated Officer	0
Disclosures acted on	0
Disclosures not acted on	0
Investigations commenced by the Designated Officer as a result of disclosures	0

## Outcome Four: Alberta has excellent teachers, school and school authority leaders

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016	2016	Achievement	Improvement	Overall	2017	2018	2019
Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	82.0	82.4	83.1	81.1	83.2	82.1*	Very High	Improved Significantly	Excellent			

\*Alberta Education requires jurisdictions to set targets for any performance measures where the *Overall* evaluation is *Issue* or *Concern*. Overall percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education was an Issue in the 2014-2015 AERR; accordingly a target was set for 2016.

Year over year, Alberta Education revises results to reflect updated information.

- The 2015 result for this measure published in the 2015 October update to the Accountability Pillar Survey was 81.1%.
- The 2015 result for this measure published in the 2016 October update to the Accountability Pillar Survey was 81.1%.
- The target set for 2016 was to achieve an increase of 1.0 percentage points.
- According to the target of 82.1% set for 2016, we have met our target (target = 81.1 + 1.0 = 82.1; our 2016 result of 83.2 exceeds our target of 82.1).

### Strategies

#### Build professional capital

*Build coherence and continuous improvement in program provision, service delivery, and professional learning through a collaborative and evidence-informed culture.*

- build data literacy across CBE leadership teams

*Accelerate collective impact on student learning through leadership practices and professional learning that addresses shared problems of practice.*

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and core competencies
- task design and assessment

*Introduce teacher induction program.*

- engage stakeholders and develop program for teachers new to the CBE
- begin implementation of program to support new teachers in actioning personalized learning strategy.

#### Engage our stakeholders

*Implement dialogue engagement framework to give students, staff, families and community members voice in decisions that affect them.*

- create opportunities for meaningful dialogue that focus on concerns and aspirations of those impacted
- demonstrate and communicate how contributions influence decisions and connect to student success

### Note

- 1 | Survey results for the province and some school authorities were impacted by changes in the number of students responding to the survey through the introduction of the Tell THEM From ME survey tool in 2015.

## Outcome Five: The education system is well governed and managed

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016		2016	Achievement	Improvement	Overall	2017	2018
Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	77.6	78.7	78.3	75.6	80.4	76.0*	Very High	Improved Significantly	Excellent			
Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	76.0	77.4	77.9	77.2	78.4		Intermediate	Improved	Good			
Percentage of teachers, parents and students satisfied with the overall quality of basic education.	88.1	88.3	87.8	87.6	89.4		High	Improved Significantly	Good			

\*Alberta Education requires jurisdictions to set targets for any performance measures where the *Overall* evaluation is *Issue* or *Concern*. Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years was flagged as an Issue in the 2014-2015 AERR; accordingly a target was set for 2016.

Year over year, Alberta Education revises results to reflect updated information.

- The 2015 result for this measure published in the 2015 October update to the Accountability Pillar Survey was 75.6%.
- The 2015 result for this measure published in the 2016 October update to the Accountability Pillar Survey was 75.6%.
- The target set for 2016 was to achieve an increase of 0.4 percentage points.
- According to the target of 76.0% set for 2016, we met our target (target = 75.6 + 0.4 = 76.0; our 2016 result of 80.4 exceeds our target of 76.0).

### Strategies

#### Build professional capital

*Build coherence and continuous improvement in program provision, service delivery, and professional learning through a collaborative and evidence-informed culture.*

- action recommendations from previous review of High School Success Strategy
- build data literacy across CBE leadership teams

#### Engage our stakeholders

*Implement dialogue engagement framework to give students, staff, families and community members voice in decisions that affect them.*

- create opportunities for meaningful dialogue that focus on concerns and aspirations of those impacted
- demonstrate and communicate how contributions influence decisions and connect to student success

*Promote a workplace culture built on the values of voice, accountability, clarity of role and responsibility in which all employees find meaning and fulfilment.*

#### Steward our resources

*Build, optimize, modernize, and/or maintain schools and infrastructure to foster enriching learning environments.*

*Improve access to and use of data.*

*Develop and implement a new student information system.*

*Enhance operational performance through increasingly effective, efficient and streamlined business processes and practices.*

### Note

- 1 | Survey results for the province and some school authorities were impacted by changes in the number of students responding to the survey through the introduction of the Tell THEM From ME survey tool in 2015.

# Summary of Financial Results for 2015-16

## Year-Over-Year Highlights

From 2014-15 to 2015-16, student enrolment increased by approximately 2.2 per cent (2,485 students) as measured on Sept. 30 of each school year. Comparing the 2015-16 actual results to the prior year highlights the following:

- Revenue from Alberta Education was up \$64.4 million; an increase of 5.6 per cent. Provincial funding per student increased marginally, however total funding increased primarily due to enrolment growth.
- Employee salaries and benefits represent 78 per cent of expenses. The expense increased year-over-year by \$45.9 million. This 4.7 per cent reflects an increase in school-based permanent positions due to increased enrolment, and the negotiated salary and step increment increases for various employee groups. The increase also reflects a \$14.5 million one-time investment to further schools' goals of improving student achievement and \$1.5 million to hire high school graduation coaches to support First Nations, Métis and Inuit students.
- In 2015-16, the provincial government limited board and system administrative expenses<sup>1</sup> to 3.6 per cent of the operating budget. For 2015-16, the CBE spent 2.6 per cent of its total operating expenses on board and system administration, enabling more resources to be directed to the classroom and classroom support. As a result, centralized supports to schools are lean.
- CBE's accumulated surplus has increased by \$8.6 million due to higher than anticipated investment gains realized through investment transactions.

## Actual to Budget Highlights

The CBE's 2015-16 budget was developed and approved by the Board of Trustees in the spring of 2015 for implementation in September of that same year. The budget was based on estimates of an expected enrolment increase of 2455 for the 2015-16 school year. At the Sept. 30, 2015 student count date, actual enrolment for the year was 30 students higher than originally budgeted. As a result, both revenues and expenses were marginally higher than the spring budget. The budget presented for comparative purposes in this report is the Fall 2015 Budget Update which incorporates the finalized September 30 enrolment number. That budget update was accepted by the Board of Trustees on Dec. 1, 2015.

- A comparison of actual results to budget for 2015-16 highlights a number of specific variances.
- Over 91 per cent of CBE revenue comes from Alberta Education. Alberta Education funding received was higher than budgeted by \$4.5 million. The increase was due to higher Infrastructure, Maintenance and Renewal (IMR) activity than what was anticipated as well as higher revenue (with offsetting expenses) for the Alberta Teachers' Retirement Fund (ATRF).
- Non-Alberta Education revenue was \$116.9 million. This amount is comprised mainly of fees, school generated revenues and investment income. Non-Alberta Education revenue was \$18.7 million higher than budgeted due primarily to revenues generated from investment income as well as higher school generated revenues which are inherently variable, subject to school decision making, and fluctuate from year to year.
- \$4.7 million more was spent on salaries and benefits than planned due primarily to activities related to opening new schools in 2016-17, higher charges for the Alberta Teachers Retirement Fund and costs associated with the influx of an additional 500 refugee students.
- Due to more favorable results combined with increased capital activities, the actual net draws from operating reserves was only \$1.5 million.

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<sup>1</sup> Board and System Administration costs are specifically defined by Alberta Education's reporting manual and are included in Appendix AIV for reference.



## Operating Surplus

With the realization of investment gains along with prudent spending, the CBE reports a surplus of \$14.6 million. The \$32.5 million variance from the fall budget update reflects:

- \$9.3 million higher realized investment income due to favorable market conditions and actual gains realized;
- \$9.6 million net savings in salaries and benefits due to lower actual rates than estimated for the budget as well as savings resulting from position vacancies during the year;
- \$3.0 million in savings from resourcing efficacy reviews with existing staff;
- \$3.5 million net savings on contracts, system accounts and service unit spending;
- \$2.6 million in lower utility costs than budgeted due to both a reduction in usage and lower energy rates than anticipated;
- (\$2.4 million) in spending associated with unanticipated increase in refugee students; and
- \$6.9 million for projects budgeted in 2015-16 that were incomplete at year-end and the budget will be carried forward to 2016-17.

## Use of Surplus

The CBE has applied a prudent financial management practice due to concerns about future pressures and realized a surplus of \$14.6 million. This amount is transferred to and from reserves as follows:

- transfer (to) and from operating reserves totalling \$1.1 million:
  - \$8.2 million from unrestricted operating surplus;
  - \$(3.5) million to fiscal stability reserve;
  - \$(0.1) million from the transportation fee stabilization reserve;
  - \$(3.2) million to designated funds; and
  - \$(0.3) million to the EducationMatters Endowment Fund.
- investment of \$(15.7) million in board-funded capital.

The surplus means that the CBE's reliance on funding from operating reserves in 2015-16 was less than anticipated, making the reserves available to fund projects already planned, committed and in progress.

For detailed information regarding the source and use of school generated funds, interested parties should contact the school office.

A full discussion and analysis of the CBE's year-end financial statements and historical financial documents can be found at the following link subsequent to Board of Trustees approval, scheduled for Nov. 29, 2016: <http://www.cbe.ab.ca/about-us/budget-and-finance/Pages/default.aspx>

The provincial roll up of financial results can be found at:  
<https://education.alberta.ca/financial-statements/combined-statements>



## Program Expenditure Information

	2015-16							2014-15
	Instruction: early childhood services	Instruction: grades 1-12	Board and system adminstration	Transportation	Plant operations and maintenance	External services	Total	Total
<b>Revenues</b>								
Alberta Education	51,856	925,487	43,517	35,027	152,907	-	1,208,794	1,144,397
Other government of Alberta revenue	-	200	-	-	463	70	733	1,108
Federal grants and education agreements	-	997	20	-	-	1,970	2,987	2,904
Sales and services	579	19,910	1,095	-	852	4,836	27,272	24,329
Fees	158	27,889	-	8,173	-	13,657	49,876	50,296
Investment income	-	324	154	-	258	11,410	12,147	14,863
Other Alberta school authorities	-	375	-	-	272	-	646	831
Gifts and donations	-	8,699	-	-	-	42	8,741	7,023
Fundraising	-	7,166	-	-	-	-	7,166	6,828
Rentals	-	-	445	-	2,054	4,368	6,868	6,698
Gain on disposal of assets	-	44	-	-	-	-	44	63
Other revenue	-	426	-	-	-	-	426	1,323
<b>Total Revenues</b>	<b>52,593</b>	<b>991,516</b>	<b>45,231</b>	<b>43,200</b>	<b>156,807</b>	<b>36,353</b>	<b>1,325,699</b>	<b>1,260,664</b>
<b>Expenses</b>								
Certificated salaries	27,072	598,485	1,153	11	-	375	627,095	594,042
Certificated benefits	3,020	139,510	84	1	-	173	142,788	134,485
Non-certificated staff salaries	12,464	108,011	14,542	2,141	49,774	13,760	200,691	197,091
Non-certificated staff benefits	3,127	26,026	3,174	563	12,959	2,783	48,632	47,608
<b>Sub-total</b>	<b>45,683</b>	<b>872,031</b>	<b>18,952</b>	<b>2,715</b>	<b>62,733</b>	<b>17,092</b>	<b>1,019,206</b>	<b>973,227</b>
Supplies and services	2,595	101,459	11,611	44,171	70,078	3,217	233,131	217,687
Amorization of supported tangible capital assets	-	-	-	-	29,221	-	29,221	29,808
Amorization of unsupported tangible capital assets	666	14,201	2,827	-	5,171	6	22,871	21,837
Supported debt interest	-	-	-	-	463	-	463	560
Other interest and finance charges	8	211	111	202	257	261	1,050	1,477
Other expense	51	1,081	46	1,359	-	2,659	5,196	4,705
<b>Total expenses</b>	<b>49,003</b>	<b>988,983</b>	<b>33,547</b>	<b>48,447</b>	<b>167,923</b>	<b>23,235</b>	<b>1,311,138</b>	<b>1,249,301</b>
<b>Operating surplus / (deficit)</b>	<b>3,590</b>	<b>2,533</b>	<b>11,684</b>	<b>(5,247)</b>	<b>(11,116)</b>	<b>13,118</b>	<b>14,561</b>	<b>11,363</b>

## Budget Summary: Fall 2016 Update to the 2016-17 Operating Budget

On Nov 29, 2016, the Board of Trustees will be asked to receive the Fall 2016 Update to the 2016-17 Operating Budget reflecting total planned spending of \$1331.0 million, an increase of \$6.8 million from the approved budget, and authorize submission to Alberta Education.

The development of the 2016-17 Budget was guided by the CBE's values:

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

The approved 2016-17 Operating Budget was prepared using a consultative process and focused resources on achieving the vision as articulated in the CBE values, the Three-Year Education Plan and guidance from Alberta Education.

In consideration of our values and the provincial revenue limitations, the overall expected outcomes for the 119,147 students in this budget are:

- Funds allocated directly to schools via the RAM have increased by \$24.2 million and are sufficient to maintain the current 2015-16 ratio of students to school-based staff, subject to principal deployment decisions.
- The RAM increase includes \$1.9 million for the addition of 13 additional system classes and the opening of six Early Development Centres to accommodate increased enrolment, refugees and student learning complexity.
- \$1.0 million will be spent in support of a strategy to effectively address the issue of how we can increase academic success for First Nations, Métis and Inuit learners. This increase is in addition to the continuation of the graduation coach program that began last year for senior high schools (\$1.5 million). We continue to focus on improving educational outcomes for CBE First Nations, Métis and Inuit students.
- \$11.0 million has been added to the budget for incremental operating costs associated with the opening of 15 new schools and the Aboriginal Learning Centre (\$6.0 million of which is part of the RAM increase). Additional costs relate to administrative staff in schools (principal, office staff, library staff, etc.) facility operations and maintenance staff and operating costs such as connectivity, insurance and utilities.
- Fee revenue will be increased by \$1.8 million year-over-year due primarily to enrolment growth.
- Fee revenue for noon supervision and Instructional Supplies and Materials (ISM) will fully fund direct program costs, including waivers and uncollectible accounts. There will be no contribution from the instructional budget to support these fee-based programs and services.  
Note | Alberta Education provides funding for transportation. There is no provincial funding for IS and Noon Supervision.
- The transportation program is currently budgeted to run at a deficit of up to \$2.2 - \$2.7 million, to be contributed from operating reserves. This decision was made following extensive public engagement that resulted in recommendations on the level of transportation services and fees. Further changes will be put in place for the 2017-18 school year with the ultimate objective that the transportation program will be self-sustaining (i.e. funded exclusively via targeted government grants and parent/guardian fees).
- The number of school-based teachers will increase by 201 full time equivalent positions and support staff by 48 full time equivalent positions.

- Non-facility capital project spending is budgeted at \$63.4 million, including \$3.5 million to support the commissioning of new schools scheduled to open in the 2017-18 year, \$7 million for wireless upgrades to address functionality issues, \$2.8 million for Career and Technology Studies/Foundations and \$7.2 million for the development and implementation of the new Student Information System (SIS) and \$23.7 million in capital designated funds for projects in progress at the end of 2015-16 that will continue in 2016-17.
- As required by law, the budget for 2016-17 is balanced.

The CBE's 2016-17 budget report can be found at the following location:

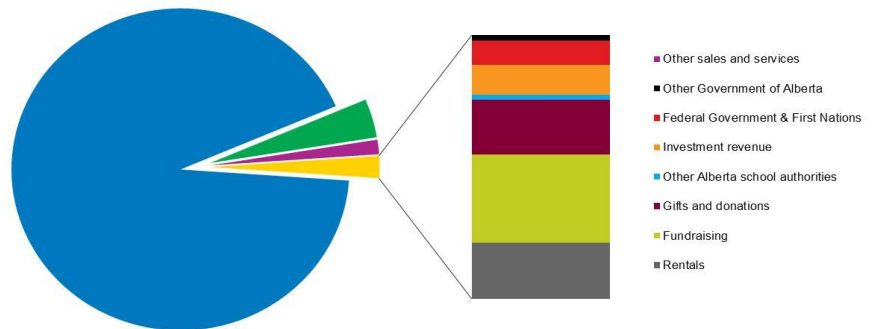
<http://www.cbe.ab.ca/about-us/budget-and-finance/Pages/default.aspx>

The fall update report will be submitted to Alberta Education immediately following its receipt by the Board of Trustees. It reflects financial support for the outcomes, strategies and actions articulated in the CBE's Three-Year Education Plan and forms the basis of the 2016-17 updated work plans for each of the CBE's service units and fall resource deployment by principals at schools.

Of the \$1,331.0 million in total expected revenues (not including approved transfers from operating reserves and designated funds) approximately 92 per cent, or \$1,230.7 million, is Alberta Education grant revenue. The total planned spending is \$1,350.8 million leaving a deficit of \$19.8 million, which will be funded from draws on reserves.

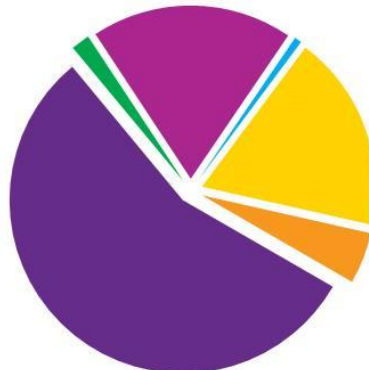
## Revenues

	Fall Budget Update		Budget
	2016-17		
	(in \$ thousands)	%	(in \$ thousands)
Alberta Education	1,230,690	92%	1,224,643
Fees revenue	51,456	4%	51,047
Other sales and services	19,360	1%	19,111
Other	29,466	2%	29,347
<b>Revenues</b>	<b>1,330,972</b>	<b>100%</b>	<b>1,324,148</b>



## Expenses By Type

	Fall Budget Update		Budget
	2016-17		
	(in \$ thousands)	%	(in \$ thousands)
Certificated permanent salaries and benefits	751,779	56%	742,249
Certificated temporary salaries and benefits	23,535	2%	23,386
Non-certificated permanent salaries and benefits	253,696	19%	257,790
Non-certificated temporary salaries and benefits	8,983	1%	8,540
Supplies and services	247,869	18%	242,576
Other (interest, amortization and uncollectible accounts)	64,936	5%	69,433
<b>Expenses by type</b>	<b>1,350,798</b>	<b>100%</b>	<b>1,343,974</b>



## Summary of Facility & Capital Plans 2016-17

Calgary has experienced high growth over the past decade. Calgary's population has increased by 139,979 persons in the last five years, an average of 27,996 persons per year. The current population is 1,235,171 people (2016 City Census). There are approximately 20 new developing communities as indicated in the City of Calgary's 2016 *Suburban Residential Growth 2016-2020*.

New school construction is necessary in outlying communities of the city to provide students with equitable access to instructional programs and to comply with the Board of Trustees' Governance Policies. New school construction priorities are approved by the Board of Trustees and these priorities are submitted to the provincial government in accordance with the annual School Capital Plan process.

The CBE's Three-Year School Capital Plan 2017-2020 was approved on March 8, 2016 by the Board of Trustees and can be found on the Schools Under Development page on the CBE Website at:

<http://www.cbe.ab.ca/FormsManuals/Three-Year-School-Capital-Plan.pdf>

The capital priorities for the three-year period covered by the plan consist of:

- 20 new school construction projects totaling \$478.5 million
- 13 major modernization projects totaling \$187 million

New school construction projects and school modernization projects previously approved by the province through CBE school capital plans as well as recently completed projects are listed below.

### Approved New Schools and Modernization Requests

In May 2013, the Provincial Government announced the approval of six new schools for the CBE to accommodate enrolment growth in Calgary's new and developing communities as part of the Building Alberta Schools Construction Program (BASCP). The six new schools consisted of three elementary, two middle, and one high school. In June 2014 the Provincial Government announced that they would not be pursuing the BASCP procurement package and that the new schools, with the exception of the North East High School, would be handed over to the CBE for development and construction. The construction process is now complete and these schools were opened for the 2016-17 school year:

- New Brighton School (Elementary)
- Copperfield School (Elementary)
- Kenneth D. Taylor School (Evanston Elementary)
- William D Pratt School (Royal Oak Middle)
- Peter Loughheed School (Saddle Ridge Middle)
- Nelson Mandela School (North East High School)

In February 2014 the Provincial Government announced funding for the development and construction of six additional schools for CBE as part of their commitment to build fifty new schools. The design development and pre-construction process is now complete. Construction was completed on 2 of the 6 schools for the September 2016-17 school year with the balance of construction anticipated for completion in the coming months.

- Auburn Bay School (Elementary) – Open September 6, 2016
- Marshall Springs School (Evergreen Middle )
- Buffalo Rubbing Stone School (Panorama Elementary) Open September 26, 2016.
- McKenzie Highlands School (McKenzie Towne Middle)
- Dr. Martha Cohen School (New Brighton/Copperfield Middle)
- Eric Harvie School (Tuscany Elementary)

In September 2014, the Provincial Government announced funding for four starter schools and the design development of a new high school in South East Calgary. These four starter schools would subsequently proceed as full build-outs for completion and opening in the 2016- 2017 school year and the high school in 2018/2019:

- Dr. Roberta Bondar School (Aspen Woods Elementary)
- Dr. George Stanley School (Cranston Middle)
- Hugh A Bennett School (Saddle Ridge Elementary)
- West Ridge School (West Springs/Cougar Ridge Middle)
- Seton High School (SE High School)

The completion of the Booth Centre for Chinook Learning Services was expected in the summer of 2014. Due to significant flood damage in June 2013 the development was abandoned and alternative concepts for the redevelopment of the site with the Calgary Municipal Land Corporation and developers were explored. A Land Use Re-designation Application has been submitted to the City and a Developer Expression of Interest will be issued.

In January 2014 the Provincial Government announced funding for four additional major modernizations which were completed in the 2016-2017 school year. Both Jack James and Bowness High Schools opened in September 2016, while Christine Meikle and Harold W. Riley will be completed in the coming months.

- Christine Meikle School (Replacement School)
- Harold W. Riley School (New Aboriginal Learning Centre)
- Jack James High School (Major Modernization)
- Bowness High School (Major Modernization)

In February & March 2014 the Provincial Government approved limited capital funding to rebuild Elbow Park School and flood mitigation funding for Rideau Park school, damaged by the 2013 Floods.

In October 2014 the Provincial Government announced funding for phase 3 of a consolidated advancement of education capital projects. This announcement which has subsequently been approved for full development provides the CBE with 3 new schools and two additional high school major modernizations for completion in the 2017/2018 school year.

- Manmeet Singh Bhullar School (Martindale Elementary School)
- Ron Southern School (Silverado Elementary School)
- Griffith Woods School (Springbank Hill/Discovery Ridge K-9)
- James Fowler High School Modernization
- Lord Beaverbrook High School Modernization

## Enrolment Program Overview

In the 2016-17 school year the Calgary Board of Education will provide programs and services in 242 schools, addressing the complexity and diversity of a population of 119,147 students.

<b>Type and Number of Schools<sup>1</sup> 2016-17</b>	
Elementary	140
Elementary Junior or Middle	43
Junior	17
Junior Senior	3
Senior	22
Elementary Junior Senior <sup>2</sup>	1
Unique Settings including Discovering Choices Outreach at four locations	16
<b>Total</b>	<b>242</b>
<b>Notes</b>	
1	School is defined as an instructional setting with a unique school code assigned by Alberta Education.
2	Home Education

<b>Student Enrolment as of Sept. 30, 2016</b>	
Early Learning	178
Kindergarten	9,125
Grades 1 to 3	29,410
Grades 4 to 6	25,715
Grades 7 to 9	23,292
Grades 10 to 12	26,443
Home Education	249
Unique Settings	729
Outreach Programs	1,337
Chinook Learning Services <sup>1</sup>	2,211
CBe-learn	458
<b>Total Enrolment</b>	<b>119,147</b>
<b>Note</b>	
1	767 students are over 20 years old.

<b>CBE Budgeted Employee Count<sup>1</sup> 2015-16</b>	
Certificated <sup>2</sup>	6,228
Non-certificated	3,382
<b>Total</b>	<b>9,610</b>
<b>Notes</b>	
1	Reported as Full-Time Equivalents as of Sept. 30, 2015
2	Excludes substitute teachers and staff on secondment or Professional Improvement Leave.

# Program Overview

The CBE offers a depth and breadth of programs and supports to meet the unique learning interests and needs of our increasingly diverse student populations.

## Unique Settings and Outreach Programs Providing Specialized Services and Supports

- Alternative High School
- CBE Homeschooling
- CBe-learn
- Children's Village School
- Chinook Learning Services
- Christine Meikle School
- Discovering Choices Outreach: Bowness, Downtown, Marlborough, Westbrook,
- Dr. Gordon Townsend School at Alberta Children's Hospital
- Dr. Oakley School
- Early Development Pre-School
- Emily Follensbee School
- Encore CBE
- Jack James Pre-school.
- Louise Dean School
- Nexus
- Project Trust
- West View School
- William Roper Hull School
- Wood's Homes Schools – George Wood Learning Centre and William Taylor Learning Centre

## Specialized School-Based Programming for Students with:

- Autism
- Blind or Visual Impairments
  - Head Start Braille Program
  - Short-Term Classes at Vision Resource Centre
- Complex Needs
- Deaf and Hard of Hearing Needs
  - Aural/Oral Approach
  - Bi-lingual Approach – American Sign Language and English
  - Preschool for Deaf or Hard of Hearing
- Developmental Disabilities
- English Language Learning Needs
- Literacy, English and Academic Development Program
- Gifted and Talented Needs
- Learning Disabilities
- Mental Health Needs
- Social-emotional Needs

## Sports-Supported Learning Opportunities

- National Sport Academy
- National Sport School

## CBE-Supported Community-Based Programming

- Adolescent Day Treatment Program at Holy Cross Centre with Alberta Health Services (AHS)
- Alberta Adolescent Recovery Centre
- Alberta Alcohol and Drug Abuse Commission
- Calgary Youth Attendance Centre with Alberta Justice
- Community Psychiatric Unit at Wood's Homes Parkdale Campus with AHS
- Emergency Women's Shelter Liaison
- Enviros Wilderness Base Camp with AHS
- ExCel Discovery Program with Alberta Justice, AHS and Enviros
- Exceptional Needs Under 12 at Wood's Homes Parkdale Campus with AHS
- HERA Program with Boys and Girls Club of Calgary
- Young Adult Program at the Foothills Hospital with AHS
- Youth Community Support Program at Wood's Homes Parkdale Campus with AHS

## Pathway Categories and Programs

- Dual Credit
- Internships
- Off-campus Exploratory Programs
- Registered Apprenticeship Programs

## Alternative Programs

### Content program focus

- Arts-Centred Learning
- Juno Beach Academy of Canadian Studies
- Performing and Visual Arts
- Science Program

### Teaching philosophy programs

- Alice Jamieson Girls' Academy
- All Boys Alternative Program
- Montessori Program
- Traditional Learning Centre

### Language and culture programs

- Aboriginal Learning Centre
- French Immersion (Early and Late) Program
- German Bilingual Program
- Mandarin Bilingual Program
- Medicine Wheel Pre-school and Kindergarten
- Piitoyis Family School
- Spanish Bilingual Program



# Measure Evaluation Reference

## Achievement Evaluation

Achievement Evaluation is based upon a comparison of Current Year data to a set of standards which remain consistent over time. The Standards are calculated by taking the 3 year average of baseline data for each measure across all school jurisdictions and calculating the 5th, 25th, 75th and 95th percentiles. Once calculated, these standards remain in place from year to year to allow for consistent planning and evaluation.

The table below shows the range of values defining the 5 Achievement Evaluation levels for each measure.

Measure	Very Low	Low	Intermediate	High	Very High
Safe and Caring	0.00 - 77.62	77.62 - 81.05	81.05 - 84.50	84.50 - 88.03	88.03 - 100.00
Program of Studies	0.00 - 66.31	66.31 - 72.65	72.65 - 78.43	78.43 - 81.59	81.59 - 100.00
Education Quality	0.00 - 80.94	80.94 - 84.23	84.23 - 87.23	87.23 - 89.60	89.60 - 100.00
Drop Out Rate	100.00 - 9.40	9.40 - 6.90	6.90 - 4.27	4.27 - 2.79	2.79 - 0.00
High School Completion Rate (3 yr)	0.00 - 57.03	57.03 - 62.36	62.36 - 73.88	73.88 - 81.79	81.79 - 100.00
PAT: Acceptable	0.00 - 66.07	66.07 - 70.32	70.32 - 79.81	79.81 - 84.64	84.64 - 100.00
PAT: Excellence	0.00 - 9.97	9.97 - 13.44	13.44 - 19.56	19.56 - 25.83	25.83 - 100.00
Diploma: Acceptable	0.00 - 73.77	73.77 - 80.97	80.97 - 86.66	86.66 - 90.29	90.29 - 100.00
Diploma: Excellence	0.00 - 7.14	7.14 - 13.15	13.15 - 19.74	19.74 - 24.05	24.05 - 100.00
Diploma Exam Participation Rate (4+ Exams)	0.00 - 31.10	31.10 - 44.11	44.11 - 55.78	55.78 - 65.99	65.99 - 100.00
Transition Rate (6 yr)	0.00 - 39.80	39.80 - 46.94	46.94 - 56.15	56.15 - 68.34	68.34 - 100.00
Work Preparation	0.00 - 66.92	66.92 - 72.78	72.78 - 77.78	77.78 - 86.13	86.13 - 100.00
Citizenship	0.00 - 66.30	66.30 - 71.63	71.63 - 77.50	77.50 - 81.08	81.08 - 100.00
Parental Involvement	0.00 - 70.76	70.76 - 74.58	74.58 - 78.50	78.50 - 82.30	82.30 - 100.00
School Improvement	0.00 - 65.25	65.25 - 70.85	70.85 - 76.28	76.28 - 80.41	80.41 - 100.00

### Notes

- 1 | For all measures except Drop Out Rate: The range of values at each evaluation level is interpreted as greater than or equal to the lower value, and less than the higher value. For the Very High evaluation level, values range from greater than or equal to the lower value to 100%.
- 2 | Drop Out Rate measure: As "Drop Out Rate" is inverse to most measures (i.e. lower values are "better"), the range of values at each evaluation level is interpreted as greater than the lower value and less than or equal to the higher value. For the Very High evaluation level, values range from 0% to less than or equal to the higher value.

## Improvement Table

For each jurisdiction, Improvement Evaluation consists of comparing the Current Year result for each measure with the previous three-year average. A chi-square statistical test is used to determine the significance of the improvement. This test takes into account the size of the jurisdiction in the calculation to make improvement evaluation fair across jurisdictions of different sizes.

The table below shows the definition of the 5 Improvement Evaluation levels based upon the chi-square result.

Evaluation Category	Chi-Square Range
Declined Significantly	3.84 + (current < previous 3-year average)
Declined	1.00 - 3.83 (current < previous 3-year average)
Maintained	less than 1.00
Improved	1.00 - 3.83 (current > previous 3-year average)
Improved Significantly	3.84 + (current > previous 3-year average)

## Overall Evaluation Table

The overall evaluation combines the Achievement Evaluation and the Improvement Evaluation. The table below illustrates how the Achievement and Improvement Evaluations are combined to get the Overall Evaluation.

Improvement	Achievement				
	Very High	High	Intermediate	Low	Very Low
Improved Significantly	Excellent	Good	Good	Good	Acceptable
Improved	Excellent	Good	Good	Acceptable	Issue
Maintained	Excellent	Good	Acceptable	Issue	Concern
Declined	Good	Acceptable	Issue	Issue	Concern
Declined Significantly	Acceptable	Issue	Issue	Concern	Concern

## Category Evaluation

The category evaluation is an average of the Overall Evaluation of the measures that make up the category. For the purpose of the calculation, consider an Overall Evaluation of Excellent to be 2, Good to be 1, Acceptable to be 0, Issue to be -1, and Concern to be -2. The simple average (mean) of these values rounded to the nearest integer produces the Category Evaluation value. This is converted back to a colour using the same scale above (e.g. 2 = Excellent, 1 = Good, 0 = Intermediate, -1 = Issue, -2 = Concern).

## Accountability Pillar Overall Summary Annual Education Results Reports - Oct 2016 - Province: Alberta

Measure Category	Measure Category Evaluation	Measure	Alberta			Measure Evaluation		
			Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Excellent	Safe and Caring	89.5	89.2	89.1	Very High	Improved Significantly	Excellent
Student Learning Opportunities	Excellent	Program of Studies	81.9	81.3	81.4	Very High	Improved Significantly	Excellent
		Education Quality	90.1	89.5	89.5	Very High	Improved Significantly	Excellent
		Drop Out Rate	3.2	3.5	3.5	High	Improved Significantly	Good
		High School Completion Rate (3 yr)	76.5	76.5	75.5	High	Improved Significantly	Good
Student Learning Achievement (Grades K-9)	Good	PAT: Acceptable	73.6	72.9	73.4	Intermediate	Maintained	Acceptable
		PAT: Excellence	19.4	18.8	18.6	Intermediate	Improved Significantly	Good
Student Learning Achievement (Grades 10-12)	n/a	Diploma: Acceptable	85.0	85.2	85.1	Intermediate	Maintained	Acceptable
		Diploma: Excellence	21.0	21.0	20.5	High	Improved	Good
		Diploma Exam Participation Rate (4+ Exams)	54.6	54.4	53.5	Intermediate	Improved Significantly	Good
		Rutherford Scholarship Eligibility Rate	60.8	n/a	n/a	n/a	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Good	Transition Rate (6 yr)	59.4	59.7	59.3	High	Maintained	Good
		Work Preparation	82.6	82.0	81.1	High	Improved Significantly	Good
		Citizenship	83.9	83.5	83.4	Very High	Improved Significantly	Excellent
Parental Involvement	Good	Parental Involvement	80.9	80.7	80.5	High	Improved	Good
Continuous Improvement	Excellent	School Improvement	81.2	79.6	80.0	Very High	Improved Significantly	Excellent

### Notes

- 1 | Results have been adjusted to reflect the change from previous data source systems to Provincial Approach to Student Information (PASI).
- 2 | Due to the change from previous data source systems to Provincial Approach to Student Information (PASI), historical Rutherford Scholarship Eligibility Rate results are not available.
- 3 | Aggregated PAT results are based upon a weighted average of per cent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (Grades 6, 9), French Language Arts (Grades 6, 9), Mathematics (6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
- 4 | Aggregated Diploma results are a weighted average of per cent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, and Social Studies 30-2.
- 5 | Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
- 6 | Results for the ACOL measures are available in the detailed report: see "ACOL Measures" in the Table of Contents.
- 7 | Participation in Provincial Achievement Tests was impacted by the flooding in June 2013 (Grade 9 only) and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 8 | Participation in Diploma Examinations was impacted by the flooding in June 2013 and by the fires in May to June 2016. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
- 9 | Survey results for the province and school authorities were impacted by the changes in the number of students responding to the survey through the introduction of the OurSCHOOL/TTFM (Tell Them From Me) survey in 2014.



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# Budget Assumptions Report 2017-20



April 2017

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**Superintendent |**

Brad Grundy, CA CIA

Superintendent, Chief Financial Officer, Corporate Treasurer

**Contributors |**

Superintendents' Team

Finance / Technology Services staff

Communications staff

# Introduction

The Budget Assumptions Report (the BAR) is a key document on the path to developing the annual budget for the Calgary Board of Education (the CBE).

The BAR is a high level directional document that sets out the general operating context of the CBE as well as the financial and operating assumptions that will be built into the CBE's budget.

The BAR is presented to the Board of Trustees for information. Based on the BAR, the Board of Trustees has an opportunity to provide additional or alternative direction to the Chief Superintendent in the development of the annual Budget Report for the coming school year.

Additionally, the BAR is one of the primary means through which the CBE communicates to its students, parents, stakeholders and the community its intentions in developing the budget for the coming school year.

## Context

### Mission

The Board of Trustees sets as its Mission that **“each student, in keeping with his or her individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.”** We therefore know that we must consider each individual student and his or her learning requirements while balancing all student needs against the resources available across the organization.

### Values

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

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

We will work to optimize student learning while recognizing the reality of our fiscal constraints.

The 2017 Alberta Budget was delivered March 16, 2017 and provides funding for enrolment growth. This year the Provincial Government further announced a new fee replacement grant along with new restrictions on the charging of certain fees.

Our budget, built on the information and funding provided by Alberta Education, will set out how we will deploy and invest those financial resources to meet the needs of students in order to achieve the Results established by the Board of Trustees.

We are also guided by the CBE's Three-Year Education Plan, which focuses on personalized learning, building our professional capital, engaging our stakeholders and stewarding our resources. Taken together, these strategies allow us to optimize student learning and achievement.

In tackling the development of our budget we know that public education is a shared responsibility. With our students, families, employees, communities and Alberta Education in mind, we make budgetary decisions knowing we need to work together to build positive learning and working environments. By sharing a common goal of student success, each one of us contributes to making it happen.

#### Guiding Documents

- [Alberta Education Business Plan 2017-20](#) – Alberta Education's business plan provides an overview of the outcomes for the ministry and the key strategies to be completed to achieve those outcomes.
- [CBE Three-Year Education Plan](#) – Personalize learning, build professional capital, engage our public, steward our resources
- [CBE Results](#) – Our Mission, academic success, citizenship, personal development, character
- [Alberta Budget 2017: Making life more affordable](#) – The Alberta Government's fiscal plan for 2017 including new legislation on school fees and transportation services



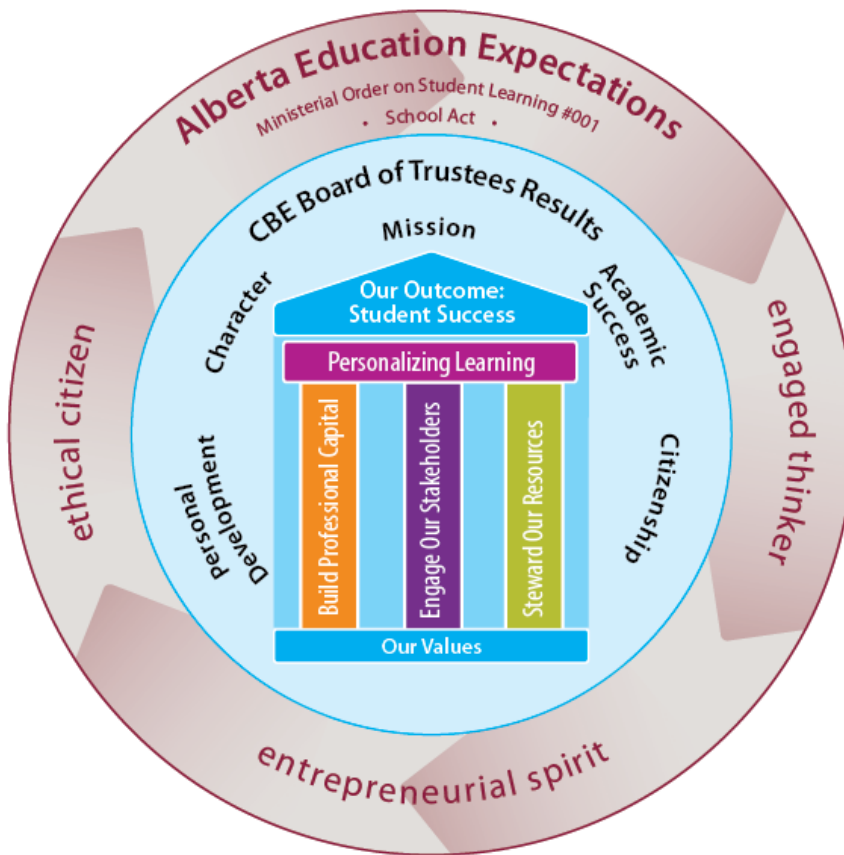
## CBE 2017-18 Budget

Schools: 247

Students: 121,200 (estimated)

Staff: 14,000+

Supporting



## Provincial budget impacts and implications

Over the past two years the CBE has benefited from the current Provincial support and commitment to public education. With over 93 per cent of our funding coming from the Province, even a small change in funding rates or funding methodologies impacts all our students, parents, teachers, and support staff.

The Provincial Government released its 2017 budget on March 16, 2017. In the 2017 budget the Alberta Government states its commitment to maintaining stability for public education by way of stabilized funding rates and continuing to meet its obligation to fund each student attending school in Alberta.

The level of funding the CBE will receive in 2017-18, while an increase over 2016-17 primarily due to enrolment growth, will not be sufficient to maintain services at levels similar to those provided in the 2016-17 school year. As we head into the 2017-18 school year we believe that we will have to make difficult choices to balance our budget.

### Bill 1: An Act to Reduce School Fees

The Provincial Government has committed to reducing the financial impact on families related to public education. On March 2 the Provincial Government introduced [Bill 1: An Act to Reduce School Fees](#). This legislation will impact service levels and fees for families beginning in the fall of 2017.

It is anticipated that Bill 1 will also significantly impact the ability of school boards to charge or increase school fees as the responsibility to define and approve school fees will shift to the Minister of Education from local school boards.

We still have many questions about this legislation. We are working with the government to seek clarification and work through the details. For this report, we have made our best estimates and will construct our budget based on those estimates. As additional information becomes available from the Provincial Government we will adjust our plans accordingly.

#### Transportation Services and Fees

In 2016-17, approximately 38,000 CBE students travel to school daily on yellow buses, Calgary Transit, taxi, and/or Handi-bus. Of those, approximately 26,000 ride a yellow school bus. These riders are typically in kindergarten – Grade 9 attending a regular program or students with complex

transportation needs (about 50 per cent of riders) or in an alternative program (approximately 50 per cent). In the transportation engagement last year we heard from parents that they wanted shorter travel distances to a yellow school bus stop. Our current CBE guidelines for yellow school bus transportation are that elementary students will access a stop within 1.6 km of their homes and middle school/junior high students will access a stop within 1.8 km of their homes. In the current 2016-17 most students in a regular program and the larger alternative programs have stops within 1,000 m from home. We can do this because of the density of students within a community accessing these schools and programs. Some exceptions may occur due to the geographic location of some student addresses. Students in some non-language alternative programs access congregated stops where it is not feasible financially to do otherwise. For 2016-17 the fee for a yellow school bus rider is \$335/year. Based on what we heard from the engagement, the fee is the same for all riders, regardless of program or distance travelled to school.

In a [letter](#) to parents on March 3, 2017 about Bill 1, the Minister of Education outlined some details about changes to transportation. At that time he wrote:

“Bill 1, if passed, will also remove bus fees for eligible students traveling to their designated school. That means that if your child attends his or her designated school and that school is more than 2.4 kilometres away from your home, you will not be charged transportation fees. In some circumstances – for example, if parents choose to enrol their child in a school other than their designated school – fees may still be incurred.”

We are working with the government to better understand the impact of this legislation for our families. Our analysis indicates that a minority of students who currently ride a yellow school bus will not pay busing fees under Bill 1. Service levels will also be affected.

Until we understand the impact on fees and service levels for our families, transportation pre-registration cannot begin. We had planned to begin in late April. However, with the introduction of Bill 1 this process will be delayed. Early registration helps us plan our routes more efficiently resulting in fewer changes in the fall. It also allows us to share more accurate route information with our families sooner.

During our engagement last year families clearly stated they wanted information on transportation – including service levels, stop locations and timings – as early as possible to begin planning for the next school year. We will continue to provide updates to our parents as more information becomes available.

### Instructional Supplies and Materials (ISM) fees

Under Bill 1, school boards will no longer be able to charge a fee for instructional supplies or materials such as textbooks, workbooks, printing and paper costs.

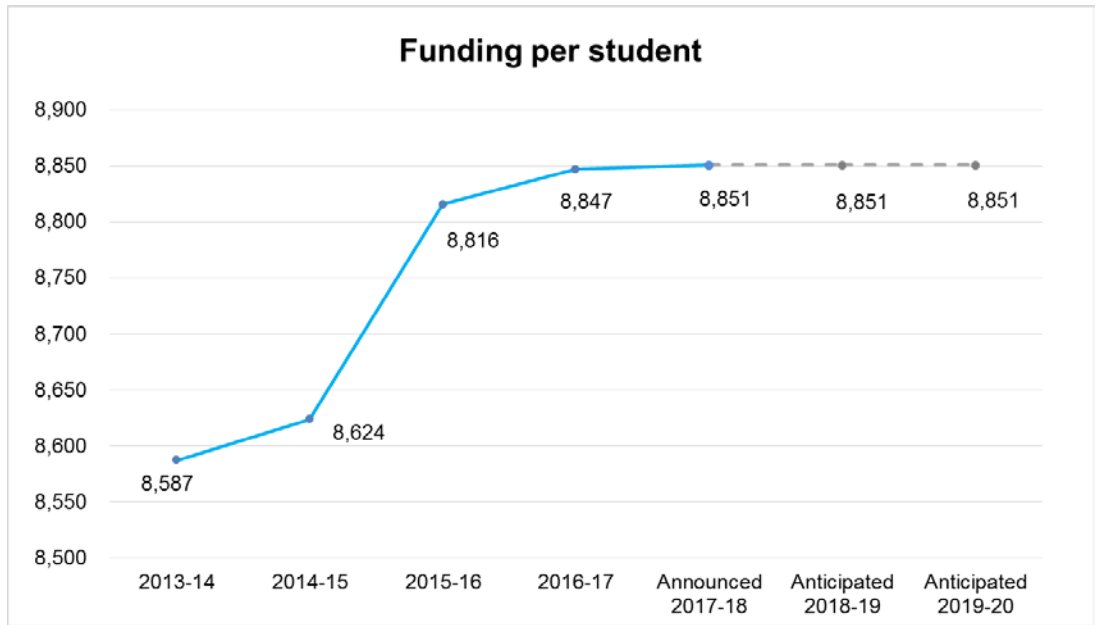
We are seeking clarification on instructional supplies or materials (ISM) fees. We need to understand if this includes bulk purchase of schools supplies for students in kindergarten – Grade 6. The current ISM fee is essentially the “pass-through” of the cost of bulk buying student supplies (pens, pencils, binders, etc.). It is our understanding that those costs will not be covered under Bill 1 and that parents will continue to pay for the costs of school supplies. Students in Grades 7 through 12 should, however, see a fee reduction.

### Other impacts and cost pressures

We will see costs increase in 2017-18 for the operation of four new schools, grid movement in accordance with collective agreements as well as inflation and escalating costs of contractual obligations such as insurance premiums, software licenses and fees, utilities, etc. To maintain current service levels across the CBE in 2017-18, we would require a 4.8 per cent rate increase in base instruction funding. With enrolment-only funding there will be decreases in service levels across the system to balance the budget for 2017-18.

‘Funding per student’ is used as a measure of the amount of funding Alberta Education has been providing on a per-student basis. For a number of years prior to 2013-14, this amount had been declining. We saw an increase in 2015-16 with the election of a new Provincial Government. The amount is expected to remain flat into 2017-18 and future years.

The chart below shows funding per student using actuals for the years that have ended and estimates for the current year and future years. Funding does not include amounts for Infrastructure Maintenance & Renewal (IMR), the Alberta Teachers' Retirement Fund, transportation grants, fees subsidy or expended deferred capital revenues, as these grants are targeted and do not fund regular operations.



## Balancing Strategy

Following the funding commitment by the Province and based on the assumptions discussed in this report, the CBE is facing a **\$38.6 million deficit** in the 2017-18 year before the application of available reserves, other one-time funding contributions and/or cost reductions. This report will discuss the assumptions used for budget planning, our plans to cover the shortfall and risks involved in our balancing strategy.

### Projected budget before cost reduction strategies applied

Guided by our Values, our Mission, and our focus on Results, we always look to maximize the dollars directed towards students and their success. “Students come first” has always been the CBE’s top value and therefore our priority. In 2017-18 we will balance our resources to support student learning while meeting legislative requirements and the Board of Trustees’ operational expectations. Bill 1 will challenge our ability to respond to the choices our parents told us they value; however, we will continue to support the Provincial Government’s intention to lessen the fee burden on families.

Reducing spending by \$38.6 million means that we cannot continue to do everything in the same way or deliver the same level of service as in 2016-17. Many cost reducing strategies have been considered and evaluated using the following decision-making criteria established by Superintendents’ Team:

- Meets the CBE’s mandate/mission and supports our values and aligns with our foundational documents.
- Advances our learning agenda.
- Enables the personalization of learning.
- Builds our professional capital.
- Supports well defined, effective, efficient business processes.
- Ensures infrastructure and environments that enable learning.
- Leverages other community resources that serve overlapping populations or is a shared responsibility.
- Viable from the perspective of stakeholders.

The 2017-18 budget will be prepared using a system-wide, balanced approach to reducing costs and directing resources to priorities that meet the criteria established above.

Many programs, services, and supports were evaluated during the development of this Budget Assumptions Report. The changes proposed to reduce costs will be fully disclosed in the 2017-18 Budget Report scheduled for presentation to the Board of Trustees in May 2017.

## Examples of budget balancing strategies considered but not necessarily approved

All budget lines have been examined during this budget preparation process. These are some examples of programs, services and supports that were considered, but not necessarily approved for action:

- Approximately \$11 million in budget allocation reductions to schools. An \$11 million reduction to the schools budget represents approximately 1.4 per cent of the total that would have been required to fully maintain service levels in schools. Reductions considered include general per-student allocation rate reductions combined with specific allocation reductions that are unique to certain schools or programs. See pages 17 -19 for specific budget reductions that are planned to be effective for the April 6 RAM (Resource Allocation Method) roll-out.
- The viability of continuing to offer full day kindergarten was assessed. Alberta Education offers half day programs and does not currently provide funding for full day kindergarten. We considered reducing the number of sites offering full day kindergarten.
- The Provincial Government funds school jurisdictions for five years of English Language Learner (ELL) support. This is a reduction from the seven years of support provided as recently as 2013. Currently the CBE provides ELL supports for seven years. We assessed the impact of a reduction to the English Language Learner RAM allocation for years six and seven supports. To better align services offered with direction from the Province, we considered reducing our level of supports in 2017-18.
- The Provincial Government's Plant, Operations & Maintenance (POM) funding has not covered the actual cost of plant operations and maintenance for many years. The CBE invested approximately \$16 million from the global budget to fully fund plant operation and maintenance costs in the current year. In contemplating budget 2017-18 we evaluated the ability to reduce the POM subsidy from the global budget by \$5 million. We also considered ways to maximize the use of the annual IMR funding to offset some of the impacts associated with a reduction in the global budget subsidy to POM.
- Taking a whole system approach, we evaluated the prudence of applying a reduction of approximately 3.7 per cent to each of our service units. The original target was 3.0 per cent, however, after removing items such as amortization or contractual obligations that are difficult to reduce in the short-term, the targeted reduction was calculated to be 3.7 per cent.
- A reduction of the CBE's contribution to EducationMatters was considered.

- Given that Facilities and Environmental Services (FES) is the second largest service unit after Schools and Areas we evaluated the following actions:
  - With the wind-down of construction activity, FES will refocus its efforts on operating and maintaining the CBE's more than 250 separate facilities. To support this refocusing, FES will explore the transfer of responsibility for new school construction almost exclusively to Alberta Infrastructure.
  - FES responsibility for undertaking major modernization work will be evaluated on a case-by-case basis. This would necessitate maintaining a very close working relationship with Alberta Infrastructure to ensure the best possible outcomes for CBE students.
  - Movement to a customized cleanliness standard that will assist in effectively deploying resources.
- A range of reduction strategies in all other service units in the amount of \$2.6 million (approximately 3.7 per cent) of their operating budgets were evaluated. At the time this report was written, specific decision-making is underway related to nature and content of the proposed reduction strategies.
- The long-service recognition program for staff was assessed.
- We contemplated an increase in student parking rates equivalent to the cost of a monthly Calgary Transit bus pass.
- We assessed a number of minor program and process changes aimed at shaving costs. For example, the elimination of the option to receive a paper pay stub.
- Given the ready availability of free flu vaccine across the city, we assessed the annual flu shot program for staff.
- We assessed board funded capital spending with a target of reducing the available funding by \$5 million.
- We reviewed our transportation program in light of Bill 1 and the recent in-depth public engagement to contemplate the elimination of the transfer from the global budget. In 2016-17 this transfer amounted to \$2.1 million and \$5 million in the planning budget.

In addition, actions were identified that will provide cost savings either in the course of the 2017-18 year or in the longer term. These included:

- Review of principal positions for schools with low enrolment. These positions will be considered for merging with another school principal.
- Review of employee benefits programs and exploration of alternative benefit providers with the goal of maintaining benefit levels and lowering costs.



- Review schools with low enrolment and utilization rates to optimize the use of learning space commensurate with pedagogical need and available financial resources.
- Implement technology to student/staff ratios consistent with pedagogical needs and available funding levels. As well, the CBE will look to reduce the average unit cost of technology through a rigorous review of need.
- Continue to expand the implementation of the “on-demand” technology support model currently used by 50 elementary schools.
- Review the scope of our community engagement activities in light of available levels of resourcing.
- Repatriate payroll services from outsourcing to achieve long-term savings.
- Align school start and end times across the CBE to achieve transportation system efficiencies and ensure the largest number of students can benefit from sustainable levels of transportation service.
- Work with Alberta Education to define basic education and the appropriate level of funding required to meet student and parent expectations.

## Anticipated and approximate 2017-18 high-level budget

The information presented below is our best estimate as to how the 2017-18 budget might look, given the balancing options currently being evaluated. There continue to be some unknown factors, specifically regarding Bill 1, and as such the final proposed budget for 2017-18 may differ from what is presented below.

	(in \$ thousands)		
	<b>Fall Budget Update 2016-17</b>	<b>Anticipated Budget 2017-18</b>	<b>Increase / (Decrease)</b>
<b>Revenues</b>			
Alberta Education	1,230,690	<b>1,271,533</b>	40,844
Other Government of Alberta	618	<b>345</b>	(273)
Federal Government & First Nations	2,650	<b>2,650</b>	-
Other sales and services	19,360	<b>25,115</b>	5,755
Fees revenue	51,456	<b>36,732</b>	(14,724)
Investment revenue	3,345	<b>3,167</b>	(178)
All other revenue	22,853	<b>20,148</b>	(2,705)
	<b>1,330,972</b>	<b>1,359,690</b>	<b>28,718</b>
<b>Expenses by object</b>			
Salaries and benefits	1,037,994	<b>1,065,063</b>	27,069
Supply and services	247,869	<b>230,269</b>	(17,600)
Amortization expenses	57,370	<b>67,339</b>	9,969
Interest and finance charges	2,123	<b>1,865</b>	(258)
Other (uncollectible accounts)	5,443	<b>5,475</b>	32
	<b>1,350,798</b>	<b>1,370,011</b>	<b>19,213</b>
<b>Expenses funded through reserves or capital transactions</b>	<b>(19,826)</b>	<b>(10,321)</b>	<b>9,505</b>

# Assumptions

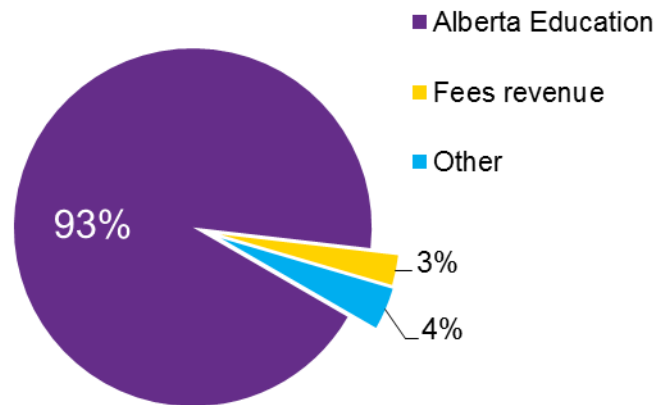
## General Assumptions

The CBE's 2017-18 budget assumes:

- We will be guided by the CBE's Mission, operational expectations and values. Our values are:
  - Students come first
  - Learning is our central purpose
  - Public education serves the common good
- Parents and students will continue to make program choice decisions similar to those made in 2016-17.
- We will meet the requirements of the new Bill 1 legislation impacting student fees and transportation service within the incremental funding provided.
- We will take a balanced CBE-wide approach, bearing in mind that all work is done in support of student learning. This means that the budget will ensure that the organization can continue to provide basic supports to comply legal and regulatory requirements as set out in the [School Act](#) and, to the extent we are able, with the Board of Trustees' mandated Operational Expectations.
- We will derive guidance from the direction provided by Alberta Education, the CBE's Results and the Three-Year Education Plan. Priorities are:
  - Continue to optimize student success by improving the quality of teaching and learning in the classroom by focusing on:
    - Personalizing learning.
    - Advancing leadership practices.
    - Implementing K-12 mathematics and literacy strategies.
    - Implementing the High School Success strategy.
    - Improving results for First Nations, Métis and Inuit students.
  - Within the context of personalized learning as the overall learning strategy, we will create conditions for success and have a positive impact on the learning outcomes of students by:
    - Building, maintaining and modernizing schools to foster enriching learning environments for all students.

- Developing and implementing a student information system that provides greater access to and use of student profile data for students, families, teachers and leaders, supports best practices in assessment and grading and creates administrative efficiencies.
- Continuing to use our public engagement framework (dialogue framework) to guide decision making and to ensure stakeholders are reasonably included in decisions that affect them.
- We will continue to recognize that school principals, working with their school communities, are best positioned to make the ultimate school-based decisions related to staffing, resourcing and program enhancement.
- Consistent with our values, we will minimize to the extent possible reductions to general school funding allocation rates as set out in the RAM.
- We will continue to provide safe, healthy, and supportive learning environments for students and staff.
- We will allocate sufficient Board Funded Capital to meet the priorities established by our Three-Year Education Plan. These projects include program moves and expansions, software programs, and equipment used by facility operations staff operations to maintain our schools. These are the capital costs of running a school system.
- We will maintain, to the extent possible, the systems and processes that allow the CBE to attract, retain, and pay our employees.
- We will apply prudence in the use of projected available-for-use reserves and other one-time funding sources.
- We will continue to minimize all known “conservatism” in estimates and projections in order to maximize resources available to support students and their learning. As a result, there is an increased probability of an overall negative variance between the budget plan and actual results at the end of 2017-18.
- We will take all steps necessary to avoid operating and fiscal jeopardy as directed by the Board of Trustees.

## Revenue Assumptions



Alberta Education will fund the CBE as follows:

- Alberta Education maintains its funding [formula](#), which is based on projected enrolment for Sept. 30, 2017.
- Alberta Education maintains funding rates at 2015-16 levels with the exception of changes to the funding rate for Credit Enrolment Units (CEUs), which are anticipated to have minimal impact on the CBE.

Our revenue assumptions are:

- We will calculate provincial funding using the funding formula provided to us based on our 2017-18 enrolment projections.
- Any cost increases (for example, wages, benefits or working conditions) negotiated with the Alberta Teachers' Association (ATA) will be fully funded by additional Alberta Education grants. The collective agreement expired on Aug. 31, 2016, and we have assumed the Provincial Government will fully fund the cost of any salary, benefit, or work-load changes resulting from upcoming collective bargaining.
- We will apply Alberta Education targeted/restricted funding for the specified purpose.

- Fees
  - All revenue from Alberta Education related to transportation and ISM will be fully applied to the cost of these services. There will be no contribution from the global budget to support fee-based programs and services. Fee revenue for transportation and instructional materials and supplies will fully fund the gap between Alberta Education funding and direct program costs, including waivers and uncollectable accounts.
  - Currently there is no provincial funding for the Grade 1 – 6 noon supervision program. This program is solely funded by student fees. Approximately 50,200 Grade 1-6 students are registered and supervised through the noon hour program in CBE schools (April 2016 estimate). For the 2017-18 year noon supervision fees will be maintained and service levels adjusted due to increased labour costs.
  
- Opportunities to grow non-Alberta Education revenue will be explored where it is consistent with our vision and values. Although important work, we do not anticipate this will have a material impact on overall CBE revenue.
- We will continue to receive \$1 per year per facility lease with charter schools as determined by Alberta Education.
- Facility rental rates charged will break even (cover incremental direct costs) as set out in CBE's Administrative Regulation 8004 and by agreement with the Calgary Separate School District and the City of Calgary.
- Revenue from the sale of CBE-owned properties, if any, will be applied to upgrade and modernize existing facilities to support student learning.
- The CBE will continue to participate in the Joint Use Agreement framework with the City of Calgary and the Calgary Separate School District respecting land and schools.
- Investment income, interest and dividend income on CBE cash balances will be assumed to accrue at a rate averaging between two and three per cent on the medium to long term investments. Short-term investments will average one per cent, subject to changes in the Bank of Canada rate. Overall return on the medium and long term investments, including capital growth and investment income, is assumed to be four to six per cent. Investment returns will be devoted to enhancing student outcomes.

## Expense Assumptions

Our expense assumptions are:

- The budget will ensure that the CBE is able to comply with all conditions within collective agreements including general wage increases (where applicable), employee salary grid movement and benefits changes. The CBE will follow the Province's lead on future negotiations with our unions and associations.
- The additional cost of operating four new schools has been included which approximates \$2.3 million for 2017-18. These costs relate to school-based administrative staff and operating costs such as internet connectivity, insurance and utilities.
- Over the two school years from 2016 through 2018 the CBE's fixed operating costs, due to the opening of more than [19 new schools](#), have increased by more than \$13.8 million. As we are funded based on students rather than facilities, this increase is largely unfunded.  
  
The CBE will continue to work with Alberta Education on funding for issues such as this that are outside of regular operating activities. Additional resources for school custodial and maintenance activities have not been added due to funding constraints.
- Any additional costs related to delayed school openings or transitional supports required for impacted schools will be provided for as resources allow.
- Amortization of board-funded capital assets has increased by \$3.9 million due to increased capital expenditures in 2016-17.
- While Alberta Education has maintained grant funding rates at 2015-16 levels, the CBE continues to experience non-discretionary cost increases (such as for contractual obligations or the increase in currency exchange where contracts are in non-Canadian dollars), which have been reflected in our projections.
- The CBE has system administration costs of approximately 2.7 per cent which is well below the provincially mandated cap of 3.6 per cent of total expenditures. This means that \$11.8 million of the allowable administrative allocation is made to fund other supports to students.
- 2017-18 school budget allocations are expected to be sent to principals on April 6 using the Resource Allocation Method (RAM). For the 2017-18 school year we anticipate that more than \$813 million will be deployed through the RAM to support students; this is a \$12.5 million (1.6 per cent) increase over 2016-17.

The following changes will be made within the RAM and centralized school supplies budget for the 2017-18 school year in comparison to 2016-17:

- RAM allocations are provided to four new schools opening during the year: Ron Southern School, Manmeet Singh Bhullar School, Marshall Springs School and Griffith Woods School.

- Per-school allocation rates have been increased to correspond with the increased cost for which these allocations are intended (school principal, administrative support, learning commons staff, etc.).
- Per-student allocation rates would have needed to increase by 0.25 - 0.54 per cent (depending on allocation type) to maintain the ratio of student to school-based staff, but will instead be reduced by 0.42 - 0.83 per cent to reduce the overall RAM budget by \$7.7 million.
- School furniture and equipment and basic decentralized allocations will be eliminated for one year. Principals have been encouraged to suspend these types of purchases for one year and focus remaining budget dollars on staffing.
- A moratorium will be placed on school-based software purchases except through the approved centralized process to reduce costs across the system.
- The CBE will continue to offer full-day kindergarten at fifteen locations. Research indicates that full-day kindergarten programming provides significant educational benefits for certain vulnerable groups that actually reduce costs in the longer-term.
- Support for our large and growing English Language Learner population will be continued with the provision of support for two years beyond the five years for which we are currently funded. The longer-term benefits outweigh the short-term costs.
- The allocation enhancement for resources provided to schools with alternative language programs will be eliminated for 2017-18. This amount had been provided to support the increased costs of resources in languages other than English as well as to support the purchase of resources in both English and a second language. An amount will be provided to the Area Offices to support schools in this regard, should an emergent need arise in 2017-18.
- The Aboriginal per-student RAM allocation will be maintained in 2017-18. Consistent with the direction set out in the Indigenous Learning Strategy, centralized supports were added in the 2016-17 year with the intention that the per-student RAM allocations would be discontinued in 2017-18. The transition will be extended by one year.
- The CBE remains committed to supporting its most vulnerable students. In an effort to manage these costs, budgets will be reallocated between programs and reductions made in response to changing student needs. The changes identified are those that are assessed to have a lower impact to students. These include:
  - 30 Literacy, English, and Academic Development (LEAD) classes will be offered.
  - Reduce costs by continuing to optimize enrolment in specialized classes.



- Reduce costs by continuing to optimize additional resources allocated at unique setting schools.
- Reductions in the scope of contracted services provided for students with complex learning needs.

## Reserve Assumptions

The Board of Trustees has final authority on the deployment of reserves and therefore these assumptions are subject to approval by the Board.

- The budget will be based on the assumption that the CBE will end the 2016-17 school year with operating reserves of approximately \$17 million and \$13 million in capital reserves.
- Given the anticipated continuation of new school construction, the CBE will retain modest operational reserves to fully support the commissioning of approved new schools. Based on recent activity, the CBE spends approximately \$0.6 million to commission an elementary school and \$0.9 million for a middle school.
- The amount of reserves available for use in 2017-18 is also contingent upon the funding request made to the Province to cover the cost of project management services associated with new school construction projects. We anticipate a final answer on these requests upon submission to Alberta Education of the statements of final costs associated with each project.

Given the above, we anticipate that we will be able to allocate up to \$5 million in operating reserves to balance the 2017-18 budget.

- There will be no funds available in the Transportation Fee Stabilization Reserve to help fund the cost of the program in 2017-18.
- The CBE will continue to maintain reserves at one of the lowest levels relative to other school jurisdictions. The CBE is committed to investing government funding in the students using the system in the year that the funding is received.

## Capital

The CBE appreciates that the Provincial Government has recognized the incredible growth in our student numbers and is building many of the schools required to support the growing educational needs of our students. During the past year the CBE has opened 20 new, replacement and modernized schools and has seven more projects underway with opening dates scheduled for 2017 and 2018. Three more new schools and one major modernization were announced on March 21, 2017.

While good news, each new school announcement required the CBE to find additional funds beyond those provided by the Province for furniture, fixtures and equipment. These costs include preparing the learning environment with learning materials, sound systems, specialty equipment and technology. Other costs are related to the staff time (principals, assistant principals, learning leaders, administrative assistants, etc.) required to engage with the new school communities, develop time tables, and make pre-opening curricular decisions. In all, the CBE has made over \$25 million available to support these new school commissioning costs to date.

The Province has changed its process for funding new school and modernization activities as a result of the Report of the Auditor General dated April 2016: [\*Education and Infrastructure – Systems to Manage the School-Building Program\*](#). Where costs are being incurred in excess of construction tenders, but within the total approved funding amount, and to pay for the project management components of the projects, further funding requests must be made to the Province. At this time, the CBE has received approval for \$1.8 million (for building permits and services connections) of the \$8.2 million in additional costs requested. The Province has indicated that the project management expenses may be considered for additional funding upon submission of the Statement of Final Costs for each project. A risk exists that these amounts will not be approved and the CBE will need to fund these additional costs from operating resources.

Nevertheless, the 2017-18 budget balancing strategy will include two strategies related to board funded capital funding.

First, the CBE will allocate \$5 million in board-funded capital funding to support ongoing operations. This will require careful prioritization of capital requests. Currently capital requests exceed available capital funding by approximately \$16 million. The highest ranked board-funded capital project is the replacement of our out-dated and non-PASI (Provincial Approach to Student Information) compliant student information system.

Second, the CBE will move to maximize the use of IMR funding consistent with guidance provided from Alberta Education. This will relieve pressure on the board funded capital budget and allow approximately \$5 million to be directed towards supporting operations. The stated objective of this shift is to fully expend IMR funding received to adequately maintain and renew our continually aging facilities.

## Budget engagement

The CBE requested input from parents, staff, other stakeholders and the public related to the 2017-18 budget and beyond. We requested feedback in various venues and formats:

- meetings with union representatives (ATA, Staff Association, CUPE, Skilled Trades Union)
- meetings with principal associations (Elementary School Principals Association, Principals' Association for Adolescent Learners, Senior High School Principals Association)
- meeting with the Council of School Councils (COSC)
- online comments

In February/March 2016 we embarked on a larger budget engagement and continue to combine this feedback with that received in 2017. Our public still places a priority on maximizing resources in the classrooms. We continue to honour this in 2017-18 by maintaining one of the lowest Board and System Administration expenditures in Alberta, enabling our funding to be dedicated to student learning.

We also maximize resources by centralizing many supports, enabling principals and teachers to focus on teaching and learning.

We continue to improve our budget-related communication with our stakeholders. [Our website](#) includes a great deal of budget information, including reports, staff communications, and speaking notes. Chief Financial Officer Brad Grundy continues to respond to comments on “Dollars and Sense with CFO Brad Grundy,” where issues such as classroom funding and staffing are addressed head-on.

Comments are accepted year-round through our [budget feedback form](#) and all comments are read by our finance team.

## Operational Impacts

We expect services and support levels to students, parents and schools to be reduced from those experienced in 2016-17. Schools will be directly impacted. The majority of schools will see approximately a one per cent reduction to their budgets from what they needed to maintain their staffing and operations at levels similar to those provided in 2016-17.

The impact of service unit reductions will be felt broadly across the organization as we may have difficulty providing the same response time and supports our schools have come to expect. We have tried to balance the reductions across the organization to minimize the direct impact on students while still meeting our legislated obligations. There is an increased risk to our ability to achieve compliance with the Board of Trustees' Operational Expectations (OEs).

At the time this report was written, the decision-making process for service unit budget reductions was underway. A full description of operational impacts will be provided in the Budget Report which is currently scheduled for presentation to the Board of Trustees in May, 2017.

## Opportunities and Risks

The biggest opportunities presented by these assumptions are that the resulting budget will enable the opening of four new schools and that some parents will see reductions in the amount they pay in fees. This budget will continue to prioritize support to our students and staff and the reliable achievement of the Board's Results consistent with the values of:

- students come first
- learning is our central purpose
- public education serves the common good

The assumptions included in this report were developed based on the best information available at the time. Given that assumptions have been made and there are uncertainties in the related estimates, there is a risk that actual results may differ. Notable risk areas include:

- The budget is lean and minimal contingency has been built into our estimates. Choices made in reaching the final budget may impact students and/or the achievement of operational expectations. We are committed to making every effort possible to reduce impacts on learning.
- Actual costs may be higher than assumed. We are planning in April for a budget year that does not begin until September. Specific areas of concern include the cost of utilities, wages, insurance premiums and uninsured losses.
- There is an increased risk that the CBE will end 2016-17 in a less favourable position than forecast due to the elimination of conservatism in our budgeted estimates, which will impact the availability of reserves in 2017-18.
- As the deferred maintenance backlog continues to grow, our facilities will be more susceptible to extreme weather events and mechanical and structural failure. This reality could increase costs beyond assumed levels. A focus on fully committing IMR funding received should allow us, in part, to manage this risk.
- The ATA Collective Agreement expired on Aug. 31, 2016 and negotiations continue with the Teachers' Employer Bargaining Authority (TEBA). While we assume that any wage increases will be specifically and incrementally funded by the Provincial Government, other negotiated terms could have a significant financial impact on the CBE that is not incrementally funded.
- Collective agreements with all other unions have a wage re-opener clause for the period from Aug. 31, 2016 to Aug. 31, 2017. This wage re-opener discussion is contingent upon the ratification of the ATA agreement. The results of the ATA agreement will set the expectation for the remaining unions' agreements. Any wage increase for locally bargained agreements is the responsibility of the CBE to cover within its existing funding from the Provincial Government.
- Parents and students may make different program decisions from what is anticipated due to the implications of Bill 1. If student enrolment shifts significantly between schools and programs, this would pose challenges for staffing, transportation and school scheduling come the fall.
- The largest risk in this budget is the use of reserves to balance the 2017-18 budget. The use of reserves to cover regular, on-going operations is a one-year, temporary solution. Going forward, the CBE will continue to struggle with maintaining service levels, managing increasing costs and accommodating system growth with flat funding rates (see funding per student graph on page 7). The CBE will engage with our public and our staff to understand how this can be done with as little impact to students as possible.

## Conclusion

These assumptions will allow us to build a budget that is balanced and stays true to our values. Spending reductions are an unfortunate reality of this budget. We have approached these in a way that balances the reductions across the organization to minimize the impact on student learning. These budget assumptions support learning for 121,200 students next year, within our funding constraints and with consideration of the unknown elements of Bill 1.

Maximizing the dollars directed to the classroom to support student results remains our top priority. Our choices will continue to be guided and informed by our values: students come first, learning is our central purpose, and public education serves the common good.

The CBE, working with students, parents, stakeholders, and Alberta Education, will continue to provide the best public education programs and supports possible within the financial resources made available to us.

## Appendix I - Glossary of terms

Alberta Education revenue	All funds received from Alberta Education, including amortization of Alberta Education-funded facilities. This is sometimes referred to as provincial funding.
Amortization	Amortization expenses for both supported and unsupported capital assets (“unsupported “capital assets are non-facility, “supported” capital assets are funded by externally restricted capital funding/contributions).
Capital assets	These are goods that are acquired that have a useful life that extends beyond one year and are of more than minor value. For example, computers, most musical instruments, furniture, machinery, etc.
Credit Enrolment Units (CEUs)	Credit Enrolment Units are the funding unit used to calculate base instructional funding at the high school level. CEUs are assigned when the course, the student, and the student’s achievement in a course meet certain criteria.
Collective agreement	An agreement between a union or association that sets out terms and conditions of employment including general wage increases, benefits, grid movement, and other employment terms.
Deferred maintenance	The practice of postponing repair and maintenance activities to property (such as school buildings) in order to save costs and/or meet budget funding levels.
Enrolment	Total number of students including those enrolled in Home Education, outreach programs and Chinook Learning Services.
Fixed cost	A cost that will not change based on fluctuations in activity.
General wage increase	An overall wage increase or lump sum applicable to an entire union (or exempt) group.
Grid movement	The increase in the salary paid to an employee based on movement through progressive salary grid levels. The movement is based on the passage of time.
Operational Expectations	Policies established by the Board of Trustees by which the Chief Superintendent’s performance and successful operation of the organization is evaluated
PASI	The Provincial Approach to Student Information (PASI) is a strategic, multi-year initiative aimed at ensuring the business processes and technology related to student information are effectively positioned to serve the needs of Alberta’s K-12 students now and in the future.
Reserves	Dollars that have been accumulated from prior years that are available to support current year projects, programs and services. Reserves can be restricted by board motion or external parties.
System administration	The overall management, administration and educational leadership of the CBE at the system level. Also includes Board of Trustees remuneration and office budgets. Examples include functions in human resources, finance, information technology, legal and communications that provide system-level support.
Total revenue	All funds received from Alberta Education plus all other revenues.



## Appendix II – New schools opening in 2017-18 and 2018-19

The following new schools and major modernizations are opening in the next two years.

#	School	New / modernization
1	Marshall Springs School	New, opening 2017-18
2	Manmeet Singh Bhullar School	New, opening 2017-18
3	Ron Southern School	New, opening 2017-18
4	Griffith Woods School	New, opening 2017-18
5	Southeast High School	New, opening 2018-19
6	James Fowler High School	Modernization, completion in 2018-19
7	Lord Beaverbrook High School	Modernization, completion in 2018-19
8	Cranston Elementary School (announced spring 2017)	New
9	Evergreen Elementary School (announced spring 2017)	New
10	Coventry Hills Elementary (announced spring 2017)	New
11	Forest Lawn High School (announced spring 2017)	Modernization

**CALGARY BOARD OF EDUCATION**  
**September 2017 Enrolment Projections**

SCHOOL	Program / Location	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
A E CROSS		458									149	132	177			
A E CROSS	Spanish Bilingual	39									39					
ABBEYDALE		321		52	66	53	50	55	45							
ACADIA		285		48	54	46	47	51	39							
ALEX MUNRO		279		43	40	37	37	42	44	36						
ALEXANDER FERGUSON		256		27	39	42	46	44	30	28						
ALL BOYS	Sir James Lougheed	191		17	21	24	31	29	45	24						
ALTADORE		372		43	63	65	56	52	45	48						
ALTERNATIVE HIGH		126										-	5	21	29	71
ANDREW SIBBALD		164		22	23	30	41	31	17							
ANNIE FOOTE		485		82	78	79	90	55	53	48						
ANNIE GALE		327									94	104	129			
ANNIE GALE	Traditional Learning	228								50	58	62	58			
ARBOUR LAKE		823							139	141	159	183	201			
AUBURN BAY		611		157	144	131	101	78								
BALMORAL	Traditional Learning	615							102	125	130	150	108			
BANFF TRAIL	French Immersion	406		52	48	67	65	58	55	61						
BANTING AND BEST		222		59	57	56	50									
BATTALION PARK		415		47	57	76	63	60	48	64						
BEDDINGTON HEIGHTS		458		57	54	81	76	65	59	66						
BELFAST		260		35	43	35	41	36	34	36						
BELVEDERE PARKWAY		290		30	41	42	50	45	35	47						
BISHOP PINKHAM		106									27	19	60			
BISHOP PINKHAM	French Immersion	396								51	112	107	126			
BISHOP PINKHAM	Spanish Bilingual	72										33	39			
BOB EDWARDS		195								50	54	46	45			
BOB EDWARDS	French Immersion	135								21	39	36	39			
BOWCROFT		133		26	25	23	13	16	12	18						
BOWCROFT	German Bilingual	135		24	23	25	23	20	13	7						
BOWNESS		679												221	233	225
BRAESIDE		240		27	33	40	37	36	36	31						
BRANTON	French Immersion	699									226	243	230			
BRENTWOOD	System Classes	6			2	2			2							
BRENTWOOD	Traditional Learning	653		100	94	110	125	110	114							
BRIAR HILL		237		37	39	34	35	25	35	32						
BRIDLEWOOD		559		65	83	87	89	77	78	80						
BUCHANAN		200		34	34	30	18	27	33	24						
BUFFALO RUBBING STONE		516		135	91	96	92	102								
CAMBRIAN HEIGHTS		163		21	20	17	30	25	32	18						
CANYON MEADOWS	Spanish Bilingual	461		75	74	75	68	69	100							
CAPITOL HILL		350		54	46	48	48	61	43	50						
CAPPY SMART		202		24	25	34	35	42	42							
CAPTAIN JOHN PALLISER		242		11	18	23	24	23	71	72						
CAPTAIN JOHN PALLISER	Montessori	300		55	38	56	54	41	38	18						
CAPTAIN NICHOLA GODDARD		904							212	212	156	161	163			
CATHERINE N GUNN		324		32	50	53	48	48	48	45						
CECIL SWANSON		435		75	71	65	72	56	42	54						
CEDARBRAE		233		28	35	35	38	41	24	32						

SCHOOL	Program / Location	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
CENTENNIAL		1,750												530	649	571
CENTRAL MEMORIAL		1,021												338	313	370
CHAPARRAL		537		75	75	77	75	92	77	66						
CHIEF JUSTICE MILVAIN		204		16	30	34	41	36	25	22						
CHIEF JUSTICE MILVAIN	Traditional Learning	301		50	50	50	50	51	50							
CHINOOK PARK		186		17	21	32	27	35	26	28						
CHINOOK PARK	French Immersion	305		44	42	51	45	48	47	28						
CHRIS AKKERMAN	Traditional Learning	615		100	103	107	101	100	104							
CITADEL PARK		446		59	105	106	89	87								
CLARENCE SANSOM		478									173	154	151			
COLLINGWOOD	Spanish Bilingual	518		85	88	97	77	94	77							
COLONEL IRVINE		140									61	54	25			
COLONEL IRVINE	Chinese (Mandarin) Bil	251							64	67	39	45	36			
COLONEL J F SCOTT		467		48	59	72	80	69	75	64						
COLONEL MACLEOD		68									23	16	29			
COLONEL MACLEOD	Traditional Learning	423							87	94	84	80	78			
COLONEL SANDERS	Traditional Learning	398			100	98	101	99								
COLONEL WALKER		128		20	29	22	17	11	15	14						
CONNAUGHT		325		77	76	53	37	33	23	26						
COPPERFIELD		482		124	106	88	101	63								
COVENTRY HILLS		613	20	162	155	137	139									
CRANSTON		572		139	144	142	147									
CRESCENT HEIGHTS		1,421												437	436	548
CROSSING PARK		1,080		93	88	83	92	85	90	145	156	142	106			
DALHOUSIE	Spanish Bilingual	482		75	72	74	69	82	110							
DAVID THOMPSON		187								45	52	32	58			
DAVID THOMPSON	French Immersion	449							85	82	103	93	86			
DEER RUN		354		50	52	52	49	57	52	42						
DOUGLAS HARKNESS		285	20	30	35	37	36	40	46	41						
DOUGLASDALE		325		57	60	72	81	55								
DR E P SCARLETT		1,309												418	446	445
DR E P SCARLETT	French Immersion	269												111	89	69
DR E P SCARLETT	Spanish Bilingual	117												46	37	34
DR E W COFFIN		175		18	25	29	27	24	30	22						
DR GEORGE STANLEY		627						155	130	127	95	81	39			
DR GLADYS M EGBERT		415								102	116	96	101			
DR GORDON HIGGINS		485									166	164	155			
DR J K MULLOY	Traditional Learning	477		107	92	98	91	89								
DR MARTHA COHEN		585							166	122	110	108	79			
DR ROBERTA BONDAR		411		90	67	71	70	65	48							
EARL GREY		203		18	26	30	35	36	27	31						
EDGEMONT		710		124	141	103	105	104	133							
ELBOW PARK		181		25	20	27	40	18	37	14						
ELBOYA		407		30	49	41	47	51	40	49	25	27	48			
ELBOYA	French Immersion	263							46	45	60	75	37			
ERIC HARVIE		444		88	95	92	79	90								
ERIN WOODS		375		60	69	70	69	54	53							
ERNEST MANNING		1,781												566	614	601
ERNEST MORROW		647								139	143	197	168			
ETHEL M JOHNSON		315		31	40	36	44	57	53	54						

SCHOOL	Program / Location	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
EUGENE COSTE	Spanish Bilingual	308		62	62	89	54	41								
EVERGREEN		478		88	114	145	131									
F E OSBORNE		457									134	157	166			
FAIRVIEW	Traditional Learning	631						110	103	115	101	99	103			
FALCONRIDGE		459	20	83	73	64	62	66	53	38						
FISH CREEK		638		83	80	90	91	111	101	82						
FOREST LAWN		1,327												473	384	470
G W SKENE		180					54	55	71							
GEORGES P VANIER		180									48	42	90			
GEORGES P VANIER	French Immersion	220									84	71	65			
GLAMORGAN	Traditional Learning	710		75	82	73	74	91	87	98	57	49	24			
GLENBROOK		243		32	44	43	32	38	29	25						
GLENDALE		248		29	39	44	33	33	38	32						
GRANT MACEWAN		325		48	64	51	47	44	37	34						
GRIFFITH WOODS		627		66	84	59	94	81	64	65	72	42				
GUY WEADICK		467		101	92	73	69	59	37	36						
H D CARTWRIGHT		381									127	111	143			
HAMPTONS (THE)		186		23	36	40	58	29								
HAROLD PANABAKER		231									94	59	78			
HAULTAIN MEMORIAL		255	20	47	47	30	32	26	19	34						
HAWKWOOD		625		71	96	102	104	86	91	75						
HAYSBORO		161		20	22	26	28	24	21	20						
HENRY WISE WOOD		1,212												375	391	446
HIDDEN VALLEY		230		53	55	55	67									
HIDDEN VALLEY	French Immersion	232		54	56	61	61									
HIGHWOOD	Chinese (Mandarin) Bil	355		75	75	68	62	75								
HILLHURST		309		28	26	22	22	60	69	82						
HUGH A. BENNETT		446		80	83	101	92	90								
HUNTINGTON HILLS		255		20	37	33	44	48	35	38						
IAN BAZALGETTE		401								110	88	95	108			
IAN BAZALGETTE	Science	100								50	50					
JACK JAMES		389												107	105	177
JAMES FOWLER		458												127	136	195
JAMES FOWLER	Arts Centered Learning	247												60	81	106
JAMES SHORT MEMORIAL		292	40	71	81	100										
JANET JOHNSTONE		302		61	53	66	55	67								
JANET JOHNSTONE	French Immersion	233		50	51	53	42	37								
JENNIE ELLIOTT		441		74	73	80	83	46	44	41						
JOHN G DIEFENBAKER		1,343												400	432	511
JOHN WARE		398									150	128	120			
KEELER		290	20	45	49	40	41	49	46							
KENNETH D. TAYLOR		513		115	116	121	86	75								
KILLARNEY	Montessori	381		70	70	63	62	51	37	28						
KING GEORGE	French Immersion	600		116	105	85	82	69	67	76						
LAKE BONAVIDA	Montessori	373		80	67	70	45	55	34	22						
LANGEVIN	System Classes	12									3	5	4			
LANGEVIN	Science	619		46	49	48	49	53	74	50	86	83	81			
LE ROI DANIELS	Traditional Learning	528		120	132	132	144									
LESTER B PEARSON		1,402												452	411	539
LESTER B PEARSON	French Immersion	89												28	31	30

SCHOOL	Program / Location	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
LORD BEAVERBROOK		1,616												522	518	576
LORD BEAVERBROOK	Arts Centered Learning	70												33	24	13
LOUIS RIEL	Science	511		74	62	45	46	60	52	42	44	42	44			
LOUIS RIEL	GATE	317						50	44	55	49	56	63			
LOUISE DEAN		98												19	34	45
MANMEET SINGH BHULLAR		460		86	69	71	83	74	77							
MAPLE RIDGE		140		32	24	32	24	28								
MAPLE RIDGE	Science	200		50	50	40	30	30								
MARION CARSON		334		30	42	49	60	46	56	51						
MARION CARSON	Chinese (Mandarin) Bil	223		50	45	52	46	30	-	-						
MARLBOROUGH		217		40	41	39	37	36	24							
MARSHALL SPRINGS		505						145	114	99	74	73				
MAYLAND HEIGHTS		171		30	25	14	32	25	26	19						
MAYLAND HEIGHTS	French Immersion	319		63	56	47	53	52	48							
MCKENZIE HIGHLANDS		398						40	100	85	70	64	39			
MCKENZIE LAKE		490	20	108	90	84	109	79								
MCKENZIE TOWNE		627		129	140	126	157	75								
MIDNAPORE		260		36	37	42	39	35	44	27						
MIDNAPORE	Chinese (Mandarin) Bilin	275		51	47	47	45	36	26	23						
MIDSUN		801									272	264	265			
MONTEREY PARK		487		68	73	71	72	76	58	69						
MOUNT ROYAL		246									80	84	82			
MOUNT VIEW		214		24	37	38	30	30	34	21						
MOUNTAIN PARK		794							158	141	168	161	166			
NATIONAL SPORT SCHOOL		166												31	42	39
NELLIE McCLUNG		423		55	62	63	62	77	51	53						
NELSON MANDELA		1,842												705	638	499
NEW BRIGHTON		631		165	164	118	96	88								
NICKLE		523							70	86	115	116	136			
NORTH HAVEN		321	60	37	37	37	32	36	39	43						
NOSE CREEK		901						152	145	143	154	154	153			
O S GEIGER		431	20	71	49	56	59	69	53	54						
OLYMPIC HEIGHTS		644		79	84	84	82	104	86	125						
PANORAMA HILLS		490		82	88	92	105	123								
PATRICK AIRLIE		240		59	41	37	38	39	26							
PENBROOKE MEADOWS		170		26	24	28	20	37	35							
PETER LOUGHEED		637							152	149	113	135	88			
PIITOAYIS FAMILY SCHOOL	Colonel Walker	181		25	28	27	27	26	22	26						
PINERIDGE		257		31	34	33	38	50	29	42						
PRINCE OF WALES		424		53	70	64	83	52	50	52						
QUEEN ELIZABETH		342		37	68	51	59	43	39	45						
QUEEN ELIZABETH JR/SR		962									170	201	163	140	155	133
R T ALDERMAN		146							22	14	26	27	57			
R T ALDERMAN	Science	95							25	30	20	20				
RADISSON PARK		248		33	50	50	38	36	41							
RAMSAY		122		25	23	21	14	17	14	8						
RANCLANDS		542		103	88	62	67	82	59	81						
RICHMOND		197		40	40	29	22	28	20	18						
RIDEAU PARK		419		21	28	30	21	22	33	19	97	62	86			
RIVERBEND		445		65	73	68	72	69	56	42						

SCHOOL	Program / Location	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
ROBERT THIRSK		1,214												429	347	438
ROBERT WARREN	Spanish Bilingual	275								86	74	55	60			
ROLAND MICHENER		201		28	25	45	33	39	31							
RON SOUTHERN		200		51	56	28	30	19	16							
ROSEDALE		242		22	21	25	22	22	25	30	28	21	26			
ROSEMONT		249		34	42	31	38	41	32	31						
ROSSCARROCK		205		28	36	24	40	31	19	27						
ROSSCARROCK	Spanish Bilingual	158		48	50	60										
ROYAL OAK		498		113	139	115	131									
RUNDLE		502		65	83	66	64	84	72	68						
SADDLE RIDGE		587		114	113	132	114	114								
SAM LIVINGSTON	French Immersion	490		105	97	97	96	95								
SAMUEL W SHAW		831							108	132	219	183	189			
SCENIC ACRES		142		27	22	28	25	40								
SENATOR PATRICK BURNS		87									31	30	26			
SENATOR PATRICK BURNS	Spanish Bilingual	564								160	159	131	114			
SHERWOOD		412						46	54	46	82	90	94			
SILVER SPRINGS		256		43	40	38	44	38	22	31						
SIMON FRASER		377							47	47	81	105	97			
SIMONS VALLEY		685		68	89	99	109	97	121	102						
SIR JOHN A MACDONALD		589									222	182	185			
SIR JOHN FRANKLIN	Arts Centered Learning	388							30	50	107	103	98			
SIR JOHN FRANKLIN	System Classes	69							20	23	8	9	9			
SIR WILFRID LAURIER	Traditional Learning	468								117	120	130	101			
SIR WINSTON CHURCHILL		2,245												667	708	870
SOMERSET		266		47	51	51	59	58								
STANLEY JONES		248		30	44	48	46	36	21	23						
STANLEY JONES	Alice Jamieson	292						28	41	53	63	48	59			
SUNALTA		295		27	39	44	48	49	45	43						
SUNDANCE		63					12	8	21	22						
SUNDANCE	French Immersion	413		68	67	93	70	63	32	20						
SUNNYSIDE		145		18	23	22	22	22	19	19						
TARADALE		663		140	128	125	134	136								
TED HARRISON		706							134	134	155	151	132			
TERRACE ROAD		187	26	28	20	30	23	17	20	23						
TERRY FOX		369									127	110	132			
THOMAS B RILEY		154									43	42	69			
THOMAS B RILEY	Traditional Learning	358								93	112	77	76			
THORNCLIFFE		160		24	23	19	19	22	30	23						
THORNCLIFFE	Traditional Learning	80		80												
TOM BAINES		744								130	184	204	226			
TUSCANY		398		67	68	82	87	94								
TWELVE MILE COULEE		822							169	170	175	147	161			
UNIVERSITY		428		77	76	65	65	52	53	40						
VALLEY CREEK		482						64	72	73	75	91	107			
VALLEY CREEK	French Immersion	221						52	47	35	35	29	23			
VALLEY VIEW		223		32	39	42	38	33	39							
VALLEY VIEW	Medicine Wheel	15		15												
VALLEY VIEW	Science	300		50	50	50	50	50	50							
VARSITY ACRES	French Immersion	542		67	76	72	88	78	83	78						

SCHOOL	Program / Location	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
VINCENT MASSEY		647									204	217	226			
VISTA HEIGHTS		140		29	23	21	22	15	15	15						
W O MITCHELL		68						19	30	19						
W O MITCHELL	Spanish Bilingual	378		50	70	80	96	82								
WEST DALHOUSIE		304		31	33	32	49	62	42	55						
WEST DOVER		281		47	49	60	50	47	28							
WEST RIDGE		435							130	103	98	59	45			
WEST SPRINGS		482		73	74	103	113	119								
WESTERN CANADA		1,578												505	546	527
WESTERN CANADA	French Immersion	497												168	181	148
WESTGATE	French Immersion	476		89	83	80	84	76	64							
WESTGATE	Spanish Bilingual	222					66	52	54	50						
WILDWOOD		446		71	66	49	67	75	61	57						
WILLIAM ABERHART		421												123	116	182
WILLIAM ABERHART	French Immersion	790												275	271	244
WILLIAM ABERHART		220												91	73	56
WILLIAM D. PRATT		787						146	132	145	155	113	96			
WILLIAM REID	French Immersion	306		57	55	63	55	76								
WILLOW PARK	Arts Centered Learning	654							90	115	150	152	147			
WILMA HANSEN		324							21	13	96	96	98			
WOODBINE		374	17	40	60	60	49	57	44	47						
WOODLANDS		281		34	39	45	54	40	42	27						
WOODMAN		287									59	61	167			
WOODMAN	French Immersion	295							28	25	87	86	69			
SYSTEM PROVISION - for allocation in Fall		542														
<b>TOTAL</b>		<b>116,315</b>	<b>283</b>	<b>9,407</b>	<b>9,814</b>	<b>9,796</b>	<b>9,764</b>	<b>9,560</b>	<b>8,920</b>	<b>8,471</b>	<b>8,144</b>	<b>7,762</b>	<b>7,763</b>	<b>8,429</b>	<b>8,467</b>	<b>9,193</b>

SCHOOL	Program / Location	Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12

#### OUTREACH PROGRAMS

DISCOVERING CHOICES	Downtown	512												6	44	462
DISCOVERING CHOICES II	Marlborough	358												6	29	323
START OUTREACH - BOWNESS	Bowness	156												5	15	136
WESTBROOK OUTREACH	Westbrook	217												5	25	187
<b>TOTAL OUTREACH PROGRAMS</b>		<b>1,243</b>	-	-	-	-	-	-	-	-	-	-	-	<b>22</b>	<b>113</b>	<b>1,108</b>

#### UNIQUE SETTINGS

AADAC	Area 1	4												1	2	1
ABORIGINAL LEARNING CENTRE	Area 3	90	40	20	20	10										
CHILDREN'S VILLAGE	Area 2	59		3	4	6	15	11	11	9						
CHRISTINE MEIKLE	Area 1	77									8	13	12	13	15	16
DR GORDON TOWNSEND	Area 1	22			2	1	2	3	2	3	2	2	1	1	1	2
DR OAKLEY	Area 7	156					5	28	50	36	24	11	2			
EMILY FOLLENSBEE	Area 6	82		7	6	9	9	17	6	13	7	6	2			
NEXUS/TRUST TREATMENT/PROJECT	Area 3	22												2	7	13
WEST VIEW SECONDARY	Area 1	66										2	1	14	15	34
WILLIAM ROPER HULL	Area 6	107			1	2	2	5	7	8	10	16	13	14	17	12
WOOD'S HOMES	Area 1	61					1	1	1	1	6	7	12	12	13	7
YOUNG ADULT PROGRAM	Area 1	39										1	5	11	11	11
<b>TOTAL UNIQUE SETTINGS</b>		<b>785</b>	<b>40</b>	<b>30</b>	<b>33</b>	<b>28</b>	<b>34</b>	<b>65</b>	<b>77</b>	<b>70</b>	<b>57</b>	<b>58</b>	<b>48</b>	<b>68</b>	<b>81</b>	<b>96</b>

HOME EDUCATION	Windsor Park	246			20	20	22	30	40	27	30	24	22	7	2	2
CBe-LEARN*		447									3	11	21	35	67	310
CHINOOK LEARNING SERVICES*		2,164												4	8	2152
<b>SUB-TOTAL</b>		<b>2,857</b>	-	-	<b>20</b>	<b>20</b>	<b>22</b>	<b>30</b>	<b>40</b>	<b>27</b>	<b>33</b>	<b>35</b>	<b>43</b>	<b>46</b>	<b>77</b>	<b>2,464</b>
*includes students 20 years old and older																

<b>TOTAL ENROLMENT</b>		<b>121,200</b>	<b>323</b>	<b>9,437</b>	<b>9,867</b>	<b>9,844</b>	<b>9,820</b>	<b>9,655</b>	<b>9,037</b>	<b>8,568</b>	<b>8,234</b>	<b>7,855</b>	<b>7,854</b>	<b>8,565</b>	<b>8,738</b>	<b>12,861</b>
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**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2018**

[School Act, Sections 147(2)(b) and 276]

**3030 Calgary School District No. 19**

Legal Name of School Jurisdiction

403-817-7400 | 403-294-8254 (f) | dwelch@cbe.ab.ca

Telephone & Fax Numbers, Email Address

**BOARD CHAIR**

Joy Bowen-Eyre

Name

Signature

**SUPERINTENDENT**

David Stevenson

Name

Signature

**SECRETARY TREASURER or TREASURER**

Brad Grundy

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on June 20, 2017 .**  
Date

Version: 170316



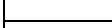
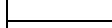


c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

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Color coded cells:

	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
	salmon cells: contain referenced juris. information - protected		white cells: within text boxes REQUIRE the input of points and data.
	green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2017/2018 BUDGET REPORT**

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

**Budget Highlights, Plans & Assumptions:**

In consideration of our values and funding provided, our budget highlights are:

Funds allocated directly to schools via the Resource Allocation Method (RAM) have increased by \$12.5 million to fund enrolment growth of 1.7 per cent and the opening of four new schools.

Instructional supplies or materials and transportation fees have been reduced or eliminated under Bill 1: An Act to Reduce School Fees which will make life more affordable for Albertans. A government grant of approximately \$18.3 million will be received in lieu of fees charged.

This budget reflects best estimates and the assumption that transportation expenses will be fully funded by targeted government grants and fees for students who do not qualify for fee-free or fee-reduced transportation service. No dollars will be contributed from the global budget to support transportation. The portion of the fee replacement grant applied to transportation is approximately \$7.9 million in lieu of fees charged

The number of school-based teachers will increase by 92 full time equivalent positions and support staff by 26 full time equivalent positions.

School budgets have been reduced by 1.4 per cent (on a status-quo basis) and of the operating budget amount that would have been required to maintain operations at a level similar to 2016-17. Service units by 3.7 per cent (on an absolute basis).

Non-facility capital project spending is budgeted at \$22.9 million, including \$2.6 million to support the commissioning of new schools scheduled to open in the 2018-19 year, \$2.2 million for wireless upgrades to address functionality issues, \$5.6 million for technology replacement and refresh and \$7.0 million for the development and implementation of the new Student Information System (SIS).

As required by law, the budget for 2017-18 is balanced.

**Significant Business and Financial Risks:**

As part of the budget development process, budget risks have been identified where there are circumstances that may result in financial pressures that cannot be completely estimated at this time.

Please see our full risk discussion in our Budget Report. These include:

- Declining enrolment growth
- Non school-based supports not keeping up with enrolment growth
- Inflation
- Systemic health – technology, infrastructure, volume, etc.
- Elimination of budget conservatism
- Mid-year provincial budget announcements
- Long-term transportation strategy and the impact of Bill 1: An Act to Reduce School Fees
- Use of reserves to balance

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>REVENUES</b>			
Alberta Education	\$1,274,436,000	\$1,230,690,000	\$1,208,794,000
Other - Government of Alberta	\$328,000	\$618,000	\$733,000
Federal Government and First Nations	\$3,207,000	\$2,650,000	\$2,987,000
Other Alberta school authorities	\$303,000	\$572,000	\$648,000
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$38,094,000	\$51,456,000	\$49,876,000
Other sales and services	\$25,144,000	\$19,360,000	\$27,272,000
Investment income	\$3,167,000	\$3,345,000	\$12,146,000
Gifts and donations	\$7,266,000	\$6,142,000	\$8,740,000
Rental of facilities	\$5,393,000	\$6,281,000	\$6,867,000
Fundraising	\$7,200,000	\$9,800,000	\$7,166,000
Gains on disposal of capital assets	-	\$0	\$44,000
Other revenue	-	\$58,000	\$426,000
<b>TOTAL REVENUES</b>	<b>\$1,364,538,000</b>	<b>\$1,330,972,000</b>	<b>\$1,325,699,000</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$57,353,000	\$55,553,000	\$49,003,000
Instruction - Grades 1-12	\$1,030,679,000	\$1,015,538,000	\$988,983,000
Plant operations & maintenance	\$182,195,000	\$174,053,000	\$167,923,000
Transportation	\$48,065,000	\$45,393,000	\$48,447,000
Administration	\$37,495,000	\$37,073,000	\$33,548,000
External Services	\$23,751,000	\$23,188,000	\$23,234,000
<b>TOTAL EXPENSES</b>	<b>\$1,379,538,000</b>	<b>\$1,350,798,000</b>	<b>\$1,311,138,000</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$15,000,000)</b>	<b>(\$19,826,000)</b>	<b>\$14,561,000</b>

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>EXPENSES</b>			
Certificated salaries	\$647,031,000	\$632,097,000	\$627,085,000
Certificated benefits	\$145,251,000	\$143,217,000	\$142,787,000
Non-certificated salaries and wages	\$215,931,000	\$206,655,000	\$200,703,000
Non-certificated benefits	\$58,211,000	\$56,024,000	\$48,632,000
Services, contracts, and supplies	\$240,065,000	\$247,869,000	\$233,130,000
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$39,189,000	\$33,141,000	\$29,221,000
Unsupported	\$28,150,000	\$24,229,000	\$22,871,000
<b>Interest on capital debt</b>			
Supported	\$128,000	\$188,000	\$463,000
Unsupported	\$687,000	\$687,000	\$257,000
Other interest and finance charges	\$1,093,000	\$1,248,000	\$793,000
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$3,802,000	\$5,443,000	\$5,196,000
<b>TOTAL EXPENSES</b>	<b>\$1,379,538,000</b>	<b>\$1,350,798,000</b>	<b>\$1,311,138,000</b>

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

	<b>Approved Budget 2017/2018</b>	<b>Fall Budget Update 2016/2017</b>	<b>Actual 2015/2016</b>
<b>FEEES</b>			
<b>TRANSPORTATION</b>	\$5,930,000	\$8,509,000	\$8,172,000
<b>BASIC INSTRUCTION SUPPLIES (Instructional supplies, &amp; materials)</b>		\$10,670,000	\$10,395,000
<b>LUNCHROOM SUPERVISION &amp; ACTIVITY FEES</b> (Optional)	\$13,965,000	\$14,003,000	\$13,440,000
<b>FEEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$3,000	\$0	\$0
Alternative program fees	\$757,000	\$0	\$408,000
Fees for optional courses	\$2,868,000	\$6,612,000	\$2,501,000
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$11,504,000	\$9,437,000	\$10,290,000
Other fees to enhance education	\$0		
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$3,067,000	\$675,000	\$3,769,000
Non-curricular supplies and materials	\$0	\$0	\$0
<b>NON-CURRICULAR TRAVEL</b>	\$0	\$0	
<b>OTHER FEES</b>	\$0		
Other non-curricular fees		\$810,000	\$901,000
Other non-curricular fees		\$740,000	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	\$38,094,000	\$51,456,000	\$49,876,000

\*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

	<b>Approved Budget 2017/2018</b>	<b>Fall Budget Update 2016/2017</b>	<b>Actual 2015/2016</b>
Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.			
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$4,640,000	\$0	\$0
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$9,396,000	\$8,338,000	
Student travel (international, recognition trips, non-curricular)			\$1,659,000
Adult education revenue	\$3,298,000	\$3,187,000	\$3,018,000
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe)	\$0	\$0	\$9,196,000
Other (describe)	\$0	\$0	\$307,000
Other (describe) International travel		\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	\$17,334,000	\$11,525,000	\$14,180,000

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

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
<b>FEES</b>					
	TRANSPORTATION	\$0	\$5,930,000	\$0	\$5,930,000
	LUNCH SUPERVISION & ACTIVITY <span style="float:right">Salaries &amp; Benefits</span>	\$10,942,000		\$3,023,000	\$13,965,000
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>					
	Technology user fees	\$0	\$0	\$3,000	\$3,000
	Alternative program fees	\$0	\$0	\$757,000	\$757,000
	Fees for optional courses	\$0	\$0	\$2,868,000	\$2,868,000
	ECS enhanced program fees	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$0	\$11,504,000	\$11,504,000
	Other fees to enhance education	\$0	\$0		\$0
<b>NON-CURRICULAR FEES</b>					
	Extra-curricular fees	\$0	\$0	\$3,067,000	\$3,067,000
	Non-curricular supplies, materials, and services	\$0	\$0	\$0	\$0
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$0
<b>OTHER FEES***</b>					
		\$0	\$0		\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	<b>TOTAL FEES</b>	\$10,942,000	\$5,930,000	\$21,222,000	\$38,094,000

\*\*Supplies and Materials may include consumables (one-time use such as paper), reuseable supplies, equipment rental, workbooks).

\*\*\*Describe purpose of fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

\*\*\*Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.

**PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)**  
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2016</b>	\$230,250,000	\$147,373,000	\$3,856,000	\$39,803,000	\$0	\$39,803,000	\$39,218,000
<b>2016/2017 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$22,087,000)			(\$22,087,000)	(\$22,087,000)		
Estimated board funded capital asset additions		\$46,909,000		(\$46,909,000)	(\$46,909,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$57,370,000)		\$57,370,000	\$57,370,000		
Estimated capital revenue recognized - Alberta Education		\$33,141,000		(\$33,141,000)	(\$33,141,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$3,765,000		(\$3,765,000)	(\$3,765,000)		
Estimated reserve transfers (net)				\$19,645,000	\$48,532,000	(\$28,887,000)	(\$19,645,000)
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2017</b>	\$208,163,000	\$173,818,000	\$3,856,000	\$10,916,000	\$0	\$10,916,000	\$19,573,000
<b>2016/2017 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$15,000,000)			(\$15,000,000)	(\$15,000,000)		
Projected board funded capital asset additions		\$19,618,000		(\$19,618,000)	(\$19,618,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$67,339,000)		\$67,339,000	\$67,339,000		
Budgeted capital revenue recognized - Alberta Education		\$39,189,000		(\$39,189,000)	(\$39,189,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$3,292,000		(\$3,292,000)	(\$3,292,000)		
Projected reserve transfers (net)				\$4,760,000	\$9,760,000	(\$5,000,000)	(\$4,760,000)
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2018</b>	\$193,163,000	\$168,578,000	\$3,856,000	\$5,916,000	\$0	\$5,916,000	\$14,813,000

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance	\$0	\$0	(\$7,324,000)	\$10,916,000	\$5,916,000	\$5,916,000	\$19,573,000	\$14,813,000	\$14,813,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$67,339,000	\$67,339,000	\$67,339,000		\$0	\$0			
Budgeted capital revenue recognized	(\$39,189,000)	(\$39,189,000)	(\$39,189,000)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	(\$3,292,000)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$9,760,000	\$0	\$0	(\$5,000,000)	\$0	\$0	(\$4,760,000)	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	(\$19,618,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Projected deficit	(\$15,000,000)	(\$35,474,000)	(\$52,447,000)		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	(\$7,324,000)	(\$31,621,000)	\$5,916,000	\$5,916,000	\$5,916,000	\$14,813,000	\$14,813,000	\$14,813,000

Total surplus as a percentage of 2018 Expenses	1.50%	0.97%	-0.79%
ASO as a percentage of 2018 Expenses	0.43%	-0.10%	-1.86%

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)**  
**for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2016/2017**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2016 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

In the Fall 2016 Budget Update we planned for a use of \$33.0 million operating reserves and \$25.9 million capital reserves.

Our revised planned use of Accumulated Operating Surplus for 2016-17 is \$28.9 million of operating reserves and \$19.6 million of capital reserves. The reduction is due to projects that have had timing delays.

**2017/2018**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

The current year operating deficit of \$15.0 million is linked to:

- Costs related to projected enrolment growth and new schools opening;
- Grid movement for all employees; and
- Inflation and foreign exchange pressures.

Capital reserves will be used for:

- Construction of a gymnasium at Nelson Mandela High School
- Commissioning of new schools and modernizations



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:****2018/2019**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

We are projecting a deficit in 2018-19 in order to maintain operations at current service levels. We will use a combination of cost reduction strategies and reserves to balance, however the amounts have not yet been determined.

**2019/2020**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

We are projecting a deficit in 2019-20 in order to maintain operations at current service levels. We will use a combination of cost reduction strategies and reserves to balance, however the amounts have not yet been determined.

**August 31, 2020**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

We are projecting a deficit in 2020-21 in order to maintain operations at current service levels. We will use a combination of cost reduction strategies and reserves to balance, however the amounts have not yet been determined.

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

	<b>Budgeted 2017/2018 (Note 2)</b>	<b>Actual 2016/2017</b>	<b>Actual 2015/2016</b>	<b>Notes</b>
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	81,028	78,783	76,341	Head count
Grades 10 to 12	28,801	29,253	29,479	Note 3
<b>Total</b>	<b>109,829</b>	<b>108,036</b>	<b>105,820</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.7%	2.1%		
<b>Other Students:</b>				
<b>Total</b>	<b>1,403</b>	<b>1,616</b>	<b>1,586</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>111,232</b>	<b>109,652</b>	<b>107,406</b>	
<b>Home Ed and Blended Program Students</b>	<b>180</b>	<b>168</b>	<b>177</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>111,412</b>	<b>109,820</b>	<b>107,583</b>	
Percentage Change	1.4%	2.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	5,443	5,122	4,838	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	14,274	13,418	13,225	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	9,788	9,327	9,402	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>			-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>9,788</b>	<b>9,327</b>	<b>9,402</b>	
<b>Program Hours</b>	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>4,894</b>	<b>4,664</b>	<b>4,701</b>	
Percentage Change	4.9%	-0.8%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	337	356	341	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	535	538	535	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2016/2017 budget report preparation.
- 3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 4) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

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

	Budgeted 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
<b>CERTIFICATED STAFF</b>					
School Based	6,385.7	6,293.5	6,293.5	6,092.9	Teacher certification required for performing functions at the school level.
Non-School Based	145.1	149.2	149.2	135.1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	6,530.8	6,442.7	6,442.7	6,228.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.4%	3.4%	1.4%	3.4%	Enrolment
If an average standard cost is used, please disclose rate:	\$ 100,771	\$ 100,500		\$ 101,800	
Student F.T.E. per certificated Staff	17.8	17.8		18.0	
<b>Certificated Staffing Change due to:</b>	Please Allocate	Please Allocate			
	88.1	-			
Enrolment Change	92.2	94.2	214.7		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	(4.1)	40.0	n/a		Descriptor (required): Moved Area-based staff to Learning Service Unit (2017-18)
Total Change	88.1	134.2	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	-	n/a		Descriptor (required):
Total Negative Change in Certificated FTEs	-	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>NON-CERTIFICATED STAFF</b>					
Instructional	2,167.0	2,149.9	2,149.9	2,098.4	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	844.8	882.9	882.9	824.1	Personnel providing support to maintain school facilities
Transportation	43.5	43.0	43.0	42.5	Personnel providing direct support to the transportation of students to and from school
Other	418.8	411.3	411.3	416.8	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	3,474.0	3,487.1	3,487.1	3,381.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.4%	3.1%	-0.4%	3.1%	
<b>Explanation of Changes:</b>					
Instructional increases due to increase in enrolment and new schools. PO&M decreases due to reductions related to the budget.					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="text" value="Some are"/>					
Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
All non-certificated collective agreements have wage re-opener clause, subject to ratification.					

**BOARD AND SYSTEM ADMINISTRATION  
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

3030

**TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)** **\$1,379,538,000**

**Enter Number of Net Enrolled Students:** **111,232**

**Enter Number of Funded (ECS) Children:** **9,788**

**Enter "C" if Charter School**

**STEP 1**

**Calculation of maximum expense limit percentage for Board and System Administration expenses**

If "Total Net Enrolled Students" are 6,000 and over = 3.6% **3.60%**

If "Total Net Enrolled Students" are 2,000 and less = 5.4%

2.72%

The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).

**STEP 2**

**A. Calculate maximum expense limit amounts for Board and System Administration expenses**

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$49,663,368**

**B. Considerations for Charter Schools and Small School Boards:**

If charter schools and small school boards,

**The amount of Small Board Administration funding** (*Funding Manual* Section 1.13) **\$0**

**2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)** **\$49,663,368**

**Actual Board & System Administration from G31 of "Budgeted Statement of Operations"** **\$37,495,000**

**Amount Overspent** **\$0**