

Students Come First

Budget Report for 2018-22



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

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2017–2018.

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona'.

Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in black ink, appearing to read 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director

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I. Introductory – Executive Summary

Addendum - Recent events

The following significant event occurred when the budget was nearly complete but not yet issued. The update for it will be reflected in the 2018 Fall Budget Update.

The remainder of this document should be read in conjunction with this addendum as wording and financial information (e.g. dollars, full time equivalent positions) in the rest of the document has not been adjusted.

Full day kindergarten

The Budget Assumptions Report presented to the Board of Trustees on April 10, 2018 assumed that the number of schools offering full day kindergarten would be reduced in 2018-19. The Board of Trustees passed a motion on April 24, 2018 to maintain the number of schools offering full day kindergarten in 2018-19 and this budget reflects that. Once enrolments are confirmed in the fall and funding is finalized, an additional draw on reserves of up to \$1.2 million may be proposed in the 2018 Fall Update Budget to accommodate for this motion.

Organizational summary

Goals and objectives

The Calgary Board of Education (CBE) is a public school board in Calgary, Alberta, Canada, and is one of the best public education systems in the world. From Early Childhood Services (ECS) - Grade 12, the CBE operates a variety of programs and services to support each and every student. Outstanding education depends on making wise decisions about how to invest public resources on behalf of over 123,500 students. It's an important responsibility. The money spent educating today's youth is one of the most important investments to make in this society's future.

Purpose

The CBE's entire system works to support student learning. The 2018-19 budget was prepared with the objective of honouring the CBE's mission and values.

Mission

The Board of Trustees' Mission is: **"Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning."**

Values

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

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

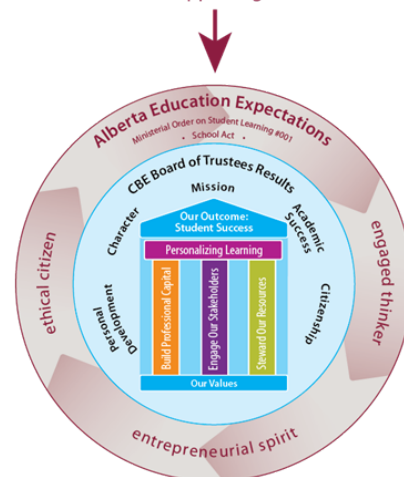
The CBE will continue to optimize student learning while recognizing the reality of fiscal constraints.

Governance

The CBE is guided by a publicly elected board of seven trustees. Trustees are elected every four years during 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 trustees. In the event of a tie vote, the related motion fails.

CBE 2018-19 Budget	
Schools:	249
Students:	123,513 (estimated)
Staff:	14,000+

Supporting



Board of Trustees

(publicly elected to four-year terms, next election scheduled for Oct. 2021)

Trina Hurdman (Chair)	Wards 1 & 2
Marilyn Dennis (Vice-Chair)	Wards 5 & 10
Althea Adams	Wards 3 & 4
Lisa Davis	Wards 6 & 7
Richard Hehr	Wards 8 & 9
Julie Hrdlicka	Wards 11 & 13
Mike Bradshaw	Wards 12 & 14

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

Superintendents' Team and date appointed to role

David Stevenson	Chief Superintendent	June 1, 2014
Jeannie Everett	Deputy Chief Superintendent (Acting)	Jan. 22, 2018
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
Ronna Mosher	Superintendent, Learning (Acting)	Jan. 22, 2018
Marla Martin-Esposito	Chief Communications Officer	Oct. 26, 2015

Contributions to the budget process

Community engagement

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

Alberta Education

The CBE receives 94 per cent of its funding from Alberta Education. Alberta Education is the Ministry for the Government of Alberta that supports students, parents, teachers and administrators from ECS (pre-kindergarten and kindergarten) to 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:

- Fluctuating resource prices make it difficult to predict the Province's total revenue. The Government of Alberta is cautious when it comes to revenue forecasting therefore it is difficult to predict overall CBE funding with certainty.
- Alberta's population is growing faster than the national average. Alberta is projected to add close to 1.8 million residents over the next 25 years, reaching 6 million by 2041; an average annual growth rate of 1.4 per cent. 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 2018](#) 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 2018

The Provincial Government released its 2018 budget on March 22, 2018. In this budget the Alberta Government reiterated its commitment to maintaining stability for public education by way of stable funding rates for each student attending public school in Alberta.

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

The CBE is also guided by the [2017-20 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 – Grade 12 education system and to ensure alignment of school authorities and schools with Provincial direction.

The CBE's 2017-20 Three-Year Education Plan focuses on personalized learning, building professional capital, engaging stakeholders and stewarding resources. Taken together, the CBE believes these actions allow for optimized student success and excellence in public education.

Other guiding documents include, but are not limited to:

- [Alberta Education Business Plan 2018-21](#) – Alberta Education’s business plan provides an overview of Alberta Education’s key outcomes and the strategies to achieve them across the public education system in Alberta.
- [CBE Results](#) – These are the Board of Trustees’ statements of outcomes for each student in the district. The Results policies become the Chief Superintendent’s and the organization’s performance targets and form the basis for assessing organizational and Chief Superintendent performance. All CBE staff are 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.
- [CBE Governance Policies](#) – In addition to the Results, these 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 three categories, each serving a distinct purpose. The categories are:
 - Governance Culture (GCs): 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 (B/CSRs): 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 (OEs): these policies 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.
- [Alberta Budget 2018](#) – The Alberta Government’s fiscal plan for 2018 focuses on diversifying the economy, creating jobs and protecting services families depend on. For public education, the Provincial Government has committed to maintaining funding rates and funding enrolment growth.

This Provincial direction, translated through CBE 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 CBE values and in support of the 2017-20 Three-Year Education Plan. The Board of Trustees may provide direction (via Board policy) 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, 2018. There were no changes to the budget process from prior years.

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 to mid-March. Once Provincial funding is known, processes begin to deliver the [Budget Assumptions Report](#) ('BAR', included later in this report) to the Board of Trustees, provide schools with their preliminary 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 Provincial deadline.

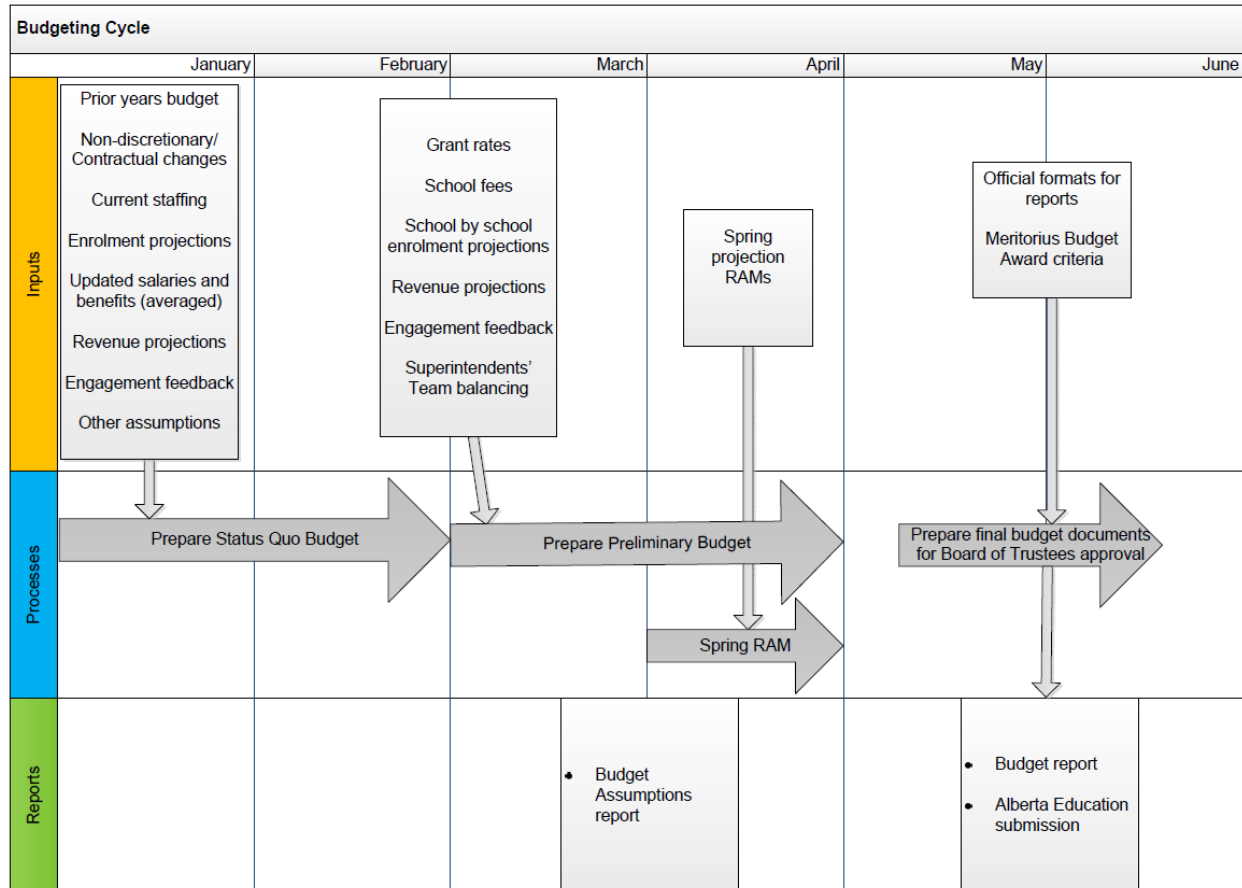
The Provincial Government released its 2018 budget in March and the BAR was presented to the Board for information purposes on April 10, 2018. The BAR discloses the budget planning assumptions as required under the Board of Trustees' Operational Expectation 5: Financial Planning. Sub-provision 5.1 of this OE requires the Chief Superintendent to present budget-planning assumptions. The presentation of the BAR provides the necessary information required by the Board of Trustees to align on assumptions and inform the budget preparation process.

2018-19 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.

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. This Budget Report was prepared and is planned for presentation to the Board of Trustees on May 15, 2018 for review and for approval on May 22, 2018.

Timeline (cont'd)

The following are highlights of the budget schedule.



Stakeholder input

Starting early in 2018, the CBE requested input from parents, staff, other stakeholders and the public related to the 2018-19 budget and beyond. Feedback was requested in various venues and formats, including:

- meetings with:
 - union representatives (ATA, Staff Association, CUPE, Skilled Trades Union)
 - the Council of School Councils (COSC)
 - principals and assistant principals
 - Area and Learning directors
- online comments

The CBE continues to improve budget-related communication with its stakeholders. [The Budget and Finance area of the CBE website](#) includes budget information, including reports, staff communication and

speaking notes. The Chief Financial Officer 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. New this year, the Chief Financial Officer recorded a video that describes the budget and how funds are allocated to support student learning. The video is available to the public on the CBE website, and was also communicated to all employees via an all-staff email from the Chief Superintendent.

Comments are also accepted year-round through the [budget feedback form](#) and all comments are read by the finance team.

Meritorious Budget Award

The CBE received the Meritorious Budget Award (MBA) for excellence in the preparation and issuance of its 2016-17 and 2017-18 budgets. The CBE submits its budget report for MBA consideration as an additional way to demonstrate its commitment to open, transparent and fair communication to the public. As a publicly 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.

The 2018-19 Budget report will be submitted for MBA evaluation following Board of Trustee approval.

Allocation of resources to achieve student success

Priorities

The CBE continues to optimize student success by improving the quality of teaching and learning in the classroom by focusing on:

- Personalized learning
- Educational leadership practices
- Kindergarten to Grade 12 student success with a focus on mathematics and literacy
- Improving results for First Nations, Métis and Inuit students

New for 2018-19, the CBE adapts to enhance conditions for success and have a positive impact on the learning outcomes of students by:

- Having a designated and supported math leader in each school (\$3.5 million)
- 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 \$10.3 million and annual operating cost of \$1.2 million).
- Preparing for the implementation of new kindergarten – Grade 4 Programs of Study (estimated cost of \$0.3 million)
- Continuing to evaluate and act on the results of the system-wide staff engagement survey (estimated cost of \$0.1 million).

Budget attributed to activities (as defined by Alberta Education)

Students are at the centre of all the work done at the CBE; the 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.

The work is guided by the 2017-20 Three-Year Education Plan, which connects each CBE employee to student success. The focus is 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).

The following groupings of operations are defined by Alberta Education and required for reporting purposes.

Instruction

In the 2018-19 school year, \$1.1 billion dollars [including 8,917 Full Time Equivalents (FTEs)] will be spent on instruction in 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 2017-20 Three-Year Education Plan consistent with the Priorities section above.

Plant, Operations and Maintenance

Costs under the Plant, Operations and Maintenance block are essential for the safe operation of CBE facilities and to provide quality learning environments. In 2018-19, \$169.9 million (including 802 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 2017-18 about 34,500 CBE students travel to school daily on a variety of transportation means such as the yellow school bus and Calgary Transit. Of those, approximately 22,500 ride a yellow school bus on more than 785 routes.

These yellow school bus riders are typically in kindergarten to Grade 9. Half of these riders 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 grant the CBE receives from the Province targeted for transportation does not fully cover the cost of the service level currently offered and therefore where allowed under the *School Act*, fees are charged to cover the differential. The cost of transportation is approximately \$48.6 million (including 43 FTEs, 30 of which are school-based busing aides and 13 of which are schedulers, fee clerks, IT and administrative support).

The *School Act* mandates that students attending their designated (regular program) school and living over 2.4 kilometres away from school cannot be charged a transportation fee. Students attending a program of choice (alternative program) or who live between 1.6/1.8 to 2.4 kilometres from school are charged a fee. Parent fees totalling \$5.1¹ million will be charged in 2018-19 to provide services for students who don't qualify for fee-free or fee-reduced transportation. Per-student transportation fees are proposed to be \$350 in 2018-19 (2018 - \$335). More details are provided in the Financial section of this report.

External Services

External Services (e.g. noon supervision program, adult language training, the international student program), are \$33.3 million (including 346 FTEs) in program costs that do not fall within the ECS to Grade 12 Provincial education mandate and are operated on a cost recovery basis (i.e. offset by related fees or other revenues). Of these amounts, \$13.9 million (including 241 FTEs) is the noon supervision program.

The noon supervision program is a school based program to provide supervision to Grades 1-6 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 to maximize the teacher time available under the collective agreement to support student learning.

Board & System Administration²

Board & system administrative (BSA) costs support student success by providing core system supports to student learning. These costs are budgeted at \$46.3 million (including 160 FTEs). These costs are 3.3 per cent which is within the provincially mandated cap of 3.6 per cent of total expenditures. The non-school facility board and system administration (the proportion after removing all lease and operating costs) is 2.5 per cent.

Direction from the Provincial government requires that the full lease and operating costs of the CBE office building (the Education Centre) must be charged as a BSA cost regardless of the instructional support staff housed in the Education Centre. The guidelines also require that the full cost of external services including overhead are coded to the external block. The CBE has taken both directions under advisement and has allocated the full cost of the lease and operating costs to the BSA block after the external portion (the proportion of costs relating to the sublease of the 9th and 10th floors) has been allocated to the external block.

¹ \$5.1 million is a preliminary estimate and subject to change once students have registered for transportation service, routes are developed and fee levels have been granted Ministerial approval.

² 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 2018-19**

The Education Centre costs by block (in \$ thousands):

	Instruction	Board and system adminstration	Plant operations and maintenance	External services	Total
<u>Budget 2018-19</u>					
Lease	-	7,895	-	2,160	10,055
Operating costs	-	3,198	-	606	3,804
	-	11,093	-	2,766	13,859
<u>Fall Update 2017-18</u>					
Lease	5,708	2,502	152	1,693	10,055
Operating costs	1,999	1,234	50	563	3,846
	7,707	3,736	202	2,256	13,901
Increase/(decrease)	(7,707)	7,357	(202)	510	(42)

These costs above are the lease and operating costs for the Education Centre as well as the operating costs of the Dr. Carl Safran Centre. These costs are reflected in the rental equipment and facilities and professional services expense categories.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Budget attributed to activities detail

	Instruction (ECS & Grade 1-12)	Board and system administration	Transportation	Plant operations and maintenance	External services	Total
	(in \$ thousands)					
Total expenses						
Certificated permanent salaries and benefits	784,269	1,231	-	-	7,387	792,887
Certificated temporary salaries and benefits	25,208	8	-	-	-	25,216
Non-certificated permanent salaries and benefits	158,129	19,258	2,638	58,405	14,383	252,813
Non-certificated temporary salaries and benefits	6,904	393	74	1,535	2,016	10,922
Dues and fees	2,252	599	170	133	35	3,189
Rental equipment and facilities	995	7,903	-	-	2,189	11,087
Maintenance and repairs	6,002	1,402	-	31,883	87	39,374
Insurance	1,559	215	-	4,142	-	5,916
Professional services	13,716	8,983	726	808	1,469	25,702
Utilities	5,377	364	18	17,245	1,866	24,870
Transportation charges	1,135	-	43,814	-	-	44,949
Travel and subsistence	1,310	156	1	205	88	1,760
Other supplies	67,981	433	133	2,216	532	71,294
Minor equipment	5,327	126	-	167	5	5,625
Textbooks and materials	1,669	18	-	-	91	1,778
Amortization expenses	22,547	4,855	-	53,078	125	80,605
Interest and finance charges	455	397	125	127	280	1,384
Other (uncollectible accounts)	-	-	913	-	2,780	3,693
Expenses	1,104,835	46,341	48,612	169,944	33,333	1,403,065
Fall Budget 2017-18	1,109,477	39,093	48,200	180,195	24,056	1,401,021
Increase / (decrease) from 2017-18	(4,642)	7,248	412	(10,251)	9,277	2,044

Impacts on student learning

CBE provides a world class public education program for students and families. For the 2016-17 year, CBE students continued to lead the Province in [academic achievement, as evidenced by students' Provincial Achievement Tests and Diploma Exams](#). The CBE's Accountability Pillar Overall Summary (as of October 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 continues to 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 by 0.5 per cent. This is connected to the average teacher cost which declined by 0.3 per cent from the prior year. The 0.2 per cent differential is the impact schools will need to address. This may result in a small increase to the [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 in the classroom.

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 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 First Nations, Métis, and Inuit students and the success of all students in mathematics. Literacy learning will continue to be supported within the constraints of the budget.
- 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.
- Some groups of students who would most benefit from extended early learning experiences will have access to full day kindergarten at 16 locations across the school district.
- The CBE continues to provide seven years of English Language Learner support (rather than the five years that are funded) across the system starting in Grade 1. 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 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 2017-20 Three-Year Education Plan.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Accountability Pillar Overall Summary (Oct. 2017)

Measure Category	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	Safe and Caring	89.3	89.8	89.0	89.5	89.5	89.3	Very High	Improved	Excellent
Student Learning Opportunities	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)	PAT: Acceptable	75.3	75.5	74.9	73.4	73.6	73.2	Intermediate	Maintained	Acceptable
	PAT: Excellence	20.6	20.4	19.8	19.5	19.4	18.8	High	Improved	Good
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	85.0	85.1	85.9	83.0	82.7	83.1	High	Declined Significantly	Issue
	Diploma: Excellence	28.6	27.6	28.6	22.2	21.2	21.5	Very High	Maintained	Excellent
	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	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	Parental Involvement	78.3	78.4	77.8	81.2	80.9	80.7	Intermediate	Maintained	Acceptable
Continuous Improvement	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/TTFM (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); and 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; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
8. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
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. 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.
11. 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 highlights³

For the 2018-19 school year, the CBE will continue to provide a high-quality, comprehensive, responsive, caring, inclusive public education to students. Over the past two years, 24 new schools have opened. In 2018-19, \$31.6 million is committed to non-school facility capital and maintenance projects creating a positive environment and system supports to schools and their students. Reserves available to support operating and capital needs are anticipated to be \$24.3 million in total by August 2019.

From inflation, to salary grid movement, to operating 24 new schools the CBE is challenged to cover all costs within the available resources. Service level decisions are the responsibility of school boards. In addition, reserves have steadily declined over the past four years and are 65 per cent lower than 2015 levels, limiting the ability to rely on reserves to bridge gaps in funding. Consequently, the CBE continues to prioritize programs and services for K-12 students to balance the budget.

During the summer of 2017 Alberta Education conducted an operational review of the CBE's finance practices. The CBE is pleased that the results of the review did not raise any substantial issues and that the CBE's spending practices are consistent with those of other Alberta metro school boards. The operational review provided one recommendation regarding the categorization of the CBE's office lease and operating costs which has been reflected in this budget.

This budget charts a path that aligns with the CBE's values while balancing against available resources. Highlights include:

- Funds allocated directly to schools have increased by \$22.5 million (2.7 per cent), excluding the \$13 million in Classroom Improvement Fund (CIF) grant⁴ received for 2018-19. 4.4 per cent is required to maintain current levels of service.

This increase funds enrolment growth of 1.5 per cent and the opening of two new schools.

- Fees:
 - All revenue from Alberta Education related to transportation and instructional supplies and materials will continue to 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 and direct program costs, including waivers and uncollectable accounts.
 - For the 2018-19 year, noon supervision fees will increase by up to 3.9 per cent and transportation fees by 4.5 per cent due to increased costs of providing those services, subject to ministerial approval.
- The number of school-based positions have increased by 149 FTEs to address enrolment growth due to the CIF grant.

³ Throughout this document, the 2017-18 comparative budget figures presented are from the 2017-18 Fall Update, which was approved by the Board of Trustees on Nov. 28, 2017. Some numbers have been reclassified for comparative purposes.

⁴ The Classroom Improvement Fund (CIF) was a Provincial grant received in the 2017-18 year as part of the Alberta Teachers' Association collective agreement ratification. The grant was originally distributed as one-time funding. On April 26, 2018, the CBE received notification that this funding will continue in 2018-19.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

- Service unit budgets have been reduced by between 3 per cent and 10 per cent (approx. \$15 million) of discretionary budgets to maximize school-based allocations. Approximately 69 FTEs have been reduced in service units including Areas and school-based custodial services.
- Non-school facility capital project spending is budgeted at \$31.6 million.
- As required by law, the budget for 2018-19 is balanced.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

2018-19 Budget and comparatives (in \$ thousands)

				Budget 2018-19 vs Actuals 2016- 17		Budget 2018-19 vs Fall Budget 2017-18	
	Actuals 2016-17	Fall Budget 2017-18	Budget 2018-19	Increase / (Decrease)	%	Increase / (Decrease)	%
Revenues							
Alberta Education	1,230,285	1,290,857	1,310,353	80,068		19,496	
Fees	51,788	42,594	41,174	(10,614)		(1,420)	
Other sales and services	26,917	22,731	20,613	(6,304)		(2,118)	
All other revenue	23,047	21,137	19,555	(3,492)		(1,582)	
Federal Government and First Nations	3,169	3,207	3,289	120		82	
Investment income	4,124	3,167	1,649	(2,475)		(1,518)	
Other - Government of Alberta	376	328	432	56		104	
	1,339,706	1,384,021	1,397,065	57,359	4.3%	13,044	0.0%
Expenses by block							
Instruction - Early Childhood Services	51,485	57,328	47,785	(3,700)		(9,543)	
Instruction - Grade 1-12	1,014,823	1,052,149	1,057,050	42,227		4,901	
Plant operations and maintenance	174,651	180,195	169,944	(4,707)		(10,251)	
Transportation	52,926	48,200	48,612	(4,314)		412	
Board & system administration	36,925	39,093	46,341	9,416		7,248	
External services	24,030	24,056	33,333	9,303		9,277	
	1,354,840	1,401,021	1,403,065	48,225	3.6%	2,044	0.0%
Expenses by object							
Salaries and benefits	1,044,558	1,089,093	1,081,838	37,280		(7,255)	
Services, contracts and supplies	244,671	240,060	235,545	(9,126)		(4,515)	
Other (interest, amortization and uncollectible accounts)	65,611	71,868	85,682	20,071		13,814	
	1,354,840	1,401,021	1,403,065	48,225	3.6%	2,044	0.0%
Annual deficit	(15,135)	(17,000)	(6,000)	9,135		11,000	
Net applications of operating funds	20,721	7,000	2,500	(18,221)		(4,500)	
Capital transactions							
Board funded amortization	24,177	27,524	35,076	10,899		7,552	
Capital assets acquired	(36,580)	(39,197)	(31,576)	5,004		7,621	
Use of capital reserves	6,817	21,673	-	(6,817)		(21,673)	
	(5,586)	10,000	3,500	9,086		(6,500)	
Net operating surplus	-	-	-	-		-	

Summary of changes from prior year budget

Descriptions of each change are included on the next page.

Fall Budget Update 2017-18	Enrolment	Reverse prior year one time funding and activities	Non-disc budget changes	Increase in operating costs for new schools	Budget add requests	Status Quo 2018-19	Adjusted allocations to schools	Classroom Improvement Fund	Math Strategy	Service unit reductions	Budget 2018-19
(in \$ thousands)											
Revenues											
Alberta Education	1,290,857	19,822	(13,483)	4,976	-	1,302,172	-	13,281	-	(5,100)	1,310,353
Other Government of Alberta	328	201	-	(97)	-	432	-	-	-	-	432
Federal Government & First Nations	3,207	82	-	-	-	3,289	-	-	-	-	3,289
Other sales and services	22,731	(1,868)	(112)	50	-	20,801	-	-	-	(188)	20,613
Fees revenue	42,594	(501)	-	(919)	-	41,174	-	-	-	-	41,174
Investment revenue	3,167	100	-	(1,618)	-	1,649	-	-	-	-	1,649
Other Alberta school authorities	303	98	-	-	-	401	-	-	-	(92)	309
Gifts and donations	7,634	300	(368)	26	-	7,592	-	-	-	-	7,592
Fundraising	7,200	200	-	-	-	7,400	-	-	-	-	7,400
Rentals	5,581	-	-	(1,327)	-	4,254	-	-	-	-	4,254
Other revenue	419	-	(419)	-	-	-	-	-	-	-	-
Total	1,384,021	18,434	(14,382)	1,091	-	1,389,164	-	13,281	-	(5,380)	1,397,065
Expenses by object											
Certificated permanent salaries and benefits	783,943	742	(9,944)	14,208	997	798,546	(10,575)	10,625	3,500	(9,209)	792,887
Certificated temporary salaries and benefits	30,712	(3,010)	(2,805)	6	498	25,401	(22)	-	-	(163)	25,216
Non-certificated permanent salaries and benefits	262,820	4,898	(1,356)	(3,810)	747	263,299	(5,958)	2,656	-	(7,184)	252,813
Non-certificated temporary salaries and benefits	11,618	(644)	-	147	-	11,121	(8)	-	-	(191)	10,922
Supplies and services	240,060	5,723	(2,276)	(2,721)	-	240,786	(1,434)	-	-	(3,807)	235,545
Amortization expenses	66,436	(71)	-	14,169	-	80,534	-	-	-	71	80,605
Interest and finance charges	1,630	(60)	(1)	(187)	-	1,384	-	-	-	-	1,384
Other (uncollectible accounts)	3,802	(22)	-	(87)	-	3,693	-	-	-	-	3,693
Total	1,401,021	7,557	(16,382)	21,726	2,242	1,424,764	(17,997)	13,281	3,500	(20,483)	1,403,065
Annual surplus / (deficit)	(17,000)	10,877	2,000	(20,635)	(2,242)	(8,600)	17,997	-	(3,500)	15,103	(6,000)
Transfer from operating reserves	7,000	-	(2,000)	(5,000)	-	-	2,500	-	-	-	2,500
Add/(deduct) capital items paid by operating funds:											
Capital acquisitions	(39,197)	7,621	-	-	-	(31,576)	-	-	-	-	(31,576)
Board funded amortization	27,524	-	-	7,552	-	35,076	-	-	-	-	35,076
Use of capital reserves	21,673	-	-	(21,673)	-	-	-	-	-	-	-
Total	10,000	7,621	-	(14,121)	-	3,500	-	-	-	-	3,500

Budget change additional information notes (to accompany table on previous page)

- (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) Reverse prior year one-time funding and activities: One-time projects from the prior year are removed from the current budget such as the revenue and spending related to the prior year Classroom Improvement Fund grant (see note (7) below), reserve-funded math coaches and externally funded learning projects.
- (3) Non-discretionary changes: 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 and conditions, 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) Budget add requests: Budget addition requests were received that are deemed critical to supporting the Three-Year Education Plan and for the large, growing system with changing needs.
- (6) Adjusted allocations to schools and the math strategy: Overall funding to schools has increased by \$22.5 million (2.7 per cent) which is an adjustment from the amount that would have been required to fully maintain service levels in order to meet budget balancing targets. This includes the addition of a \$3.5 million allocation to support the math strategy in schools.
- (7) Classroom Improvement Fund: A Provincial grant was received in the 2017-18 year as part of the Alberta Teachers' Association collective agreement ratification. The grant was originally distributed as one-time funding. On April 26, 2018, the CBE received notification that this funding will continue in 2018-19.
- (8) Service unit reductions: To minimize the direct impact on student learning, service units have been reduced by 3 to 10 per cent of their discretionary budget in order to meet balancing targets. In addition to these budget reductions, other budget refinements have been made such as revenue adjustments to targeted revenues that have an offsetting expense component such as IMR.

Revenue summary

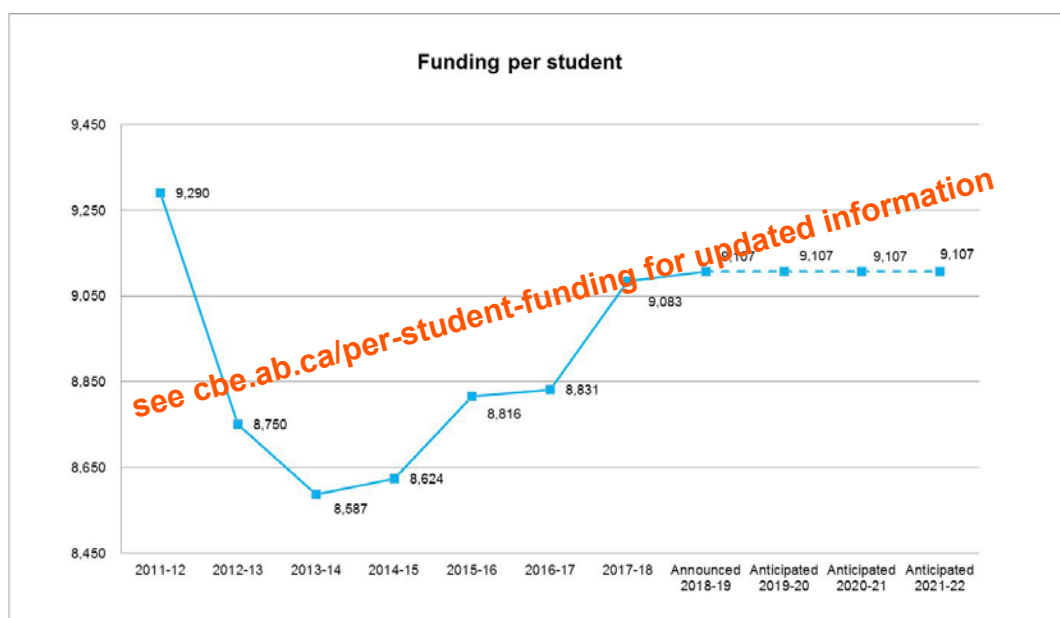
The CBE has benefited from the current Provincial Government’s support of, and commitment to, public education. With 94 per cent of funding coming from the Province, even a small change in funding rates or funding methodologies impacts all students, parents and staff. Of the funding received from Alberta Education, 14 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). The remaining amount may be used at the CBE’s discretion to support student learning.

The Provincial Government’s commitment to funding enrolment growth allows school jurisdictions, including the CBE, to better allocate public money to support high quality public education. Stable, predictable funding that increases with enrolment growth is vital and appreciated. The Alberta Government continues to operate in a financially constrained environment. Alberta Education is funding school jurisdictions for enrolment at 2015-16 funding rates.

The operating costs of increased infrastructure (new schools and related equipment) required to accommodate continued enrolment growth has outpaced the growth in Alberta Education funding which is based on a per-student formula rather than actual costs of providing public education. In a letter to the CBE in February 2018, the Minister of Education stated that “Funding from Alberta Education is not a cost-of-delivery-recovery model. Rather, the funding framework is an allocation funding model based on the demographic, geographic and economic environment within which services are delivered to students. Service level decisions are the responsibility of school boards.” While the government provides funding on a per-student allocation, this funding is not linked to actual costs of providing education services.

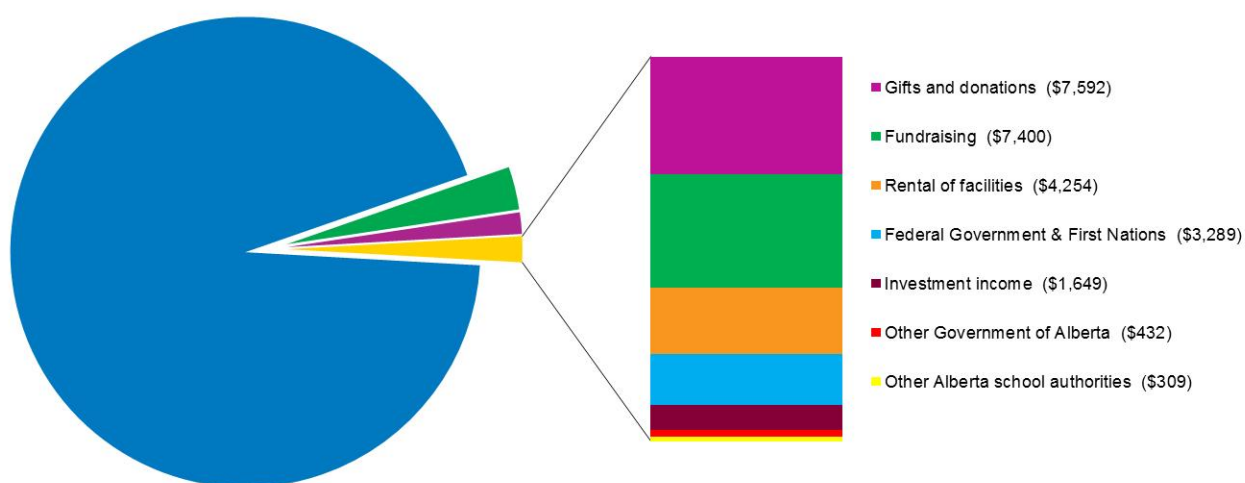
In 2017-18, the Provincial Government introduced a Fee Replacement Grant to replace fee revenue that can no longer be charged under Provincial legislation. The Provincial Government also provided a Classroom Improvement Fund (CIF) grant linked to the Alberta Teachers’ Association (ATA) collective agreement. Taken together, those two grants explain the increase in per-student funding for 2017-18. In the chart below it has been assumed the CIF funding will be continue beyond 2018-19.

Funding (in the chart below) does not include Infrastructure Maintenance & Renewal (IMR), the Alberta Teachers’ Retirement Fund, transportation grants or expended deferred capital revenues as these grants are targeted and do not fund regular operations. The funding per student represents the dollars available to the CBE to fund all costs associated with providing a high quality public education to students.



Revenue highlights

	Budget 2018-19		Fall Budget 2017-18
	(in \$ thousands)	%	(in \$ thousands)
Alberta Education	1,310,353	93.8%	1,290,857
Fees	41,174	2.9%	42,594
Other	24,925	1.8%	27,839
Other sales and services	20,613	1.5%	22,731
Revenues	1,397,065	100.0%	1,384,021



- **Alberta Education** – includes grants received based on projected September 30 enrolment. Alberta Education has maintained funding rates at 2015-16 levels. Base funding has increased for enrolment growth and a reclassification of IMR activities from operating to capital.
- **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 instructional supplies and materials will continue to 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 (where available) and direct program costs, including waivers and uncollectable accounts.
 - For the 2018-19 year, noon supervision fees will increase by up to 3.9 per cent and transportation fees by 4.5 per cent due to increased costs of providing those services and subject to ministerial approval.
- **Other** – includes donations received, fundraising at schools, federal government and first nations, investment income and revenues from the rental of facilities.

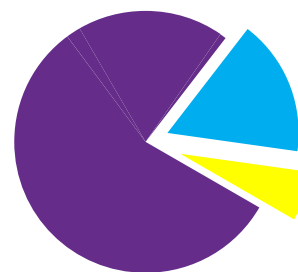
- **Other sales and services** – revenue collected from international students attending CBE schools, instruction fees paid by adult learners, and general sales revenue from cafeteria sales and the provision of services by students like cosmetology and automotive.

Expense summary

Expenses

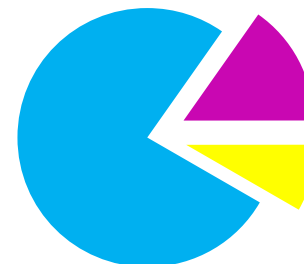
Expenses by type

	Budget 2018-19		Fall Budget 2017-18	
	(in \$ thousands)	%	(in \$ thousands)	
Certificated permanent salaries and benefits	792,887	56.5%	783,943	
Certificated temporary salaries and benefits	25,216	1.8%	30,712	
Non-certificated permanant salaries and benefits	252,813	18.0%	262,820	
Non-certificated temporary salaries and benefits	10,922	0.8%	11,618	
Supply and services	235,545	16.8%	240,060	
Other (interest, amortization and uncollectible accounts)	85,682	6.1%	71,868	
Expenses by type	1,403,065	100.0%	1,401,021	



Expenses by activity

	Budget 2018-19		Fall Budget 2017-18	
	(in \$ thousands)	%	(in \$ thousands)	
Schools and area supports	1,072,062	76.4%	1,055,677	
System	213,797	15.2%	212,876	
Services	117,206	8.4%	132,468	
Expenses by activity	1,403,065	100.0%	1,401,021	



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.

System costs include expenditures which are made on behalf of the entire organization are grouped together for budget presentation. 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.

Services (service unit supports) include direct and indirect supports for students. 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 school-based 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.

Expenses have increased by 2.0 million from 2017-18. This is the net impact of a combination of factors including more funding allocated to schools to support enrolment growth and two new schools less a reclassification of IMR activities to capital from operating.

Capital projects

Major capital projects – new schools and major modernization

The CBE appreciates that the Provincial Government is funding increased enrolment and is building the school facilities necessary to accommodate this growth. During the past two years the CBE has opened 24 new, replacement and modernized schools and has three projects underway for completion in September 2018. Four new projects were announced in the spring of 2017 and are expected to begin construction in the summer of 2018. Four more new schools were announced on March 23, 2018, of which two were approved for design funding only. Information on these projects is available on [the CBE's website](#) as well as in the Informational section of this report.

While good news for students, parents and communities, each new school announcement requires the CBE to find additional funds beyond those provided by the Province for furniture, fixtures and equipment. These commissioning costs include preparing the learning environment with learning resources, 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 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. Based on this experience, the upcoming new schools will require additional resources.

The additional fixed costs of operating two new schools (Joane Cardinal-Schubert High School & re-opening of Glenmeadows School) is approximately \$2.2 million for 2018-19 and has been incorporated into this budget. The incremental cost of operating new schools opened over the last two years is \$13.5 million. These costs relate to school-based administrative staff and operating costs such as internet connectivity, insurance and utilities.

These fixed operating costs are not specifically addressed in the Alberta Education funding framework. As school jurisdictions 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 has created a significant resourcing and administrative challenge.

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 and/or to pay for the project management components of the projects, further funding requests must be made to the province.

The Province has indicated that the project management expenses and change orders 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.

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

Board-funded (non-school facility) capital

Non-school facility capital activities are funded through the cash made available from non-school 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-school 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-school facility capital needs are funded from in-year operating grants or targeted funds, if any. The budget is generally established based on the non-school facility amortization expense for the year. The anticipated funding available from amortization of non-school facility capital in 2018-19 is \$35.1 million. The capital budget has been reduced by \$3.5 million to balance the overall CBE budget. The budget available for board-funded capital projects is sufficient to fund all budget requests submitted.

The resulting board-funded capital spending plan for the year is \$31.6 million.

2018-19 (in \$ thousands)	
Board-funded capital amortization	35,076
Use for operating activities	(3,500)
Resulting budget for board-funded capital	31,576

Use of reserves and balancing

If the CBE were to maintain the same level of services as in 2017-18 the organization would be facing a **\$35.6 million budget gap** in the 2018-19 year before the application of available reserves, other one-time funding contributions and/or cost reductions. The budget balancing plan is as follows:

- Increasing school budgets by \$22.5 million or 2.7 per cent (4.4 per cent is required to maintain current levels of service);
- Reducing service unit discretionary budgets by between 3 per cent and 10 per cent (approx. \$15 million);
- Using a modest level of operating reserves to support service transition (approx. \$2.5 million);
- Reducing board-funded capital activities (approx. \$3.5 million); and
- Changing programs and services to maximize efficiencies over the short to medium term.

The budget assumes the CBE will end the 2018-19 school year with available-for-use operating reserves of approximately \$12.4 million and \$11.9 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 amount of reserves available for use in 2018-19 is also contingent upon the funding request made to the Province to cover the cost of project management services and change orders associated with new school construction projects. It is anticipated that a final answer on these requests will be received 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 authority 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)

	Anticipated reserve balance Sept. 1, 2018	Planned use	Anticipated reserve balance Aug. 31, 2019
(all figures in \$ thousands)			
Available for use operating reserves	14,867	(2,500)	12,367
Capital reserves	11,928	-	11,928
Total reserves	26,795	(2,500)	24,295

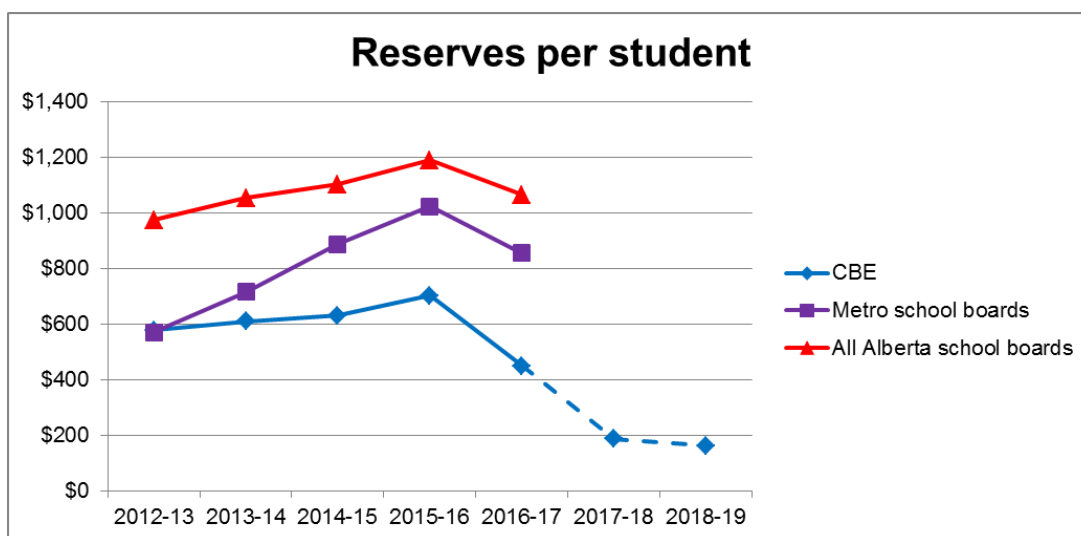
Available for use reserves are surpluses from prior years that may be used as a funding source for any purpose (subject to Trustee approval).

Capital reserves are surpluses from prior years that have been designated as a funding source for capital purposes (subject to Trustee approval).

Not shown above are restricted reserves or reserves which cannot be used to fund regular operations. It is comprised of:

- \$5.5 million in designated operating reserves (year-end project carryforwards).
- \$1.9 million of EducationMatters reserves that are consolidated with the CBE for financial reporting purposes.
- \$10.2 million reduction to reserves called the 'Changes in accounting policy reserve' which was established upon conversion to Public Sector Accounting Standards.

Reserves have been steadily decreasing over the past three years and the CBE's ability to rely upon the use of reserves now and into the future is therefore reduced. The CBE has the lowest level of reserves per student on average than other school boards in Alberta.



Informational summary

Forecasts

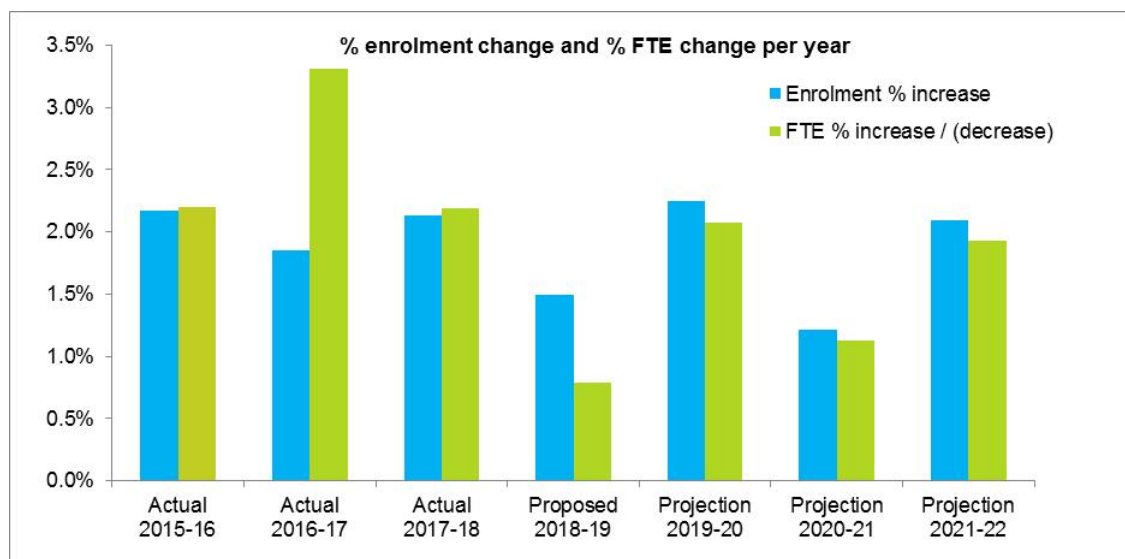
In addition to the preparation of the 2018-19 year budget, forecasts are prepared for the next three years, assuming that funding rates are maintained and staffing is increased to maintain student to school-based staff ratios. Central staffing levels are assumed to remain fixed into the forecast years.

The forecast years also assume a zero wage rate increase for all employee groups. The cost of grid movement has been incorporated. All collective agreements will be open for wage renegotiation effective Aug. 31, 2018.

The forecast is based on enrolment projections.

Enrolment by program	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Projection 2018-19	Projection 2019-20	Projection 2020-21	Projection 2021-22
Grades 1-6	51,253	53,329	55,122	56,263	57,204	57,371	57,090	56,697
Grades 7-9	22,237	22,624	23,292	24,267	25,295	26,738	28,263	29,344
Grades 10-12	26,420	26,375	26,442	27,035	27,804	28,846	30,053	31,306
Pre-K and Kindergarten	9,389	9,389	9,298	9,281	8,853	8,923	7,937	8,629
Chinook Learning Services	2,393	2,327	2,219	1,974	1,425	1,425	1,425	1,425
Outreach and Unique Settings	1,971	2,060	2,066	2,141	2,191	2,234	2,286	2,314
Cbe-Learn	589	611	459	463	468	473	478	484
Home Education	248	270	249	267	273	279	285	288
Total	114,500	116,985	119,147	121,691	123,513	126,289	127,816	130,486
Total annual change		2,485	2,162	2,544	1,822	2,776	1,527	2,670
Total % change		2.1%	1.8%	2.1%	1.5%	2.2%	1.2%	2.1%

The chart below demonstrates the historical and projected relationship between changes in student enrolment and staffing. Funding is not provided on a cost-recovery basis and therefore staffing levels do not always increase in relation to enrolment growth.



**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

2018-19 budget, comparatives and forecast years

	Actuals		Actuals		Actuals		Fall Budget		Budget		Forecasts					
	2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		2021-22	
	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000
Revenues																
Alberta Education		1,144,396		1,208,794		1,230,285		1,290,857		1,310,353		1,337,363		1,352,221		1,378,199
Other Government of Alberta		1,108		733		376		328		432		432		432		432
Federal Government & First Nations		2,904		2,987		3,169		3,207		3,289		3,289		3,289		3,289
Other sales and services		24,329		27,272		26,917		22,731		20,613		21,076		21,331		21,777
Fees revenue		47,148		49,876		51,788		42,594		41,174		42,099		42,608		43,498
Investment revenue		14,863		12,146		4,124		3,167		1,649		1,649		1,649		1,649
All other revenue		22,767		23,891		23,047		21,137		19,555		19,987		20,225		20,641
		<u>1,257,515</u>		<u>1,325,699</u>		<u>1,339,706</u>		<u>1,384,021</u>		<u>1,397,065</u>		<u>1,425,895</u>		<u>1,441,755</u>		<u>1,469,485</u>
Expenses by block																
Instruction: early childhood services	436	49,136	481	49,003	518	51,485	526	57,328	433	47,785	442	49,263	447	50,451	456	51,980
Instruction: grades 1-12	7,716	940,461	7,877	988,983	8106	1,014,823	8,354	1,052,149	8,485	1,057,050	8,661	1,089,755	8,758	1,116,015	8,927	1,149,838
Board and system administration	158	33,917	156	33,548	158	36,925	170	39,093	160	46,341	163	47,775	165	48,926	168	50,409
Transportation	43	44,336	43	48,447	43	52,926	44	48,200	43	48,612	44	50,116	44	51,324	45	52,879
Plant operations and maintenance	829	157,489	826	167,923	884	174,651	827	180,195	802	169,944	819	175,202	828	179,424	844	184,862
External services	263	20,814	270	23,234	262	24,030	268	24,056	346	33,333	353	34,364	358	35,192	364	36,259
	<u>9,444</u>	<u>1,246,153</u>	<u>9,652</u>	<u>1,311,138</u>	<u>9,971</u>	<u>1,354,840</u>	<u>10,189</u>	<u>1,401,021</u>	<u>10,269</u>	<u>1,403,065</u>	<u>10,482</u>	<u>1,446,475</u>	<u>10,600</u>	<u>1,481,332</u>	<u>10,804</u>	<u>1,526,227</u>
Expenses by object																
Certificated permanent salaries and benefits	6,150	702,172	6,265	727,897	6,472	752,216	6,686	783,943	6,815	792,887	6,965	824,137	7,048	849,019	7,192	881,462
Certificated temporary salaries and benefits		26,355		41,974		30,113		30,712		25,216		25,752		26,046		26,560
Non-certificated permanent salaries and benefits	3,294	233,449	3,388	237,347	3,499	248,284	3,503	262,820	3,454	252,813	3,517	257,925	3,552	263,144	3,612	269,830
Non-certificated temporary salaries and benefits		11,251		11,988		13,945		11,618		10,922		11,063		11,140		11,275
Services, contracts and supplies		217,687		233,130		244,671		240,060		235,545		241,901		246,266		251,368
Amortization		51,644		52,092		57,317		66,436		80,605		80,605		80,605		80,605
Other (uncollectible accounts)		1,557		5,196		6,820		3,802		3,693		3,693		3,693		3,693
Interest and finance charges		2,038		1,514		1,474		1,629		1,384		1,400		1,418		1,435
	<u>9,444</u>	<u>1,246,153</u>	<u>9,652</u>	<u>1,311,138</u>	<u>9,971</u>	<u>1,354,840</u>	<u>10,189</u>	<u>1,401,021</u>	<u>10,269</u>	<u>1,403,065</u>	<u>10,482</u>	<u>1,446,476</u>	<u>10,600</u>	<u>1,481,331</u>	<u>10,804</u>	<u>1,526,226</u>
Surplus / (deficit)		<u>11,362</u>		<u>14,561</u>		<u>(15,134)</u>		<u>(17,001)</u>		<u>(6,000)</u>		<u>(20,581)</u>		<u>(39,576)</u>		<u>(56,741)</u>
Transfers from / (to) operating reserves		3,760		1,130		20,721		7,000		2,500		-		-		-
Add/(deduct) capital items paid by operating funds																
Capital assets acquired		(28,817)		(35,560)		(36,580)		(39,197)		(31,576)		(35,076)		(35,076)		(35,076)
Board funded amortization		21,837		22,871		24,177		27,524		35,076		35,076		35,076		35,076
Transfer from / (to) capital reserves		(8,142)		(3,002)		6,817		21,673		-		-		-		-
		<u>(15,122)</u>		<u>(15,691)</u>		<u>(5,586)</u>		<u>10,000</u>		<u>3,500</u>		<u>-</u>		<u>-</u>		<u>-</u>
Costs to be reduced/efficiencies to identify		-		-		-		-		-		(20,581)		(39,576)		(56,741)

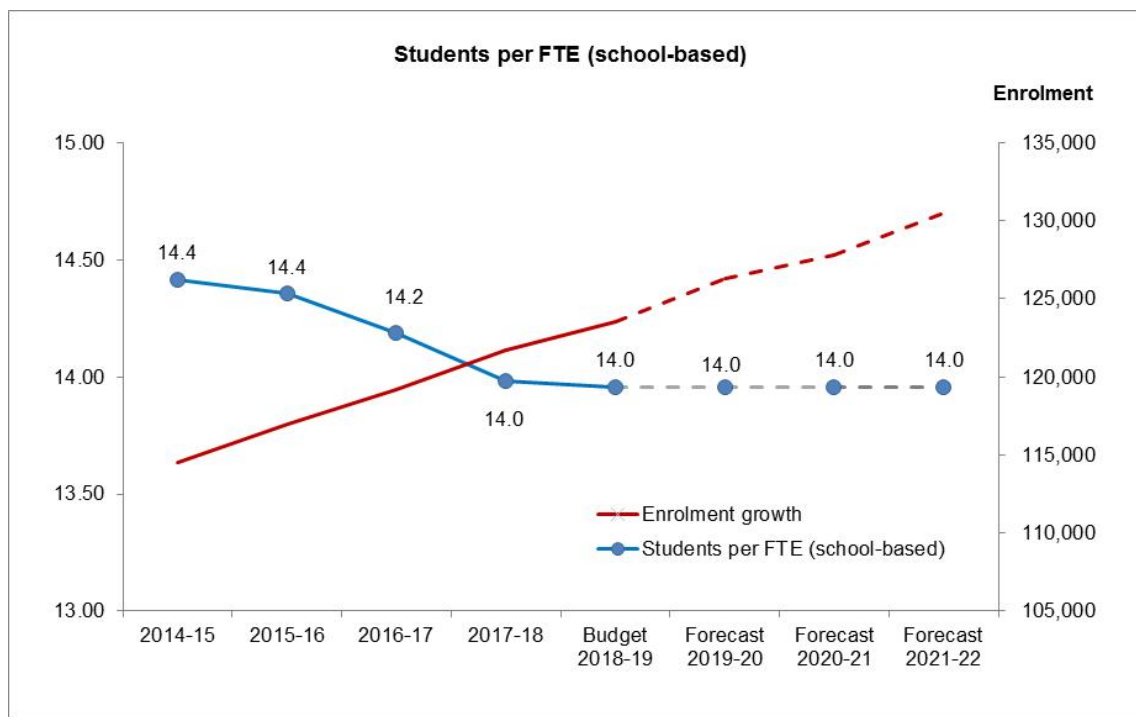
Staff resource projections

Based on enrolment projections, staffing resources are assumed to increase by the number required to maintain student to school-based staffing ratios in the forecast years. Non-school based staffing resources are assumed to be the same as the most recent budget year.

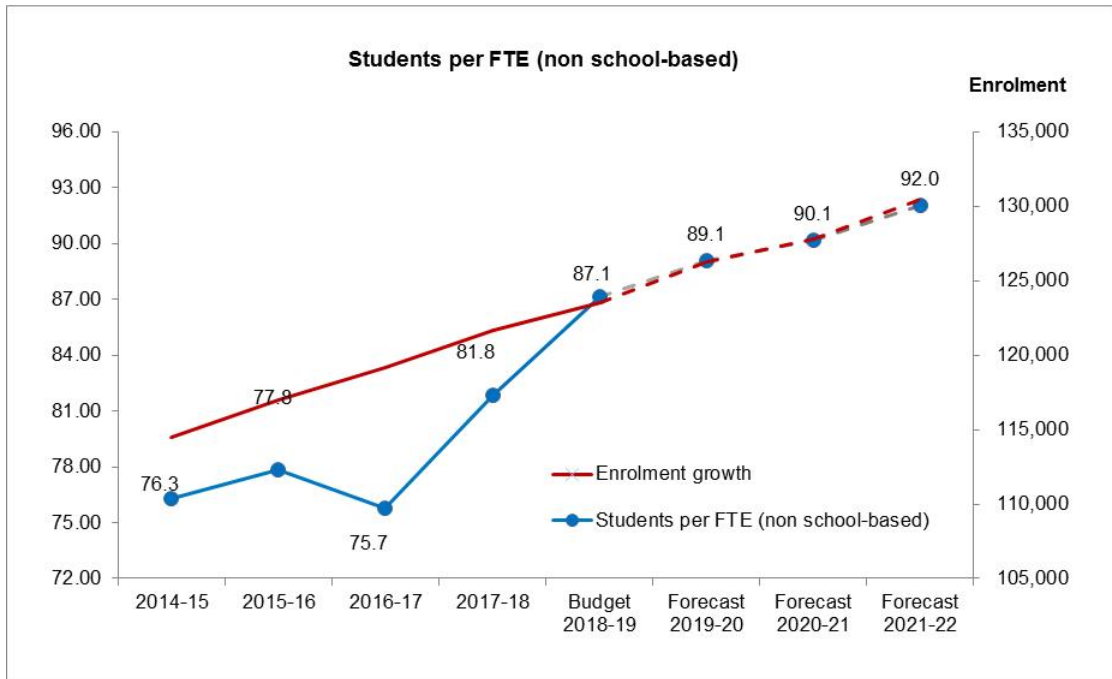
For the purposes of this table, non-school based FTEs include facility operations staff who work in schools as well as psychologists, braille assistants, deaf and hard of hearing specialists, mental health specialists, occupational and physical therapists, and speech language pathologists:

FTEs by:	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Budget 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
School based certificated	5,978	6,093	6,294	6,540	6,682	6,832	6,915	7,059
School based non certificated	1,964	2,057	2,105	2,162	2,169	2,218	2,245	2,292
Non-school based non certificated	748	748	766	722	677	677	677	677
Facility operations staff	582	582	628	618	608	622	630	643
Non-school based certificated	172	172	178	147	133	133	133	133
	9,444	9,652	9,971	10,189	10,269	10,482	10,600	10,804

Students per FTE



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



Tax revenue

The CBE receives 94 per cent of its revenue via funding from the Government of Alberta. The Government 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 tax revenues (residential and non-residential) for 2012 to 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	1,506,000	1,649,000	1,819,100	1,982,800

Sources: City of Calgary Action Plan 2015 - 2018 and 2016 Year End Report

The Province sets the mill rates for the education portion of property tax collected in Alberta. These rates will increase by 3.2 to 3.3 per cent in 2018. The residential/farmland rate will be \$2.56 (2017 – \$2.48) per \$1,000 of equalized assessment and the non-residential rate will remain at \$3.76 (2017 – \$3.64).⁵

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 the limit approved by the Minister of Education.

The CBE is not anticipating an increase in 2018-19 debt levels or changes to the existing debt structure.

⁵ Alberta Budget 2018

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 of enrolment growth which attracts additional dollars. CBE funding is not based on a cost-of-delivery-recovery model and therefore there is an increased risk that 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 using \$6 million in one-time strategies. The projection for 2019-20 assumes that funding rates will not increase and the anticipated additional funding generated through enrolment growth will not be enough in order to cover escalating costs, resulting in a \$20.4 million gap. The CBE will need to find efficiencies or cost reductions / program reductions of \$20.4 million or 1.4 per cent of the budget next year. 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. 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. As an example, the CBE has four financial specialists working with principals to monitor and advise on school financial activity. The resources for this work have not changed while the number of schools has increased.

- Constrained service unit resources

The reduced service unit budgets will be focused on supporting the anticipated 2018-19 environment. New requirements that emerge during the year cannot be supported by existing resources without a redeployment of efforts or additional budget allocations. Examples of new requirements include new legislation, additional engagement efforts, reporting requirements, new programs, etc.

In addition, the reductions to service units means that there is an increased risk that certain administrative duties and tasks will be transferred to school-based administrative staff. As well, there is an increased risk that response rates and service levels will be reduced from the current levels.

- Uncertainty of future contract negotiations

The ATA memorandum of agreement (MOA) was ratified by the CBE Board of Trustees on Feb. 9, 2018 and expires on Aug. 31, 2018. The Staff Association and Canadian Union of Public Employees collective agreements expired Aug. 31, 2017 and Trades will expire on Aug. 31, 2018. At the time this report was written, the Staff Association and Canadian Union of Public Employees collective agreements are being negotiated.

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 total expenditures these combined risks can have a significant impact on the 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, the CBE uses a hedging strategy to help manage down the cost of utilities and to ensure a level of cost certainty.

- Non-school infrastructure and supports not keeping pace with school and enrolment growth

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 technology infrastructure will not be able to accommodate the rapid enrolment growth forecasted and the continued evolution of technology within the learning environment.

Existing technology infrastructure also runs the risk of obsolescence. Technology requires consistent and ongoing investments in maintenance simply to preserve current levels of service and support.

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.

- Use of estimates and assumptions

The CBE is planning in April for a budget year that does not begin until September and many assumptions have been made in determining the budget that are driven by external sources and factors that are beyond the CBE's control. There are many variables that can change between now and then and actual results may be different than assumed. Specific areas of concern include the cost of utilities, negotiated wage increases, insurance premiums and uninsured losses.

- Mid-year Provincial Government budget announcements

The CBE is economically dependent on the funding 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 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 the system and 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.

- Lower available reserves to balance operations

This budget forecasts that the CBE will have limited reserves, which limits the 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 communicate and / or engage with the public and staff to understand how this can be done with as little impact to students as possible.

- Deferred school building maintenance backlog

As the deferred maintenance backlog continues to grow, CBE 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.

Looking forward

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

The Provincial budget announced in March, 2018 made it possible for the CBE to prepare a budget that supports the stability needed to educate over 123,500 students in 2018-19, open two new schools as well as plan for the opening of several more in future years. As 2018 unfolds the Province of Alberta is still facing a challenging economic environment. The CBE will continue to review programs and operations and make changes where necessary in order to maximize efficiency.

The CBE has presented its 2018-19 budget with projections for 2019 through to 2022. 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 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 for 2018-19 is balanced with the use of one-time funding sources. This means that the budget development exercise for 2019-20 will start with a deficit even before considering the impact of escalating costs and flat funding rates. The CBE continues to review its service delivery models in order to manage within ongoing fiscal constraints.

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.

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 123,500 students through 249 schools with 10,269 full-time equivalent (FTE) positions and an operating budget of \$1.4 billion.

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’ Mission is: **“Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.”** The CBE considers each individual student and their learning requirements while balancing all student needs against available financial and other resources.

Values

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

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

The CBE works to optimize student learning while recognizing the reality of fiscal constraints.

This work is done in alignment with Alberta Education. With the announcement of the [Alberta Budget 2018](#), the Government reiterated 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 CBE appreciates the Government’s commitment to public education.

The [Alberta Budget 2018](#) 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.

Factors influencing the budget

The budget development is guided by CBE’s [2017-20 Three-Year Education Plan](#). The 2017-20 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 2017-20 Three-Year

Education Plan focuses on personalized learning, building professional capital, engaging stakeholders and stewarding resources. Taken together, these strategies are directed to optimize student success.

The budget is focused on the priorities which are developed following direction from Alberta Education, the 2017-20 Three-Year Education Plan and the CBE's Results.

The CBE continues to optimize student success by improving the quality of teaching and learning in the classroom by focusing on:

- Personalized learning
- Educational leadership practices
- Kindergarten to Grade 12 student success with a focus on mathematics and literacy
- Improving results for First Nations, Métis and Inuit students

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

- Having a designated and supported math leader in each school (up to \$3.5 million)
- 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 \$10.3 million and annual operating cost of \$1.2 million).
- Preparing for the implementation of a new kindergarten – Grade 4 Programs of Study (estimated cost of \$0.3 million)
- Continuing to evaluate and act on the results of the system-wide staff engagement survey (estimated cost of \$0.1 million).

Community engagement

[Community engagement](#) provides perspectives that help the CBE make the best decisions on behalf of students. The budget development process recognizes that public education is a shared responsibility. With students, families, employees, communities and the Government of Alberta in mind, the CBE makes decisions in the best interest of students and their learning. Those decisions inform the budget process.

Guiding Documents

- [Alberta Education Business Plan 2018-21](#) – Alberta Education's business plan provides an overview of Alberta Education's key outcomes and the strategies to achieve them across the public education system in Alberta.
- [CBE Results](#) – These are the Board of Trustees' statements of outcomes for each student in the district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organizational and Chief Superintendent performance. All CBE staff are 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.

- [CBE Governance Policies](#) – In addition to the Results, these 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 three categories, each serving a distinct purpose. The categories are:
 - Governance Culture (GCs): 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 (B/CSRs): 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 (OEs): these policies 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.

- [Alberta Budget 2018](#) – The Alberta Government's fiscal plan for 2018 focuses on diversifying the economy, creating jobs and protecting services families depend on. For public education, the Provincial Government has committed to maintaining funding rates and funding enrolment growth.

This Provincial direction, translated through CBE values, help the organization support success for each student every day.

Governance

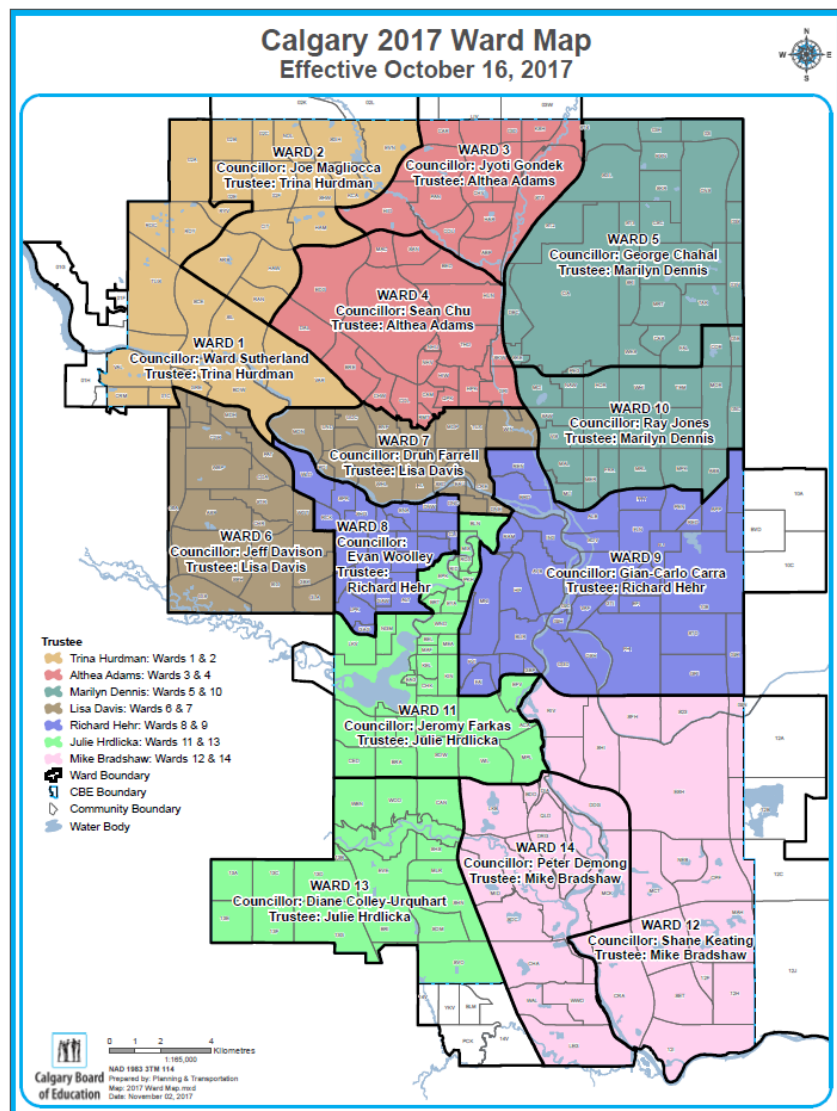
The CBE is guided by a publicly elected board of seven trustees. Trustees are elected every four years during municipal elections for Calgary's mayor and councillors. The Board of Trustees provides direction to the Chief Superintendent of Schools (Chief Superintendent) via its policies and procedures 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 249 schools through seven Area offices.

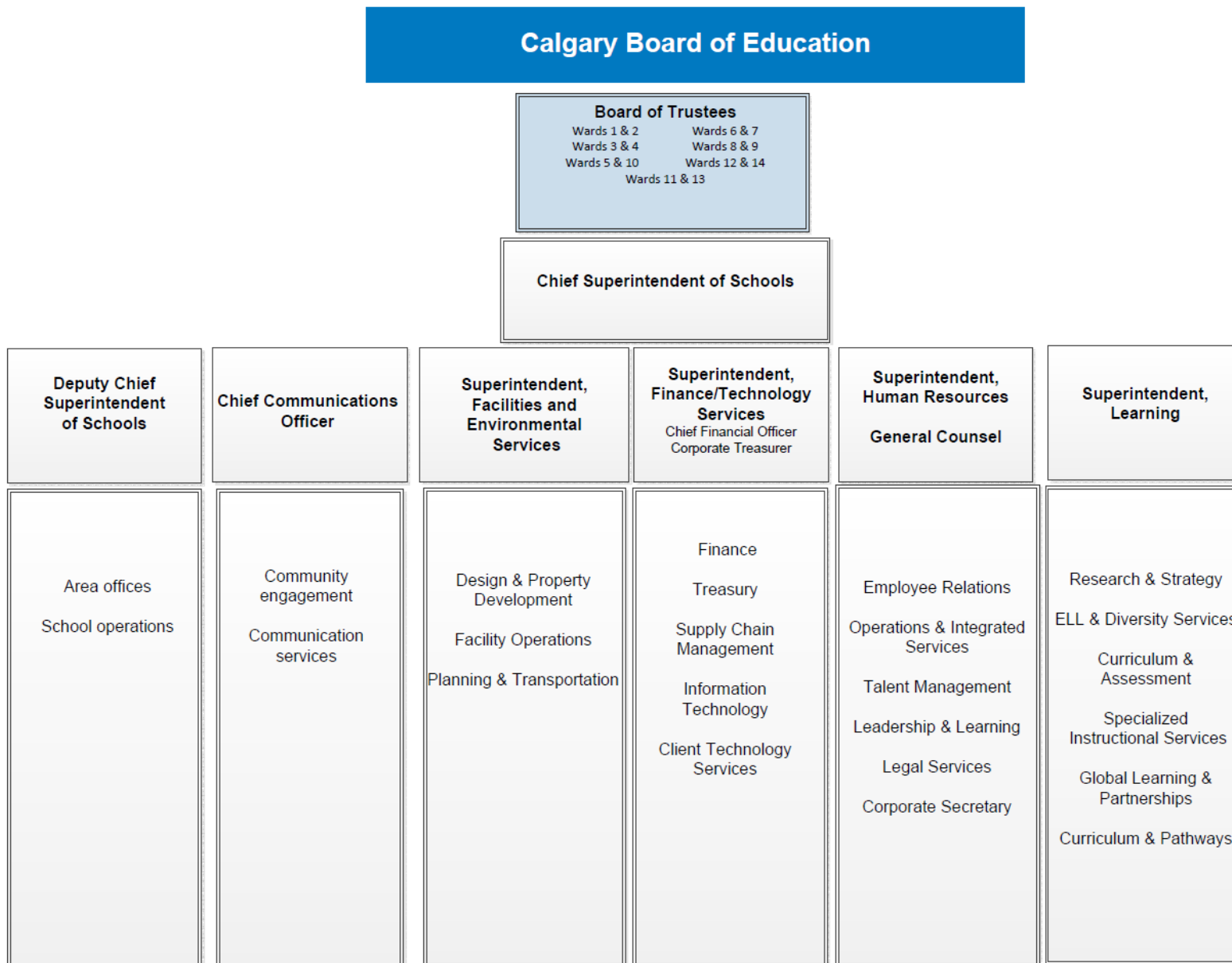
Board members represent two wards each within the City of Calgary. The next municipal election is scheduled for the fall of 2021.

Board of Trustees
Trina Hurdman (chair) Wards 1 & 2
Althea Adams Wards 3 & 4
Marilyn Dennis (vice-chair) Wards 5 & 10
Lisa Davis Wards 6 & 7
Richard Hehr Wards 8 & 9
Julie Hrdlicka Wards 11 & 13
Mike Bradshaw Wards 12 & 14



Organizational structure

The following is the organizational structure of the CBE (planned for 2018-19).



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 the Learning service unit. Similarly, facilities operations, staff recruitment practices, information technology, infrastructure development and maintenance and a host of other supports are provided through supporting service units.

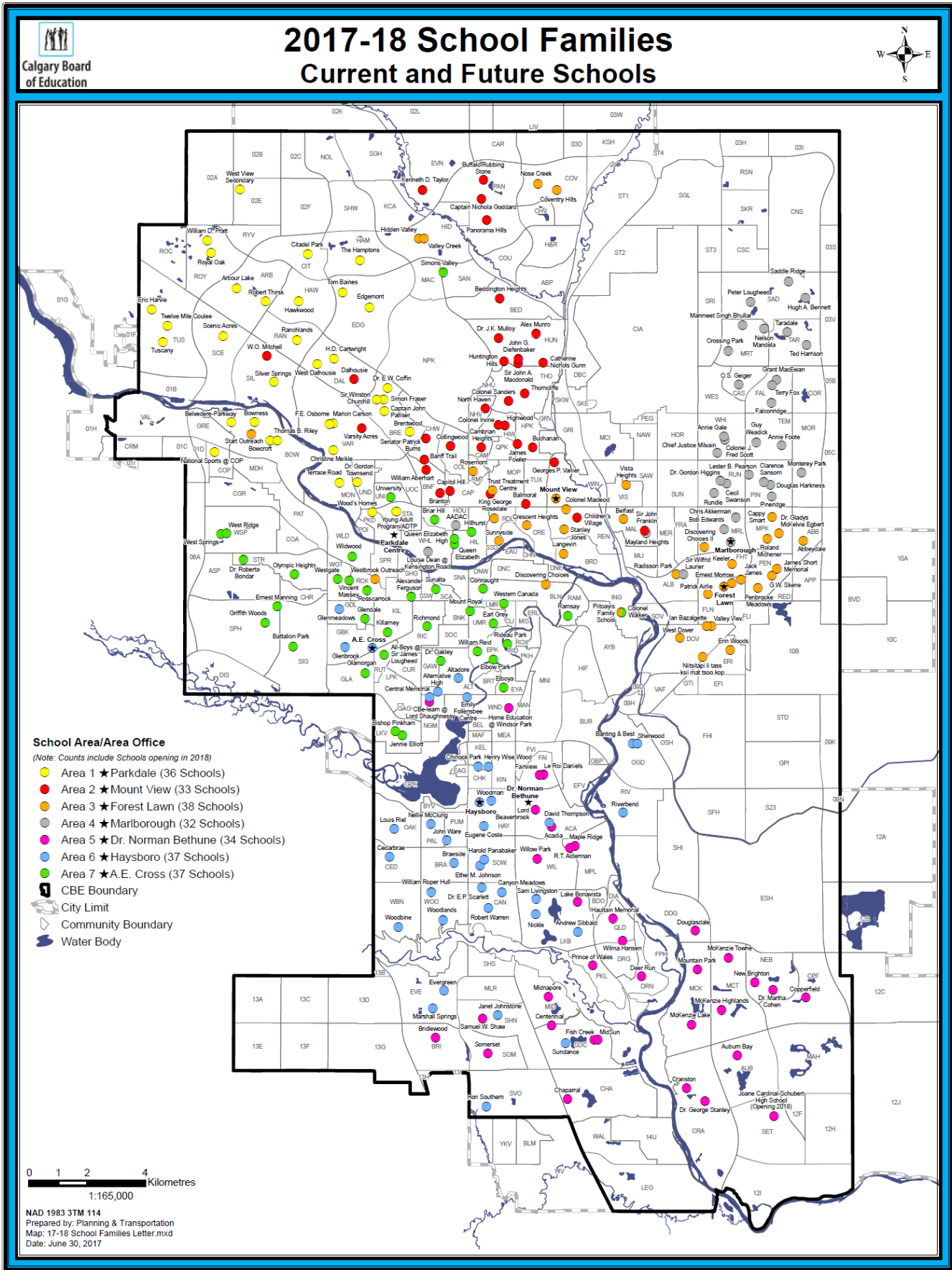
Resources are deployed based on needs and priorities rather than an equal distribution. This model reduces the burden on school-based staff. Services and supports are available when and where needed balanced against resource availability.

Schools and Area Offices

To manage the needs of this large school system and efficiently support schools, the school district has been divided into seven 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.

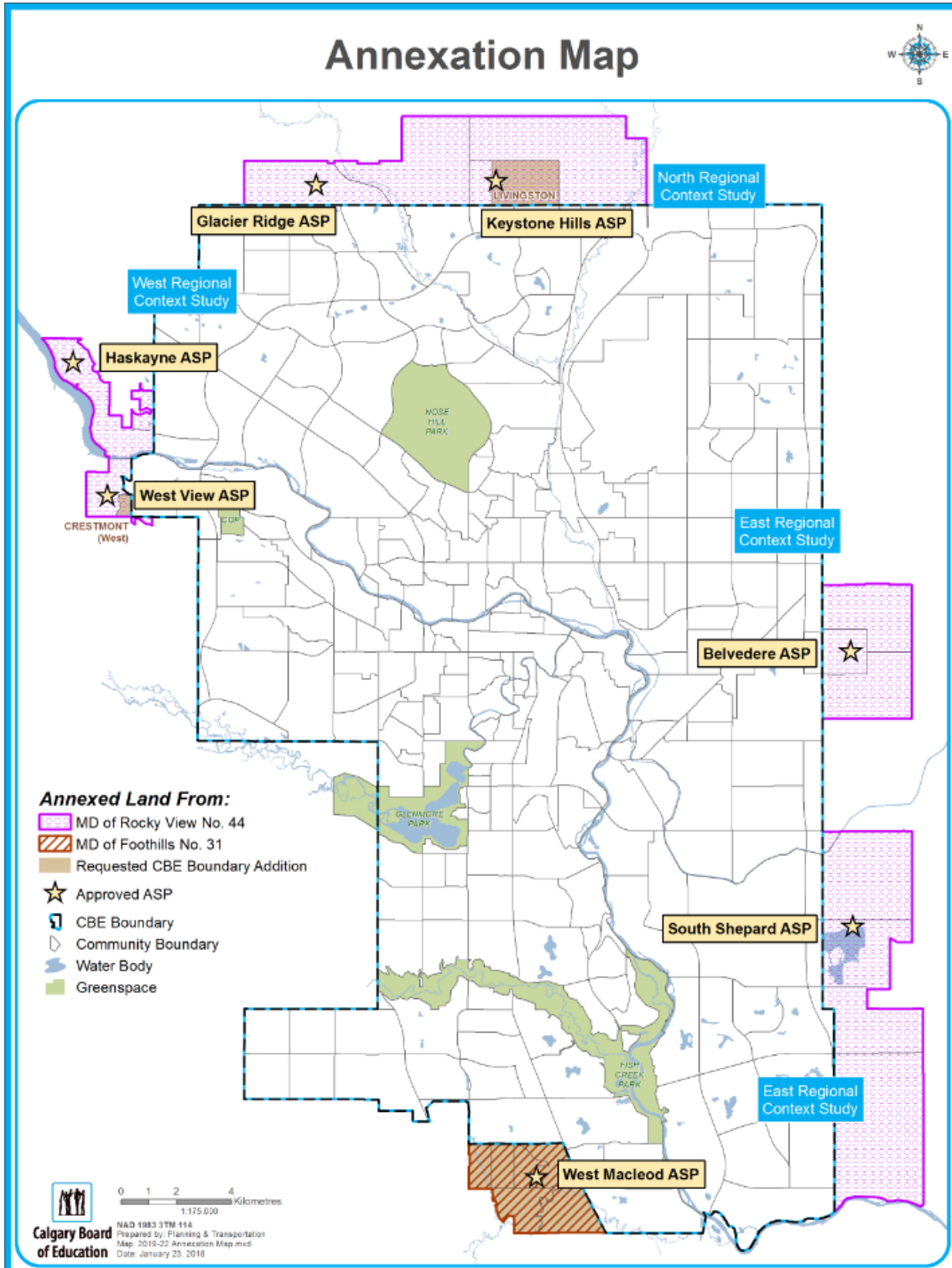
Each school is led by a principal who is responsible for meeting the learning needs of each student. Resources are allocated to each school via the RAM, a methodology for allocating funds with the objective of ensuring that resources are allocated equitably (rather than equally) in support of student 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:



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 continue to 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 the initial planning budget that would be required to maintain 2017-18 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 2018-19 school year and beyond.

The diverse feedback received is an important part of meeting the needs of the community served. 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 to mid-March. Included in this budget are the funding rates and formulas to fund school districts for the upcoming year. At this point in time 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 provides 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.

This year the Provincial Government released its 2018 budget on March 22, 2018 and school budgets were provided to principals on April 12, 2018. 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 2018-19 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 the budget input 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 10, 2018. This report discloses the budget planning assumptions as required under the Board of Trustees' Operational Expectation (OE) 5: Financial Planning. Operational Expectation 5: Financial Planning, sub-provision 5.1 requires the Chief Superintendent to present budget-planning assumptions. The full report is included in the Informational section of this budget report.

Based on the budget assumptions established, this final budget was developed by Superintendents' Team, with direction from established decision making criteria, Alberta Education direction, CBE mission, values and 2017-20 Three-Year Education plan. The report was prepared and will be presented to the Board of Trustees on May 15, 2018 for review and for approval on May 22, 2018.

There is one deviation from the budget assumptions presented to the Board of Trustees in the Budget Assumptions Report. The BAR disclosed that the number of schools offering full day kindergarten would be reduced in 2018-19. The Board of Trustees passed a motion on April 24, 2018 to maintain the number of schools offering full day kindergarten in 2017-18 and this budget reflects that. Once enrolments are confirmed in the fall and funding is finalized, an additional draw on reserves (up to \$1.2 million) may be proposed in the Fall Budget Update to accommodate for this directive.

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 2017-20 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. The CBE also prepares and submits to the Provincial Government an annual [Modular Classroom Plan](#), which is an analysis of forecasted modular classroom needs. The implementation of any of these plans is dependent upon Provincial approval.

New school planning

Each year all school jurisdictions submit a rolling 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 [2019-22 Three-Year School Capital Plan](#) requested 12 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 CBE has for students in its schools, the CBE makes 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.

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

There are several possible situations that may occur in a school community that may 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 its schools to educate students.

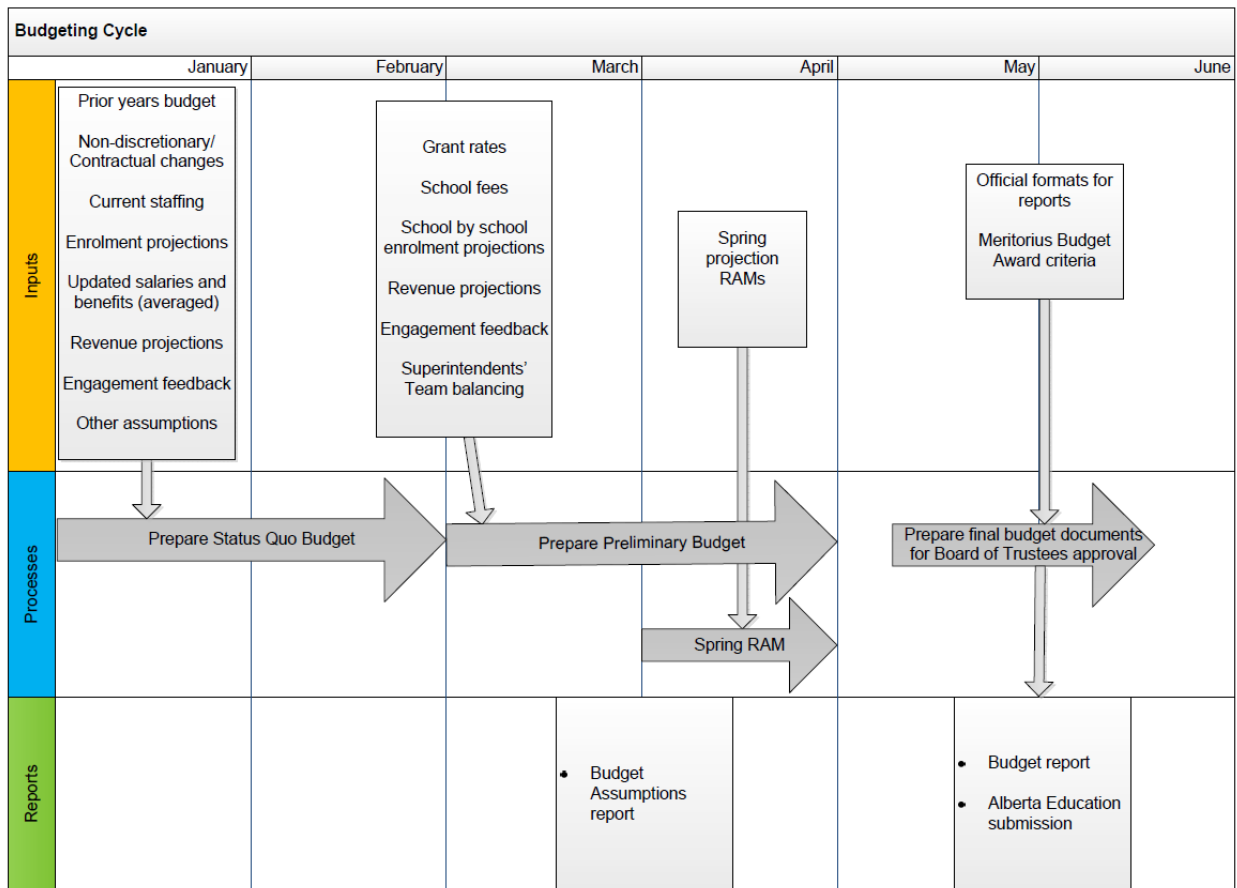
The Board of Trustees is responsible for making decisions where the recommendation involves a consideration of closure.

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. 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.

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 the best estimate of September 2018 enrolment and in a manner consistent with how 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. ¹
Transportation	All direct activities related to transporting students to and from school 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.

¹ The results of the Provincial operational review reported in April 2018 suggest lease costs for the Education Centre office building should be allocated to BSA. This matter has been reflected in the budget and is discussed in the Financial section of this report.

Factors affecting the budget and balancing

Over the past two years the CBE has benefited from the current Provincial support and commitment to public education. With over 94 per cent of funding coming from the Province, even a small change in funding rates or funding methodologies impacts all students, staff and parents.

The level of base funding the CBE will receive in 2018-19, while an increase over 2017-18, is due to enrolment growth and will not be sufficient to maintain services at levels similar to those provided in the 2017-18 school year. "Students come first" is the CBE's top value and therefore the top priority. In 2018-19, the CBE will balance resources to support student learning while meeting legislative requirements and the Board of Trustees' Operational Expectations.

Overall, funding from Alberta Education will increase by \$19.5 million from 2017-18 or 1.5 per cent in the following categories:

- \$19.5 million increase from grants that are derived from enrolment growth and available to fund all operations, this reflects the continuation of the Classroom Improvement Fund announced in April 2018 of \$13.3 million.
- \$4.1 million for revenues to be recorded as an offset to facility-related amortization costs.
- \$3.5 million for transportation and teacher pension costs.
- (\$7.6 million) decrease for a reclassification of IMR from operating to capital. Related revenues will be recorded over the useful life of the building improvement.

Enrolment is increasing as are the related costs. Funding is not provided directly for increased costs. These include, but are not limited to:

- Costs related to new schools opening;
- Wage rate increases negotiated through collective agreements; 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 2018-19 with actual expenses greater than planned. Administration believes 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.

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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.

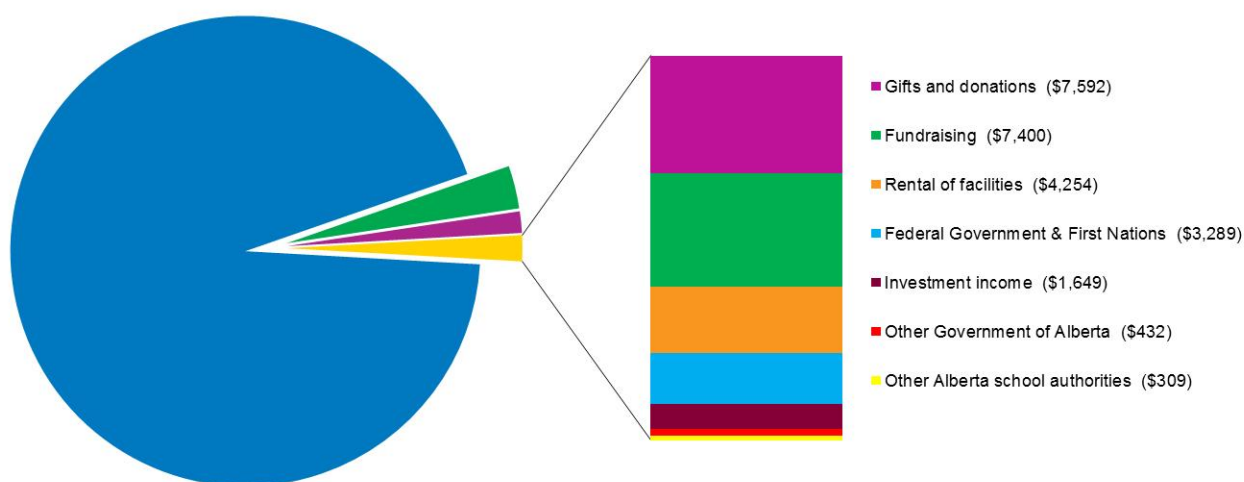


Calgary Board
of Education

Revenue

Revenue review

	Budget 2018-19		Fall Budget 2017-18
	(in \$ thousands)	%	(in \$ thousands)
Alberta Education	1,310,353	93.8%	1,290,857
Fees	41,174	2.9%	42,594
Other	24,925	1.8%	27,839
Other sales and services	20,613	1.5%	22,731
Revenues	1,397,065	100.0%	1,384,021



- Alberta Education** – includes grants received based on projected September 30 enrolment. Alberta Education has maintained funding rates at 2015-16 levels. Base funding has increased for enrolment growth and a reclassification of IMR activities from operating to capital.
- 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 instructional supplies and materials will continue to 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 (where available) and direct program costs, including waivers and uncollectable accounts.
 - For the 2018-19 year, noon supervision fees will increase by up to 3.9 per cent and transportation fees by 4.5 per cent due to increased costs of providing those services and subject to ministerial approval.
- 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.

Revenue changes from prior year budget

	Fall Budget Update 2017-18	Enrolment	Reverse prior year one time funding and activities	Non-disc budget changes	Status Quo 2018-19	Service unit reductions	Classroom Improvement Fund	Budget 2018-19
(in \$ thousands)								
Revenues								
Alberta Education	1,290,857	19,822	(13,483)	4,976	1,302,172	(5,100)	13,281	1,310,353
Other Government of Alberta	328	201	-	(97)	432	-	-	432
Federal Government & First Nations	3,207	82	-	-	3,289	-	-	3,289
Other sales and services	22,731	(1,868)	(112)	50	20,801	(188)	-	20,613
Fees revenue	42,594	(501)	-	(919)	41,174	-	-	41,174
Investment revenue	3,167	100	-	(1,618)	1,649	-	-	1,649
Other Alberta school authorities	303	98	-	-	401	(92)	-	309
Gifts and donations	7,634	300	(368)	26	7,592	-	-	7,592
Fundraising	7,200	200	-	-	7,400	-	-	7,400
Rentals	5,581	-	-	(1,327)	4,254	-	-	4,254
Other revenue	419	-	(419)	-	-	-	-	-
	1,384,021	18,434	(14,382)	1,091	1,389,164	(5,380)	13,281	1,397,065

- Enrolment – this change includes 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.
- Reverse prior year one time funding and activities – this includes the removal of the prior year CIF grant received in 2017-18 and externally funded learning projects with an offsetting expense component.
- Non-discretionary changes – includes adjustments related to revenue recognized for offsetting facility amortization expense changes and a revision of investment revenue projections.
- Service unit reductions – these are refinements and adjustments typically made to targeted revenues that have an offsetting expense change such as IMR.
- Classroom Improvement Fund – a Provincial grant was received in the 2017-18 year as part of the Alberta Teachers’ Association collective agreement ratification. The grant was originally distributed as one-time funding. On April 26, 2018, the CBE received notification that this funding will continue in 2018-19.

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. In a letter to the CBE in February 2018, the Minister of Education stated that “Funding from Alberta Education is not a cost-of-delivery-recovery model. Rather, the funding framework is an allocation funding model based on the demographic, geographic and economic environment within which services are delivered to students. Service level decisions are the responsibility of school boards.” This means there is no direct link between the costs of providing public education and how public education dollars are determined. 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 2018-19 grant funding will continue to be based on enrolment and there have been no changes to funding rates with the exception of a reduction related to a decrease in the non-certificated pension plan contribution rate.

Of the funding received from Alberta Education, 14 per cent is targeted or restricted for specific use (including student transportation, Alberta Teachers Retirement Fund funding, capital revenue, Infrastructure Maintenance and Renewal). The remaining amount may be used at the CBE’s discretion to support student learning.

The Provincial Government provides 94 per cent of the CBE’s funding. The remaining six per cent is generated through school fees, school fundraising activities, rental of facilities and investment income. With the exception of investment income, these other revenue sources must be used to cover the cost to deliver the respective activities for which they were intended.

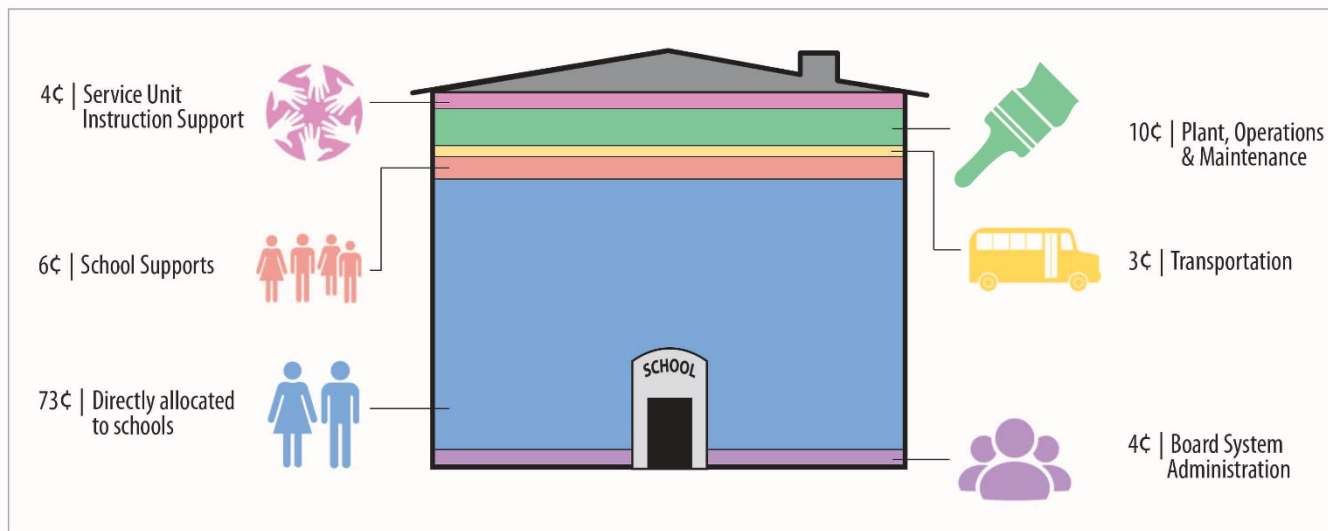
Alberta Education funding is the primary source of revenue to pay for operating and supporting all aspects of schools.

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

	Budget	Fall Budget	Increase/ (Decrease)	
	2018-19	2017-18	(\$ thousands)	%
	(in \$ thousands)			
Student funding	1,111,534	1,092,346	19,188	1.8%
Classroom improvement funding	13,281	13,022	259	2.0%
Alberta Teacher Retirement funding	80,356	77,864	2,492	3.2%
Expended deferred capital revenues	43,060	38,913	4,147	10.7%
Student transportation	35,378	34,400	978	2.8%
Infrastructure maintenance and renewal	26,744	34,312	(7,568)	(22.1%)
Alberta Education funding	1,310,353	1,290,857	19,496	1.5%



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



While the majority of 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.

73 cents of every dollar is spent directly in schools.

Money is provided to schools via a process the CBE calls 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.

These 73 cents also includes custodial services provided in schools which ensure a clean and healthy learning environment. Six of the 73 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 27 cents directly support schools.

The 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, effective and economical 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 27 cents, 6 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. Central supports budget provides for 249 FTEs, which equates to a ratio of one central support staff per 496 students.

These central supports work in various schools supporting learning, which is critical to teachers as they support almost 21,000 students identified with special education needs and the over 20 per cent of students identified as English Language Learners.

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

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

4 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 First Nation, Métis and Inuit student 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 human resources with teacher recruitment, enabling the CBE to find the best, most qualified candidates.

As noted above, these supports are provided centrally because it is more efficient, effective and economical for the system while reducing the administrative burden on schools.

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 34,500 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 practical nurses), Calgary Transit passes and taxi/Handi-Bus services as needed

4 cents of every dollar goes to board and system administration

At 3.3 per cent, board and system administration (BSA) funds the Board of Trustees and superintendents who provide the overall direction to the system, along with many important services that affect schools. Examples include the safeguarding of technology systems and data, supply chain operations, administration and operation of websites, communications assistance for schools and school councils and the administration of payroll and benefits for all employees.

- Administration expenses include the administration of the Board of Trustees office and 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. The recruitment of non-instructional staff are included as BSA costs. Teacher and school support 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, security 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 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.
- Communications and Community Engagement supports CBE schools and service units with various communications to staff, students, parents and community members. This includes leading and supporting community engagement and managing media relations, internal communications and employee engagement, issues/crisis communications, school council assistance, new school and school accommodations communications. They are responsible for updating cbe.ab.ca, school websites, the staff website and the administration of SchoolMessenger (the tool schools use to send messages to parents/guardians).
- During the summer of 2017 Alberta Education conducted an operational review of the CBE that focused on BSA and transportation. The results of the review found that there were no concerns with the level of spending, service unit spending increases over the last three years are mainly focused toward schools and that how the CBE spends is comparable to the other Alberta metro school boards.

In accordance with provincial guidelines and findings of an operational review conducted by Alberta Education, the lease and operating costs of the Education Centre office building should be assigned to BSA. Those provincial guidelines also direct that overhead costs related to the CBE's external activities (such as the subleasing of surplus floors) should be assigned as external costs. The CBE has taken both sets of direction under advisement and has allocated the full cost of the lease and operating costs to the BSA block after the external portion (the proportion of costs relating to the sublease of the 9th and 10th floors) has been allocated to the external block.

Of the 3.3 per cent BSA expenses, 0.8 per cent is related to the Education Centre lease and operating costs. In the absence of these costs, non-school facility board and system administrative costs is 2.5 per cent.

Non-Alberta Education revenue

	Budget	Fall Budget	Increase/ (Decrease)	
	2018-19	2017-18	(\$ thousands)	%
	(in \$ thousands)			
Fees	41,174	42,594	(1,420)	(3.3)%
Other sales and services	20,613	22,731	(2,118)	(9.3)%
Gifts and donations	7,592	7,634	(42)	(0.6)%
Fundraising	7,400	7,200	200	2.8%
Rental of facilities	4,254	5,581	(1,327)	(23.8)%
Investment income	1,649	3,167	(1,518)	(47.9)%
Federal Government & First Nations	3,289	3,207	82	2.6%
Other - Government of Alberta	432	328	104	31.7%
Other Alberta school authorities	309	303	6	2.0%
Other revenue	-	419	(419)	(100.0)%
	86,712	93,164	(6,452)	(6.9)%

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 charging of fees is governed by the *School Act* and its regulations and by the CBE's Administrative Regulations 7005: Student Fees, 6095: Student Transportation and 3048: Noon Services. 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").

In keeping with CBE values, the organization is continuing its 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.

Of the \$41.2 million in fees revenue, \$22.2 million are charged at the school level to cover the cost of activities that enhance the learning experience such as for field trips, extracurricular activities, optional courses and alternative programs.

The two fees that the CBE centrally manages and reports on are noon supervision and transportation. The remainder of fees are charged at the school level.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

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 2018-19		
	Transportation	Noon Supervision	Total
	(all figures in \$ thousands)		
Government Grants	43,537	-	43,537
Reserve funding	-	-	-
Available funding	43,537	-	43,537
Busing aides	1,496	-	1,496
Central administration	1,216	558	1,774
School-based staff	-	10,286	10,286
Salaries and benefits	2,712	10,844	13,556
Transportation services	43,814	-	43,814
Other supplies and services	1,173	276	1,449
Contracts and services	44,987	276	45,263
Waivers	710	1,807	2,517
Uncollectible accounts	203	973	1,176
	48,612	13,900	62,512
Funding gap	(5,075)	(13,900)	(18,975)
Fees	5,075	13,900	18,975
Net (deficit) / surplus	-	-	-

**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.*

Noon supervision fees

The CBE provides noon hour supervision for students (kindergarten through Grade 6) who stay at school over the lunch hour. The program is designed to meet acceptable supervision standards. Non-teaching staff are hired to supervise the students so that teacher time is fully directed towards teaching and learning.

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.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

For the 2018-19 year, noon supervision fees will be increased by up to 3.9 per cent due to increased costs of providing those services and subject to ministerial approval. Costs associated with providing noon supervision services have increased and service levels and fees will adjust accordingly.

Noon supervision fees	2018-19	2017-18	\$ variance	% variance
4 day	\$265	\$255	\$10	3.9%
4/5 day	\$285	\$275	\$10	3.6%
5 day	\$295	\$285	\$10	3.5%

Transportation services

For the past three years the CBE has been working towards developing a long-term, sustainable transportation system. A number of changes were made for the 2017-18 year to eliminate the need to subsidize the costs of transportation from the global CBE budget and maintain fees at a reasonable level. Over \$10 million was directed back to instruction in 2017-18 as a result of these changes – the equivalent annual operating budget for a CBE high school. As part of this strategy some bell time changes were announced and made for the start of the 2017-2018 school year. Schools with changes in bell times greater than 30 minutes were announced in the prior year for implementation in 2018-19. The CBE will continue to ensure the delivery of safe and efficient transportation for students.

For the 2018-19 year, transportation fees will be increased by 4.5 per cent, subject to Ministerial approval, to account for the rising costs of providing those services. In the event that fees are approved at different rates, the budget changes will be reflected in the CBE's Fall Budget Update.

The CBE will continue to comply with provincial legislation related to transportation services whereby fees are eliminated or reduced for students attending their regular program designated school and who live more than 2.4 km away from the 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 up to \$549; the amount of provincial transportation funding received per eligible student. These students will therefore pay no more than \$201/year (including a Calgary Transit \$5 increase per month starting September 2018) 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 \$350/year (subject to ministerial approval). This is a 4.5 per cent increase from the prior year. Those assigned to Calgary Transit will pay \$750/year (\$75/month), which are the rates established by and under the full discretion of Calgary Transit.

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 five ways:

- if the family receives assistance from Provincial Social Services for low income or AISH
- if the family is approved for the Alberta Child Health Benefit
- if the student/family is a Government Sponsored Convention Refugee
- If the family is approved for City of Calgary Fair Entry program
- if the student/family does 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 and noon supervision, schools will be centrally supported and their individual budgets will not be directly impacted.

The accounts of parents who owe transportation, noon supervision or any charges related to payments resulting in non-sufficient funds (NSF) are sent to collections. For noon supervision and transportation fees, the minimum amount that needs to be outstanding before an account is sent to collections is \$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.

The amount of fees waived or unpaid over the last three years ranges from one to two per cent of total fees charged.

Expenses

Expense summary

Expenses by type

	Budget		Fall Budget	
	2018-19		2017-18	
	(in \$ thousands)	%	(in \$ thousands)	
Certificated permanent salaries and benefits	792,887	56.5%	783,943	
Certificated temporary salaries and benefits	25,216	1.8%	30,712	
Non-certificated permanant salaries and benefits	252,813	18.0%	262,820	
Non-certificated temporary salaries and benefits	10,922	0.8%	11,618	
Supply and services	235,545	16.8%	240,060	
Other (interest, amortization and uncollectible accounts)	85,682	6.1%	71,868	
Expenses by type	1,403,065	100.0%	1,401,021	



Expenses by activity

	Budget		Fall Budget	
	2018-19		2017-18	
	(in \$ thousands)	%	(in \$ thousands)	
Schools and area supports	1,072,062	76.4%	1,055,677	
System	213,797	15.2%	212,876	
Services	117,206	8.4%	132,468	
Expenses by activity	1,403,065	100.0%	1,401,021	



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Expense changes from prior year

	Fall Budget Update 2017-18	Enrolment	Reverse prior year one time funding and activities	Non-disc budget changes	Increase in operating costs for new schools	Budget add requests	Status Quo 2018-19	Adjusted allocations to schools	Classroom Improvement Fund	Math Strategy	Service unit reductions	Budget 2018-19
(in \$ thousands)												
Expenses by object												
Certificated permanent salaries and benefits	783,943	742	(9,944)	14,208	997	8,600	798,546	(10,575)	10,625	3,500	(9,209)	792,887
Certificated temporary salaries and benefits	30,712	(3,010)	(2,805)	6	498	-	25,401	(22)	-	-	(163)	25,216
Non-certificated permanent salaries and benefits	262,820	4,898	(1,356)	(3,810)	747	-	263,299	(5,958)	2,656	-	(7,184)	252,813
Non-certificated temporary salaries and benefits	11,618	(644)	-	147	-	-	11,121	(8)	-	-	(191)	10,922
Supplies and services	240,060	5,723	(2,276)	(2,721)	-	-	240,786	(1,434)	-	-	(3,807)	235,545
Amortization expenses	66,436	(71)	-	14,169	-	-	80,534	-	-	-	71	80,605
Interest and finance charges	1,630	(60)	(1)	(187)	-	-	1,384	-	-	-	-	1,384
Other (uncollectible accounts)	3,802	(22)	-	(87)	-	-	3,693	-	-	-	-	3,693
	1,401,021	7,557	(16,382)	21,726	2,242	8,600	1,424,764	(17,997)	13,281	3,500	(20,483)	1,403,065

- Enrolment – includes increased costs associated with increased enrolment as well as adjustments to School Generated Funds (SGF) for activity trends and enrolment impacts.
- Reverse prior year one time funding and activities – includes the spending related to the CIF grant received in 2017-18 as well as the math coaches funded by a one-time use of reserves and externally funded learning projects.
- Non-discretionary changes – includes adjustments to amortization expense, grid movement for existing staff in accordance with collective agreements and employee terms and conditions, 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, utilities and insurance.
- Budget addition requests – these are requested increases to the budget to support the growth that are deemed critical to support the Three-Year Education Plan and priorities identified above. The CBE is a large, growing system with changing needs and must consider the resource allocations required to support those needs.
- Adjusted allocations to schools and the math strategy – funds allocated directly to schools have increased by \$22.5 million (2.7 per cent), excluding the \$13 million in Classroom Improvement Fund (CIF) grant received for 2017-18. This is 1.7 per cent less than the amount required to maintain current levels of service. At the same time, the purchasing power of the dollars allocated to schools has increased slightly which will assist in maintaining, to the extent possible, service levels.
- Classroom Improvement Fund – a Provincial grant received in the 2017-18 year as part of the Alberta Teachers’ Association collective agreement ratification. The grant was originally distributed as one-time funding. On April 26, 2018, the CBE received notification that this funding will continue in 2018-19.

- Service unit reductions – to minimize the direct impact on student learning, service units have been reduced by 3 – 10 per cent of their discretionary budget in order to meet balancing targets (\$15 million). Additional adjustments have also been made in this grouping for expenses will offsetting revenue impacts.

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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 on the following pages.

Service unit budgets are comprised of two elements: the direct service unit operating budget and the portion of the Service Unit System Budget for which the service unit is steward. Within each element there are costs that are discretionary and others which are not discretionary. A discretionary cost is one that can be managed in the short to medium term. A non-discretionary cost is a cost that cannot be effectively managed in the short to medium term. Examples of non-discretionary costs would be utilities, amortization, insurance, major technology system licences, etc.

	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
	(in \$ thousands)										
FTEs by:											
Staff (incl ATA, Staff Assn, CUPE, trades)	9,511	18	174	155	1	9	137	67	-	-	10,072
Exempt Staff	-	-	22	46	9	12	55	43	3	-	190
Superintendent	-	-	1	1	1	1	1	-	2	-	7
2018-19 FTEs	9,511	18	197	202	11	22	193	110	5	-	10,269
Expenses by:											
Salaries and benefits	985,094	7,696	25,313	22,054	1,551	2,466	23,722	12,630	888	424	1,081,838
Supplies and services	86,912	130,918	3,657	9,852	137	58	1,283	1,412	242	1,074	235,545
Other (interest, amortization and uncollectible accounts)	56	75,183	1,022	3,296	52	-	6,026	45	2	-	85,682
2018-19 Budget	1,072,062	213,797	29,992	35,202	1,740	2,524	31,031	14,087	1,132	1,498	1,403,065
2017-18 Fall Budget*	1,055,677	212,876	44,102	38,014	1,897	2,694	30,920	12,388	1,156	1,296	1,401,021
Increase/ (decrease)	16,385	921	(14,110)	(2,812)	(157)	(170)	111	1,699	(24)	202	2,044

*Certain Fall Budget figures have been restated for comparative purposes

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Schools and Areas

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

	Spring Projection		Fall Budget	
	<u>2018-19</u>	<u># students</u>	<u>2017-18</u>	<u># students</u>
<u>Per-student allocations</u>				
K - Grade 3	\$ 190,432	38,065	\$ 193,005	38,584
Grades 4 - 6	112,745	28,439	109,156	27,396
Grades 7 - 9	104,009	25,479	100,057	24,447
Grades 10 - 12	118,073	30,789	110,239	28,559
<u>Other allocations</u>				
Regular, basic staff allocation	74,056		71,700	
Contract absences, short-term	11,676		11,286	
All other allocations including CIF 18-19, 17-18	247,507		239,885	
Alberta Teachers Retirement Fund (ATRF)	80,356		77,864	
Total allocations for schools (incl ATRF)	\$ 938,854		\$ 913,192	
Increase from 2017-18	25,662			

This table highlights the year-over-year increase in resources allocated to schools via the RAM.

The RAM is the method by which resources are allocated to schools. The RAM allocation is the yearly school budget. Schools are provided resources through the RAM to meet student learning outcomes. The RAM is designed to allocate resources equitably, not necessarily equally, while providing choice in the assignment and deployment of those resources to meet the unique needs of students within schools. RAM allocations are not specific to any one student in the school. Rather, the RAM allocation is to support the needs of all students within the school.

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. That said, the majority of funds are allocated directly to schools.

RAM Summary by Area (in \$ thousands)

	Spring Allocation		Fall Budget	
	<u>2018-19</u>	<u># students</u>	<u>2017-18</u>	<u># students</u>
Area 1	\$ 145,021	18,480	\$ 141,526	18,282
Area 2	129,657	17,199	125,694	16,827
Area 3	111,823	13,574	111,066	13,847
Area 4	132,855	17,747	134,642	17,466
Area 5	148,001	20,668	138,012	18,287
Area 6	135,654	16,647	127,280	16,032
Area 7	135,843	18,457	134,972	18,245
Total	\$ 938,854	122,772	\$ 913,192	118,986

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

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Schools and Areas (cont'd)

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	6,722	775,078	6,574	762,680	148	12,398	
Certificated temporary salaries and benefits		23,810		23,874		(64)	
Non-certificated permanent salaries and benefits	2,789	179,918	2,797	181,931	(8)	(2,013)	
Non-certificated temporary salaries and benefits		6,291		6,537		(246)	
Dues and fees		1,445		296		1,149	
Rental equipment and facilities		800				800	
Maintenance and repairs		1,918		365		1,553	
Insurance		675		15		660	
Professional services		10,373		10,254		119	
Utilities		435		31		404	
Transportation charges		1,135		2,310		(1,175)	
Travel and subsistence		1,063		919		144	
Other supplies		62,297		54,290		8,007	
Minor equipment		5,162		1,947		3,215	
Textbooks and materials		1,606		10,184		(8,578)	
Amortization expenses		4		4		-	
Interest and finance charges		50		40		10	
Total expenses	9,511	1,072,062	9,371	1,055,677	140	16,385	1.5%

Students come first and learning is the central purpose. CBE schools live by these words each and every day, and Area offices support them in making it happen. The 2016-17 Provincial Achievement Test and Diploma Exam results show that CBE students continue to lead the Province in academic outcomes. This is a strong validation of the CBE's commitment to students and learning.

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

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 regarding student 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.

CBE 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)

Funds allocated directly to schools have increased by \$22.5 million (2.7 per cent), excluding the \$13 million in Classroom Improvement Fund (CIF) grant received for 2018-19. This means the net increase to schools is \$9.5 million. The following decisions were made within the RAM and centralized school budgets for the 2018-19 school year in comparison to 2017-18:

- RAM allocations are provided to Joane Cardinal-Schubert High School (new school) and Glenmeadows School (re-opening).
- Per-school allocation rates are updated to correspond with projected salary and benefit rates (school principal, administrative support, etc.).
- Allocations for school furniture and equipment have not been provided. This allocation was suspended in 2017-18. Principal feedback and purchasing evidence suggest that this reduction did not have a significant impact on operations and the suspension is therefore continued.
- Similarly, the enhanced bilingual allocation for alternative language programs has not been restored.
- Support for the English Language Learner (ELL) population will be continued for seven years, although the Government only funds five years. Benefits of longer-term supports have been validated by an Alberta Government report. Starting in 2018-19 the CBE will not provide ELL RAM allocations or claim Provincial funding for kindergarten students who only attend the half day program. Seven years of ELL allocations will be provided starting in Grade 1. Kindergarten is designed to be a language-rich environment. Utilizing a full year of programming for a half time program is not prudent.
- Other per-student rates will be adjusted to achieve the target RAM allocation.
- The class size grant received from Alberta Education continues to be fully allocated directly to schools on a per-student basis for all students in kindergarten to Grade 3.

The RAM is a component of the total Schools and Areas budget. The following table reflects all components (in \$ thousands):

	2018-19 Spring Budget	2017-18 Fall Budget	Increase / (decrease)
RAM allocated to schools (not including ATRF)	860,057	837,288	22,769
Sick relief, on demand IT support, leaves, donation-funded expenses, ATRF	98,088	101,763	(3,675)
Program Unit Funding (distributed to schools throughout year)	14,375	14,387	(12)
Special Education contracted services	6,270	6,474	(204)
Regional Collaborative Service Delivery	5,989	6,163	(174)
Area offices and area discretionary funds (distributed to schools)	9,057	9,798	(741)
Facility operations (cleaners, facility operators, etc)	41,786	43,424	(1,638)
School generated funds	36,440	36,380	60
Total Schools & Areas	1,072,062	1,055,677	16,385

The \$16.4 million increase in Schools & Areas includes:

- \$22.8 million net increase to the RAM includes a \$22.5 million increase in funds allocated via the RAM. This reflects the continuation of the Classroom Improvement Fund announced in April 2018 of \$13.3 million.
- \$2.4 million reductions in facility operations and area offices to address the budget balancing targets.
- \$4.0 million net reductions in several other budgets including the ATRF, anticipated spending via the use of donation revenue, sick relief based on prior year trends and the planned use of school carryforwards.

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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 the adult English Language Learning and non-credit continuing education portion of Chinook Learning Services. Both are shown separately below.

Learning (excluding Chinook Learning Services)

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	80	10,180	78	10,502	2	(322)	
Certificated temporary salaries and benefits		473		2,738		(2,265)	
Non-certificated permanent salaries and benefits	93	10,617	102	12,128	(9)	(1,511)	
Non-certificated temporary salaries and benefits		415		301		114	
Dues and fees		88		103		(15)	
Rental equipment and facilities		-		-		-	
Maintenance and repairs		35		35		-	
Insurance		7		7		-	
Professional services		948		1,088		(140)	
Utilities		57		62		(5)	
Transportation charges		-		-		-	
Travel and subsistence		256		283		(27)	
Other supplies		1,234		1,920		(686)	
Minor equipment		121		354		(233)	
Textbooks and materials		22		22		-	
Amortization expenses		858		673		185	
Interest and finance charges		39		39		-	
Total expenses	173	25,350	180	30,255	(7)	(4,905)	(16.2)%

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, 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, language interpreters and more. These central supports are critical to teachers as they support the almost 21,000 students identified with special education needs, and to the over 20 per cent of students identified as English Language Learners.

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.

Learning (cont'd)

The 2018-19 Learning budget supports:

- Maintaining a focus on math by providing professional learning to Mathematics Coach Learning Leaders and assigned mathematic leads in every school.
- Maintaining a focus on the Indigenous Education strategy to support Aboriginal students to be successful in their learning.
- 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:

- Reducing supervisory positions, levels of administrative support and non-salary expenses in order to meet budget reduction targets while minimizing the impact on the level of learning supports and specialized services available to support school staff.
- Redeploying existing resources within the service unit to maintain specialist positions providing supports which were previously funded through other sources.
- Redeploying resources to schools for Mathematics Coach Learning Leaders to work directly with teachers to expand their instructional practice and improve student learning.
- The overall reduction of 16.2 per cent includes reductions made to meet the CBE's budget balancing targets (four per cent) as well as reductions to externally funded projects that had an offsetting revenue component.

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Learning (cont'd)

Chinook Learning Services (CLS)

Beginning in the 2018-19 school year, only the adult and non-credit continuing education portion of Chinook Learning Services will be included within the Learning service unit budget. The part of CLS which supports students under 20 years of age will be reported as part of the Schools and Areas budget.

CLS is moving out of Viscount Bennett and Erlton and will be offering programming in new locations starting in 2018-19. It is therefore more difficult to predict the demand for these services than in the past. The amounts included in the budget below have been estimated and may vary depending on the level of demand. For example, the number of FTEs may change depending on the number of continuing education courses offered.

The activities in CLS included in this budget are external to the CBE's K – grade 12 education mandate and are therefore operated under a full cost recovery basis by way of fees or government grants.

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	-	-	17	2,022	(17)	(2,022)	
Certificated temporary salaries and benefits		-		3,165		(3,165)	
Non-certificated permanent salaries and benefits	24	1,875	54	4,155	(30)	(2,280)	
Non-certificated temporary salaries and benefits		1,753		2,159		(406)	
Dues and fees		26		26		-	
Rental equipment and facilities		29		32		(3)	
Maintenance and repairs		5		5		-	
Professional services		230		497		(267)	
Utilities		19		52		(33)	
Travel and subsistence		3		35		(32)	
Other supplies		485		1,271		(786)	
Minor equipment		1		266		(265)	
Textbooks and materials		91		92		(1)	
Amortization expenses		125		-		125	
Interest and finance charges		-		70		(70)	
Total expenses	24	4,642	71	13,847	(47)	(9,205)	(66.5)%

In 2018-19, Chinook Learning staff will support students in:

- adult English Language Learning
- non-credit continuing education (professional development and corporate training).

Budget change highlights include:

- Overall reduction as the budget for eligible funded students completing or upgrading high school courses has been moved to the Schools and Areas budget.
- Reduction of expenses as a result of fewer courses being offered due to space limitations and the discontinuation of personal development offerings.

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Facilities & Environmental Services

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	-	-	3	293	(3)	(293)	
Non-certificated permanent salaries and benefits	202	21,244	226	24,184	(24)	(2,940)	
Non-certificated temporary salaries and benefits		810		810		-	
Dues and fees		136		103		33	
Rental equipment and facilities		2		2		-	
Maintenance and repairs		7,242		7,176		66	
Professional services		1,428		1,365		63	
Utilities		187		173		14	
Transportation charges		6		-		6	
Travel and subsistence		179		179		-	
Other supplies		632		491		141	
Minor equipment		40		48		(8)	
Amortization expenses		3,296		3,190		106	
Total expenses	202	35,202	229	38,014	(27)	(2,812)	(7.4)%

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 will enhance its focus upon maintaining existing schools by availing of Alberta Infrastructure to manage new school construction and modernizations on its behalf.

FES works closely with students, parents and communities to plan student accommodation and is accountable for the transportation of 34,500 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 scheduled Career and Technology equipment safety inspections and third party annual facility inspections.

Budget change highlights have been categorized as follows:

- Certificated positions have been reduced within Environmental Initiatives and Planning departments to realign FES operations with CBE priorities, and in accordance with budget balancing targets. FES no longer holds any certificated positions.
- Non-certificated staffing has decreased due to reductions in positions over a range of departments within FES. The reductions have been made in consideration of budget balancing. Where possible FES has aligned the reductions in staffing with the support that Alberta Infrastructure will be providing in terms of new construction and modernization project management. Departments primarily impacted by a reduction include Area and Central Maintenance, Design and Property Development and Planning and Transportation.
- Other Supplies increased due to a reduction in the recovery from Chinook Learning Services based location change expected in 18-19, as well as an increase in the transportation office for license software.

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Human Resources & Legal Services

Legal Services

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	1	156	1	177		(21)	
Non-certificated permanent salaries and benefits	10	1,354	11	1,526	(1)	(172)	
Non-certificated temporary salaries and benefits		41		41		-	
Dues and fees		23		23		-	
Maintenance and repairs		2		2		-	
Professional services		16		16		-	
Utilities		4		4		-	
Travel and subsistence		18		18		-	
Other supplies		35		36	-	1.00	
Minor equipment		27		27		-	
Textbooks and materials		12		12		-	
Amortization expenses		52		15		37	
Total expenses	11	1,740	12	1,897	(1)	(157)	(8.3)%

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:

- A decrease in non-certificated staffing costs due to the elimination of one position.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Human Resources

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	10	1,560	11	1,841	(1)	(281)	
Certificated temporary salaries and benefits		100		100		-	
Non-certificated permanent salaries and benefits	100	10,783	77	9,184	23	1,599	
Non-certificated temporary salaries and benefits		187		134		53	
Dues and fees		37		34		3	
Rental equipment and facilities		2		2		-	
Maintenance and repairs		3		3		-	
Professional services		949		650		299	
Utilities		31		31		-	
Travel and subsistence		113		113		-	
Other supplies		204		209		(5)	
Minor equipment		30		30		-	
Textbooks and materials		43		43		-	
Amortization expenses		45		14		31	
Total expenses	110	14,087	88	12,388	22	1,699	13.7%

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

In 2018-19, 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:

- One director position has been reduced or eliminated to contribute to the budget reduction targets.
- 23 FTEs have been added to bring payroll in-house and repatriate outsourced services.
- Professional services are higher by \$0.3 million due to contractual increases related to software and subscription costs.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Communications & Community Engagement

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Non-certificated permanant salaries and benefits	22	2,466	22	2,550	-	(84)	
Non-certificated temporary salaries and benefits				59		(59)	
Dues and fees		10		6		4	
Maintenance and repairs		1		1		-	
Professional services		20		43		(23)	
Utilities		9		9		-	
Travel and subsistence		3		3		-	
Other supplies		8		12		(4)	
Minor equipment		7		10		(3)	
Textbooks and materials		-		1		(1)	
Total expenses	22	2,524	22	2,694	-	(170)	(6.3)%

Communications and Community Engagement creates and delivers consistent and timely messages to various stakeholders. These include 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, the Board of Trustees and supports 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.
- Leading large-scale public engagement projects and providing advice, support and training to schools and service units to ensure their engagement activities align with the Dialogue Framework.
- Providing strategic communications advice to schools, service units and the Board of Trustees.
- Managing the design and content of the CBE corporate website, internal employee website, individual school websites and other public and internal websites. Migration of school websites to a new platform is expected to be completed in 2018-19. The new platform makes it easier for schools to manage content, and for students and families to find the information they need.
- Managing SchoolMessenger, the 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. The department also produces a variety of video and photo projects and online learning resources which support employee professional learning and share the good stories of schools and the system.
- In the spring of 2017, the CBE launched its first system-wide employee engagement survey. Communications and Community Engagement, in collaboration with the Human Resources department, is managing the distribution of results and related action planning. Going forward, this department will lead this initiative. The survey will be administered for the second time in the spring of 2019.

Budget change highlights include:

- Reductions have been made in accordance with budget balancing targets.
- Reductions were made to temporary salary and community engagement budgets, includes the professional services. Resources will be focused on a prioritized list of planned engagement activities in 2018-19 given limited dollars.
- Vacant positions will not be backfilled at this time.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Finance / Technology Services

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	1	123	1	127	-	(4)	
Non-certificated permanent salaries and benefits	192	23,094	194	24,317	(2)	(1,223)	
Non-certificated temporary salaries and benefits		505		505		-	
Dues and fees		270		271	-	1.00	
Maintenance and repairs		8		8		-	
Professional services		377		442		(65)	
Utilities		54		54		-	
Travel and subsistence		83		83		-	
Other supplies		264		264		-	
Minor equipment		226		226		-	
Textbooks and materials		1		1		-	
Amortization expenses		6,026		4,622		1,404	
Total expenses	193	31,031	195	30,920	(2)	111	0.4%

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 services.
- 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) works directly in schools and across 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:

- Salary and benefits budgets have been adjusted to meet budget reduction targets and reflect actual benefit costs.
- Increase in amortization expenses related to F/TS capital projects.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Chief Superintendent's Office

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	(in \$ thousands)	FTE	(in \$ thousands)	FTE	(in \$ thousands)	
Expenses							
Certificated permanent salaries and benefits	2	603	2	615	-	(12)	
Certificated temporary salaries and benefits		8		8		-	
Non-certificated permanent salaries and benefits	3	277	3	288	-	(11)	
Dues and fees		13		13		-	
Rental equipment and facilities		163		164	-	1.00	
Maintenance and repairs		2		2		-	
Professional services		29		29		-	
Utilities		4		4		-	
Travel and subsistence		9		9		-	
Other supplies		19		19		-	
Minor equipment		2		2		-	
Textbooks and materials		1		1		-	
Amortization expenses		2		2		-	
Total expenses	5	1,132	5	1,156		(24)	(2.1)%

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 249 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.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Board of Trustees

	Budget 2018-19	Fall Budget 2017-18	Increase / (Decrease)
	(in \$ thousands)		%
Expenses			
Non-certificated permanent salaries and benefits	424	418	6
Dues and fees	352	252	100
Professional services	680	578	102
Utilities	1	1	-
Travel and subsistence	34	38	(4)
Other supplies	6	9	(3)
Textbooks and materials	1	1	-
Total expenses	1,498	1,296	202 15.6%

The Board of Trustees represent, lead and serve Calgaryans 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:

- \$0.1 million increase in dues and fees for the Teachers' Employer Bargaining Association (TEBA)
- \$0.1 million increase in professional services due to increased estimates for the cost of the next municipal election. The estimated cost is accrued over four years and amount updated as additional information becomes available.
- Other budgets have been reduced in order to meet the balancing strategy reduction targets equivalent to four per cent of discretionary budget provisions.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

Service Unit (Corporate) System Budgets

	Budget 2018-19		Fall Budget 2017-18		Increase / (Decrease)		%
	FTE	thousands)	FTE	thousands)	FTE	thousands)	
Expenses							
Certificated permanent salaries and benefits		5,185		5,688		(503)	
Certificated temporary salaries and benefits		826		826		-	
Non-certificated permanant salaries and benefits	18	763	17	2,132	1	(1,369)	
Non-certificated temporary salaries and benefits		921		1,073		(152)	
Dues and fees		788		598		190	
Rental equipment and facilities		10,091		10,440		(349)	
Maintenance and repairs		30,158		40,027		(9,869)	
Insurance		5,234		4,980		254	
Professional services		10,651		10,226		425	
Utilities		24,070		24,751		(681)	
Transportation charges		43,808		43,753		55	
Other supplies		6,109		5,180		929	
Minor equipment		9		5		4	
Amortization expenses		70,197		57,915		12,282	
Interest and finance charges		1,294		1,481		(187)	
Other (uncollectible accounts)		3,693		3,801		(108)	
Total expenses	18	213,797	17	212,876	1	921	0.4%

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:

- A reduction to non-certificated salaries and benefits and to maintenance and repairs as a result of a budget reclassification of Infrastructure Maintenance and Renewal spending from operating to capital. The cost will be captured as amortization expense in future years.
- 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 2018-19 due to the completion of several new schools and the new student information system.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

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									
Certificated salaries and benefits	-	-	-	1,556	-	4,418	37	-	6,011
Non-certificated salaries and benefits	187	113	689	(637)	-	806	8	518	1,684
Dues and fees	-	25	-	170	-	593	-	-	788
Rental equipment and facilities	-	-	10,055	-	-	-	-	36	10,091
Maintenance and repairs	-	-	24,401	5,710	-	47	-	-	30,158
Insurance	-	-	-	5,234	-	-	-	-	5,234
Professional services	-	100	3,804	943	832	3,601	1,325	46	10,651
Utilities	-	-	20,003	4,067	-	-	-	-	24,070
Transportation charges	-	-	43,808	-	-	-	-	-	43,808
Other supplies	1,508	10	-	1,732	-	1,428	363	1,068	6,109
Minor equipment	-	-	-	9	-	-	-	-	9
Amortization	-	-	47,968	19,346	-	-	2,873	10	70,197
Interest and finance charges	-	-	-	1,294	-	-	-	-	1,294
Other (uncollectible accounts)	-	-	-	3,693	-	-	-	-	3,693
Total	1,695	248	150,728	43,117	832	10,893	4,606	1,678	213,797

The Chief's office system budget includes funds allocated to schools 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 (IMR) targeted revenues. FES is responsible for maintenance projects such as repairs to roofs, windows, and siding that exceed their life expectancy. The majority of CBE facilities are more than 50 years old. While the safety of students and staff is always ensured, the estimated deferred maintenance figures are in excess of \$160 million and are growing each year. Only the portion of IMR costs that are expensed are included in the system budget. The portion of this type of activity that increases the useful life of the building is capitalized and increases future amortization costs.

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.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

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

The Education Centre lease and operating costs are included in the Facilities & Environmental Services Corporate Budget. Those costs are then allocated to blocks of expenditure as follows:

	Instruction	Board and system administration	Plant operations and maintenance	External services	Total
Budget 2018-19					
Lease	-	7,895	-	2,160	10,055
Operating costs	-	3,198	-	606	3,804
	-	11,093	-	2,766	13,859
Fall Update 2017-18					
Lease	5,708	2,502	152	1,693	10,055
Operating costs	1,999	1,234	50	563	3,846
	7,707	3,736	202	2,256	13,901
Increase/(decrease)	(7,707)	7,357	(202)	510	(42)

The cost of the lease is included within the Rental equipment and facilities expense category. Operating costs associated with the Education Centre are incorporated within Professional services. Both amounts are set out in the lease agreement between the building owner and the CBE.

Note, irrespective of the block to which Education Centre lease costs are allocated, no additional dollars are made available to support students in schools.

Budget projections

Projection assumptions

The financial plan reflects the budget for 2018-19, the comparative fall budget for 2017-18, actual results for 2014-15, 2015-16 and 2016-17 as well as projections for three future periods. The projection years assume cost increases resulting from increased enrolment, the opening of new schools and changes in the cost of staffing. These are known costs. It projects staffing increases to maintain current student to school-based staffing ratios. With respect to revenue, the projections assume that the Government will continue to fund for enrolment growth at 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 the projection years are not balanced. 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.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

2018-19 budget, comparatives and forecasts summary

	Actuals		Actuals		Actuals		Fall Budget		Budget		Forecasts					
	2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		2021-22	
	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000	FTE	\$ 000
Revenues																
Alberta Education		1,144,396		1,208,794		1,230,285		1,290,857		1,310,353		1,337,363		1,352,221		1,378,199
Other Government of Alberta		1,108		733		376		328		432		432		432		432
Federal Government & First Nations		2,904		2,987		3,169		3,207		3,289		3,289		3,289		3,289
Other sales and services		24,329		27,272		26,917		22,731		20,613		21,076		21,331		21,777
Fees revenue		47,148		49,876		51,788		42,594		41,174		42,099		42,608		43,498
Investment revenue		14,863		12,146		4,124		3,167		1,649		1,649		1,649		1,649
All other revenue		22,767		23,891		23,047		21,137		19,555		19,987		20,225		20,641
		1,257,515		1,325,699		1,339,706		1,384,021		1,397,065		1,425,895		1,441,755		1,469,485
Expenses by block																
Instruction: early childhood services	436	49,136	481	49,003	518	51,485	526	57,328	433	47,785	442	49,263	447	50,451	456	51,980
Instruction: grades 1-12	7,716	940,461	7,877	988,983	8106	1,014,823	8,354	1,052,149	8,485	1,057,050	8,661	1,089,755	8,758	1,116,015	8,927	1,149,838
Board and system administration	158	33,917	156	33,548	158	36,925	170	39,093	160	46,341	163	47,775	165	48,926	168	50,409
Transportation	43	44,336	43	48,447	43	52,926	44	48,200	43	48,612	44	50,116	44	51,324	45	52,879
Plant operations and maintenance	829	157,489	826	167,923	884	174,651	827	180,195	802	169,944	819	175,202	828	179,424	844	184,862
External services	263	20,814	270	23,234	262	24,030	268	24,056	346	33,333	353	34,364	358	35,192	364	36,259
	9,444	1,246,153	9,652	1,311,138	9,971	1,354,840	10,189	1,401,021	10,269	1,403,065	10,482	1,446,475	10,600	1,481,332	10,804	1,526,227
Expenses by object																
Certificated permanent salaries and benefits	6,150	702,172	6,265	727,897	6,472	752,216	6,686	783,943	6,815	792,887	6,965	824,137	7,048	849,019	7,192	881,462
Certificated temporary salaries and benefits		26,355		41,974		30,113		30,712		25,216		25,752		26,046		26,560
Non-certificated permanent salaries and benefits	3,294	233,449	3,388	237,347	3,499	248,284	3,503	262,820	3,454	252,813	3,517	257,925	3,552	263,144	3,612	269,830
Non-certificated temporary salaries and benefits		11,251		11,988		13,945		11,618		10,922		11,063		11,140		11,275
Services, contracts and supplies		217,687		233,130		244,671		240,060		235,545		241,901		246,266		251,368
Amortization		51,644		52,092		57,317		66,436		80,605		80,605		80,605		80,605
Other (uncollectible accounts)		1,557		5,196		6,820		3,802		3,693		3,693		3,693		3,693
Interest and finance charges		2,038		1,514		1,474		1,629		1,384		1,400		1,418		1,435
	9,444	1,246,153	9,652	1,311,138	9,971	1,354,840	10,189	1,401,021	10,269	1,403,065	10,482	1,446,476	10,600	1,481,331	10,804	1,526,226
Surplus / (deficit)		11,362		14,561		(15,134)		(17,001)		(6,000)		(20,581)		(39,576)		(56,741)
Transfers from / (to) operating reserves		3,760		1,130		20,721		7,000		2,500		-		-		-
Add/(deduct) capital items paid by operating funds																
Capital assets acquired		(28,817)		(35,560)		(36,580)		(39,197)		(31,576)		(35,076)		(35,076)		(35,076)
Board funded amortization		21,837		22,871		24,177		27,524		35,076		35,076		35,076		35,076
Transfer from / (to) capital reserves'		(8,142)		(3,002)		6,817		21,673		-		-		-		-
		(15,122)		(15,691)		(5,586)		10,000		3,500		-		-		-
Costs to be reduced/efficiencies to identify		-		-		-		-		-		(20,581)		(39,576)		(56,741)

Board-funded (non-school facility) capital

Priorities

Consistent with CBE values and focus on supporting student learning, the CBE makes decisions every year on needed non-school facility capital investments. Those investments focus on enhancing the CBE's learning environment for students and maintaining key CBE systems and infrastructure. Non-school facility capital purchases at the CBE include the non-building infrastructure and systems necessary to run and support a modern school system. These things include desks, chairs, other furniture, projectors, tablets, laptops, desk-top computers, accounting systems, payroll systems, student information systems, machinery and equipment for Career and Technology Studies courses, lab equipment, safety equipment, maintenance vehicles, etc.

The determination of which projects/purchases are funded is informed by the CBE's 2017-20 Three-Year Education Plan and related system priorities. Decision making is delegated to the Capital Budget Council which is chaired 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-school 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-school 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 that students will need in the future. As a result, the CBE is investing \$31.6 million in board-funded (non-school 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 replacement of technology devices, enhancements to learning spaces as well as an investment in the enhanced security of systems, networks and data. 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-school facility capital) includes technology, furniture, equipment, vehicles and all other non-school 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-school facility capital needs are funded from in-year operating grants or targeted funds, if any. The budget is generally established based on the non-school facility amortization expense for the year. The anticipated funding available from amortization for non-school facility capital in 2018-19 is \$35.1 million. The capital budget has been reduced by \$3.5 million in order to balance the overall CBE budget. The resulting budget of \$31.6 million is sufficient to fund all capital budget requests submitted for consideration.

Reserves may also be used to fund capital activities. In previous years capital reserves have been utilized to fund the costs needed to set up new schools prior to opening and for facility-related projects not funded by the Province. At the time this budget was prepared, no such activities have been identified for 2018-19.

2017-18 board-funded (non-school 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 things such as technology devices, vehicles and musical instruments. The current board-funded capital plan does include projections of costs for two years in addition to the 2018-19 budget year; however, approvals are made on an annual basis to correspond with the Government budget approval cycle.

The \$31.6 million allocated for non-school facility capital will be assigned to project budgets as follows:

	Fall Budget 2017-18	Budget 2018-19	Projection 2019-20	Projection 2020-21	Useful life	Funding source 2017-18
(\$ thousands)						
Technology refresh	5,646	10,460	11,110	11,110	4 years	Board-funded amortization
Performance contracts	3,292	1,484	1,313	1,342	10 years	Board-funded amortization
Technology and network security	857	4,270	709	709	4 years	Board-funded amortization
School and program enhancements/changes	2,676	3,047	2,447	2,447	10 years	Board-funded amortization
Wireless enhancements	2,228	-	-	-	4 years	IMR grant & board-funded amortization
Student information system	6,984	-	3,000	-	4 years	Board-funded amortization
Gymnasium at Nelson Mandela High School	2,200	-	-	-	40 years	Capital reserves
Commissioning	2,560	-	-	3,700	5 years	Capital reserves
Strategic, enhancement & maintenance projects	12,754	12,315	16,497	15,768	3 - 10 years	Board-funded amortization
Total	39,197	31,576	35,076	35,076		

As noted above, the CBE's Capital Budget Council categorizes, assesses, and recommends for approval non-school facility capital projects based on the business and strategic value that they provide. The categories used are: strategic, enhancement and maintenance. This allows the CBE to monitor the non-school facility capital investment mix to ensure that sufficient resources are allocated to maintain and enhance existing capital investment to meet student learning needs. It also ensures that the capital acquisitions are affordable and sustainable over time.

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 needs for new, replacement and modernized schools. Also submitted to the Provincial Government is an annual Modular Classroom Plan, which is an analysis of the CBE's forecasted modular classroom needs. The implementation of 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, 2018. \$45.5 million in amortization expense and corresponding Provincial revenue is included in the 2018-19 budget for these assets.

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

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 (in \$ thousands):

Name	Type	Completion date	Board-funded / reserves estimated cost*	Grant funding
Joane Cardinal-Schubert High School	New school	Sep. 2018	4,115	61,160
Lord Beaverbrook High School	Modernization	Sep. 2018	730	30,013
James Fowler High School	Modernization	Sep. 2018	730	20,002
Forest Lawn High School	Modernization	TBD	TBD	18,895
Coventry Hills/Country Hills Village Second Elementary	New school	TBD	TBD	TBD
Cranston Second Elementary School	New school	TBD	TBD	TBD
Evergreen Second Elementary School	New school	TBD	TBD	TBD
Skyview Ranch Elementary/Middle School Project	New school	TBD	TBD	TBD
Mahogany Elementary School	New school	TBD	TBD	TBD
New Calgary High School Coventry Hills	New school (design only)	TBD	TBD	TBD
Auburn Bay Middle School	New school (design only)	TBD	TBD	TBD

*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. The CBE's current debt levels are low in relation to total revenue and are affordable and sustainable over time.

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 the CBE's financial statements.

Supported debt	Actuals	Actuals	Actuals	Fall Budget	Budget	Forecast	Forecast
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
in \$ thousands							
Debt owed at August 31	4,911	2,936	1,383	542	246	14	-
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. The majority of these leases relate to energy-efficiency retrofit projects that will repay the amounts borrowed through lower energy consumption over time.

Capital leases	Actuals	Actuals	Actuals	Fall Budget	Budget	Forecast	Forecast
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	in \$ thousands						
Debt owed at August 31	8,088	10,181	12,541	9,350	6,922	5,609	4,296
Interest expense	454	236	251	305	216	154	124

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.

The employee future benefits obligation was \$25.5 million at Aug. 31, 2017 (2016 - \$24.8 million). The annual cost for the year ended Aug. 31, 2017 was \$3.6 million (2016 - \$3.4 million).

cbe.ab.ca



IV. Informational



Student enrolment

Enrolment forecasting methodology

Student 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 based on how a group of students first entering the CBE in kindergarten and Grade 1 (based on market share) grows or shrinks over time (retention rate). 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 the 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.

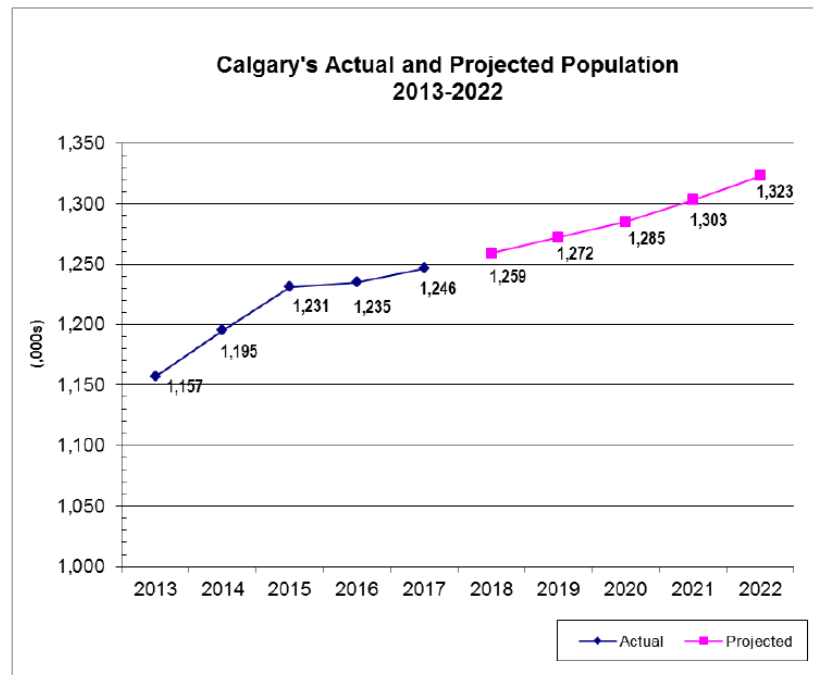
The opening of new schools typically increases CBE’s intake rates. 20 new schools opened in the 2016-17 and 2017-18 school years and two more will open for the 2018-19 year.

CBE’s current enrolment of 121,691 students is forecast to increase to 123,513 in 2018-19 and 130,486 students by September, 2021. An increase of 6,973 students is projected averaging approximately 2,000 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 1.2 and 2.2 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Projection 2018-19	Projection 2019-20	Projection 2020-21	Projection 2021-22
Grades 1-6	51,253	53,329	55,122	56,263	57,204	57,371	57,090	56,697
Grades 7-9	22,237	22,624	23,292	24,267	25,295	26,738	28,263	29,344
Grades 10-12	26,420	26,375	26,442	27,035	27,804	28,846	30,053	31,306
Pre-K and Kindergarten	9,389	9,389	9,298	9,281	8,853	8,923	7,937	8,629
Chinook Learning Services	2,393	2,327	2,219	1,974	1,425	1,425	1,425	1,425
Outreach and Unique Settings	1,971	2,060	2,066	2,141	2,191	2,234	2,286	2,314
Cbe-Learn	589	611	459	463	468	473	478	484
Home Education	248	270	249	267	273	279	285	288
Total	114,500	116,985	119,147	121,691	123,513	126,289	127,816	130,486
Total annual change		2,485	2,162	2,544	1,822	2,776	1,527	2,670
Total % change		2.1%	1.8%	2.1%	1.5%	2.2%	1.2%	2.1%

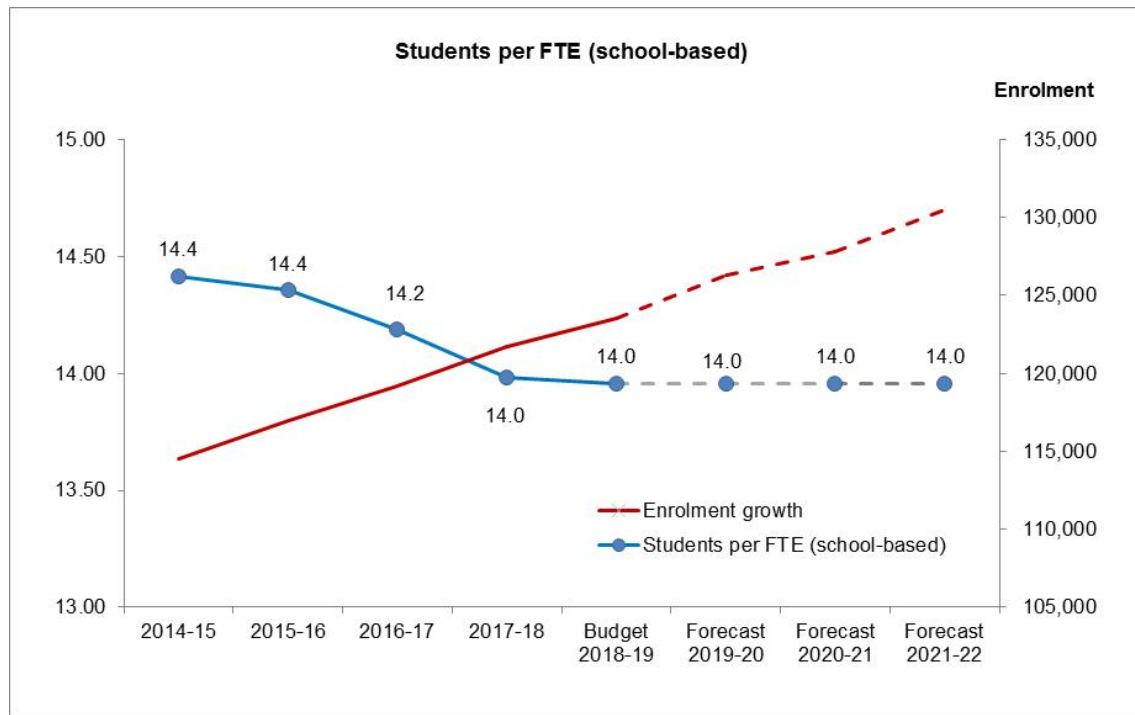


Staffing and Full Time Equivalents (FTEs)

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 (after adjusting for turnover of existing staff and new hire replacements). As a result the number of full time equivalent (FTEs) has not been increasing at a rate equal to enrolment growth. In 2018-19, it is anticipated that the ratio will increase similar to 2016-17 levels.

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 10,269 FTE positions budgeted in 2018-19; 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 CBE staff.

Each CBE employee plays an important role in providing personalized learning. Teachers, principals and school-based staff 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 students and their learning.

School based staffing decisions were being made when this report was written. Therefore, FTEs disclosed are projections and actual fall staff deployed may differ based on actual student numbers and locations. 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, increases in central supports and maintenance are contingent on student need and budget availability. In general, non-school based staff numbers do not increase proportionate to student enrolment.

Budgeted FTEs by employee group

	2014-15	2015-16	2016-17	2017-18	2018-19
Alberta Teacher Association (ATA)	6,129	6,250	6,451	6,682	6,797
Staff Association (SA & PSS)	2,377	2,470	2,534	2,554	2,535
Canadian Union of Public Employees	637	636	673	664	655
Exempt Employees	208	205	218	204	198
Trades	93	91	95	85	84
Total	9,444	9,652	9,971	10,189	10,269

2016-17 CBE Results

Calgary Board of Education students achieved high standards on the 2016-17 Provincial Achievement Tests and Diploma Exams once again.

CBE student results in Grade 6 were equal to or better than the province in all measures at both the Acceptable Standard and the Standard of Excellence. In Grade 9, results were equal to or better than the provincial results in French Language Arts, Science and Social Studies at the Acceptable Standard and in French Language Arts, Mathematics, Science and Social Studies at the Standard of Excellence.

While the CBE is 4.3 percentage points above the Province in Grade 6 mathematics, the Grade 9 result at the Acceptable Standard shows a point from which improvement can be made. The K-12 Mathematics Strategy was implemented in 2016-17 and is designed to support student success in mathematics.

CBE results were above provincial results in all but three of the Diploma Exams at the acceptable level and in 10 out of 11 at the Standard of Excellence. More than 40 per cent of CBE students writing the Biology 30 and Chemistry 30 Diploma Exams have achieved the Standard of Excellence. In Physics 30, more than half the students achieved the Standard of Excellence in 2016-17.

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 2016-17 and Three-Year Education Plan is included at the end of this section.

Tax revenue

The CBE receives 94 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 increase by 3.2 – 3.3 per cent in 2018. The residential/farmland rate will be \$2.56 (2017 – 2.48) per \$1,000 of equalized assessment and the non-residential rate will remain at \$3.76 (2017 – 3.64).¹

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

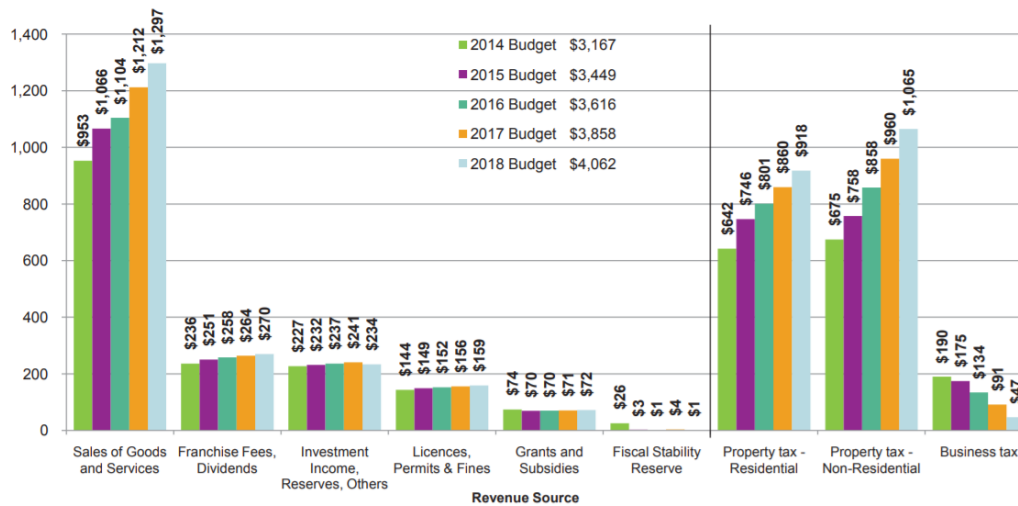
Actuals					Budget	
2012	2013	2014	2015	2016	2017	2018
1,161,100	1,300,300	1,376,000	1,506,000	1,649,000	1,819,100	1,982,800

Sources: City of Calgary Action Plan 2015 - 2018 and 2016 Year End Report

Data from City of Calgary on funding the 2015-18 Operating Budget – in \$ millions

¹ Alberta Budget 2018

CALGARY BOARD OF EDUCATION BUDGET 2018-19



- The City of Calgary has a limited number of revenue sources with which to fund its operations. The single largest non-tax contributor to our revenues (about 31 per cent of the corporate total) is the sale of goods and services, of which approximately 57 per cent is from Utilities.
- Other funding sources include franchise fees, investment income, contributions from operating reserves, licences, permits and fines.
- The property and business tax revenues are the factors that produce a balanced budget; together they constitute 49 per cent of corporate revenue.
- On this chart the total operating funding numbers have been adjusted to remove double counting of franchise fees and dividends paid by Utilities to The City's operating fund.
- 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
Net Expenditures							
Total Budgeted Tax-Supported Expenditures	2,614.7	2,906.8	2,708.4	2,913.6	3,027.1	3,211.9	3,354.0
Less: Non-tax Revenue	(1,239.4)	(1,381.1)	(1,200.9)	(1,235.0)	(1,234.1)	(1,301.4)	(1,324.6)
Net Tax-Supported Expenditures	1,375.3	1,525.7	1,507.5	1,678.7	1,793.0	1,910.5	2,029.4
Tax Revenue							
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
Business Tax Total	214.2	225.4	190.5	174.7	134.3	91.4	46.6
Property Tax: Base at beginning of year	1,066.6	1,161.1	1,291.2	1,393.3	1,548.8	1,704.3	1,865.7
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	65.6	70.4	75.5	80.7
One-time Rebate	0.0	0.0	(52.1)	0.0	0.0	0.0	0.0
Property Tax Total	1,161.1	1,300.3	1,317.0	1,504.0	1,658.7	1,819.1	1,982.8
TOTAL TAX REVENUE	1,375.3	1,525.7	1,507.5	1,678.7	1,793.0	1,910.5	2,029.4

- 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](#)

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
Board-funded capital	Funds which are not received from Alberta Infrastructure. These funds support both one-time and annual capital projects which include program moves and expansions, software programs, and equipment used by facility operations staff operations to maintain CBE schools. These are the capital costs of running a school system.
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.
Classroom Improvement Fund (CIF)	The intent of the CIF grant is to improve the student experience in the classroom. These funds are to be prioritized to retain staff hired with 2017-18 CIF funding and focus on improving experiences for students with complex needs and English Language Learners. The CIF will commence on September 1, 2018 and conclude on August 31, 2019.
Commissioning	The CBE invests dollars to prepare new schools for student learning where the Provincial Government does not provide specific funding. This includes technology purchases, learning resources, air conditioning, staffing costs and decentralized resources to address needs specific to the learning environment and students.
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.
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"> ▪ ensure school facilities meet all regulatory requirements, particularly as they pertain to ▪ providing a safe and healthy learning environment; ▪ preserve and improve the quality of the learning environment by: <ul style="list-style-type: none"> ○ replacing building components that have failed, ○ prolonging the life of the facility through planned, proactive replacement of major components; and ○ upgrading of the educational areas to meet program requirements; ▪ meet the facility requirements of students with special needs; and ▪ replace or upgrade building components to improve energy conservation and efficiency and to achieve costs savings as a result.
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

**CALGARY BOARD OF EDUCATION
BUDGET 2018-19**

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.
Transportation stability reserve	Administration monitors all external fee revenues, grant funding and expenses under the Transportation funding block. The net result at year-end was a deficit of \$1.4 million. The <i>School Act</i> requires that any surplus resulting from transportation fees must be used to subsidize the cost of transporting students in future years and as such, the entire transportation deficit is covered by a draw from the reserve.

| achieve | strategies for success



Annual Education Results Report 2016-17
Three-Year Education Plan 2017-20

learning | as unique | as every student



Calgary Board
of Education

Accountability Statement

The Annual Education Results Report for the 2016-17 school year and the Education Plan for the three years commencing Sept. 1, 2017 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 Education Plan to improve student learning and results.

The Board of Trustees approved this combined Annual Education Results Report for the 2016-17 school year and the Three-Year Education Plan for 2017-20 on Nov. 28, 2017.



Trina Hurdman
Chair, Board of Trustees
Calgary Board of Education



David Stevenson
Chief Superintendent of Schools
Calgary Board of Education

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.

Our Values

Our Values: Students come first.

Learning is our central purpose.

Public education serves the common good.

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 121 600 students in 245 schools, including:

- 116 846 students from pre-kindergarten to Grade 12;
- 512 students fully enrolled in CBe-learn (our online learning program), with close to 1300 more registered in courses with CBe-learn while enrolled at another school;
- 786 students in full-day kindergarten in 15 schools;
- 1974 students upgrading high school courses and pursuing continuing education through Chinook Learning Services;
- 20 938 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 4971 students self-identified as Indigenous;
- over 8600 students in French Immersion; and
- over 4800 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 were equal to or above the provincial results in three of five subjects at the Acceptable Standard and in four out of five subjects at the Standard of Excellence.

On Diploma Examinations:

- The percentage of CBE students achieving the Acceptable Standard was above the provincial results in eight of the eleven diploma examinations.
- At the Standard of Excellence, the percentage of CBE students achieving the standard was above the provincial results on ten of eleven examinations.
- Particularly strong results were achieved in Biology 30, Chemistry 30 and Physics 30 at the Standard of Excellence.

Note | Details of provincial assessment results can be found at CBE [Provincial Assessment & Reports](#)

On the *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 43 and 44.

On the *Accountability Pillar Overall Summary - Oct 2017* the following measures were evaluated by the province as *Improved Significantly*:

- Education Quality
- Drop Out Rate
- School Improvement

CBE also earned an evaluation of *Improved* on:

- Safe and Caring
- High School Completion Rate (3 yr)
- PAT results at the Standard of Excellence
- Diploma Exam Participation Rate (4+ Exams)

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

- Program of Studies
- PAT results at the Acceptable Standard
- Diploma Examination results at the Standard of Excellence
- Rutherford Scholarship Eligibility Rate
- Work Preparation
- Parental Involvement

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 in order to have meaningful dialogue. This *dialogue* framework will influence decisions and connect to student success.

The CBE provides opportunities for student voices through:

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

In February 2017, more than 24 000 CBE students, over 4700 parents/guardians and more than 4900 teachers responded to the provincial Accountability Pillar Survey.

- 89.3% 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.
- 82.7% are satisfied that CBE students model the characteristics of active citizenship.
- 89.0% are satisfied with the overall quality of basic education.

School Councils

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;
- providing a forum for discussion of school philosophies, results and operations that contributes to the creation of the school development plan; and
- reporting to the community on the progress achieved towards the goals and targets in the school development plan.

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; and
- steward our resources.

Through these strategies, the CBE supports the outcomes in Alberta Education Business Plan¹ (March 3, 2017) and aligns with provincial Key Strategies including the following:

- 1.3 continue to implement systemic actions to further support student learning and achievement in Mathematics;
- 2.1 ensure all students, teachers and school leaders learn about First Nations, Métis and Inuit perspectives and experiences, treaties, and the history and legacy of residential schools;
- 4.2 ensure that teachers, principals, and other system leaders in Alberta schools have the capacity to meet the new Quality Standards, in collaboration with stakeholders and school authorities; and
- 5.3 ensure school facilities support current and future education programming, are a central part of the community and enable collaborative partnerships.

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 \$15.1 million deficit compared with the planned \$19.8 million deficit.

Note | Detailed CBE budget and financial information can be found at [Budget and Financial Information](#).

Links

The Calgary Board of Education Annual Education Results Report 2016-17 and Three-Year Education Plan 2017-20 may be accessed using the following permalink:

<http://www.cbe.ab.ca/FormsManuals/AERR-2016-17-3-YEP-2017-20.pdf>

The Calgary Board of Education Average Class Size Report 2016-17 can be viewed at:

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

¹ Business Plan 2017-20: Education <http://www.finance.alberta.ca/publications/budget/budget2017/education.pdf>

Our Ultimate Goals

The CBE Annual Education Results Report 2016-17 combined with the CBE Three-Year Education Plan 2017-20 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.

CBE Three-Year Education Plan 2017-20 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 2017-20

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 2017-20

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

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

- improve clarity and coherence in teaching and learning practices through high impact instructional strategies

Through a focus on: **Literacy** ▪ **Mathematics** ▪ **Indigenous Education** ▪ **High School Success**

Build Professional Capital

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

- build skill in generating and interpreting data across CBE leadership teams
- further develop task design and assessment practices

Impact student learning through collaborative and distributed leadership practices and professional learning that address shared priorities:

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and student learning competencies
- leadership through strategic resourcing

Implement the teacher induction program.

Engage our Stakeholders

Create opportunities for meaningful dialogue to share information and perspectives to understand the concerns and aspirations of those who will be impacted by decisions.

- implement the *dialogue* engagement framework

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

- implement action and re-assessment cycles based on input and feedback from the employee engagement survey

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

- expand opportunities for community members to contribute to student learning
- expand transition opportunities for young adult students

Steward our Resources

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

- optimize, commission, modernize and maintain school facilities to foster enriching learning environments
- promote system-wide approaches to sustainability

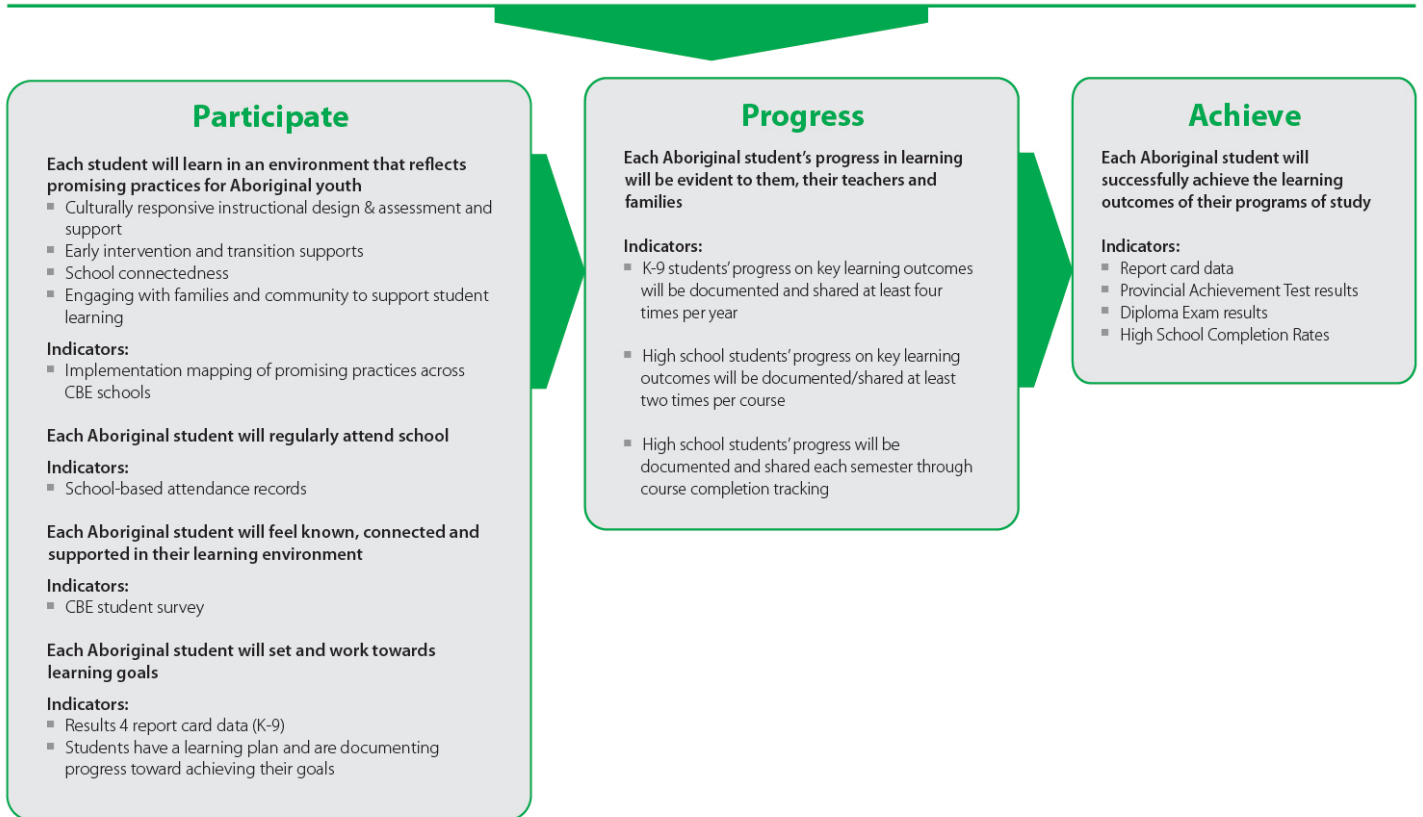
- create new school resource allocation methodology in relation to overall system goals and provincial funding
- improve access to and use of data
- implement the new student information system

Advance instructional leadership through strategic resource management.

Indigenous Education Strategy 2017-20

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

Outcome 2: Each CBE student's learning experiences are advanced by the strength and diversity of Indigenous knowledge systems (ways of knowing) through their learning programs.



Indigenous Education Strategy 2017-20

Priorities

Cultivating a Balanced and Respectful Relationship

Cultivating a balanced and respectful relationship between Indigenous knowledge systems and existing CBE knowledge systems in how we think about and do everything.

Advancing Culturally Responsive Instructional Design & Assessment

Honouring Indigenous knowledge systems, languages and histories through responsive learning environments and instructional design & assessment for the benefit of all students.

Advancing System-Wide Learning

Ensuring staff are knowledgeable, understanding and respectful of the strength and diversity of First Nations, Metis and Inuit; the implications of treaties and agreements with First Nations and Metis; 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.

Key Actions

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
- Cultivate a collective and respectful approach to working with students, families, staff and community
- Strengthen professional learning networks/cohorts with elem/middle/jr and high schools to extend high impact practices across CBE schools.
- Advance Niisitapi li tass ksii nii mat tsoo kop (Niisitapi Learning Centre) as "a beautiful place for learning for all": EDC/K-3 school program (EDC/K-2 2017/18); supports and services for families; gathering place for community; and, a place of learning for CBE schools.
- Advance system-wide learning to meet new Teacher Quality/Leader Standards for the benefit of all students
- Design district approach for Indigenous languages
- Advance Indigenous knowledge systems and holistic approaches as an integral part of the Three Year Education Plan

Business Supports

- Allocation of human and financial resources to enable implementation of high impact strategies
- Success and recruitment strategy for Indigenous education

Key Actions 2018-19

Teaching and Learning/Community Engagement

- Implement plan for Indigenous languages
- Continued revision and extension of previous implementation strategies

Key Actions 2019-20

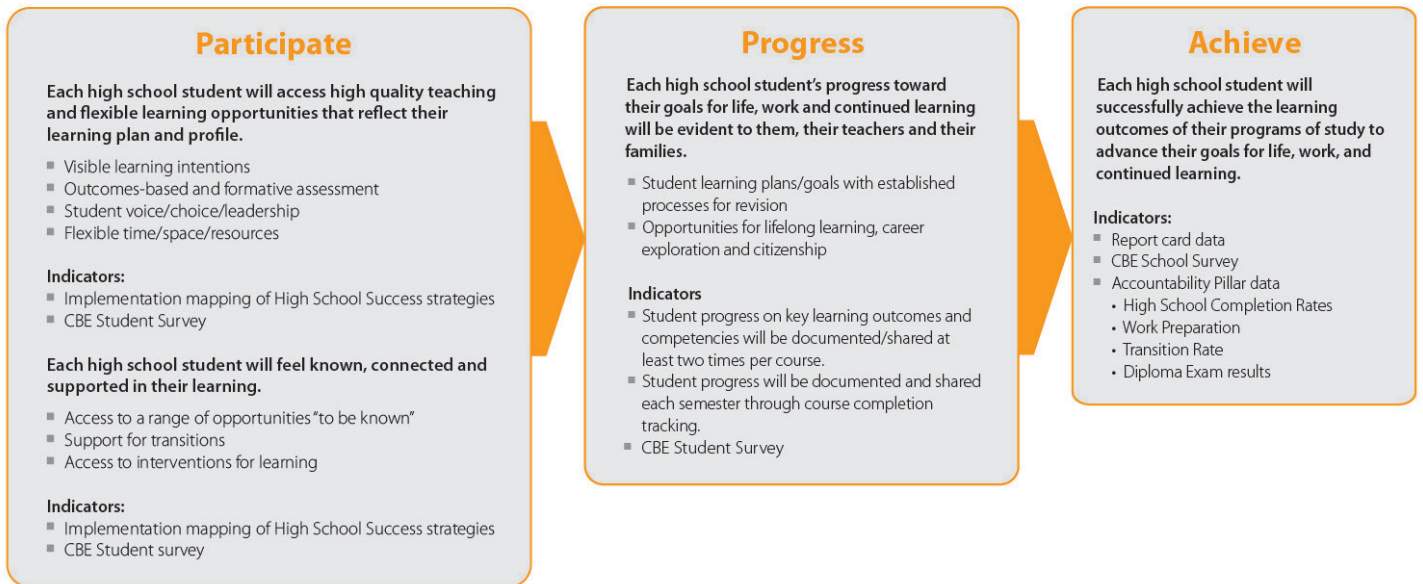
Teaching and Learning/Community Engagement

Continued revision and extension of previous implementation strategies

High School Success Strategy 2017-20

Outcome:

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



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

High School Success Strategy 2017-20

Conditions for Success

Moving Forward with High School Redesign (MFWHSR), a province-wide initiative that includes over 280 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.
- Implementing intervention and transition practices.

School Leadership

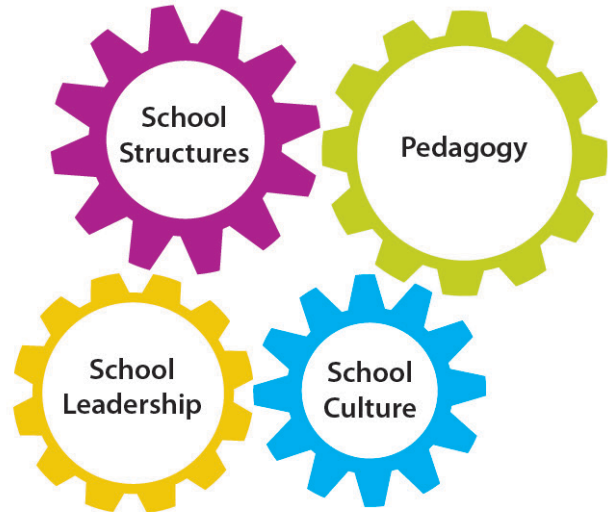
- Building school leadership teams that collaboratively strengthen their response to the principles of high school redesign including personalization, flexibility and relationships.
- Designing collective research-based and evidence-informed practices that accelerate student learning.

School Culture

- Establishing a welcoming, caring, respectful and safe learning environment.
- 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.



Key Actions

Key Actions 2017-18

- Extend our practices and leadership in task design and outcomes-based/formative assessment.
- Incorporate a continuum of practices that allow students to be known and their learning/life goals to be supported and enriched.
- Promote and incorporate a continuum of strength-based strategies for mental health.
- Develop coherence in transition processes.
- Strengthen intervention strategies to include Trauma-informed practices through the high school success learning collaboratives.
- Expand career development opportunities including unique pathways, dual credit and work experience.

Key Actions 2018-19

- Evolve data sets that inform future action.
- Continued revision and extension of previous implementation strategies.

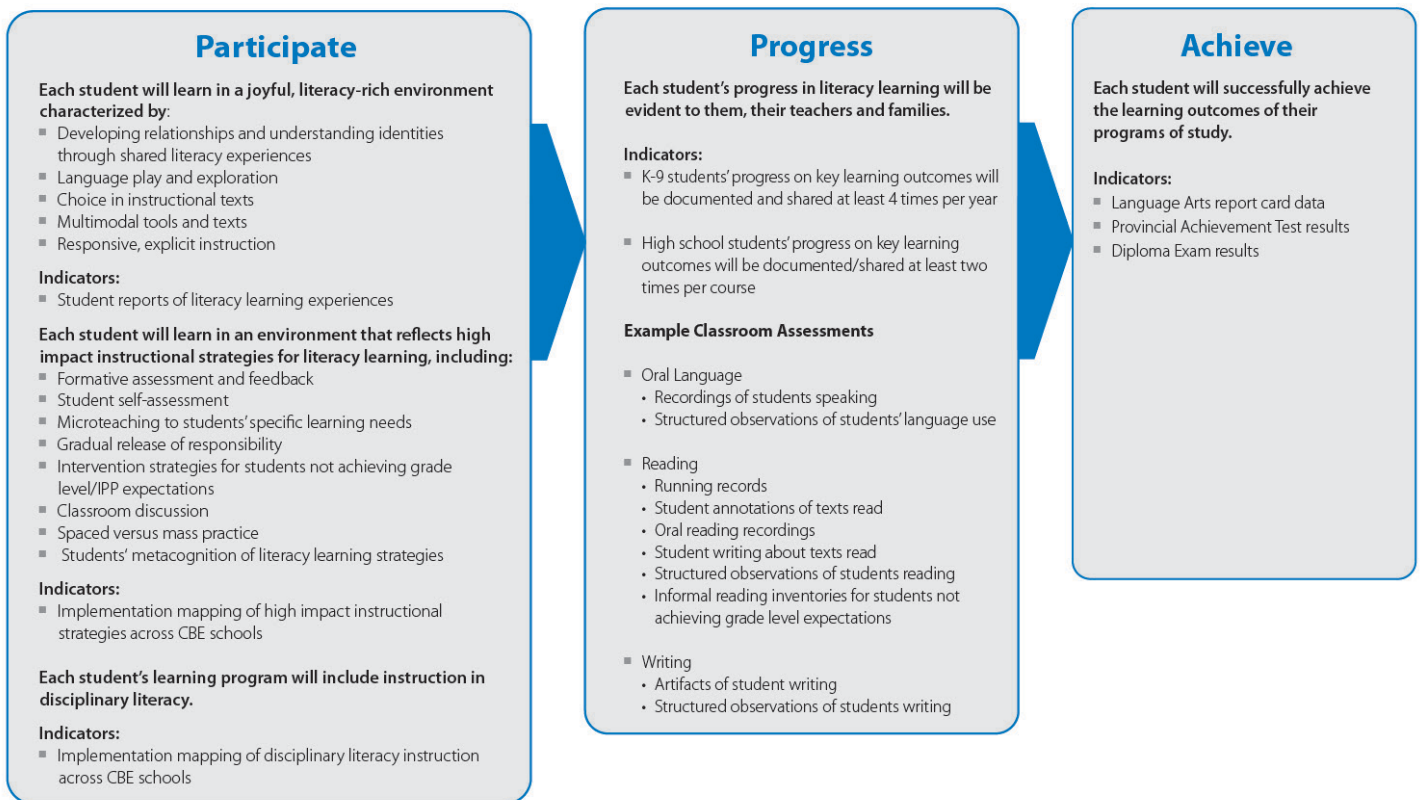
Key Actions 2019-20

Continued revision and extension of previous implementation strategies.

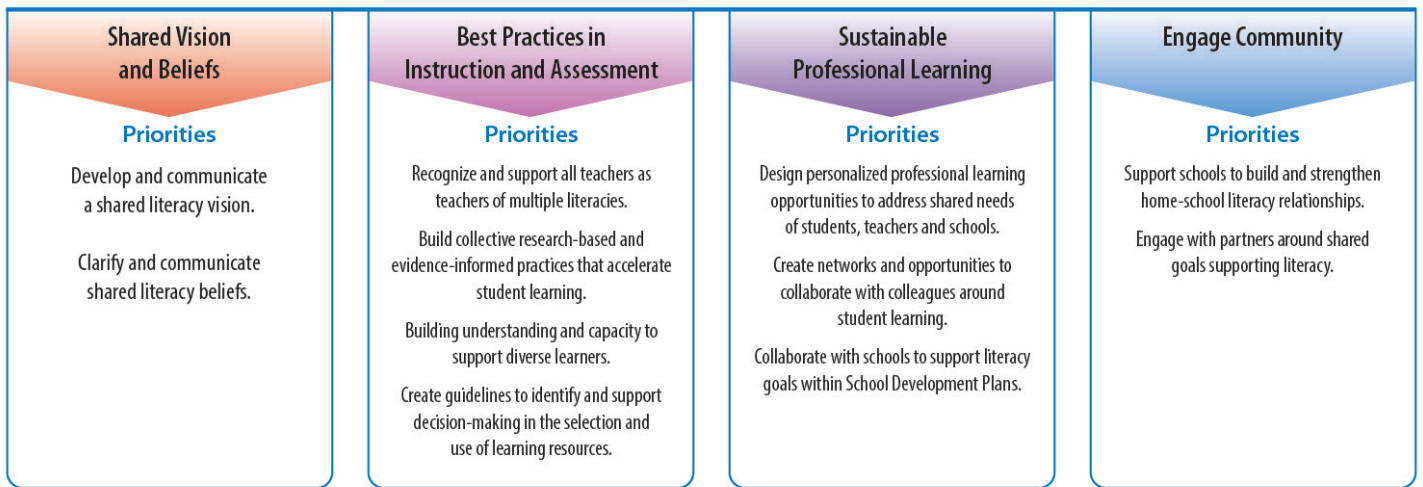
Literacy Strategy 2017-20

Outcome:

Each CBE student will participate in intentional, joyful literacy learning and progress and achieve in their learning programs.



Literacy Strategy 2017-20



Key Actions

Key Actions 2017-18

- Build shared understandings of literacy, disciplinary literacy, literacy-rich learning environments and high-impact literacy instructional and leadership practices
- Identify and build assessment resources for key learning outcomes for Language Arts
- Support literacy cohorts groups
- Clarify shared goals and collaborative work with community partners
- Build data sets to inform future years' actions

Key Actions 2018-19

Continue revision and extension of previous implementation strategies:

- support additional cohort groups
- identify and build assessment resources for key disciplinary literacy outcomes for Mathematics, Science and Social Studies

Key Actions 2019-20

Continue revision and extension of previous implementation strategies

Mathematics Strategy 2017-20

Outcome: Each CBE student will participate in active, rigorous mathematics learning to progress and achieve in their learning programs.

Participate

Each student will learn in an environment that fosters mathematical engagement and proficiency through:

- Meaningful mathematical discussion
- Productive struggle and challenge
- Active participation in reasoning and sense-making
- Intentional learning progressions and connections
- Procedural fluency developed from conceptual understanding
- A focus on mental math and automaticity

Indicators:

- Student reports of learning experiences in mathematics

Each student will learn in an environment that reflects high impact instructional strategies for math learning, including:

- Formative assessment and feedback
- Student self-assessment
- Microteaching to students' specific learning needs
- Intervention strategies for students not achieving grade level/IPP expectations
- Classroom discussion
- Spaced versus mass practice

Indicators:

- Implementation mapping of high impact instructional strategies across CBE schools

Each student's learning program will include instruction in numeracy across all subject areas.

Indicators:

- Implementation mapping of numeracy instruction across CBE schools

Progress

Each student's progress in mathematics learning will be evident to them, their teachers and families.

Indicators:

- K-9 students' progress on key learning outcomes will be documented and shared at least 4 times per year
- High school students' progress on key learning outcomes will be documented/shared at least 2 times per course

Example Classroom Assessments

- Problem Solving and Reasoning
 - Benchmark problems with assessment criteria
 - Structured observations of students solving problems
- Computation and Fluency
 - Running records for basic facts
 - Student computation work samples
 - Student explanations of accuracy, efficiency and flexibility in procedures and strategies
 - Structured observations of students applying procedures and strategies
- Modeling and Representing Mathematical Ideas
 - Artifacts of models and representations
 - Student explanations about connections between mathematical representations
 - Structured observations of students representing mathematical ideas

Achieve

Each student will successfully achieve the learning outcomes of their Programs of Study.

Indicators:

- Mathematics report card data
- Provincial Achievement Test Results
- Diploma Exam results

Mathematics Strategy 2017-20

Framework and Priorities

Positive Mathematics School Culture

- Know that every student can be successful and confident at learning mathematics
- Teachers and parents help build mathematical thinking by connecting math to other subjects and everyday life
- Recognize and support all teachers as teachers of numeracy

Active, Rigorous Mathematics Learning

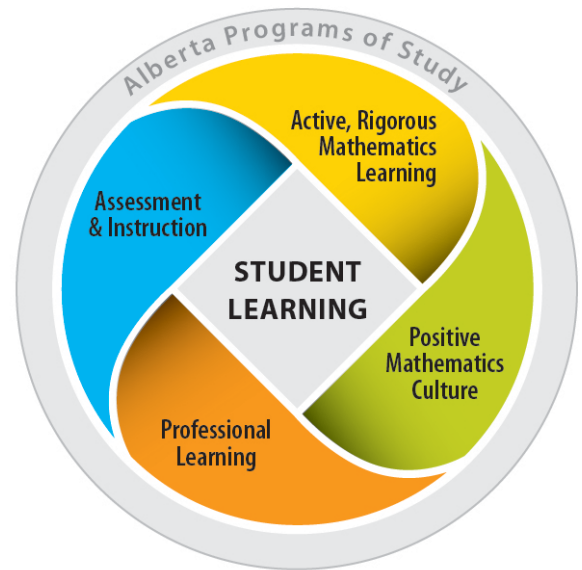
- Build strong mathematical foundations so students can understand complex mathematical ideas
- Ensure students participate in learning activities that develop their mathematical reasoning and communication skills
- Create more opportunities for students to be active problem solvers and make connections between concepts

Assessment and Instruction

- Build opportunities for students to practice math skills over time
- Focus on the connections between conceptual understanding, problem solving and mental math
- Use mathematical discussion with/among students to build and solidify concepts
- Communicate clearly with families about student learning in math
- Strengthen the use of specific feedback and guidance to students during learning

Professional Learning

- Build teacher confidence and skill with mathematics content and teaching through:
 - Whole-school learning
 - Teacher collaboration within schools
 - Individual teacher learnings



Key Actions

Key Actions 2017-18

- Deploy Math learning coaches in classrooms
- Exceed Alberta Education's recommended instructional time in Math grades 1-9
- Build shared understandings of high-impact mathematics instructional and assessment practices
- Support mathematics professional learning through cohorts, school-based support, and individual teacher opportunities
- Identify and build assessment resources for procedural fluency and problem solving
- Build coherence in communicating with families about mathematics learning
- Build data sets to inform future years' actions

Key Actions 2018-19

- Support additional mathematics professional learning opportunities
- Identify and build assessment resources for additional learning outcomes for Mathematics
- Build coherence in communicating with families about mathematics learning

Key Actions 2019-20

Continue revision and extension of previous implementation strategies

Fostering a Positive Workplace Environment Strategy 2017-20

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.

Key Actions

Key Actions 2017-18

- Build capacity of leaders to analyze results and plan strategies to address areas of growth where feasible
- 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

Key Actions 2019-20

- Share baseline results with stakeholders
- Analyze results and plan strategies to address areas of growth where feasible
- Implement the strategies within workgroups

Progress Indicator

- Compare data to 2016-17 results

Accountability Pillar Overall Summary - Oct 2017

Measure Category	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	Safe and Caring	89.3	89.8	89.0	89.5	89.5	89.3	Very High	Improved	Excellent
Student Learning Opportunities	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)	PAT: Acceptable	75.3	75.5	74.9	73.4	73.6	73.2	Intermediate	Maintained	Acceptable
	PAT: Excellence	20.6	20.4	19.8	19.5	19.4	18.8	High	Improved	Good
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	85.0	85.1	85.9	83.0	82.7	83.1	High	Declined Significantly	Issue
	Diploma: Excellence	28.6	27.6	28.6	22.2	21.2	21.5	Very High	Maintained	Excellent
	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	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	Parental Involvement	78.3	78.4	77.8	81.2	80.9	80.7	Intermediate	Maintained	Acceptable
Continuous Improvement	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/TTFM (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 K&E); Français (Grades 6, 9); French Language Arts (Grades 6, 9); Mathematics (6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 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; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 8 | Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
- 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 | 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.
- 11 | 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.

Accountability Pillar: First Nations, Métis and Inuit Overall Summary Oct 2017

Measure Category	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
Safe and Caring Schools	Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	7.5	5.5	7.8	5.8	6.1	6.7	Low	Maintained	Issue
	High School Completion Rate (3 yr)	36.4	33.2	34.4	53.6	50.2	47.8	Very Low	Maintained	Concern
Student Learning Achievement (Grades K-9)	PAT: Acceptable	44.0	39.6	41.1	51.7	52.4	52.1	Very Low	Maintained	Concern
	PAT: Excellence	6.5	3.2	3.6	6.7	6.3	6.3	Very Low	Improved Significantly	Acceptable
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	79.6	81.1	83.0	77.1	76.1	76.3	Intermediate	Maintained	Acceptable
	Diploma: Excellence	14.3	17.0	16.3	10.7	10.2	10.2	Intermediate	Maintained	Acceptable
	Diploma Exam Participation Rate (4+ Exams)	16.7	14.2	15.3	21.8	20.7	20.3	Very Low	Maintained	Concern
	Rutherford Scholarship Eligibility Rate	16.5	20.3	20.3	34.2	31.9	31.9	n/a	Declined	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	33.8	25.6	25.4	31.8	33.5	33.3	Very Low	Improved Significantly	Acceptable
	Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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 | 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 K&E); Français (Grades 6, 9); French Language Arts (Grades 6, 9); Mathematics (6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 4 | 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.
- 5 | 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; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 6 | Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
- 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.
- 8 | 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.
- 9 | 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.
- 10 | Student demographic data used when calculating Student Outcome Measures and Provincial Achievement Tests results was updated in October 2016. This impacted results based on enrolment (e.g., self-identified First Nations, Metis and Inuit), exception (e.g., learning disability) and grant program codes (e.g., English as Second Language students) reported in previous years.

Outcome One: Alberta's students are successful

Performance Measure	Results (in percentages)					Target 2017	Evaluation			Targets		
	2013	2014	2015	2016	2017		Achievement	Improvement	Overall	2018	2019	2020
Overall percentage of students in Grades 6 and 9 who achieved the Acceptable Standard on Provincial Achievement Tests (overall cohort results).	80.2	74.4	74.8	75.5	75.3		Intermediate	Maintained	Acceptable			
Overall percentage of students in Grades 6 and 9 who achieved the Standard of Excellence on Provincial Achievement Tests (overall cohort results).	20.5	19.0	19.9	20.4	20.6		High	Improved	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 | 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 K&E); Français (Grades 6, 9); French Language Arts (Grades 6, 9); Mathematics (6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 4 | 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.

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

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

- improve clarity and coherence in teaching and learning practices through high impact instructional strategies

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 collaborative and distributed leadership practices and professional learning that addresses shared priorities:

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and student learning competencies
- leadership through strategic resourcing

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

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Overall percentage of students who achieved the Acceptable Standard on diploma examinations (overall results).	86.3	86.5	86.2	85.1	85.0	88.3*	High	Declined Significantly	Issue	85.9	86.0	86.1
Overall percentage of students who achieved the Standard of Excellence on diploma examinations (overall results).	27.1	29.2	29.0	27.6	28.6		Very High	Maintained	Excellent			

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016	2017*	Achievement	Improvement	Overall	2018	2019	2020
High School Completion Rate - Percentage of students who completed high school within three years of entering Grade 10.	73.1	74.8	76.2	75.2	76.4		High	Improved	Good			
Drop Out Rate - annual dropout rate of students aged 14 to 18	3.7	3.3	3.3	2.8	2.7		Very High	Improved Significantly	Excellent			
High school to post-secondary transition rate of students within six years of entering Grade 10.	59.0	60.4	61.3	60.9	60.0		High	Declined	Acceptable			
Percentage of Grade 12 students eligible for a Rutherford Scholarship.	n/a	n/a	n/a	61.1	61.6		n/a	Maintained	n/a			
Percentage of students writing four or more diploma exams within three years of entering Grade 10.	60.8	48.5	60.7	61.0	61.9		High	Improved	Good			

*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.

- The 2016 result for this measure published in the October 2016 update to the Accountability Pillar Survey was 87.2%.
- The 2016 result for this measure published in the October 2017 update to the Accountability Pillar Survey was 85.1%.
- The target set for 2017 was 88.3% which would represent an increase of 1.1 percentage points on the result provided in October 2016. This target was not met.

* The measures in this table only include results up to 2015-16. The "Target 2017" column refers to the result found in the 2016-17 May update not the result for the 2016-17 school year. The target set for 2017 is targeting the 2015-16 results.

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 | 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.
- 4 | 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; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 5 | Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
- 6 | 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.
- 7 | 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.
- 8 | 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.

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

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

- improve clarity and coherence in teaching and learning practices through high impact instructional strategies

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 collaborative and distributed leadership practices and professional learning that addresses shared priorities:

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and student learning competencies
- leadership through strategic resourcing

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

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.	82.4	83.1	82.3	83.8	82.7		Very High	Declined	Good			
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.	77.3	78.2	78.2	79.3	78.9		High	Maintained	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 | 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.

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.

Engage our Stakeholders

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

- expand transition opportunities for young adult students

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

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the Acceptable Standard on Provincial Achievement Tests (overall cohort results).	47.0	41.1	42.4	39.6	44.0	44.2*	Very Low	Maintained	Concern	45.0	45.9	48.0
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).	4.4	4.4	3.3	3.2	6.5	4.9*	Very Low	Improved Significantly	Acceptable			
Overall percentage of self-identified FNMI students who achieved the Acceptable Standard on diploma examinations (overall results).	78.9	81.4	86.6	81.1	79.6		Intermediate	Maintained	Acceptable			
Overall percentage of self-identified FNMI students who achieved the Standard of Excellence on diploma examinations (overall results).	10.2	16.1	15.7	17.0	14.3		Intermediate	Maintained	Acceptable			

*Alberta Education requires jurisdictions to set targets for any performance measures where the *Overall* evaluation is *Issue* or *Concern*.

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 2015-16 AERR; accordingly a target was set for 2017.

- The target for 2017 was 44.2% and the result for 2017 was 44.0%; The CBE result for this measure increased by 4.4 percentage points between 2016 and 2017, very nearly meeting the 2017 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 2015-16 AERR; accordingly a target was set for 2017.

- The target set for 2017 was 4.9% which would represent an increase of 1.7 percentage points over the October 2016 update. The CBE result for this measure increased by 3.3 percentage points between 2016 and 2017, exceeding the 2017 target.

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 | 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 K&E); Français (Grades 6, 9); French Language Arts (Grades 6, 9); Mathematics (6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 4 | 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.
- 5 | 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; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 6 | Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
- 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.
- 8 | 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.

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

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

- improve clarity and coherence in teaching and learning practices through high impact instructional strategies

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 collaborative and distributed leadership practices and professional learning that addresses shared priorities:

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and student learning competencies
- leadership through strategic resourcing

Engage our Stakeholders

Create opportunities for meaningful dialogue to share information and perspectives to understand the concerns and aspirations of those who will be impacted by decisions

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

- expand opportunities for community members to contribute to student learning
- expand transition opportunities for young adult students

Outcome Two: The systemic education achievement gap between First Nations, Métis and Inuit students and all other students is eliminated (continued)

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2012	2013	2014	2015	2016	2017*	Achievement	Improvement	Overall	2018	2019	2020
High School Completion Rate - Percentage of self-identified FNMI students who completed high school within three years of entering Grade 10.	32.1	34.8	35.1	33.2	36.4	38.3*	Very Low	Maintained	Concern	38.9	40.2	42.5
Drop Out Rate - annual dropout rate of self-identified FNMI students aged 14 to 18	9.3	8.8	9.0	5.5	7.5		Low	Maintained	Issue	6.2	5.4	5.3
High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.	25.6	26.2	24.6	25.6	33.8	29.8*	Very Low	Improved Significantly	Acceptable			
Percentage of Grade 12 self-identified FNMI students eligible for a Rutherford Scholarship.	n/a	n/a	n/a	20.3	16.5		n/a	Declined	n/a			
Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10.	15.3	13.9	16.3	14.2	16.7	18.7*	Very Low	Maintained	Concern	18.8	19.9	21.8

* The measures in this table only include results up to 2015-16. The "Target 2017" column refers to the result found in the 2016-17 May update not the result for the 2016-17 school year. The target set for 2017 is targeting the 2015-16 results.

*Alberta Education requires jurisdictions to set targets for any performance measures where the *Overall* evaluation is *Issue* or *Concern*.

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 2015-16 AERR; accordingly a target was set.

- The target set for 2016 was 38.3% which would represent an increase of 5.1 percentage points over the 2015 result of 33.2%. The CBE result for this measure increased by 3.2 percentage points between 2015 and 2016, but did not meet the target.

High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10 was a *Concern* in the 2015-16 AERR; accordingly a target was set.

- The target set for 2016 was 29.8% which would represent an increase of 4.2 percentage points over the 2015 result of 25.6%. The 2016 result of 33.8% exceeded the target.

Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10 was a *Concern* in the 2015-16 AERR; accordingly a target was set.

- The target set 2016 was 18.7% which would represent an increase of 4.5 percentage points over the 2016 result of 14.2%. The CBE result for this measure increased by 2.5 percentage points between 2015 and 2016, but did not meet the target.

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 | 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.
- 4 | 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.
- 5 | 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.
- 6 | Student demographic data used when calculating Student Outcome Measures and Provincial Achievement Tests results was updated in October 2016. This impacted results based on enrolment (e.g., self-identified First Nations, Métis and Inuit), exception (e.g., learning disability) and grant program codes (e.g., English as Second Language students) reported in previous years.

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

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

- improve clarity and coherence in teaching and learning practices through high impact instructional strategies

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 collaborative and distributed leadership practices and professional learning that addresses shared priorities:

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and student learning competencies
- leadership through strategic resourcing

Engage our Stakeholders

Create opportunities for meaningful dialogue to share information and perspectives to understand the concerns and aspirations of those who will be impacted by decisions

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

- expand opportunities for community members 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		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
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.	88.3	89.0	88.2	89.8	89.3		Very High	Improved	Excellent			

Notes

- 1 | Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
- 2 | 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.

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

Build Professional Capital

Accelerate collective impact on student learning through collaborative and distributed leadership practices and professional learning that addresses shared priorities:

- inclusive learning
- Indigenous cultures, languages and histories

Engage our Stakeholders

Create opportunities for meaningful dialogue to share information and perspectives to understand the concerns and aspirations of those who will be impacted by decisions

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

- expand opportunities for community members to contribute to student learning

CBE Disclosure

The CBE Public Interest Disclosure (Whistleblower Protection) policy was approved in February 2014. From September 30, 2016, up to and including September 29, 2017 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, and school and school authority leaders

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017	2017	Achievement	Improvement	Overall	2018	2019	2020
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.	82.4	83.1	81.1	83.2	82.4		Very High	Maintained	Excellent			

Notes

- 1 | Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
- 2 | 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.

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 skill in generating and interpreting data across CBE leadership teams

Impact student learning through collaborative and distributed leadership practices and professional learning that addresses shared priorities:

- inclusive learning
- Indigenous cultures, languages and histories
- literacy, numeracy and student learning competencies
- leadership through strategic resourcing

Implement the teacher induction program.

Engage our Stakeholders

Create opportunities for meaningful dialogue to share information and perspectives to understand the concerns and aspirations of those who will be impacted by decisions

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

- expand opportunities for community members to contribute to student learning
- expand transition opportunities for young adult students

Outcome Five: Alberta's education system is well governed and managed

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2013	2014	2015	2016	2017		2017	Achievement	Improvement	Overall	2018	2019
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.	78.7	78.3	75.6	80.4	80.1		High	Improved Significantly	Good			
Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	77.4	77.9	77.2	78.4	78.3		Intermediate	Maintained	Acceptable			
Percentage of teachers, parents and students satisfied with the overall quality of basic education.	88.3	87.8	87.6	89.4	89.0		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 | 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.

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 skill in generating and interpreting data across CBE leadership teams

Engage our Stakeholders

Create opportunities for meaningful dialogue to share information and perspectives to understand the concerns and aspirations of those who will be impacted by decisions

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

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

- expand opportunities for community members to contribute to student learning

Steward our Resources

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

- optimize, commission, modernize and maintain school facilities to foster enriching learning environments
- promote system-wide approaches to sustainability
- create new school resource allocation methodology in relation to overall system goals and provincial funding
- improve access to and use of data
- implement the new student information system

Advance instructional leadership through strategic resource management.

Summary of Financial Results for 2016-17

Year-Over-Year Highlights

The 2016-17 deficit of \$15.1 million is \$29.6 million lower than the prior year surplus of \$14.5 million. The deficit is primarily driven by funding from Alberta Education not keeping pace with the escalating costs required to operate the CBE while maintaining service levels for students, operate within the constraints of labour union collective agreements and open 20 new, replacement and modernized schools. Specifically, these factors are visible in the following operating financial information:

- Overall revenue increased by \$14.0 million due to:
 - An increase in revenue from Alberta Education of \$21.5 million, an increase of 1.8 per cent. Total funding increased due to enrolment growth as funding rates were held constant.
 - Offset by a decrease in investment returns. Cash and investment balances have decreased steadily since September 1, 2015 as funds were needed for the payment of new school construction and commissioning.
- Total expenses increased \$43.7 million due to the opening of new schools (\$11.1 million), enrolment growth and programming enhancements (\$10.6 million), addition of two new area offices (\$1.1 million), step increment increases for various employee groups (\$16.3 million) and non-discretionary cost increases (\$4.6 million).

Actual to Budget Highlights

The CBE's 2016-17 budget was developed and approved by the Board of Trustees in the spring of 2016 for implementation in September of that same year. The budget was based on estimates of an expected enrolment increase of 1,694 for the 2016-17 school year. At the Sept. 30, 2016 student count date, actual enrolment for the year was 468 students higher than originally budgeted. As a result, both revenues and expenses were adjusted for the additional enrolment growth. The budget presented for comparative purposes in this report is the Fall 2016 Update budget which incorporates the finalized September 30th enrolment number. That budget update was accepted by the Board of Trustees on Dec. 1, 2016.

The 2016-17 deficit of \$15.1 million is \$4.7 million better than the budgeted deficit \$19.8 million. As noted above, the deficit is primarily driven by funding from Alberta Education not keeping pace with the escalating costs required to operate the CBE at consistent student service levels, operate within the constraints of labour union collective agreements and open 20 new, replacement and modernized schools. The differences in financial results from the fall budget include:

- Savings from budget in Service Units of \$7.2 million due to position vacancies, strategic sourcing benefits realized and [spending restrictions](#) in place during the year;
- Increased transportation costs of \$8.0 million relating to additional routes, students with complex transportation needs and transportation to support the school-within-a-school model.
- Savings from budget of \$5.5 million for activities that were in progress at year-end and the budget will be carried forward to 2017-18.

Accumulated Surplus

As at Aug. 31, 2017 the CBE has an accumulated surplus balance of \$217.1 million which is reduced from the \$234.0 million balance in the prior year. The \$16.9 million reduction reflects the operating deficit of \$15.1 million and unrealized investment losses of \$1.7 million.

Reserves

To balance the budget going forward the CBE must balance service and program level changes within available revenue and reserves.

The \$15.1 million deficit was funded via transfers to and from unrestricted surplus as follows:

- transfer from operating reserves totalling \$20.7 million:
 - \$19.4 million from the fiscal stability (operating) reserve;
 - \$1.3 million from designated funds (operating reserve);
- net of an investment of \$5.6 million in board-funded capital.

Balances remaining in reserves of \$59.7 million are sufficient to cover the planned use in 2017-18.

Reserves balances that are available for use in 2017-18 and future years are:

- \$21.8 million in the fiscal stability reserve
- \$5.5 million in designated operating funds
- \$32.4 million in capital reserves

Program Expenditure Information

SCHEDULE OF PROGRAM OPERATIONS
for the Year Ended August 31, 2017 (in dollars)

REVENUES	2017							2016
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 51,717,000	\$ 936,078,000	\$ 159,666,000	\$ 34,050,000	\$ 48,774,000	\$ -	\$ 1,230,285,000	\$ 1,208,794,000
(2) Other - Government of Alberta	\$ -	\$ 88,000	\$ 273,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 376,000
(3) Federal Government and First Nations	\$ -	\$ 968,000	\$ -	\$ -	\$ 12,000	\$ 2,189,000	\$ 3,169,000	\$ 2,987,000
(4) Other Alberta school authorities	\$ -	\$ 348,000	\$ 315,000	\$ -	\$ -	\$ -	\$ 663,000	\$ 648,000
(5) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Alberta municipalities special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Fees	\$ 155,000	\$ 29,092,000	\$ -	\$ 8,642,000	\$ -	\$ 13,893,000	\$ 51,782,000	\$ 49,876,000
(9) Other sales and services	\$ 401,000	\$ 19,847,000	\$ 1,077,000	\$ -	\$ 943,000	\$ 4,654,000	\$ 26,922,000	\$ 27,272,000
(10) Investment income	\$ -	\$ 377,000	\$ -	\$ -	\$ -	\$ 3,747,000	\$ 4,124,000	\$ 12,146,000
(11) Gifts and donations	\$ -	\$ 9,100,000	\$ (63,000)	\$ -	\$ -	\$ 39,000	\$ 9,076,000	\$ 8,740,000
(12) Rental of facilities	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 424,000	\$ 3,012,000	\$ 5,436,000	\$ 6,867,000
(13) Fundraising	\$ -	\$ 7,485,000	\$ -	\$ -	\$ -	\$ -	\$ 7,485,000	\$ 7,166,000
(14) Gains on disposal of tangible capital assets	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 44,000
(15) Other revenue	\$ -	\$ 351,000	\$ 18,000	\$ -	\$ -	\$ -	\$ 369,000	\$ 426,000
(16) TOTAL REVENUES	\$ 52,273,000	\$ 1,003,752,000	\$ 163,286,000	\$ 42,692,000	\$ 50,168,000	\$ 27,534,000	\$ 1,339,705,000	\$ 1,325,699,000
EXPENSES								
(17) Certificated salaries	\$ 26,997,000	\$ 612,397,000	\$ -	\$ -	\$ 1,178,000	\$ 474,000	\$ 641,046,000	\$ 627,085,000
(18) Certificated benefits	\$ 3,007,000	\$ 137,463,000	\$ -	\$ -	\$ 723,000	\$ 90,000	\$ 141,283,000	\$ 142,787,000
(19) Non-certificated salaries and wages	\$ 12,272,000	\$ 113,834,000	\$ 51,348,000	\$ 2,128,000	\$ 15,173,000	\$ 13,928,000	\$ 208,683,000	\$ 200,703,000
(20) Non-certificated benefits	\$ 3,087,000	\$ 30,056,000	\$ 13,203,000	\$ 554,000	\$ 3,752,000	\$ 2,894,000	\$ 53,546,000	\$ 48,632,000
(21) SUB - TOTAL	\$ 45,363,000	\$ 893,750,000	\$ 64,551,000	\$ 2,682,000	\$ 20,826,000	\$ 17,386,000	\$ 1,044,558,000	\$ 1,019,207,000
(22) Services, contracts and supplies	\$ 1,509,000	\$ 106,964,000	\$ 71,467,000	\$ 48,609,000	\$ 12,566,000	\$ 3,556,000	\$ 244,671,000	\$ 233,130,000
(23) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 33,140,000	\$ -	\$ -	\$ -	\$ 33,140,000	\$ 29,221,000
(24) Amortization of unsupported tangible capital assets	\$ -	\$ 15,855,000	\$ 4,888,000	\$ -	\$ 3,434,000	\$ -	\$ 24,177,000	\$ 22,871,000
(25) Supported interest on capital debt	\$ -	\$ -	\$ 273,000	\$ -	\$ -	\$ -	\$ 273,000	\$ 463,000
(26) Unsupported interest on capital debt	\$ -	\$ 15,000	\$ 277,000	\$ -	\$ (5,000)	\$ 60,000	\$ 347,000	\$ 257,000
(27) Other interest and finance charges	\$ -	\$ 680,000	\$ 55,000	\$ -	\$ -	\$ 119,000	\$ 854,000	\$ 793,000
(28) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Other expense	\$ -	\$ 2,172,000	\$ -	\$ 1,635,000	\$ 104,000	\$ 2,909,000	\$ 6,820,000	\$ 5,196,000
(30) TOTAL EXPENSES	\$ 46,872,000	\$ 1,019,436,000	\$ 174,651,000	\$ 52,926,000	\$ 36,925,000	\$ 24,030,000	\$ 1,354,840,000	\$ 1,311,138,000
(31) OPERATING SURPLUS (DEFICIT)	\$ 5,401,000	\$ (15,684,000)	\$ (11,365,000)	\$ (10,234,000)	\$ 13,243,000	\$ 3,504,000	\$ (15,135,000)	\$ 14,561,000

Budget Summary: Fall 2017 Update to the 2017-18 Operating Budget

On Nov 28, 2017, the Board of Trustees will be asked to receive the Fall 2017 Update to the 2017-18 Operating Budget, reflecting total planned spending of \$1,399.0 million, an increase of \$19.5 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 2017-18 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 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.

The CBE's 2017-18 budget report can be found at the following location:

<http://www.cbe.ab.ca/about-us/budget-and-finance/operating-budget-2017-18/Documents/Working-Together-for-Student-Success-Budget-Report-for-2017-18.pdf>

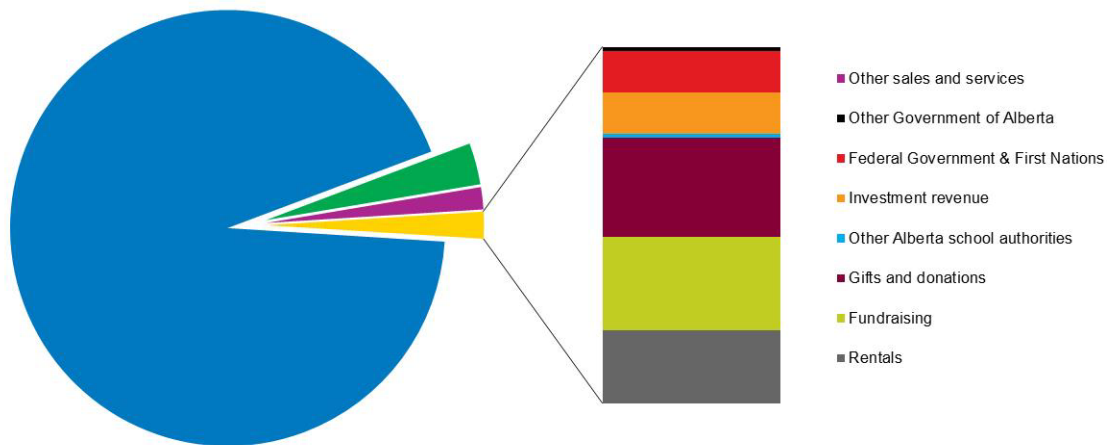
The fall update report will be submitted to Alberta Education immediately following its receipt by the Board of Trustees. It reflects financial support for the outcomes, strategies and actions articulated in the CBE's Three-Year Education Plan and forms the basis of the 2017-18 updated work plans for each of the CBE's service units and fall resource deployment by principals at schools.

Of the \$1,384.0 million in total expected revenues (not including approved transfers from operating reserves and designated funds) approximately 93 per cent, or \$1,290.9 million, is Alberta Education grant revenue. The total planned spending is \$1,399.0 million leaving a deficit of \$15.0 million, which will be funded from draws on reserves.

Revenues

	Fall Budget Update		Budget ¹
	2017-18		
	(in \$ thousands)	%	(in \$ thousands)
Alberta Education	1,290,857	93%	1,274,436
Fees revenue	42,594	3%	42,594
Other	27,838	2%	26,864
Other sales and services	22,731	2%	20,644
Revenues	1,384,021	100%	1,364,538

¹ 2017-18 Budget been reclassified for comparative purposes.



Expenses by Type

	Fall Budget Update		Budget
	2017-18		
	(in \$ thousands)	%	(in \$ thousands)
Certificated permanent salaries and benefits	781,943	56%	764,576
Non-certificated permanent salaries and benefits	263,587	19%	261,973
Supplies and services	239,331	17%	240,065
Other (interest, amortization and uncollectible accounts)	71,869	5%	73,049
Certificated temporary salaries and benefits	30,710	2%	27,706
Non-certificated temporary salaries and benefits	11,581	1%	12,169
Expenses by type	1,399,021	100%	1,379,538



For detailed information regarding the source and use of school generated funds, interested parties should contact the school's 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 Trustee approval, scheduled for Nov. 28, 2017: <http://www.cbe.ab.ca/trustees/budget.asp>

The provincial roll-up of financial results can be found at: <http://education.alberta.ca/admin/funding/audited.aspx>

Summary of Facility & Capital Plans 2016-17

Calgary has experienced high growth over the past decade. Calgary's population has increased by 144 235 persons in the last five years, an average of 28 847 persons per year. The current population is 1 246 337 people (2017 City Census). There are approximately 20 new developing communities as indicated in the City of Calgary's 2017 *Suburban Residential Growth 2017-2021*.

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 2018-21 was approved on March 14, 2017 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 \$438.6 million
- 11 major modernization projects totaling \$147 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:

- Copperfield School (Elementary)
- Kenneth D. Taylor School (Evanston Elementary)
- Nelson Mandela School (North East High School)
- New Brighton School (Elementary)
- Peter Lougheed School (Saddle Ridge Middle)
- William D Pratt School (Royal Oak Middle)

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. Construction was completed on 5 of the 6 schools for the September 2016-17 school year:

- Auburn Bay School (Elementary)
- Buffalo Rubbing Stone School (Panorama Elementary).
- McKenzie Highlands School (McKenzie Towne Middle)
- Dr. Martha Cohen School (New Brighton/Copperfield Middle)
- Eric Harvie School (Tuscany Elementary)
- Marshall Springs School (Evergreen Middle) – September 2017

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 2017-2018 school year and the high school in 2018-19:

- Dr. George Stanley School (Cranston Middle)
- Dr. Roberta Bondar School (Aspen Woods Elementary)
- Hugh A Bennett School (Saddle Ridge Elementary)
- Seton High School (SE High School) - September 2018
- West Ridge School (West Springs/Cougar Ridge Middle)

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 was submitted and approved by the City of Calgary.

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 the New Aboriginal Learning Centre opened in January 2017.

- Bowness High School (Major Modernization)
- Christine Meikle School (Replacement School)
- Harold W. Riley School (New Aboriginal Learning Centre)
- Jack James 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. The rebuilt Elbow Park School opened in early 2017 and Rideau Park School flood mitigation work will be completed in November 2017

In October 2014 the Provincial Government announced funding for phase 3 of a consolidated advancement of education capital projects. This announcement which was subsequently 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.

- Griffith Woods School (Springbank Hill/Discovery Ridge K-9)
- James Fowler High School Modernization
- Lord Beaverbrook High School Modernization
- Manmeet Singh Bhullar School (Martindale Elementary School)
- Ron Southern School (Silverado Elementary School)

Enrolment Program Overview

In the 2017-18 school year the Calgary Board of Education will provide programs and services in 245 schools, addressing the complexity and diversity of a population of 121 691 students

Type and Number of Schools¹ 2017-18	
Elementary	142
Elementary Junior or Middle	45
Junior	17
Junior Senior	2
Senior	22
Elementary Junior Senior ²	1
Unique Settings including Discovering Choices Outreach at four locations	16
Total	245

¹ School is defined as an instructional setting with a unique school code assigned by Alberta Education.
² Home Education

Student Enrolment as of Sept. 30, 2017	
Early Learning	227
Kindergarten	9 054
Grades 1 to 3	29 080
Grades 4 to 6	27 183
Grades 7 to 9	24 267
Grades 10 to 12	27 035
CBe-learn	463
Chinook Learning Services ¹	1 974
Home Education	267
Outreach Programs	1 288
Unique Settings	853
Total Enrolment	121 691

¹ 606 students are over 20 years old.

CBE Budgeted Employee Count¹ 2016-17	
Certificated ²	6 443
Non-certificated ²	3 487
Total	9 929

¹ Reported as Full-Time Equivalents as of Sept. 30, 2016
² Excludes substitute teachers and staff on secondment and professional improvement leaves.

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

- 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
- Emily Follensbee School
- Encore CBE
- High School Integration Class
- Nexus
- Project Trust
- West View School
- William Roper Hull School
- Wood's Homes Schools – George Wood Learning Centre and William Taylor Learning Centre
- Young Adult Program (YAP)

Sports-Supported Learning Opportunities

- National Sport School
- National Sports Academy

Specialized School-Based Programming

- Autism
- Behaviour
- Blind and Visually Impaired
- Complex Needs
- Deaf and Hard of Hearing
- Developmental Disabilities
- Early Development Pre-School
- English Language Learning
- Gifted and Talented
- Learning Disability
- Mental Health

Pathway Categories and Programs

- Dual Credit
- Internships
- Off-campus Exploratory Programs
- Registered Apprenticeship Programs (RAP)

CBE-Supported Community-Based Programming

- Adolescent Day Treatment Program (ADTP) at Holy Cross Centre
- Alberta Adolescent Recovery Centre (AARC)
- Calgary Youth Attendance Centre (CYAC)
- Emergency Women's Shelter Liaison
- Enviros Wilderness Base Camp
- ExCel
- HERA Program

Alternative Programs

Content program focus

- Arts-Centred Learning
- Performing and Visual Arts
- Science School

Teaching philosophy programs

- Alice Jamieson Girls' Academy
- All Boys Alternative Program
- Montessori Program
- Traditional Learning Centres

Language and culture programs

- Aboriginal Culture Program: Medicine Wheel Kindergarten, Niitsitapi Learning Centre, Piitoayis Family School
- French Immersion (Early and Late) Program
- German Bilingual Program
- Mandarin Bilingual Program
- 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 - Oct 2017 - Province

Measure Category	Measure	Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	89.5	89.5	89.3	Very High	Improved Significantly	Excellent
Student Learning Opportunities	Program of Studies	81.9	81.9	81.5	Very High	Improved Significantly	Excellent
	Education Quality	90.1	90.1	89.6	Very High	Improved Significantly	Excellent
	Drop Out Rate	3.0	3.2	3.3	High	Improved Significantly	Good
	High School Completion Rate (3 yr)	77.9	76.5	76.1	High	Improved Significantly	Good
Student Learning Achievement (Grades K-9)	PAT: Acceptable	73.4	73.6	73.2	Intermediate	Maintained	Acceptable
	PAT: Excellence	19.5	19.4	18.8	Intermediate	Improved Significantly	Good
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	83.0	82.7	83.1	Intermediate	Maintained	Acceptable
	Diploma: Excellence	22.2	21.2	21.5	High	Improved Significantly	Good
	Diploma Exam Participation Rate (4+ Exams)	54.9	54.6	53.1	Intermediate	Improved Significantly	Good
	Rutherford Scholarship Eligibility Rate	62.3	60.8	60.8	n/a	Improved Significantly	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	57.9	59.4	59.3	High	Declined Significantly	Issue
	Work Preparation	82.7	82.6	81.9	High	Improved Significantly	Good
	Citizenship	83.7	83.9	83.6	Very High	Maintained	Excellent
Parental Involvement	Parental Involvement	81.2	80.9	80.7	High	Improved Significantly	Good
Continuous Improvement	School Improvement	81.4	81.2	80.2	Very High	Improved Significantly	Excellent

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/TTFM (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 K&E); Français (Grades 6, 9); French Language Arts (Grades 6, 9); Mathematics (6, 9, 9 K&E); Science (Grades 6, 9, 9 K&E); and Social Studies (Grades 6, 9, 9 K&E).
- 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; Mathematics 30-1; Mathematics 30-2; Chemistry 30; Physics 30; Biology 30; Science 30; Social Studies 30-1; and Social Studies 30-2.
- 8 | Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
- 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 | 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.
- 11 | 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.



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Budget Assumptions Report 2018-21



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Introduction

The Budget Assumptions Report (BAR) is a key communication document on the path to developing the annual budget for the Calgary Board of Education (CBE) the ultimate goal of which is providing a high quality public education to students.

The BAR is a high-level document that sets out the operating context of the CBE as well as the financial and operating assumptions that will be incorporated into the CBE's budget. The BAR sets out the key assumptions used for budget planning, the strategies to cover the gap between funding and costs, and the risks involved in the CBE's balancing strategies.

Additionally, the BAR provides information to the Board of Trustees related to the level of funding that will be provided to schools through the Resource Allocation Method or RAM. School budgets have to be provided prior to the finalization of the CBE's budget in May to allow sufficient time for principals to finalize staffing actions prior to the start of the school year in September.

The BAR is presented to the Board of Trustees for information. As the Chief Superintendent has been delegated responsibility for developing the CBE's budget, the primary responsibility of the Board of Trustees is to ensure that the Chief Superintendent is compliant with the Board of Trustees' Results and other governance policies.

However, based on the information contained in the BAR, the Board of Trustees can provide additional or alternative direction to the Chief Superintendent for inclusion in the budget for the coming school year. That budget must be received by the Board of Trustees and submitted to the Minister of Education no later than May 31.

The BAR is one of the primary means through which the CBE communicates to its students, parents, stakeholders and staff its intentions in developing the budget for the coming school year. Details on specific actions or activities taken to balance the budget will be included in the CBE's budget report. The BAR does not include information on specific budget strategies as they are currently under development.

Context

Mission

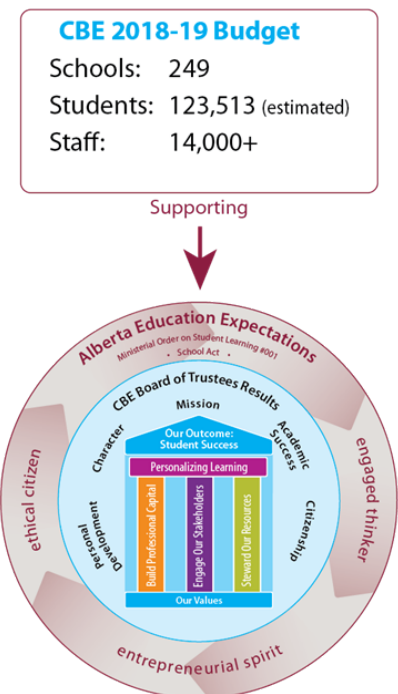
The Board of Trustees' Mission is: **“Each student, in keeping with their individual abilities and gifts, will complete high school with a foundation of learning necessary to thrive in life, work and continued learning.”** The CBE considers each individual student and their learning requirements while balancing all student needs against available financial and other resources.

Values

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

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

The CBE will continue to optimize student learning while recognizing the reality of fiscal constraints.



Guiding documents

The CBE is guided by its [Three-Year Education Plan](#). This plan is updated each year as required by Alberta Education to support accountability and transparency throughout the Provincial ECS (pre-kindergarten and kindergarten) to Grade 12 education system and to ensure alignment of school authorities with Provincial direction.

The CBE's 2017-20 Three-Year Education Plan guides the work and connects each CBE employee to the Mission, Values and Outcome: Student Success. The CBE is focused on personalized learning, building professional capital, engaging stakeholders and stewarding resources. Taken together, the CBE believes these areas of focus allow for the provision of a high quality public education for all CBE students.

Other guiding documents include, but are not limited to:

- [CBE Results and other governance policies](#) – The Board of Trustees has set clear direction for student success via the Results policies. The CBE is committed to achieving academic success, citizenship, personal development and character.

Governance policies enable the Board of Trustees to effectively establish outcomes and monitor operations of the district. In addition to the Results, the three categories of policies are: Governance Culture; Board/Chief Superintendent Relationship; and Operational Expectations.
- [Alberta Education Business Plan 2018-21](#) – Alberta Education's business plan provides an overview of Alberta Education's key outcomes and the strategies to achieve them across the public education system in Alberta.
- [Alberta Budget 2018](#) – The Alberta Government's fiscal plan for 2018 focuses on diversifying the economy, creating jobs and protecting services families depend on. For public education, the Provincial Government has committed to maintaining funding rates and funding enrolment growth.

Provincial budget goals & impacts

Provincial budget impacts

The CBE benefits from the Provincial Government's support for, and commitment to, public education. With over 94 per cent of funding coming from the Provincial Government, a small change in funding rates or funding methodologies has a tangible impact on all students, parents and staff.

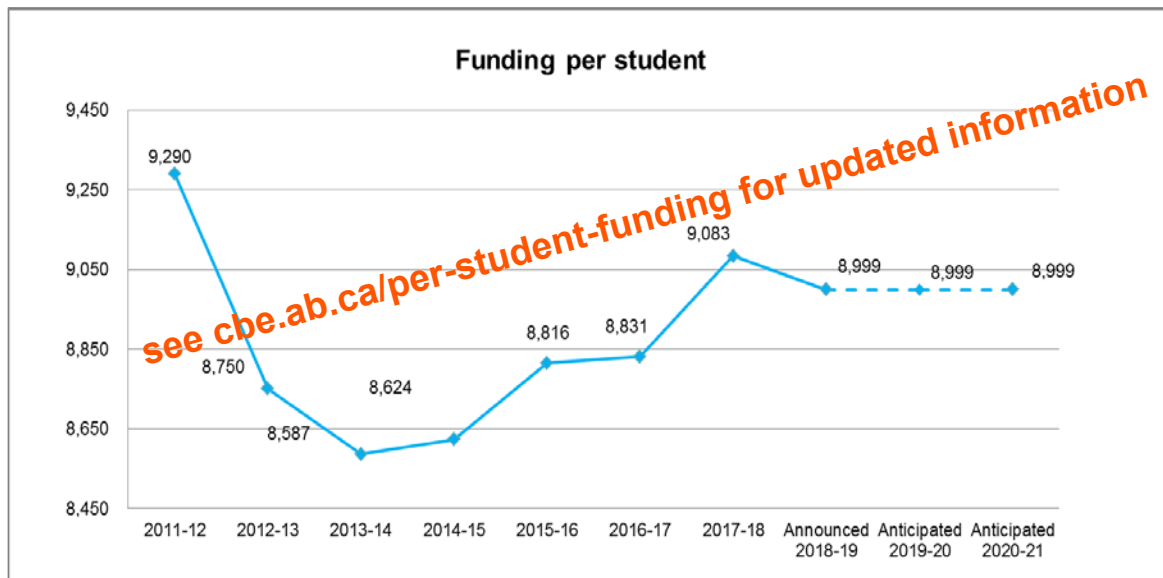
The Provincial Government released its 2018 budget on March 22, 2018. In this budget the Alberta Government reiterated its commitment to maintaining stability for public education by way of stabilized funding rates and continuing to meet its obligation to fund each student attending school in Alberta.

The Provincial Government's commitment to funding enrolment growth allows school jurisdictions, including the CBE, to better allocate public money to support high quality public education. Stable, predictable funding that increases with enrolment growth is vital and appreciated.

That said, inflationary pressures remain including the increasing cost associated with employees moving up their respective salary grids, the incremental cost of operating new schools, and the rising cost of other inputs necessary in a high quality, modern public education system. As the CBE heads into the 2018-19 school year, choices based on student-centered priorities will need to be made to achieve budget balance.

Funding per student

Since 2015-16 basic per-student funding rates have remained relatively stable. In 2017-18, the Provincial Government introduced a Fee Replacement grant to replace fee revenue that can no longer be charged under Provincial legislation. The Provincial Government also provided a one-time Classroom Improvement Fund (CIF) grant linked to the Alberta Teachers' Association (ATA) collective agreement. Taken together, those two grants explain the increase in per-student funding for 2017-18. No CIF funding will be included in CBE's 2018-19 budget as the CBE is unaware of the status of this grant for 2018-19 and beyond. The CBE has communicated its support for the continuation of CIF funding.



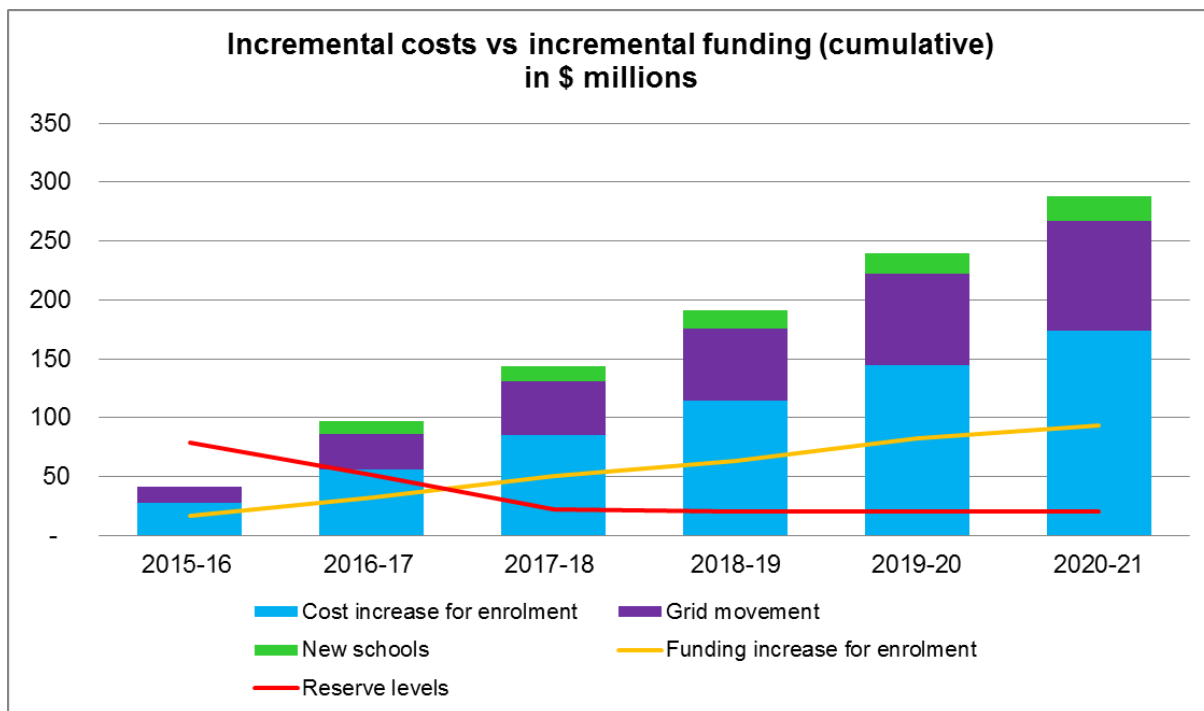
Funding (in the chart above) does not include Infrastructure Maintenance & Renewal (IMR), the Alberta Teachers' Retirement Fund, transportation grants or expended deferred capital revenues as these grants are targeted and do not fund regular operations. The funding per student set out above represents the dollars available to the CBE to fund all costs associated with providing a high quality public education to students.

Other impacts and cost pressures

The CBE's 2017-18 budget includes a \$17 million deficit. That deficit is funding ongoing operating costs for programs and services. Accordingly, the 2018-19 budget must address that deficit. As well, the CBE will see cost increases in 2018-19 as noted previously in this report.

The operating costs of increased infrastructure (new schools and related equipment) required to accommodate continued enrolment growth has outpaced the growth in Alberta Education funding which is based on a per-student formula rather than actual costs of providing public education. In a letter to the CBE in February 2018, the Minister of Education stated that "Funding from Alberta Education is not a cost-of-delivery-recovery model. Rather, the funding framework is an allocation funding model based on the demographic, geographic and economic environment within which services are delivered to students. Service level decisions are the responsibility of school boards." This means there is no direct link between the costs of providing public education and how public education dollars are determined.

To maintain current service levels across the CBE with a balanced budget in 2018-19, a 4.1 per cent increase would be required to instructional funding. With enrolment-only funding and no changes in the funding rate per student, adjustments to programs and services offered across the CBE are necessary to balance the 2018-19 budget.



CBE focus for 2018-19

The bullets below set out the CBE's focus for 2018-19 within its operating context.

- The CBE is guided by its Values, Mission and Operational Expectations.
- The CBE derives guidance from the direction provided by Alberta Education, the CBE's Results and the 2017-20 Three-Year Education Plan.
- The CBE continues to optimize student success by improving the quality of teaching and learning in the classroom by focusing on:
 - Personalized learning
 - Educational leadership practices
 - Kindergarten to Grade 12 student success with a focus on mathematics and literacy
 - Improving results for First Nations, Métis and Inuit students

Balancing strategies

Guided by the Values, Mission, and a focus on Results, the CBE always looks to maximize the dollars directed towards students and their success. "Students come first" is the CBE's top value and therefore the top priority. In 2018-19, the CBE will balance resources to support student learning while meeting legislative requirements and the Board of Trustees' Operational Expectations.

Following the funding commitment by the Province in its 2018 budget and based on the assumptions discussed in this report, the CBE is facing a **\$35.6 million budget gap**. The gap represents the additional funding that would be required in 2018-19 to provide the same levels of programs and services in support of student learning as in 2017-18. In the absence of additional funding the gap will be addressed by way of reduced spending and/or through the use of one-time funding sources such as operating reserves.

Bridging the gap of \$35.6 million with the CBE's modest operating reserves means that the CBE cannot continue to do everything in the same way or deliver the same level of service as in 2017-18.

Cost reducing strategies including program and service level changes are evaluated using the decision-making criteria set out in the bullets below. These criteria help to prioritize budget balancing strategies.

The budget reduction strategies must:

- Minimize the impact to Kindergarten to Grade 12 students and school-based staff;
- Maintain student outcomes;
- Align CBE operations with Board of Trustee policy guidance;
- Align teaching and learning with accepted pedagogical research;
- Balance pedagogical needs with community expectations;
- Maximize efficiency in program delivery;
- Enhance or create a viable revenue stream where appropriate; and/or
- Ensure programs and services are sustainable over time.

CBE programs, services, and supports were reviewed during the development of this Budget Assumptions Report. At the time this report was written, specific service unit budget strategies are being developed. Specific details on the budget strategies chosen to bridge the 2018-19 gap will be fully disclosed and discussed in the 2018-19 Budget Report scheduled for presentation to the Board of Trustees in May 2018.

Subject to finalized details, the 2018-19 gap will be covered using a combination of service changes, process adjustments, program modifications and the judicious use of reserves.

Strategies identified to close the \$35.6 million gap include, but were not limited to:

- Increasing school budgets by \$19.8 million or 2.4 per cent (4.1 per cent is required to maintain current levels of service);
- Reducing service unit discretionary budgets by between 3 per cent and 10 per cent (approx. \$15 million);
- Using a modest level of operating reserves to support service transition (approx. \$2.5 million);
- Reducing board-funded capital activities (approx. \$3.5 million); and
- Changing service delivery models over the short to medium term.

These broad strategies will result in a balanced budget that invests 2018-19 funding for the students enrolled in the CBE in 2018-19.

Consistent with the top priority of limiting the impact of budget reductions on students, dollars directed to school allocations will increase while service units will absorb funding reductions after adjusting for non-discretionary costs.

Reductions to service unit allocations increase the risk of non-compliance with Operational Expectations and may increase the amount of administrative burden that will have to be absorbed by school-based staff. While every effort is made to mitigate these impacts, the risks remain. These and other risks are outlined in the "Opportunities and risks" section of this report.

Possible reductions and implications of budget balancing

All revenues and expenses have been examined during this budget preparation process. These are the budget strategies that are been considered but **have not necessarily been approved for action**:

Schools and Areas

- Because of the provincial commitment to funding enrolment increases, the schools and centralized school support budget will increase by \$19.8 million, excluding the \$13 million in CIF funding received for 2017-18. This means the net increase to schools would be \$6.8 million. Even though overall dollars for schools will increase, the increase is not enough for schools to maintain the same levels of service. Schools may need to operate differently to minimize the impact on students. Overall, class sizes may increase.
- The following list outlines the specific budget impacts that are planned to be effective for the April 12, 2018 school budget roll-out. Specific allocation rates impacted include:
 - Per-school allocation rates will be updated to correspond with projected salary and benefit rates (school principal, administrative support, etc.).
 - Allocations for school furniture and equipment will not be provided. This allocation was suspended in 2017-18. Principal feedback and purchasing evidence suggest that this reduction did not have a significant impact on operations and the suspension will therefore continue.
 - Similarly, the enhanced bilingual allocation for alternative language programs will not be restored.
 - Full-day kindergarten will continue to be offered but the scope will be reduced. The Alberta Government does not fund full-day kindergarten and therefore it is being reduced in scope as supported by the budget decision-making criteria.
 - Support for the English Language Learner (ELL) population will be continued for seven years, although the Government only funds five years. Benefits of longer-term supports have been validated by an Alberta Government report. Starting in 2018-19 the CBE will not provide ELL RAM allocations or claim Provincial funding for kindergarten students who only attend the half day program. Seven years of ELL allocations will be provided starting in Grade 1. Kindergarten is designed to be a language-rich environment. Utilizing a full year of programming for a half time program is not prudent.
 - Other per-student rates will be adjusted to achieve the target RAM allocation.

Service Units

- In accordance with the budget decision-making criteria the CBE is considering reductions of between 3 and 10 percent to service unit budgets after removing items such as nondiscretionary items such as amortization or contractual obligation. A three to 10 per cent reduction to the service unit discretionary budget represents approximately \$15 million. Reductions considered include:
 - Reducing the scope and/or extent of services provided to the system
 - Enhancing the efficiency in delivering the same service through restructuring
 - Evaluating the extent and need for contracted services
 - Critically evaluating roles (including vacancies)
 - Re-evaluating historical spending on discretionary expenses

It is unlikely that service units can absorb the planned reduction without some level of operational impacts. These implications are currently under review by CBE administration.

Budget addition requests

The \$35.6 million budget gap includes \$8.6 million in currently unfunded budget additions that are deemed critical to support the Three-Year Education Plan and priorities identified above. The CBE is a large, growing system with changing needs and must consider the resource allocations required to support those needs.

The budget balancing process used the budget decision-making criteria to evaluate additional resource requests. When decisions to expand programming and services are considered, this tends to increase spending and puts increased pressure on other areas within the CBE. It is a delicate balancing act. Some examples are the additional resources needed to operate and maintain new school facilities, the repatriation of payroll services, enhancing opportunities for students through a dual credit program, and an increased focus on math teaching and learning.

Assumptions

General Assumptions

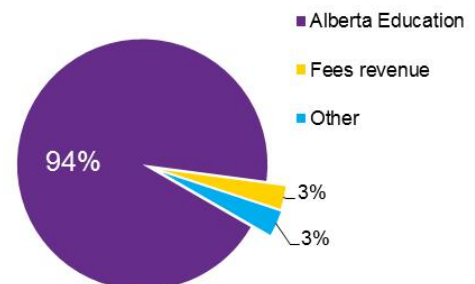
The CBE's 2018-19 budget assumes:

- Dollars received in 2018-19 are spent on students who are enrolled in CBE schools for the 2018-19 school year.
- Parents and students will continue to make program choices that are similar to those made in 2017-18.
- The CBE's budget will comply with Alberta Education budget and reporting guidelines.
- The CBE will continue to provide safe, healthy, and supportive learning and working environments for all students and staff.
- Sufficient budget resources will be available to allow the CBE to meet its board funded capital needs as required by the Three-Year Education Plan. These projects include program moves and expansions, software application, and equipment renewals and additions to support the ongoing maintenance of CBE facilities. These are the capital costs of running a school system.
- The CBE will maintain the systems and processes that allow the CBE to attract, train, retain, and pay employees.
- Service units will support the Board of Trustees and their governance needs through the service unit's base operating budgets. Additional dollars have not been provided to support this work nor is that work funded from a transfer from the Board of Trustees' budget.
- The CBE will minimize the use of reserves and one-time funding sources.

Revenue Assumptions

Alberta Education will fund the CBE as follows:

- Alberta Education maintains its funding allocation [formula](#), which is based on projected enrolment for Sept. 30, 2018.
- Alberta Education maintains funding rates at 2015-16 levels.
- Alberta Education will reduce overall funding by an amount equivalent to the reduced Local Authority Pension Plan employer contribution rate.



Other revenue assumptions are:

- The CBE will calculate Provincial funding using the funding formula provided based on 2018-19 enrolment projections.
- Any cost increases (for example, wages, benefits or working conditions) negotiated with the ATA will be fully funded by additional Alberta Education grants. The collective agreement expires on Aug. 31, 2018, and the CBE has assumed the Provincial Government will fully fund the cost of any salary, benefit, or work-load changes resulting from upcoming collective bargaining.
- The CBE will apply Alberta Education targeted/restricted funding for the specified purpose (e.g. Infrastructure Maintenance and Renewal, Transportation, etc.).
- The CBE has not anticipated CIF funding in the 2018-19 budget. Should CIF, or equivalent, funding be provided, the CBE will ensure all funding is deployed directly to schools in support of students.
- Fees:
 - All revenue from Alberta Education related to transportation and instructional supplies and materials will continue to 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 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 53,000 Grade 1-6 students are registered and supervised through the noon hour program in CBE schools (March 2018 estimate).
 - For the 2018-19 year, noon supervision and transportation fees will be increased by up to 5 per cent due to increased costs of providing those services and subject to ministerial approval.
- Opportunities to grow non-Alberta Education revenue will be explored where it is consistent with the CBE's vision and values.
- The CBE 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 returns, if any, will be directed to enhancing student outcomes.

Expense Assumptions

Expense assumptions are:

- The budget will ensure that the CBE is able to comply with all conditions within Provincial legislation and 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 its unions and associations¹.
- The additional cost of operating two new schools has been included which is approximately \$2.2 million for 2018-19. These costs relate to school-based administrative staff and operating costs such as internet connectivity, insurance and utilities.
- Amortization of board-funded capital assets will increase by \$7.7 million due to increased capital expenditures in 2017-18.
- 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), which have been reflected in the expense projections.
- Budget addition requests critical to supporting the changing needs and priorities of the CBE have been incorporated in the calculation of the status quo budget gap.
- The CBE has system administration costs of approximately 3.2 per cent which is within the provincially mandated cap of 3.6 per cent of total expenditures.
- The CBE will continue to work with the Provincial Government and other school jurisdictions to identify cost savings strategies where opportunities exist.
- Transportation and noon supervision program service levels will be adjusted as required to operate within the fee revenue constraints imposed by Provincial legislation.
- The CBE runs several programs that are considered external to the kindergarten to Grade 12 mandate for which the CBE is funded. This includes the International Student Program, continuing education as well as adult language training. Both direct and indirect costs have been fully allocated to these programs to ensure they are operating on a full cost-recovery basis.

Reserve Assumptions

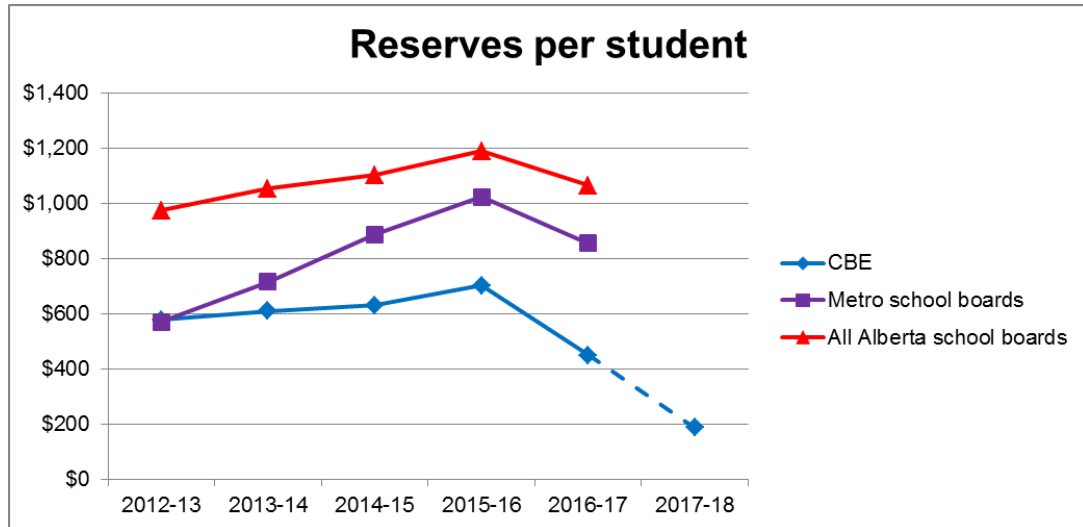
The Board of Trustees has final authority on the deployment of reserves and therefore these assumptions are subject to ultimate approval by the Board of Trustees.

- The budget will be based on the assumption that the CBE will end the 2017-18 school year with operating reserves of approximately \$15.0 million and \$11.0 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 \$0.7 million to commission an elementary school, \$1.0 million for a middle school and \$3.9 million for a high school.
- The amount of reserves available for use in 2018-19 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. The CBE anticipates a final answer on these requests upon submission to Alberta Education of the statements of final costs associated with each project. This decision is anticipated prior to the start of the 2018-19 school year.

Given the above, the CBE anticipates an allocation of up to \$2.5 million in operating reserves to balance the 2018-19 budget.

¹ The Staff Association collective agreement expired Aug. 31, 2017, Trades will expire on Aug. 31 2018, and Canadian Union of Public Employees expired on Aug.31, 2017. At the time this report was written, the Staff Association and Canadian Union of Public Employees collective agreements are being negotiated.

- There will be no funds available in the Transportation Fee Stabilization Reserve to help fund the cost of the 2018-19 student transportation program.
- 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 enrolled in the system in the year that the funding is received.



Capital Assumptions

The CBE appreciates that the Provincial Government is funding increased enrolment and is building the school facilities necessary to accommodate this growth. During the past two years the CBE has opened 24 new, replacement and modernized schools and has seven more projects underway with opening dates scheduled for 2018 - 2020. The incremental cost of operating new schools opened to date is \$13.5 million. Four more new schools were announced on March 23, 2018 of which two were approved for design funding only.

While good news for students, parents and communities, each new school announcement requires the CBE to find additional funds beyond those provided by the province for furniture, fixtures and equipment. These commissioning costs include preparing the learning environment with learning resources, 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 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. Based on this experience, the upcoming new schools will require additional resources.

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 and to pay for the project management components of the projects, further funding requests must be made to the province. The Province has indicated that the project management expenses and change orders 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.

The 2018-19 budget will include an investment in board-funded capital to support the maintenance of systems and learning spaces as well as the replacement of vehicles, equipment and technology hardware. Even with the use of some board funded capital dollars to achieve a balanced budget CBE administration feels sufficient capital funding remains to meet the most critical needs.

Budget input

Starting early in 2018, the CBE requested input from parents, staff, other stakeholders and the public related to the 2018-19 budget and beyond. Feedback was requested in various venues and formats:

- meetings with union representatives (ATA, Staff Association, CUPE, Skilled Trades Union)
- meeting with the Council of School Councils (COSC)
- meetings with principals and assistant principals
- meetings with Area and Learning directors
- online comments

The CBE continues to improve budget-related communication with its stakeholders. [The CBE website](#) includes a great deal of budget information, including reports, staff communication, 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. New this year, Brad Grundy recorded a video that describes the budget and how funds are allocated to support student learning. The video is available to the public on the corporate website, and was also communicated to all employees via an all-staff email from the chief superintendent.

Comments are accepted year-round through the [budget feedback form](#) and all comments are read by the finance team. See Appendix II for a list of these comments.

Operational impacts

The CBE expects services and support levels to students, parents and schools to be adjusted from those experienced in 2017-18. The majority of schools will see a 2.4 per cent increase to their budgets which is less than the 4.1 percent increase needed to maintain their staffing and operations at levels similar to those provided in 2017-18.

The impact of service unit reductions will be felt broadly across the organization as the CBE may have difficulty providing the same response time and supports that schools have come to expect. The CBE has tried to balance the reductions across the organization to minimize the direct impact on students while still meeting legislated obligations. There is an increased risk to the CBE’s ability to achieve compliance with the Board of Trustees’ Operational Expectations.

Schools may feel the impact of service unit reductions by way of an increased administrative burden.

At the time this report was written, the decision-making process for service unit budget reductions is 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, 2018.

Opportunities and risks

This budget will continue to prioritize support to students and staff and the 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 CBE will continue to review utilization across the system as an opportunity to optimize space and provide learning spaces closer to where students live.

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 CBE estimates. Choices made in reaching the final budget may impact students and/or the achievement of Operational Expectations. The CBE is committed to making every effort possible to reduce impacts on learning.
- Actual costs may be higher than assumed. The CBE is planning in April for a budget year that does not begin until September. There are many variables that can change between now and then. Specific areas of concern include the cost of utilities, negotiated wage increases, insurance premiums and uninsured losses.
- There is an increased risk that the CBE will end the year with a higher deficit than planned.
- As the deferred maintenance backlog continues to grow, CBE 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.
- Collective agreement negotiations are underway with the CBE Staff Association and CUPE. The results of the ATA central 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.
- The largest risk in this budget is the use of reserves to balance the 2018-19 budget. 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.
- The proposed reductions to service unit discretionary budgets mean that there is an increased risk that certain administrative duties and tasks will be transferred to school based administrative staff. As well, there is an increased risk that response rates and service levels will be reduced from the current levels.
- The reduced service unit budgets will be focused on supporting the anticipated 2018-19 environment. New requirements that emerge during the year cannot be supported by existing resources without a redeployment of efforts or additional budget allocations. Examples of new requirements include additional engagement efforts, reporting requirements, new curriculum implementation, new legislation, etc.
- The CBE will take all steps necessary to avoid operating and fiscal jeopardy as directed by the Board of Trustees.

Conclusion

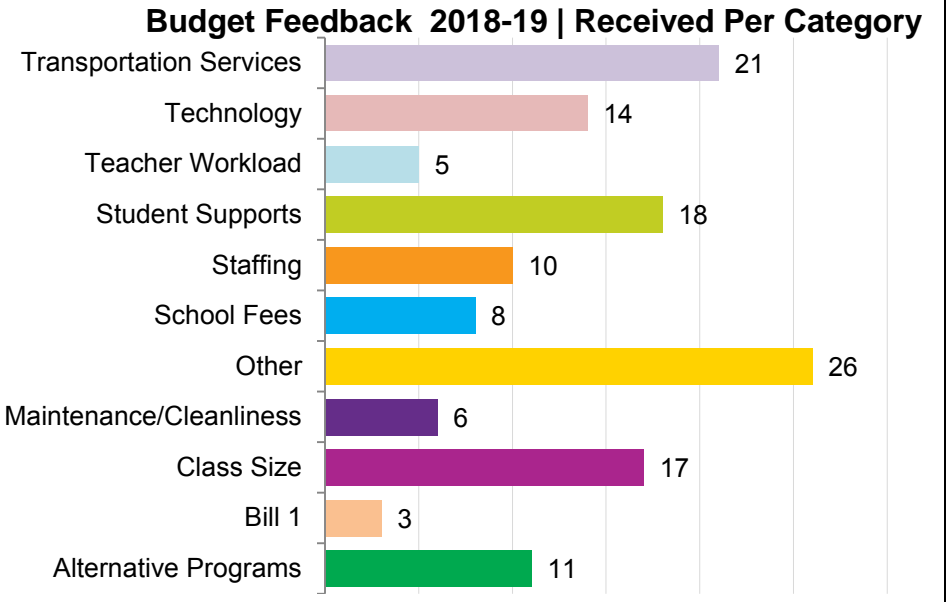
These assumptions will guide the CBE to build a budget that is balanced and reflects its values. Spending reductions are an unfortunate reality of this budget. In order to minimize the impact on student learning, the CBE has approached these in a way that balances the reductions across the organization. These budget assumptions support learning for over 123,500 students next year and within CBE funding constraints.

Maximizing the dollars directed to the classroom to support student results remains the top priority. CBE's choices will continue to be guided and informed by its 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.

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).
Board-funded capital	Funds which are not received from Alberta Infrastructure. These funds support both one-time and annual capital projects which include program moves and expansions, software programs, and equipment used by facility operations staff operations to maintain CBE schools. These are the capital costs of running a school system.
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.
Commissioning	The CBE invests dollars to prepare new schools for student learning where the Provincial Government does not provide specific funding. This includes technology purchases, learning resources, air conditioning, staffing costs and decentralized resources to address needs specific to the learning environment and students.
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.
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.
Transportation stability reserve	Administration monitors all external fee revenues, grant funding and expenses under the Transportation funding block. The net result at year-end was a deficit of \$1.4 million. The <i>School Act</i> requires that any surplus resulting from transportation fees must be used to subsidize the cost of transporting students in future years and as such, the entire transportation deficit is covered by a draw from the reserve.

<p>As at 29/03/2018 9:28 AM</p> <p>139 responses received</p>	<p style="text-align: center;">Budget Feedback 2018-19 Received Per Category</p>  <table border="1" style="display: none;"> <caption>Budget Feedback 2018-19 Received Per Category</caption> <thead> <tr> <th>Category</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Transportation Services</td> <td>21</td> </tr> <tr> <td>Technology</td> <td>14</td> </tr> <tr> <td>Teacher Workload</td> <td>5</td> </tr> <tr> <td>Student Supports</td> <td>18</td> </tr> <tr> <td>Staffing</td> <td>10</td> </tr> <tr> <td>School Fees</td> <td>8</td> </tr> <tr> <td>Other</td> <td>26</td> </tr> <tr> <td>Maintenance/Cleanliness</td> <td>6</td> </tr> <tr> <td>Class Size</td> <td>17</td> </tr> <tr> <td>Bill 1</td> <td>3</td> </tr> <tr> <td>Alternative Programs</td> <td>11</td> </tr> </tbody> </table>	Category	Count	Transportation Services	21	Technology	14	Teacher Workload	5	Student Supports	18	Staffing	10	School Fees	8	Other	26	Maintenance/Cleanliness	6	Class Size	17	Bill 1	3	Alternative Programs	11
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<p>Alternative Programs</p> <p>11 responses received</p>	<ol style="list-style-type: none"> 1. Put money back into transportation for bilingual programs, it is unsafe for them to be riding public transit. Send a survey to ask parents of children in those program if they are willing to pay extra. We are. In order to ensure their safety. We elected new trustees b/c the last board did not consult with parents. Otherwise, if changes to transportation don't happen, you will end up with more parents choosing charter schools. 2. hi there, my kids attend the Spanish program at Canyon Meadows. Due to budget constraints and the resulting change to funding for transportation, my kindergartner has to start school at 7:55 a.m. What's even crazier, next year, when my older son moves to the middle school, there will be a 45 minute difference between their school start/end times. How are families supposed to make this work? I know very few working parents who are able to shift their schedules to leave in time to to pick up by 2:45 p.m. We are fortunate that we live within the walk zone however many families have had to pull their kids from the Spanish program because they couldn't figure out transportation. Please do not continue to penalize those who have chosen alternative programs for their children; please allow enough money in the budget to fix the transportation issues which, will hopefully, then allow the school times to be a bit more coordinated and bring interest back to the Spanish program. 3. I do not mind the bus fee but the fact the bus stop is further away. I do not have a problem with increased fees if it meant my child was picked up closer to home such as in walking distance since she is in grade 1. Not sure if at all possible a bussing option that is more chartered that we pay for that service??. Thanks for your time. 4. In light of the undeniable prevalence of mental health concerns it would seem prudent to allocate funding for a Mental Health Coach for schools. Government funding dedicated to reconciliation and Graduation Coaches for the high school indigenous population has been an outstanding initiative, however, similar funding to support and enhance the mental health of ALL our students would be much more effective as the Indigenous population would still be addressed. This model would prove to be good for all, critical for some. 5. Schhols shouldn't accept students based on a draw because they are capped. More French immersion schools be provided to meet demand. ██████ moved to acceptance based on a draw 																								

<p>Alternative Programs continued</p>	<p>due to capacity shortage. This shouldn't be the method of dealing with the problem.</p> <p>6. Why is French an alternative program when we live in a bi-lingual country? How are families suppose to afford \$70/month/child for them to get to school, after elementary? Three children - \$2,100/year!!</p> <p>7. I am fully in favour of the CBE doing whatever is possible to maintain Alternative programs and provide choice for families as long as those families do NOT pay more for transportation than do others. The philosophy of choice within the public system is to be protected but not to the point that it becomes a choice for those who can afford it. As soon as the dollar costs are different for those who choose alternative programs then it is a two tiered system and no longer equitable. I fully understand that it is the provincial government who is creating this issue. I think CBE should have people put pressure on the government by announcing that alternative programs will be phased out if province does not provide equitable transportation funding (it's the right thing to do and the current Board-Provincial Government relationship clearly isn't worth anything anyway, so it can hardly be made worse by pushing the people to speak to their MLA).</p> <p>8. money should be spent on strengthening quality of community schools.</p> <p>9. This school should be allowed to start alternative programs for kids. Such as TLC, Science.</p> <p>10. Alternative Programs are an important component to public education and families should not be financially penalized for selecting these programs. The truth is, community schools in the suburbs DO NOT have capacity for all of the children that are currently bussed out of their community for alternative programs. Parents and Alberta Education need to understand that bussing is going to be a cost borne within the system. Either burgeoning community schools run a lottery to determine which local students get to attend local schools, or parents are given a choice to have their children bussed to an alternative program. A final option is to simple close all under-utilized inner city schools and spend huge amounts of capital dollars to build more schools in the suburbs. Please stop penalizing families that choose alternative programs.</p> <p>11. Although all programs are valuable in their own ways, French immersion programming is particularly important to allowing Albertans access to jobs in Eastern Canada, particularly in government. This should not be considered an alternative program as it reinforces Canada's other official language. Please place priority on supporting French immersion.</p>
<p>Bill 1 3 response received</p>	<p>1. I teach foods and fashion combined classes at a junior high school. Bill 1 has severely limited what I can do with my students due to our budget to purchase all groceries and supplies. I have a budget of \$10/student to teach them both subjects in one semester. Even with donated fabric and choosing small sewing projects, I will not have enough to buy groceries for them to cook very much especially in my higher grade classes that do more technical dishes. I totally understand the idea behind Bill 1 and support schools buying materials for all students to provide an even playing field. However, budgets for these hands on programs need to be increased to cover these costs and they haven't been. I feel like I am limiting my students because we can't afford to do almost anything.</p> <p>2. One of my children attends a CBE public elementary school. This year - 17/18, his teacher has repeatedly mentioned how his classroom funding was cut in half this year, from \$600 to \$300. This means that the class does not have some basic supplies, for example, decent art supplies. They have only pencils and chalk pastels which make a mess, for one, but are not easy to use compared</p>

<p>Bill 1 continued</p>	<p>to other, more expensive choices. My other child attends a charter school, where school fees are noticeably higher, (\$260 versus \$30 for CBE), in addition to parents being responsible for providing some of the basic supplies. The difference is substantial, at about \$300, and I am happy to pay it for our children to have good materials and supplies. Please let us pay more for our CBE public children to have the supplies they should enjoy too! People who do have children of school age already pay far less in provincial taxes than in most other provinces. People who do not have children of school age pay far less to support the public board as well compared to other provinces (for example, in Ontario, where public schools provide FULL-time JUNIOR AND SENIOR kindergarten). Those of us with children currently using the public school system should then be prepared to spend more on additional user fees, while those of us who are not currently using the system are happy to pay fewer provincial taxes year after year. Since there is already a waiver system in place for families that truly can not pay their fees, perhaps a tiered fee system would be an appropriate compromise.</p> <p>3.I am having challenges with Bill 1 as it has had an impact on the amount of class time / play time / school time that my daughter has. It also has impacted my wallet. I have a daughter in French Immersion - so I have to pay for transportation for her even through French is a legal second language in Canada. And I have a daughter in high school where she has special needs - so cannot go to her designated high school. Due to this - I also have to pay \$700 a year for her transportation. So over \$1000 a year for bussing - and the high school bussing is not direct - she has to transfer several times. the lack of school time and high costs of transportation worry me.</p>
<p>Class Size 17 responses received</p>	<ol style="list-style-type: none"> 1. Class sizes should be at a maximum of 20 for elementary students and 25 for high school students. This allows the teacher to assist everyone. 2. Finding a way to return to smaller, recommended class sizes is critical, especially in our K-9 classes. Given the increasing complexity of our learners, a teacher's ability to personalize learning is entirely dependent on the number of students she or he has to work with. 3. Class sizes in all [REDACTED] schools that I checked are over the recommended maximum. In the case of [REDACTED] the school has classrooms not being utilized but the school does not have additional teachers to put in the classrooms and reduce class sizes. The province funded a great new facility so lets see CBE take full advantage of it. 4. How can the needs and learning styles of all students in a high school classroom of 30, 40 or more students, be catered for appropriately, particularly in these very important high school years? 5. in my opinion we need smaller class sizes, this can in turn help with student supports, the teacher is not pulled so thin and able to better support the students in his/her classroom and is then seeing a decrease to their workload which in turn is a positive within the classroom setting. 6. I think the current class size is ridiculous. In our high needs school we have 30 grade 5/6 students in each classroom. A third to a half of those students have issues ranging including, LD, Behaviour, Attention/Focus, Anxiety, Trauma... If you are wondering why your academic scores may be going down it has less to do with a lack of math coaches and more to do with classrooms becoming more about crowd control and less about learning. I understand the importance of specialists, math coaches, strategists but while classroom teachers are drowning in so much paper

Class Size
Continued

work, ongoing parent communication, documentation, conflict resolution... these specialists are a moot point. Having kids supported by doing pull out with school assistants that don't have adequate training isn't really moving learning forward as it sets the kids up for failure in the middle schools when this support isn't there. With learning challenges such as we have, technology in classrooms should be a funding priority over funding changing data collection systems every 5 years. (SIRS, IRIS, D2L, Teacher Logic, Power School)

If we are going to continue to have PATs for students in grade 6, these teachers should be given the same respect for work load as middle school and have no school for exam week.

If you are to roll out a new curriculum in the fall, it should include exemplars for all subjects so schools have a common ground for assessment. This shouldn't have to be recreated each time a teacher moves to a new grade. If the trustees think there will be many teachers left by adding more work with another report card, they are wrong. 30 pages of comments twice a year is already more than enough.

Resources should be allocated per student. ie sub time to level out the work load within the school. Our grade 1/2 teachers have a third less students (18-20 where we have 30), 3/4 less IPPs (they have 2 and we have 6-8 plus SLT/Behaviour Plans, ELL) Considering the drastic increase in workload both in and out of the classroom there should be some compensation for this.

Alternatively you will find your medical and sick day costs skyrocketing if things continue as they are. Much of the criticisms faced by the board could be alleviated by reallocating to lower class sizes.

7. In particular, high school class sizes. There should be no more than 30 students in a class with an assistant. Our students are not getting into stem careers and we need to encourage them towards these subjects more, particularly the girls.

8. Class size in junior high and high school has been increasing to more than 30 students per class sometimes. This seems often unavoidable nor monitored properly and reduces the quality of learning.

9. I am an employee of the CBE and have worked in High Schools for the last 6 years. I build the school timetable and struggle with the class sizes I am forced to create. I appreciate that the dollars are funneled to Division 1 and 2 but if High Schools want to increase completion and success rates smaller class sizes - particularly at the grade 10 level would help. Teachers would be able to provide more personalized instruction and reach the diverse and unique learners if there were not 40 students in the class (class size averages are misleading)

10. Hello, I would like a clear explanation of why constitutes "administration" for the CBE's budget. There are 7 Area Offices, staffed fully with many professionals who never set foot in a classroom anymore. Same for specialists, counsellors, principals and assistant principals. I understand that all of these people are considered teachers by training, but if they are not fully engaged with students 100% of the time, they are now administration. My belief is that the CBE is not being fully forthcoming in the amount of money being spent on non-teachers.

Further to that, this clearly affects class sizes, which at the high school level are out of control (though the CBE certainly monkeys with the stats to make it appear that the class sizes are fine). Thoughts? ████████

11. My daughter's grade 7 French class is 42 this year. And most other classes are over 30 kids. With the latest report about CBE not using intended funding to reduce class sizes, this needs to be addressed NOW.

<p>Class Size continued</p>	<p>12. Would love to see a much needed reduction in class size.</p> <p>13. Does the CBE work with the City of Calgary to look at changes to development by-laws during the planning process. Inner City communities that are changing from R1 to R2 or above are going to see significant increases in populations in those areas which will have an impact on school registration in those areas. The [REDACTED] currently has two kindergarten classes with 30 and 29 students, with one teacher and one aid for those students. These numbers are significantly higher than the class size target of 17 for Div 1 and the current average of 19.9. How is the CBE planning to provide additional classrooms and teachers for these students thru their elementary years and plan for future increased enrollment as the community grows.</p> <p>14. Class size is the most important priority for CBE funding. You should do everything possible to make classes much smaller. If every single person downtown has to be reassigned to a classroom, then do it.</p> <p>15. Class sizes are increasingly complex and large. This is a significant priority that needs to be addressed in this year's budget. Effective inclusion requires supportive funding to ensure it is successful on a practical level in the classroom on a daily basis. Out of 18 Div 1 students, I have 7 ELL students this year with no support in the classroom. Five of them came in at Language Proficiency Level 1 to start the year off. Early intervention is proven to be effective, but limited resources and time from a single classroom teacher to meet a variety of complex needs hinders this ability.</p> <p>16. Class sizes used to be guaranteed as part of our collective agreement and since then class sizes in each school have been different. Our kindergarten class size is 22/23 which is significantly different to the suggested 17. Money should be used to actually reduce the sizes of classes as the number of teachers in each school does not always reflect the sizes of classes.</p> <p>17. Please ensure that schools are following the provincial mandate for class size. K-3 should be 17 students per class. I currently have 24 and 22 students in my kindergarten classroom. The higher class size results in classroom behavior management rather than an optimal teaching and learning environment. I have taught for 25 years and know that class size in early learning has a huge impact on having a quality program.</p>
<p>Maintenance / Cleanliness</p> <p>6 responses received</p>	<p>1. CBE's maintenance and cleaning budget is cut every year despite more schools need to be maintained and cleaned from year to year. The current funding level is very below industry average. I suggest to increase the funding level in the next budget year.</p> <p>2. Recent significant cuts in hours of cleaning staff at the schools has me concerned for the health and safety of the students. All Budget announcements and adjustments from the CBE have the preface that budget announcements and adjustments will have no negative affects on student learning. I must disagree as these cuts mentioned above do have direct negative affects to students.</p> <p>3. Our schools are not as clean and sanitary as they should/could be. We need to look at new ways to make sure our schools are clean and healthy environments for all students and teachers. This should not be accomplished by teachers clean classrooms and storage areas. I wonder if there are some services that would be better out sourced to existing providers. One that comes to mind is snow removal. Having an outsourced vendor clean the sidewalks and parking lots</p>

<p>Maintenance / Cleanliness continued</p>	<p>(at the same time) when staff and students are not present makes a lot of sense and a job that can be done easier and quicker when staff cars are not in the parking lot and students are not arriving at school. That is one example of many such as mail delivery, transportation and removal of unwanted or unneeded items from schools. These may be small items but they all add up. I would also respectfully suggest that maybe the CBE doesn't need a such a large Communications department of 12 people?</p> <p>4. While I think that class sizes, technology, staff and all of the other issues are important I think that our school principals are doing an excellent job of managing with what they have. What I believe is not being managed well is the budgeting for custodial staff. My children go to large schools with 700-850 students from grades K-5 and 6-9. I have no idea how the custodians kept up before their hours were recently cut and there is no way that they can possibly keep up with the limited time they currently have. Bathrooms, hallways, desks and all other areas of the school can only be so clean when there is limited time to clean. I believe that our children's, and teaching staff's, health will suffer when there is inadequate amount of time and budget allocated to custodial staff. Also, why are our teacher's parking lots and the road ways within the school grounds not shovelled prior to teachers and students arriving for the day? It is totally inadequate to attempt to shovel parking lots while students are in class and teachers have already arrived for the day. This is a huge safety concern for the teachers and the students. We live in a city that receives a fair amount of snow and this should be a priority that is addressed prior to anyone arriving at school for the day.</p> <p>5. The new formula for funding maintenance / facility operators has impacted our cleaning staff very negatively. Our building is not as well maintained as it has been in the past.</p> <p>6. Hallways and main areas seem to keep clean but classrooms do not. Our custodial staff is severely underfunded. I have window ledges with dust bunnies that have not been touched in ages. Children spill their sticky snacks on the floors and if I don't clean it up, it sits there for many days. I have a student with cystic fibrosis and I can not guarantee a clean learning environment unless I, as the teacher, take on the role of custodian.</p>
<p>Other</p> <p>26 responses received</p>	<p>1. I would like to see a north high school. It's time.</p> <p>2. I have lived in the Northern Hills Community of Harvest Hills for 19 years. Nineteen years after purchasing our home, and two children later, we are still without a public High School in our community. My oldest child will be entering grade 10 in September and we are disappointed that she is not able to attend a local school. With more and more of the student population increasing and aging, a high school is necessary. [REDACTED], our current designated school is bursting at the seams (asking any current student how easy it is to maneuver in the hallways during class changes). Please re-evaluate the building of a public High School in the Northern Hills.</p> <p>3. Please move a new high school in North central Calgary to a top priority. The Northern Hills area of Calgary is HUGE and desperately needs a high school.</p> <p>4. Beyond the scope of the CBE, I dislike that private school receive public dollars and would like to see the CBE receive additional funding by decreasing the government dollars going to private schools.</p>

Other
Continued

Within CBE budgeting, I would support School Fee Increases, and Increases in costs of transportation services. I would support decreasing maintenance and cleanliness before decreasing teaching staff or increasing class size. I would like to see students take on greater responsibility for the cleanliness of their school. I would favor decreased spending on Alternative programs over increasing Teacher Workload. In times of limited resources I believe alternative programs offer less value to the community and don't support increasing teacher workload to support programming that does not benefit everyone. While all items related to budget are directly tied to values, there are items that can be cut without completely compromising our values.

5. why were there other area offices established before the NDP government was elected. This only provided more expensive staff that do not deal with students directly. The pre-existing area offices could have divided the new schools. My concern is that to make the budget workable that staff support and teaching staff will be cut or their hou8rs reduced much the same that happened in the Ralph Klein regime. We need to make sure that the needs of the students are met. Not the needs of highly paid directors in area offices.

6. Is there a way to align Math curriculum taught at High School with the assumed Math knowledge and expectations at Post Secondary Institutions? Even between Alberta High Schools & Post Secondaries, there seems to be a gap between what is taught at High School, & the level of Math required in term 1 of most Math/Science programs at Post Secondaries. There may be an even more pronounced gap if the Post Secondary is out of province. This puts a lot of unnecessary pressure on STEM students to "catch up" in a subject that many may find more challenging without the extra support they are accustomed to at High School right at the outset of their Post Secondary career when they already have a lot of change in the learning environment to deal with.

7. Your encouragement to provide name and email address "in cases where you may wish for a response from our team" is contradicted by your "note that we are unable to respond directly to individual comments and questions".

8. Really? You invite only one comment per subject per submission on an issue as complex as your Budget?

9. a \$35million budget gap is a \$35 million clear deficit masked by the use of reserve funds. as a parent with 2 kids in CBE, and a tax payer, I expect the CBE to consider itself a steward of that money, not its owner. I expect the CBE to take drastic steps to balance that budget, and NOT too first cut teaching positions or teaching equipment.

Stop rebuilding school where they are NOT necessary, even if the premier ask you to (e.g. Elbow Park School)

Stop justifying FTEs that are NOT necessary (CBE Communication specialists are not communicating, they administer the community engagement checklist. CBE does not need that many communication specialist (I have met 4 at an after hour (\$\$) community engagement meeting about the math curriculum!). At least get them to produce accurate information (I received 2 CBE documents at a meeting and none of the numbers made sense; and they were different from one document to the next - in that case it was the numbers of students per FTE - it was sadly laughable Start monitoring and managing your capital projects and budgets (the cost of installing a DONATED playground in a CBE school was over \$50,000 in 2014 - The contractor must have been smiling to the moon and back when he got that contract!). Another example is the contract of the outgoing superintendent who gets to pocket +/- \$800,000 for leaving before his end term (isn't that a breach of contract to start with???) I hope the next salary contract will be negotiated more adequately. START looking ad the administrative cost of CBE central offices and the real value ALL CBE ADMINISTRATIVE EMPLOYEES provide. Not much value from what can be seen by parents - or make sure a communication specialist actually explains that.

Other continued	<p>DO NOT reduce the funding per student (through RAM) that a school get. I do not need a communication specialist to get back to me as I am NOT impressed by their respective work. But if a trustee or area director (area 7 please) feel like doing it, I'll be glad to have a chat.</p> <p>10. French as a second language should be incorporated as a core or at least optional course in all schools, including elementary, and taught by FSL teachers who know French and are trained to teach it. Other languages could at least be optional.</p> <p>11. I have observed that our distribution trucks often make trips while their truck is empty. I wonder if there is a better system to ensure that once they drop things off they can pick things up at the same or another school nearby to make fewer trips and save on fuel and ultimately maintenance costs too.</p> <p>12. I encourage you to continue to fund full day kindergarten for our most vulnerable children and to continue to develop and expand the Early Development Centres</p> <p>13. Above all else, this form design does not promote true engagement and feedback gathering. It does not show that the CBE truly values parent feedback. As a CBE parent and supporter, I am gravely concerned about staffing cuts, lack of support for students, teacher workload, lack of technology updates -- especially for schools such as [REDACTED] who are losing staff, while repeatedly being asked to house school within a school, hard of hearing students, etc. This is sad and embarrassing for Alberta. [REDACTED]</p> <p>14. I think that we should be making sure students needs are met and that there is special education placements for those who need help before we spend money on Alternative programs that address the wants of students. My son is waiting for GATE placement, yet their are many students who would do fine in regular programming who are receiving funding in your alternative schools.</p> <p>15. Social Emotional Development is an area that parents, teachers, and the community needs to spend more time understanding and helping children co-regulate and self-regulate. It is a key to building a healthy nurturing environment in which all children (and families and educators) can learn and thrive to be successful in all other areas of learning. Please consider evidence-based research that supports how they thrive in the long-term. Class sizes is another focus to ensure teachers can provide quality care and learning for all students (and also detect when children need more supports in other areas including social emotional development). Ratios in daycare should carry forward as children attend school.</p> <p>16. I would like to see simplified presentation of grant funding sources for the CBE and the correlating delivery of these funds within the CBE. That is, do the grant funds actually end up where they are meant to be. There is a lot of debate around the level of General and Administrative costs in the CBE, but the ultimate transparency of this information is difficult to see in the previous budgets I have reviewed.</p> <p>17. We understand there is a 36 million dollar shortfall in the 2018/2019 calendar year and as a result there was a article the media disclosed but no further information on what made up the shortfall and what plans are underway to address it. Is it true the Alberta Government is not fully funding the Learning needs of the students in the System? What makes up the gap?</p>
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Other
continued

18. Administration costs - even though below what the government targets are - are still too high. You always show them as 2+ percent which is still higher than they could be when teachers have only had a 1% raise in 6 years and maintenance staff are facing cuts to their budgets. How many people are working in the CBE Ed centre? (Which we're paying too much for). How much do these people make? Huge salaries and severance packages for superintendents who leave during the school year don't seem fair as other staff are not given to these same compensations. You can get good people w/o paying them as if they are CEOs of large oil and gas firms. Admin salaries should take up no more than 1% of the budget.

19. It is important to keep in mind that putting students first does not always mean developing services and programs at a school level rather than at a system level. Sometimes it is more efficient to develop services and programs at a Central Office level so that all school benefit and so the correct expertise can be utilized.

20. Since the bell times at [REDACTED] and [REDACTED] were moved apart by one hour in 2017/18, five of the six bus runs serving [REDACTED] and [REDACTED] have dropped to sub-optimal ridership numbers. According to CBE, "The legal capacity of a full size yellow bus is 72 passengers, with CBE's general guideline being 60 elementary students per bus or 48 junior high students per bus. Adding more students to low ridership routes of fewer than 30 students is optimal." In the 2017/18 school year, the busses serving our schools have dropped dramatically to the following ridership numbers: Bus A (32 kids [REDACTED] run and 20 kids [REDACTED] run); Bus B (31 kids [REDACTED] run); Bus C (31 kids [REDACTED] run and 22 kids [REDACTED] run); and Bus D (65 kids [REDACTED] run). As responsible stewards of taxpayer money, the CBE should make every effort to increase bussing efficiency. If the CBE were to re-align the bell times at these schools to within 10 or 15 minutes of each other and place all of our kids on the same bus run that is currently serving the [REDACTED] School kids, it would allow two of the four busses currently serving our schools to be re-deployed to pick up passengers at other schools. This is a win-win solution that would help with the CBE's budget situation.

21. Our school hours have changed this year so the kids are at school until 1543 - and do not get of the bus until 1620. This is making after school activities difficult and the kids are tired - they still get up. We pay for bussing as an alternative program and it would be nice to have our earlier hours back. And the early dismissal Friday is difficult - I would rather just get a few more entire days off that end early one day a week.

22. I would like to see school hours change back to what they were. Having half days on Fridays has taken a toll with both parents working. I don't know any company that hires people with Fridays off. And then on certain days, if the full Friday is off, then Thursdays are early dismissal. Next year, my older child will be going to middle school. And I know there are many in the same boat. There is over a hour difference between start times between both kids. Previously the middle school bus had a stop close to the elementary school that had it's drop off just before elementary school bell, so siblings could meet up with each other. That is no longer the case. Feeder schools schedules should coincide with the middle school schedules. The current schedule does not work for the average Calgarian.

23. There is a need for a high school in the north of the City to serve the students in the Coventry Hills/Harvest Hills areas. The kids will be aging out of their elementary and middle schools in the next few years - time for a definite plan.

24. We have been waiting for more than 15 years for a high school in Northern Hills. Having my oldest bus more than one hour to school each way every day is ridiculous when this was promised so long ago. Please consider moving the High School higher than #3 spot! I am hoping my

<p>Other continued</p>	<p>youngest will be able to attend it in 9 years.</p> <p>25. I see no need for Area Offices in an already bloated bureaucracy. I have heard the arguments for them, but Area Superintendents can travel the distance from the 'wonderful' new building to where they need to be as easily as all of us do to get to schools far, far from home. Their grossly inflated salaries should be compensation enough for them to be willing to do this.</p> <p>We could save a lot of money if Area Superintendents were paid what they were worth(that would mean a lot less than they get) and that money were directed to the people who actually make the schools function.(Teachers)</p> <p>26. I am a teacher at CBE and sometimes when I log a ticket regarding technology problems, it takes days to resolve. The technology departments definitely need more resources as some issues cannot wait for days to resolve.</p>
<p>School Fees</p> <p>8 responses received</p>	<p>1. Bring back one fee for field trips, paying for each is a pain. Who has cheques these days! Plus a admin nightmare for the school</p> <p>2. It's hard to understand the value parents are receiving for the lunch time supervision fee especially considering the Catholic Board provides the same service for \$90. Without knowing further information this seems like CBE is much more inefficient. From speaking to my children there is nothing special happening during the lunch break that would explain the discrepancy.</p> <p>3. In the past, if kids took the school bus, they did not pay lunch fees, now, we pay both. Why? Kids who get bussing for free don't pay the fees, why do some parents get penalized for choosing the best learning model for their child? CBE must do better to balance their budget and get educated about multiple six figure payouts and bonuses for executives. It is no longer acceptable to get rich off the backs of parents who are hard working and support the system.</p> <p>4. The extra curricular (field trip) expenses are ridiculous at a grade one level. Spending \$100 in field trips over the year is silly and frankly when field trips are rebooked at the beginning of the school year or even sometimes done the year before. We know that many times those field trips do not support programs fully. Booking a year in advance takes the away from the organic authentic learning which in my opinion becomes a missed opportunity. \$100 in field trips fees for one school and another school in the same area is asking \$25-35 in field trips. Where is the equity?</p> <p>5. I am not happy about how much I had to pay in fees this year, particularly in regards to field trips. I want my children to have these experiences, however this year was way more expensive than any other year. I think it's inconvenient that we have to go on all year & check to see if we have fees because we pay per field trip. I realize the school set it up this way in order to make it more affordable for families, given the increase, but I would have preferred an option to pay all at once. As for the fees, it feels like you gave free transportation to some, but just transferred the fees to everyone! With the addition of a K-4 [REDACTED], we no longer have transportation, so I don't feel it's fair to subsidize the rest.</p> <p>While a lot of people were upset about the alternative programs having to pay transportation while everyone else was free, but I don't agree. In my opinion, which I realize isn't the popular opinion, the transportation to the designated schools should be less than alternative (because of the distance required & it's optional), but I don't think it should be free. It's more reasonable to have the bussing closer to \$150 for designated schools & alternative \$300. I live in [REDACTED], and a couple of years ago, a friend mentioned that her son went to the [REDACTED] & the bussing</p>

<p>School Fees continued</p>	<p>was the same price as what I paid within my own community. As well, I believe that some common sense needs to be applied to the transportation for some kids, particularly those less than 13 years old. They shouldn't be on Calgary Transit alone as a requirement to get to school, unless the parent has chosen an alternative program & they have a designated school closer. Then that's the parent's decision. It feels like the schools have to reach out more & more to the Parent Councils to fund their additional programs. There are some that are certainly above & beyond the normal curriculum, which makes sense for the council to fund, however the requests come in for things like art supplies, kindergarten supplies, etc. These are not extravagant requests, they should be provided by the CBE. We're lucky that we live in community where we have very involved Parent Councils that are able to fund these requests, but what it means is that there are many schools that do not have what they require. I understand that some of the above comments are in response to Bill 1, but I think there are also a lot of inefficiencies within your business. For example, when I did require bussing, my kids were conditional riders. The overall process to get added was paper-intensive & everything had to be done by mail! With the technology available, this makes absolutely no sense to me. I don't understand why this couldn't have been a fillable PDF online that could either be submitted via your web page or at least emailed in. Same with getting the notification back to me that we had been accepted. We had to wait for the approval by mail, costing you paper/printing costs, an envelope & a stamp, not to mention the labor costs to do so. Imagine if that could be done in an email! This is just one small example, but I suspect that you're riddled with inefficiencies that cause you to bleed money unnecessarily.</p> <p>6. My comment relates to school fees and generally to funding provided for extracurricular activities, etc. I personally feel like I can afford the minimal school fees required to send my children to a quality educational institution, and don't see the point in waiving these fees across the board. Though I understand there are some families where these minimal fees will cause difficulties, that is not everyone. As a higher-middle class family, I see no reason for me to cost other people money for something I can and should easily be able to afford. This should be based on income level or circumstances; or you should show how the cost of running a tiered system outweighs the cost of paying fees for those that can afford it.</p> <p>7. Hi there, the school fees imposed seem to get more expensive every year. We are the typical middle class family trying to make ends meet on one full time teaching salary and one part time salary. We aren't in a position financially that the burden of those costs don't impact us as a family but we don't qualify for financial assistance either. We encourage our kids to play sports and live an active lifestyle but every time they make a school team, it comes with a cost. Now we have to pick and choose the amount of sports they can try out for. Next year my son is going to high school and would love to play football which will cost \$425, plus the cost of football cleats which is another \$100, and we expect there to be more costs for that team sport. Those costs would mean an entire pay check from myself or more which means we delay a bill getting paid. And then there's field trips which can often run into the hundreds for one year, public education needs to be more considerate of how their fees are impacting the middle class families.</p> <p>8. Why is the catholic board noon supervision fee only \$90 compared to \$285 for the cbe?</p>
<p>Staffing</p> <p>10 responses received</p>	<p>1. Please continue the math coach role as I've learned so much from the coach working at my school! Ongoing, personal professional development is beneficial and critical to improving teacher practice and student learning.</p> <p>2. I think CBE administration is already running at minimum and the cost of administration is the</p>

Staffing
continued

lowest compared to other school boards. Please do not reduce any more administration as all level of the school systems will be impacted.

3. Please do not cut administration and facility operators. 2 years ago, it was scary that each elementary school can only afford 1 caretaker. Luckily the government restored funding to maintain those services. Definitely do not want to see those happening again.

4. \$17 million deficit can be resolved quite simply. The CBE is top heavy, we have more admin/leaders/directors than almost any other education board in the world. Many jobs at the top end are redundant and could be easy cut. You require teachers to continually do more and more (report cards/ipps/iris/supervision/paperwork all things that are outside the classroom), but at the top end you just higher another person to share the work load. A teacher is worth \$100k, admin downtown are worth at least \$150k. Getting rid of teachers is not going to help get workloads down for the teachers.

5. I realize there are a lot of complaints about 'head office' having too much \$. I usually consider this just babble, but I have a neighbour that works in your finance department, I hear her regularly speaking about how she has now work, they keep piles on their desks to look busy, they have to keep full staff for the times it is busy and they just 'make work' when they aren't. This is offensive, if true.

6. I applaud the CBE's decision to try and push funds to the classroom, however I think we all know that good teachers need to be well supported. I would hate to see the CBE cut funding to supports and admin so drastically that you are not running as the multi million/billion \$ organization that you are.

Eg. Legal, HR and Finance need to appropriately staffed to provide adequate and appropriate support to school admin teams.

7. A Little too late for my idea but next year; why not have a committee, a representative from each department representing the various unions etc. and have budget scenarios; (outlining the purpose of each department – job titles for the scenario questions).

8. Overall, I think the CBE provides excellent education to our children. One aspect I do feel that requires attention is the amount of senior/middle management; if we expect teachers to have between 20 and 30 direct-reports, the students, we should expect the same from management. Flatten the organization, push responsibilities to remaining senior staff. At the end of the day, if any managers have less reports than teachers do, we are failing the people of Calgary.

9. Teachers not on a continuous contract are left in uncertainty for most of the year as to if they will have a job in September. Money should be used to employ teachers and reduce class sizes

10. : I am a CBE employee, in confidence. How efficient is it when you can a department at Head Office for assistance and have to speak with one specific person, if they are not there nobody seems to know what is going on. I know if I need help with [REDACTED] or [REDACTED] I have one email address to contact and different people seem to be able to assist. Same with the [REDACTED], there is one email address. But if I need help to [REDACTED] something I seem to have to wait until the correct person is available or email my regular contact directly. Sometimes I wait many days for a reply.

<p>Student Supports</p> <p>18 responses received</p>	<p>1. My son has been waiting for a psychological learning assessment for 4 Years. Our school has a high CSSI population and he keeps getting bumped. Now in grade 4 he struggles and I cannot do this on my own, it's not affordable and I have no insurance. I was told only 2 a year at our school qualified. Not sure what to do but if the budget affects others like my son then they will fall through the cracks in high needs schools. Please find a way to help families like ours to get help for our kids. Thank you.</p> <p>2. As a mother of a child with special needs (cerebral palsy), I am very concerned about the lack of support that he is receiving in the class room. It seems to be less and less with each grade as he gets older. I feel that he is falling through the cracks and (due to the lack of support) he is not reaching his full potential. He has mobility issues and learning issues. Currently, in his school there is only 1 aide to share amongst 6 (grade 3) classes. I don't see how it is humanly possible for someone to do their job well (as an aide), when they have to help so many children. It is not fair to the teacher, aide, or children that need the support. The lack of funding to support students with special needs is extremely frustrating, as there are very limited options to help them meet their potential.</p> <p>3. I've noticed a large gap in the student support provided by the CBE. My daughter attended an alternative program in the [REDACTED], that had a CBE Psychologist on site 1x a week and I note many schools do not have this. He played an important role in helping her navigate school and conflict. It is not available at the school she transferred to in the [REDACTED]. The student that she is now surrounded by are all struggling and the teachers shrug off most complaints brought forward. The one saving grace is a Starburst program provided to adolescent girls, but what about the young boys?</p> <p>4. I have 2 children who attend [REDACTED] and both are very different. One child is need of an assessment that out of pocket for us ranges from 1200 to 2000. The school can do the same testing and get the help he needs to succeed but can only test a set number of students. My child may or may not be tested and at this point most likely not. I have a result done my own research and with the help of his teachers he is doing better than I imagine. But what about next year and into high school? what type of supports will be available for parents to help their child(ren) succeed? If it means sharing the cost I am okay but that depends on each family situation.</p> <p>5. Why are there no textbooks for middle school students? Yes, some are posted on D2L, but many are not (or are not supposed to be) an D2L is unreliable as to whether it will actually work when we need it to. Our Junior High school has a shortage of both textbooks AND computers which makes it nearly impossible for my kids to work either at home or at school, and it makes the teachers' jobs incredibly difficult.</p> <p>6. Money allocated for special education learners. Schools should be disclosing how much money has been given for each child and where this money is spent. Our school has one full time EA and is assigned to our one student who is confined to a wheelchair. What about the rest of the special education learners, are they receiving the support they need? The schools and board are not transparent on where the money is going.</p> <p>7. I would like to see specialized programs expand. As our system has expanded our specialized and unique settings have not kept pace. This is a real need that has direct impact on schools.</p> <p>8. While I realize this survey is to gather input to help reduce spending, two areas I feel that funding needs to remain or be increased are to the Math coaches put in place the 2017/18 school year and</p>
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Student
Supports
Continued

access to physiologists and physcho-educational assessments for students.

9. With the complexity of the emotional and cognitive abilities of students in many classrooms these days, it is paramount to have more support in the classroom, especially if our educational goal that each child matters is to be reached.

10. Thank you for the survey. I think the one area I'd like to see more of in middle and high school is access to curriculum resources so we can follow at home as the kids start working more independently, and depending on their notes rather than the textbooks

11. We need to re-invest in small group setting, congregated opportunities for our most struggling learners, whether their challenges are language, behaviour or learning difficulties. The "inclusive" classroom model steals essential learning time from all learners, when different groups simply need a different focus.

12. Provide more Ed Assistants for classrooms in need; therefore, may not need for smaller class size.

13. As a parent with a student who is struggling in the classroom I feel like there just aren't enough supports for kids with extra needs. We are at a small school and the teachers do their best but he isn't getting what he needs and we may have to move him out of the school.

14. My son is in grade 6 and he requires the support of an educational assistant for most of his core subjects, he has excellent support for one of the subjects but I believe due to funding he has less support for his other classes which we are seeing a direct impact on his report card. We can not afford to send him to a private school and I'm hoping that the budgeting will allow for schools to increase their educational assistant support. Thank you, ■■■

15. Class sizes should be lower (22 or less students) or there should be a full time or part time EA in the classroom for student support. Especially when there are children with Learning challenges or children with behaviour codes, or any coded children. Teacher performance will improve. Children will be properly cared for and not sent to the hall when they misbehave
There should be Alternate programs & additional support for children with ADHD

16. There is still not enough education support for those that require it in both middle school and elementary. It is my firm belief that you should have an education assistant in each class as a start and another if there are more then 2 major behavior issues in the class.

17. As a parent, and as a part-time CBE Ed. Assistant, I am wondering where the money has gone that was intended to be used for increasing aide funding, investing in classroom resources, decreasing class sizes etc. I currently work in a K-9 school that has very limited classroom support with an urgent need for support in the grade 2 classrooms. I also personally have two children on the Autism spectrum, who are coded appropriately, that have had minimal Ed. Assistant support this year. This is a real concern for me as I personally require more Ed. Assistant hours to make ends meet (I have been struggling in my attempt to obtain more than 15 hours per week this year) and my children require more Ed. Assistant support in order to be successful in school. Concerned Parent/Employee,

18. With increasing complexity in the classroom and class sizes getting larger, I hope that special attention will be given to class make up and the supports that are required to effectively assist the learning of students with complex learning needs or ELL students.

<p>Teacher Workload</p> <p>5 response received</p>	<p>1. The amount of extra work on teachers in the past three years has been tremendous. No planning time or org time available for teachers to prep best lessons.</p> <p>2. Classrooms seem to be filled with more and more children with special needs but not the aids or teacher ratios to properly support this new push for inclusiveness. Is this fair to the students with special needs or high potential students who may not be getting sufficient attention? It is very hard to see this and then to hear about CBE head office real estate costs and superintendents being given raises when some are already paid 2x higher than their counterparts in other provinces. This is not at all in line with a students first policy.</p> <p>3. Particularly at the middle/junior high school level, teachers are being required to do extreme amounts of work; between the plethora of different classes they are required to teach (and therefore plan for and assess), growing class sizes, and then additional and extra-curricular opportunities that these teachers provide for students, such as athletics, music, clubs and trips. In elementary schools, teachers are not required to provide extra opportunities outside of the timetable. In high school, teachers are often afforded extra prep time in the timetable and have significantly fewer classes to prep for due to the timetable. Middle/junior high school teachers are not given extra prep time (in fact, in most cases it's much less) and often have a large amount of work that they must complete on their own time, evenings and weekends. Consideration must be put into solving this time imbalance; hire more teachers for the middle levels both to create smaller class sizes and spread out the teaching load.</p> <p>4. We have an every increasing work load with more and more students in our classrooms, particularly it seems in area 4. Too many meetings on fridays that drag on</p> <p>5. My child has a small class with excellent teachers. The school is well organized and information is easily available to see what is happening. My nephew is at another school with a much larger class size and everything seems chaotic. My sister never seems to know what is going on. I think if the classes were smaller at their school things would be much smoother.</p>
<p>Technology</p> <p>14 responses received</p>	<p>1. Technology is equally important as my kids rely heavily on using technology on day to day learning. I definitely would not want to see service reduce on technology support to student and staff.</p> <p>2. I understand CBE is facing a budget shortfall every year. But I want to stress that technology is equally important. My son use technology at school every day for his day to day learning. I also use technology to track his learning status. I do not want to see technology to reduce its services. Technology at school is becoming more important in the 20th century. I do not want to see we are going backward where we are using pen and paper for everything.</p> <p>3. Technology is important these days as we use it everyday for both teachers and staff. I would rather see a budget freeze for technology instead of a budget cut on technology.</p> <p>4. Every High School should be able to offer IT courses and provide staff to support Computing Science learning up to 30 Level science. Computer Tech is regarded as such a fundamentally valuable skill by many employers & is now acceptable as a 30-level science credit in Alberta post secondaries so it should be part of the core offering options every High School provides. It should not be necessary for students in some Calgary High Schools to need to access Computer Tech courses via evening or distance learning. This is a barrier to their learning & will likely limit their employment options. The course should be available as classroom learning in their school during regular school hours.</p>

Technology Continued	<p>5. CBE Infrastructure and technology needs to stay competitive with other school boards. I do not want to see any cuts on technology infrastructure for the CBE. My kids heavily use them everyday so definitely need all the IT support.</p> <p>6. It is disappointing to see the money that goes into technology such as Iris, Home Logic, D2L, CBE Website, Teacher Blogs, School Website, etc. As a parent, it is total overload (not to mention heavy work load for teachers). I can only imagine the millions of dollars that are spent every year on the latest/greatest technology. Would be nice to pick a an effective system and stick with it. Personally, I'd be happy with 3 paper report cards per year, with percentage grades and a brief teacher comment if required. Given the frustration of various software glitches and reliability, would like to see some common sense here and more consideration of "simple systems" instead of being sold complex software solutions that do not work.</p> <p>7. I am surprized and disheartened not to see budget monies set aside for the development of CBE's own technology systems to ensure it is starting the complicated task of examining how the use of artificial intelligence, blockchain technology and the Internet of Things could be used to deliver quality relevant student programming in the most cost effective way possible. The budget is built on these basic assumptions:</p> <ul style="list-style-type: none"> ■ students come first ■ learning is our central purpose ■ public education serves the common good. <p>If these are the principles on which CBE is building its budget, meeting these objectives demands that the CBE understand the disruption that technology is causing in all industries (including education) and what this means for its current students. To ignore this disruption and continue to provide educational programming in the same way (without changing both the technology the system itself is employing and how it employs it and student access to new technologies currently being developed and utilized), is not consistent with the assumptions on which the budget is based. Students do not come first, if there is no recognition of the world in which they are going to graduate and attempts to ensure they are prepared. Learning is not the central focus if CBE is not willing to invest monies in ensuring it is using every technological solution possible to ensure the best educational program delivery. And finally the public good is not being served without students benefitting from the best educational program delivery which is aimed at preparing them to meet the needs of the future. There are hundreds of thousands of technology jobs not filled because we don't have the people to fill them. Technology has to be thought of as an essential investment if the CBE is going to do its job effectively. CBE needs to consider whether there are opportunities to deliver quality educational programming in innovative new ways employing technology. While this has a bud get cost up front, there are savings that will be realized in the long term.</p> <p>8. I would like to see some budget spending on technology. My kids use them for learning at school every day.</p> <p>9. More important than low class sizes and low school fees is the ratio of student technology. Technology is increasingly important in the classroom and it is not okay for 5 students to be sharing one device. We have students who have the skills and knowledge to be technologically creative and we have software available to schools but not enough lap tops for them to access. It should be a goal that all schools would be one device (laptop or tablet) to 2 students by 2020.</p> <p>10. Technology is a must in today society. Cutting budget for Technology is NOT a wise choice especially we are using it at schools, in the office, at home, for home work, for work, for calendar planning, for reminder, for projects, for report cards, it is already integrated in our daily lives.</p> <p>11. At the CBE, Technology staff have been in position freeze since 2012. Salary freeze for almost 5 years. Positions that got lost did not get replaced. Technology departments are already running on minimum staff with minimum resources - but the numbers of support are increasing every year.</p>
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<p>Technology continued</p>	<p>At the CBE, there are ~ 260 schools, 20000 staffs, 100000+ students. Then there are also 1000 + servers, Smart Boards and printers; 10000 + Access points, network gears and phones; 50000 + workstations, tablets and smart phones; Each devices have at least 10 + software to support. If you do the math, the number goes up to hundred thousands or even millions. This is the technology work load the CBE is facing every day.</p> <p>12. Air Canada Computer system went down and they are in chaos for 2 days. Imagine if CBE network or computer systems went down for the whole organization, how many departments, staff and students are affected. Therefore I hope the technology budget for 2018- 2019 won't be too bad.</p> <p>13. IT has taken a backseat in the CBE. Teachers are unable to access the proper supports to remedy tech issues in their classroom. IT techs repeatedly will not help with other issues when they are in schools. instead focussing only on the job assigned.</p> <p>14. More technology support staff in school needed to help students and staff.</p>
<p>Transportation Services</p> <p>21 responses received</p>	<p>1. How much money would the board save if we did not provide yellow bus services for Alternative programs? The transportation options then would be for parents to drop off their kids to their school of choice or take city transit.</p> <p>2. I am deeply disappointed in the CBE's decisions regarding the withdrawl of school bus service from alternative program middle schools. It is not safe or acceptable for kids as young as 10 or 11 to be expected to navigate Calgary Transit on their own, taking 2 buses and a train and up to 2 hours to commute to and/or from school every day. How can the CBE feel this is acceptable when kids in grades 5 and 6 still need to pay Noon supervision fees? The CBE is telling parents that their kids are not safe to eat unsupervised within the safety of a school building but are perfectly safe navigating Calgary Transit on their own with no supervision or support. I feel that the CBE was and still is hiding behind the words "transitioning to Calgary Transit" when really there was no transition plan in place at all. It was entirely up to parents to find a way to get their kids to school with no help from the CBE. These programs relied on school bus service and the CBE has done a disservice to the programs by cancelling yellow bus service with no phase-out or plan in place. Our kids were effectively displaced from their program (which has now shrunk by A LOT) and forced to go to a new school and leave behind their school community, their second language, and their friends. In no way does this decision reflect the values of students coming first or learning being the central purpose. Both of our children have struggled in their new school when things were fine previously at their alternative program. It's too late to help our family now but please don't let this happen again. If you plan to cut something as essential as bus service, parents should have at least a year's notice and if you are going to call it "transitioning" then the CBE should have a plan in place to actually "transition" kids to a new mode of transport instead of just dropping it all on the parents with no plan to help. AND, if you are just going to cancel services without a transition plan, then tell it like it i s and don't call it a transition and don't tell us you are putting students first!!!</p> <p>3. I am disappointed with the recent changes to school hours, specifically the early dismissal on Friday.</p> <p>Families with two working parents are impacted negatively as a result of having to find care for their children every Friday afternoon.</p> <p>Please change the schedule to have a consistent dismissal time, this will reduce the burden of after school care that was created as a result of the recent change to school hours.</p> <p>4. You folks can manage to pay bus drivers and maintenance for longer bus rides (Having the bus go out to the furthest stop in the evenings) instead of covering the costs of bussing for alternative</p>

<p>Transportation Services Continued</p>	<p>programs. The province is paying you plenty enough to cover everything, including cafeteria programs... sort out your budget!!</p> <p>5. The bus service should be extended to all elementary students. Current policy does not consider basic safety and convenience.</p> <p>6. My 7 year old child attends [REDACTED] elementary. We have been on the waiting list for before and after care for 3 and a half years. The only daycare available to us is at North Glenmore, which our children would have to cross Crowchild Trail to get to, but apparently it is outside of CBE bussing distance by .2 of a KM. We feel like the CBE is causing our problem (over-stuffing the school with children and teachers from nearby closed or not yet ready buildings - that takes up daycare space as every available hallway and closet is being used for classrooms) and then refusing to help us with the transport to before and after care issue. I am one of several parents who are wondering if the CBE can either stop over-stuffing our local school, or else show even the tiniest bit of flexibility with allowing a bus to transport our kids to the community centre instead. So far we have come up against people who brush us off and tell us that there is nothing they can do to help us. The fact that they are causing a community wide issue seems to be of no consequence, and even when one building is finally up and running and ready to take the extra students camping out in our local school, they have another closed school with kids to fill ours up with. We understand that budgets are tight and decision makers are trying to save money, but we also want you to know what a huge toll having no movement within an before and after care program for years has had on parents and kids. As a single parent paying for daycare and a driver to pick my child up from school and take her to after care (and no before care) - we have had to forgo lessons, community sports, family vacations and all sorts of other things as we are paying way more than the average for care. My sense is that the CBE neither cares or is in the least bit concerned about us or the problems it is causing us and we are really, really disappointed in the lack of help or consideration that we have received.</p> <p>7. We received notice yesterday that our bus route was changing. We go to an alternative program so are still paying for transportation service. The service has so far been great this year, despite our bell times changing and our kids getting home later this year. Yesterday, we received an email saying that our kids will now need to be on the bus for 50 minutes each way, as opposed to the 20 minutes they currently ride. Our kids will not be home until 4:45, nearly an hour after the bell rings. We have after school programs already booked and mornings worked out, for working parents this is a big change on a very short notice. It feels as though we are being punished because we have chosen an alternate program, even though it is a designated school for us. The bus is a great service, but emelmwntary stidenta ridig the bus for 1 hour is too long.</p> <p>8. Alternative program schools should get transport services back. It affects learning time.</p> <p>9. Our 7 year old son attends [REDACTED] elementary school. We have definitely felt the growing pains in the community with regards to balancing a 2 parent working household and not having a reliable child care program to help care for our son while we work. A situation that countless [REDACTED] families are struggling with which will likely only get worse as the community demographic changes and more families move here. We have been on the waiting list for the in school aftercare program for 3 years now and will likely never make it in as we know there are at least 90 kids on this list. An issue we have been told is not common in any other community this program is offered. Although After Care is not within the scope of CBE, the inflexibility to help us get our children safely from School to a reliable aftercare program has been extremely frustrating. It seems like after the bells ring CBE concern about our children's safety turns off. We feel like the CBE is causing our problem (over-stuffing the school through the school within a school program - that takes up daycare space that once existed) and then refusing to help us with</p>
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Transportation
Services
Continued

the transport to before and after care.

After our initial aftercare program at [REDACTED] abruptly got canceled on us last minute this September. We were left scrambling for another solution. After lots time dedicated and many tears, we were able to find a reliable program that our child could attend but does not offer transportation. As it stands, our children are expected to walk across Crowchild trail by themselves because the aftercare program is considered within the walk zone by .2 of a km, despite being located outside of our community in North Glenmore. This is about a 30 minute walk from the school which is not direct and I am not confident in having our son do this walk unsupervised especially during the harsh winter weather we have had this year. I took some time to observe the intersection that they are expected to cross and within 5 minutes, I saw a car fly through the intersection during a red light.

Although we prefer to have our kids stay at [REDACTED] for after care, we understand that is not a viable solution in the near future. Our alternative is that CBE Bus Route A add a stop to [REDACTED] (1.8 kilometer detour) and service an additional 10 or more paying families (\$330 per child/per annum). The solution we have presented will likely help CBE potentially generate some extra revenue for CBE by allowing at least 10 and potentially even more families leverage this solution. [REDACTED] has been approved to accept many more students and I believe are only at half the capacity with the number of students they have.

Since our son does currently qualify for bus, we have opted to have him take a school bus home to a bus stop that is on the same block as our house. Interestingly the school bus driver requires a parent or childcare provider to be meet the child at the at the bus stop if the child is in Grade 1 or Kindergarten. How does this make sense?? I currently have to take an hour out of my busy work day in order to wait for our son at the bus stop, and then drive him across the community to get him to the aftercare program because CBE will not allow the bus service to take a small detour. This problem is only going to get worse with more families coming into the community & no reliable childcare solution in place. In addition, the changes to the roads that are being planned will likely only make the Crowchild Trail crossing more dangerous.

10. I am having very hard time this year because CBE stops school buses for grade 6. I am not feeling safe to send my child in Calgary Transit. I want school bus back for my child, who is studying in [REDACTED] school. I will be very thankful to you for your kindness.

11. Please provide transportation for all students. Knowing that middle school students are taking 2 busses and a train to get to and from is horrendous! I am willing to pay my share of bus fees to ensure my children have a safe ride to and from school. It is very stressful to live in an unknown world about busses and bus stops. Will the communal bus stop my child is using now move next year forcing him to walk too far in extremely cold weather? This is very worrisome for families. Please ensure families will be able to trust the CBE will provide safe transportation for their children.

12. I believe that french is a 2nd language of our country and if a parent decided to send their child to the designated school of french vs English and just because it is french we have to pay more, that is not quite right. Even though the french school is closer in distance than the designated english school.

13. Thoroughly disappointed with the dumping of yellow bus service to alternative schools. I'm concerned about Sept 2018 and what that means for my 10 yr old getting to school.

14. Cancelling schol buses for junior high is counter-priductive. It has put a lot of stress on parents needing to drive lids to school or to a public transportation station. Not all kids at that age can use public transport on their own and the public transport in Calgary isn't close to all coomunities or schools. Paying some school fees in order to keep school buses going is

Transportation
Services
continued

worth it and more helpful.

15. I would like to see bussing brought back for jr high. My daughter and soon enough my son go to [REDACTED] and a dedicated city transit bus option would be appreciated.

16. we need more reliable school bus transportation service for alternative programs. It is not fair for alternative program students who are paying the transportation but only having congregated stop which made our students daily commute very difficult.

17. Money that could be spent in the classroom should not instead be allocated to transporting students to specialty programs. Regardless of whether or not these funds come from the Provincial Budget, those funds should be spent on bettering students education in the classroom and not transporting students to elective/optional programs.

18. A high priority for many families in the southeast of Calgary is to restore bussing to the Jr High alternative programs. The spanish bilingual program has been a huge success and is now declining due to the fact that parents can't get there kids to school safely. [REDACTED] is an elementary school that services all of the South East up until the end of Gr 5 and then students are to take public transit for Gr 6 to continue this program in [REDACTED]. The hour to 2 hour commute by bus, train, bus, is not a great option for kids going into Gr. 6.

It would be a shame for such a great program to decline due to the lack of bussing to the middle school from areas that are so far away. You have built up such a good Spanish bilingual program and you need to continue to support it.

I can only imagine that this applies to other alternative programs as well. Please consider restoring bussing to these Jr High school's. Thanks for your time and consideration.

19. This year, I was a lucky parent to suddenly not be required to pay for one of my child's bus fees (being 2.5ish km from the elementary school). However, next year, our children will be one of the last schools to adjust bell times from the current 8:45AM to 8AM.

We, like many families, enjoy 1-2 extracurricular activities each week per child. For example, Cub Scouts, which runs 6:30-8PM. This new bell time will affect us substantially in terms of getting enough time for sleep on school nights. These activities are valuable for our children too.

Many families don't actually save as ours did though, since now they will have extra after-school hours to cover with babysitters, etc. And they still get to start school at 8AM too.

I would rather pay my \$300ish share of transportation fees and have a workable schedule of school, activities and sleep hours for all.

20. Since the bell times at [REDACTED] and [REDACTED] were moved apart by one hour in 2017/18, five of the six bus runs serving [REDACTED] and [REDACTED] have dropped to sub-optimal ridership numbers. My understanding from correspondence with the CBE is that: "The legal capacity of a full size yellow bus is 72 passengers, with CBE's general guideline being 60 elementary students per bus or 48 junior high students per bus. Adding more students to low ridership routes of fewer than 30 students is optimal." In the 2017/18 school year, the busses serving our schools have dropped dramatically to the following ridership numbers: [REDACTED] (32 kids [REDACTED] and 20 kids [REDACTED]); [REDACTED] (31 kids [REDACTED]); [REDACTED] (31 kids [REDACTED] and 22 kids [REDACTED]); and [REDACTED] (65 kids [REDACTED]). To cut on bussing costs, parents at our school have noticed that this presents an opportunity to increase bussing efficiency. If the CBE were to re-align the bell times at these schools to within 10 or 15 minutes of each other and place all of our kids on the same bus run that is currently serving the [REDACTED] kids, it would allow two of the four busses currently serving our schools to be re-deployed to pick up passengers at other schools. This is a win-win solution that would help with the CBE's budget situation.

Transportation Services continued	21. Our children attend an alternate program which means we pay for bussing. The issue we have is with the bus stop options. In our case, we are required to either cross a 7-lane roadway w/o traffic lights or/travel past open fields and a major construction site that often closes roads to traffic. We would like someone to actually drive the routes to see what hazards exist prior to making the decisions on stops. Safety should be paramount.
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CALGARY BOARD OF EDUCATION
September 2018 Projections

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
A E CROSS		442									152	150	140			
A E CROSS	Spanish Bilingual	70									38	32				
ABBEYDALE		276		40	37	39	54	46	60							
ACADIA		284		40	47	47	42	37	40	31						
ALEX MUNRO		300	20	38	45	48	44	38	28	39						
ALEXANDER FERGUSON		231		29	26	31	35	41	42	27						
ALL BOYS	@ Sir James Lougheed	109		11	11	10	15	20	18	24						
ALTADORE		386		60	63	62	65	47	45	44						
ALTERNATIVE HIGH		120											1	15	29	75
ANDREW SIBBALD		311		65	61	45	40	47	38	15						
ANNIE FOOTE		545		87	93	77	74	99	64	51						
ANNIE GALE		330									101	106	123			
ANNIE GALE	Traditional Learning	215								50	51	60	54			
ARBOUR LAKE		760							129	144	162	148	177			
AUBURN BAY		687		130	160	152	133	108	2	2						
BALMORAL	Traditional Learning	620							100	118	131	126	145			
BANFF TRAIL	French Immersion	465		78	85	63	67	62	55	55						
BANTING AND BEST		196		45	46	52	53									
BATTALION PARK		440		59	62	57	71	69	72	50						
BEDDINGTON HEIGHTS		455		58	76	53	72	64	67	65						
BELFAST		245		28	38	40	33	45	36	25						
BELVEDERE PARKWAY		295		41	41	43	39	45	41	45						
BISHOP PINKHAM		65									24	19	22			
BISHOP PINKHAM	French Immersion	363									122	140	101			
BISHOP PINKHAM	Spanish Bilingual	31											31			
BOB EDWARDS		210								52	65	50	43			
BOB EDWARDS	French Immersion	158								35	47	40	36			
BOWCROFT		163		21	24	29	36	18	19	16						
BOWCROFT	German Bilingual	147		21	26	25	19	20	20	16						
BOWNESS		860												300	273	287
BRAESIDE		238		35	35	26	33	40	35	34						
BRANTON	French Immersion	718									249	225	244			
BRENTWOOD	System Classes	8			2	2	1	1	2							
BRENTWOOD	Traditional Learning	677		100	100	100	121	141	115							
BRIAR HILL		257		33	36	47	36	41	30	34						
BRIDLEWOOD		515		60	75	78	81	82	79	60						
BUCHANAN		180		28	25	31	32	19	23	22						
BUFFALO RUBBING STONE		552		111	138	109	104	90								
CAMBRIAN HEIGHTS		256		57	36	40	30	35	28	30						
CANYON MEADOWS	Spanish Bilingual	389		73	79	68	61	53	55							
CAPITOL HILL		342		49	60	47	53	42	52	39						
CAPPY SMART		181		24	30	32	33	28	34							
CAPTAIN JOHN PALLISER		228		10	19	19	20	33	56	71						
CAPTAIN JOHN PALLISER	Montessori	324		60	53	40	50	51	34	36						
CAPTAIN NICHOLA GODDARD		975							220	214	211	164	166			
CATHERINE N GUNN		410		60	80	45	70	62	56	37						
CECIL SWANSON		410		56	70	65	51	65	58	45						
CEDARBRAE		242		29	25	28	39	42	48	31						
CENTENNIAL		1,825												584	601	640

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SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
CENTRAL MEMORIAL		1,082												414	321	347
CHAPARRAL		496		59	73	73	58	72	83	78						
CHIEF JUSTICE MILVAIN		215		28	25	21	32	40	41	28						
CHIEF JUSTICE MILVAIN	Traditional Learning	295		50	50	51	49	46	49							
CHINOOK PARK		187		18	22	14	34	35	37	27						
CHINOOK PARK	French Immersion	271		38	40	36	46	34	37	40						
CHRIS AKKERMAN	Traditional Learning	625		100	104	103	106	109	103							
CITADEL PARK		420		62	71	78	102	107								
CLARENCE SANSOM		515									159	196	160			
COLLINGWOOD	Spanish Bilingual	495		85	96	80	83	72	79							
COLONEL IRVINE		223									101	69	53			
COLONEL IRVINE	Chinese (Mandarin) Bil	307							90	70	62	38	47			
COLONEL J F SCOTT		445		58	71	61	65	63	69	58						
COLONEL MACLEOD		91									33	35	23			
COLONEL MACLEOD	Traditional Learning	404							90	86	93	71	64			
COLONEL SANDERS	Traditional Learning	390			100	95	96	99								
COLONEL WALKER		121		23	25	22	17	17	9	8						
CONNAUGHT		343		45	53	63	61	46	43	32						
COPPERFIELD		558		103	125	114	100	116								
COVENTRY HILLS		594	20	140	155	137	142									
CRANSTON		582		145	146	146	145									
CRESCENT HEIGHTS		1,453												487	447	519
CROSSING PARK		1,235		90	101	91	92	111	117	133	168	170	162			
DALHOUSIE	Spanish Bilingual	410		75	75	70	66	58	66							
DAVID THOMPSON		117									41	43	33			
DAVID THOMPSON	French Immersion	424							78	82	91	89	84			
DEER RUN		342		50	55	42	48	43	53	51						
DOUGLAS HARKNESS		295	20	40	46	33	31	39	43	43						
DOUGLASDALE		377		67	82	78	74	73	1	2						
DR E P SCARLETT		1,278												340	385	553
DR E P SCARLETT	French Immersion	275												115	84	76
DR E P SCARLETT	Spanish Bilingual	89												46	25	18
DR E W COFFIN		175		23	24	30	25	24	21	28						
DR GEORGE STANLEY		735						137	150	143	121	101	83			
DR GLADYS M EGBERT		406								100	108	108	90			
DR GORDON HIGGINS		502									165	167	170			
DR J K MULLOY	Traditional Learning	480		100	100	100	93	87								
DR MARTHA COHEN		756							162	181	151	133	129			
DR ROBERTA BONDAR		516		82	100	68	75	69	70	52						
EARL GREY		217		20	28	24	31	43	36	35						
EDGEMONT		625		78	96	110	110	112	119							
ELBOW PARK		219		34	31	27	28	42	18	39						
ELBOYA		405		34	45	42	40	44	59	45	43	32	21			
ELBOYA	French Immersion	322							70	43	70	59	80			
ERIC HARVIE		465		80	100	113	94	78								
ERIN WOODS		315		44	67	42	60	56	46							
ERNEST MANNING		1,866												657	614	595
ERNEST MORROW		650								148	159	148	195			
ETHEL M JOHNSON		306		27	40	48	32	51	54	54						

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SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
EUGENE COSTE	Spanish Bilingual	351		59	63	58	84	48	39							
EVERGREEN		437		95	101	109	132									
F E OSBORNE		400									140	120	140			
FAIRVIEW	Traditional Learning	810						150	150	150	120	120	120			
FALCONRIDGE		440	20	50	64	70	69	60	56	51						
FISH CREEK		672		72	74	90	92	104	117	123						
FOREST LAWN		1,303												372	403	528
G W SKENE		214					76	72	66							
GEORGES P VANIER		119									42	30	47			
GEORGES P VANIER	French Immersion	241									107	79	55			
GLAMORGAN	Traditional Learning	713		75	84	87	77	73	89	76	56	48	48			
GLENBROOK		240		33	35	32	36	30	37	37						
GLENDALE		246		33	35	36	36	36	35	35						
GLENMEADOWS	Spanish Bilingual	340		45	50	45	48	60	48	44						
GRANT MACEWAN		305		40	61	51	45	41	40	27						
GRIFFITH WOODS		819		76	92	89	74	121	84	91	87	61	44			
GUY WEADICK		375		45	71	75	57	68	31	28						
H D CARTWRIGHT		445									159	142	144			
HAMPTONS (THE)		215		45	40	37	38	55								
HAROLD PANABAKER		237									76	109	52			
HAROLD PANABAKER	Chinese (Mandarin) Bilingual	52							23	16	13					
HAULTAIN MEMORIAL		212		44	44	32	26	24	23	19						
HAWKWOOD		615		75	90	70	95	106	84	95						
HAYSBORO		201		26	30	27	25	32	28	33						
HENRY WISE WOOD		1,369												481	480	408
HIDDEN VALLEY		188		34	50	57	47									
HIDDEN VALLEY	French Immersion	242		60	70	54	58									
HIGHWOOD	Chinese (Mandarin) Bilingual	345		75	75	69	66	60								
HILLHURST		293		15	20	22	28	65	64	79						
HUGH A. BENNETT		504		100	127	98	89	90								
HUNTINGTON HILLS		235		20	25	35	23	43	52	37						
IAN BAZALGETTE		403								102	101	100	100			
IAN BAZALGETTE	Science	97								50	27	20				
JACK JAMES		361												103	103	155
JAMES FOWLER		386												124	122	140
JAMES FOWLER	Arts Centered Learning	354												91	99	164
JAMES SHORT MEMORIAL		260	40	72	72	76										
JANET JOHNSTONE		278		60	58	56	49	55								
JANET JOHNSTONE	French Immersion	188		38	40	32	42	36								
JENNIE ELLIOTT		510		70	77	81	86	79	56	61						
JOANE CARDINAL-SCHUBERT		1,029												600	429	
JOHN G DIEFENBAKER		1,425												448	484	493
JOHN WARE		498									162	169	167			
KEELER		270	20	40	42	42	45	40	41							
KENNETH D. TAYLOR		578		120	123	126	127	82								
KILLARNEY	Montessori	332		55	56	58	53	46	35	29						
KING GEORGE	French Immersion	627		120	108	100	90	78	70	61						
LAKE BONAVISTA	Montessori	345		57	64	58	66	41	34	25						
LANGEVIN	System Classes	12									3	4	5			

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SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
LANGEVIN	Science	623		41	52	50	54	51	55	79	79	82	80			
LE ROI DANIELS	Traditional Learning	508		112	132	130	134									
LESTER B PEARSON		1,465												456	497	512
LESTER B PEARSON	French Immersion	60												23	14	23
LORD BEAVERBROOK		959												205	213	541
LORD BEAVERBROOK	Arts Centered Learning	92												51	28	13
LOUIS RIEL	Science	508		50	50	52	70	50	50	50	46	51	39			
LOUIS RIEL	GATE	332						44	52	66	63	63	44			
LOUISE DEAN		115												15	31	69
MANMEET SINGH BHULLAR		515		90	87	76	74	69	72	47						
MAPLE RIDGE		-														
MAPLE RIDGE	Science	308		59	68	71	58	52								
MARION CARSON		314		33	36	44	48	48	54	51						
MARION CARSON	Chinese (Mandarin) Bil	236		50	51	46	46	43								
MARLBOROUGH		260		53	48	38	50	33	38							
MARSHALL SPRINGS		721						111	146	126	119	126	93			
MAYLAND HEIGHTS		180		30	28	27	26	34	22	13						
MAYLAND HEIGHTS	French Immersion	280		44	53	48	45	45	45							
MCKENZIE HIGHLANDS		659						75	134	151	118	92	89			
MCKENZIE LAKE		452	20	61	77	95	79	120								
MCKENZIE TOWNE		574		126	136	124	112	76								
MIDNAPORE		256		32	33	38	41	37	37	38						
MIDNAPORE	Chinese (Mandarin) Bilingual	179		33	35	44	41	26								
MIDSUN		736									209	273	254			
MONTEREY PARK		495		55	74	74	75	68	78	71						
MOUNT ROYAL		261									83	77	101			
MOUNT VIEW		190		20	29	27	30	23	27	34						
MOUNTAIN PARK		734							121	158	131	168	156			
NATIONAL SPORT SCHOOL		185											29	45	52	59
NELLIE McCLUNG		399		62	63	57	61	48	54	54						
NELSON MANDELA		1,850												565	614	671
NEW BRIGHTON		652		131	140	162	116	103								
NICKLE		510						82	81	105	111	131				
NORTH HAVEN		300	40	30	37	34	32	52	39	36						
NOSE CREEK		782						140	167	6	143	165	161			
O S GEIGER		370	20	52	59	51	43	50	50	45						
OLYMPIC HEIGHTS		606		69	84	76	98	92	102	85						
PANORAMA HILLS		434		70	88	88	92	96								
PATRICK AIRLIE		235		30	42	45	39	32	47							
PENBROOKE MEADOWS		165		17	22	24	37	24	41							
PETER LOUGHEED		850							204	175	182	146	143			
PIITOAYIS FAMILY SCHOOL	Colonel Walker	225		20	21	35	31	47	42	29						
PINERIDGE		225		30	39	32	25	31	44	24						
PRINCE OF WALES		372		55	59	57	53	70	41	37						
QUEEN ELIZABETH		298		29	40	43	48	48	51	39						
QUEEN ELIZABETH JR/SR		945									199	146	185	132	120	163
R T ALDERMAN		26											26			
R T ALDERMAN	Science	329							86	83	79	57	24			
RADISSON PARK		248		50	41	37	44	37	39							

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SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
RAMSAY		140		16	22	26	29	16	18	13						
RANCHLANDS		590		85	95	105	72	72	90	71						
RICHMOND		191		34	27	31	30	20	28	21						
RIDEAU PARK		383		17	24	20	27	22	22	32	68	82	69			
RIVERBEND		454		61	65	75	55	80	65	53						
ROBERT THIRSK		1,300												400	470	430
ROBERT WARREN	Spanish Bilingual	222								68	69	52	33			
ROLAND MICHENER		216		33	30	20	54	38	41							
RON SOUTHERN		181		25	37	40	23	25	13	18						
ROSEDALE		245		23	29	28	27	23	19	25	27	20	24			
ROSEMONT		218		16	20	37	34	36	40	35						
ROSSCARROCK		176		18	25	29	14	38	29	23						
ROYAL OAK		475		91	112	146	126									
RUNDLE		530		81	78	79	70	67	77	78						
SADDLE RIDGE		605		115	133	122	126	109								
SAM LIVINGSTON	French Immersion	504		113	115	89	92	95								
SAMUEL W SHAW		854							129	127	192	215	191			
SCENIC ACRES		135		26	33	22	29	25								
SENATOR PATRICK BURNS		91									33	35	23			
SENATOR PATRICK BURNS	Spanish Bilingual	554								154	139	135	126			
SHERWOOD		407						48	39	43	86	94	97			
SILVER SPRINGS		254		28	37	40	36	43	46	24						
SIMON FRASER		460							73	70	104	98	115			
SIMONS VALLEY		672		80	92	102	103	104	89	102						
SIR JOHN A MACDONALD		705									256	226	223			
SIR JOHN FRANKLIN	Arts Centered Learning	324							30	39	83	85	87			
SIR JOHN FRANKLIN	System Classes	62							15	10	14	11	12			
SIR WILFRID LAURIER	Traditional Learning	440								117	108	105	110			
SIR WINSTON CHURCHILL		2,145												700	715	730
SOMERSET		242		41	45	44	53	58	1							
STANLEY JONES		221		32	50	40	37	21	22	19						
STANLEY JONES	Alice Jamieson	270						50	33	34	51	55	47			
SUNALTA		301		33	39	40	52	43	49	45						
SUNDANCE		-														
SUNDANCE	French Immersion	397		54	62	58	78	57	52	36						
SUNNYSIDE		160		21	20	23	26	25	24	21						
TARADALE		660		140	130	138	136	116								
TED HARRISON		724							135	140	146	151	152			
TERRACE ROAD		183	20	25	30	21	21	26	19	21						
TERRY FOX		379									129	137	113			
THOMAS B RILEY		181									74	56	51			
THOMAS B RILEY	Traditional Learning	379								105	94	100	80			
THORNCLIFFE		170		17	27	30	32	21	20	23						
THORNCLIFFE	Traditional Learning	80		80												
TOM BAINES		830								160	223	216	231			
TUSCANY		360	20	68	56	66	75	75								
TWELVE MILE COULEE		860							185	170	175	184	146			
UNIVERSITY		410		54	61	91	50	56	55	43						
VALLEY CREEK		461						55	71	76	80	84	95			

CALGARY BOARD OF EDUCATION
September 2018 Projections

SCHOOL		Total	Pre-K	K	GR1	GR2	GR3	GR4	GR5	GR6	GR7	GR8	GR9	GR10	GR11	GR12
VALLEY CREEK	French Immersion	229						47	40	46	38	32	26			
VALLEY VIEW		184		31	35	27	34	30	27							
VALLEY VIEW	Medicine Wheel	15		15												
VALLEY VIEW	Science	247		50	40	38	38	38	43							
VARSITY ACRES	French Immersion	545		75	84	77	72	82	75	80						
VINCENT MASSEY		713									237	237	239			
VISTA HEIGHTS		148		28	22	22	22	24	17	13						
W O MITCHELL		24								24						
W O MITCHELL	Spanish Bilingual	434		50	60	70	75	95	84							
WEST DALHOUSIE		335		30	45	52	46	54	64	44						
WEST DOVER		260		40	41	41	51	40	47							
WEST RIDGE		709							154	160	151	154	90			
WEST SPRINGS		457		78	86	81	97	115								
WESTERN CANADA		1,676												498	602	576
WESTERN CANADA	French Immersion	635												282	191	162
WESTGATE	French Immersion	498		63	70	84	81	80	70	50						
WILDWOOD		390		47	45	69	46	65	68	50						
WILLIAM ABERHART		348												68	136	144
WILLIAM ABERHART	French Immersion	779												261	252	266
WILLIAM ABERHART	Spanish Bilingual	280												98	111	71
WILLIAM D. PRATT		870						123	138	151	164	171	123			
WILLIAM REID	French Immersion	293		61	65	48	71	48								
WILLOW PARK	Arts Centered Learning	643							90	115	150	145	143			
WILMA HANSEN		346							8	20	110	118	90			
WOODBINE		403	20	51	55	61	54	56	57	49						
WOODLANDS		254		29	34	35	42	46	31	37						
WOODMAN		146									53	40	53			
WOODMAN	French Immersion	272							26	24	64	77	81			
SYSTEM PROVISION (for Fall allocation)		859														
TOTAL		119,362	280	8,792	9,791	9,526	9,559	9,713	9,583	8,913	8,691	8,413	7,893	8,976	8,945	9,428

28,876

28,209

24,997

27,349

CALGARY BOARD OF EDUCATION
September 2018 Projections

SCHOOL	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	437											4	30	403
DISCOVERING CHOICES II	Marlborough	262											13	50	199
START OUTREACH - BOWNESS	Bowness	170											3	15	152
WESTBROOK OUTREACH	Westbrook	260											7	30	223
TOTAL OUTREACH PROGRAMS		1,129	-	-	-	-	-	-	-	-	-	-	27	125	977

UNIQUE SETTINGS

AADAC	Area 4	-													
CHILDREN'S VILLAGE	Area 2	60		3	5	8	13	12	7	12					
CHRISTINE MEIKLE	Area 1	112									11	22	15	23	21
DR GORDON TOWNSEND	Area 1	28			2	2	3	3	2	3	3	3	2	1	2
DR OAKLEY	Area 7	155					6	31	49	37	18	11	3		
EMILY FOLLENSBEE	Area 6	89		8	12	16	12	11	16	6	7	1	0		
NEXUS/TRUST TREATMENT/PROJECT TRUS	Area 1	20												1	4
NIITSITAPI LEARNING CENTRE	Area 3	171	40	40	40	29	22								
WEST VIEW SECONDARY	Area 1	30									0	0		7	9
WILLIAM ROPER HULL	Area 6	117			1	2	5	4	7	7	12	13	16	20	20
WOOD'S HOMES	Area 1	70					0	1	1	1	6	9	12	12	11
YOUNG ADULT PROGRAM	Area 1	47									2	5		9	13
TOTAL UNIQUE SETTINGS		899	40	51	60	57	61	62	82	66	57	61	53	73	80

HOME EDUCATION	Windsor Park	273			21	32	23	23	33	44	35	34	24	-	-
CBe-LEARN*		473									9	14	41	55	73
CHINOOK LEARNING SERVICES*		1,377												2	4
SUB-TOTAL		2,123	-	-	21	32	23	23	33	44	44	48	65	57	77
*includes students 20 years old and older															

TOTAL ENROLMENT	123,513	320	8,843	9,872	9,615	9,643	9,798	9,698	9,023	8,792	8,522	8,011	9,133	9,227	12,157
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School Jurisdiction Code: 3030

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2019


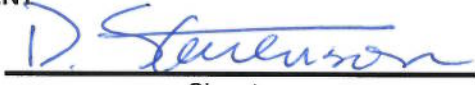

[School Act, Sections 147(2)(b) and 276]

3030 Calgary School District No. 19

Legal Name of School Jurisdiction

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

Contact Address, Telephone & Email Address

BOARD CHAIR	
Ms. Trina Hurdman _____ Name	 _____ Signature
SUPERINTENDENT	
Mr. David Stevenson _____ Name	 _____ Signature
SECRETARY TREASURER or TREASURER	
Mr. Bradley Grundy _____ Name	 _____ Signature
<p>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on _____ May 22, 2018 . Date</p>	

Version: 170615

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

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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- 2018/2019 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:

This budget charts a path that aligns with the CBE's values while balancing against available resources. Highlights include:

Funds allocated directly to schools have increased by \$22.5 million. This increase funds enrolment growth of 1.5 per cent and the opening of two new schools.

All fees revenue from Alberta Education related to transportation and instructional supplies and materials will continue to 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 and direct program costs, including waivers and uncollectable accounts. For the 2018-19 year, noon supervision fees will increase by up to 3.9 per cent and transportation fees by 4.5 per cent due to increased costs of providing those services and subject to ministerial approval.

Service unit budgets have been reduced by between 3 per cent and 10 per cent (approx. \$15.0 million) of discretionary budgets in order to maximize school-based allocations. Approximately 69 FTEs have been reduced in service units including Areas and school-based custodial services.

Non-facility capital project spending is budgeted at \$31.6 million, including \$10.5 million for technology replacement and refresh, \$4.3 million for data and network security upgrades and maintenance and \$3.0 million for programming-related enhancements and entryway matting replacement in schools.

As required by law, the budget for 2018-19 is balanced.

Significant Business and Financial Risks:

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
- Non school-based supports not keeping up with enrolment growth
- Constrained service unit resources
- Inflation and uncertainty of future contract negotiations
- Non-school infrastructure and supports not keeping pace with school and enrolment growth
- Use of estimates and assumptions
- Mid-year Provincial Government budget announcements
- Lower available reserves to balance operations
- Deferred school building maintenance backlog

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$1,310,353,000	\$1,290,867,000	\$1,230,285,000
Other - Government of Alberta	\$432,000	\$328,000	\$376,000
Federal Government and First Nations	\$3,289,000	\$3,207,000	\$3,169,000
Other Alberta school authorities	\$309,000	\$303,000	\$663,000
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$41,174,000	\$42,594,000	\$51,782,000
Other sales and services	\$20,613,000	\$22,731,000	\$26,922,000
Investment income	\$1,649,000	\$3,167,000	\$4,124,000
Gifts and donations	\$7,592,000	\$7,634,000	\$9,076,000
Rental of facilities	\$4,254,000	\$5,681,000	\$5,436,000
Fundraising	\$7,400,000	\$7,200,000	\$7,485,000
Gains on disposal of capital assets	-	\$0	\$18,000
Other revenue	-	\$419,000	\$369,000
TOTAL REVENUES	\$1,397,065,000	\$1,384,021,000	\$1,339,705,000
EXPENSES			
Instruction - Early Childhood Services	\$47,785,000	\$57,328,000	\$51,485,000
Instruction - Grades 1-12	\$1,057,050,000	\$1,052,149,000	\$1,014,823,000
Plant operations & maintenance	\$169,944,000	\$180,195,000	\$174,651,000
Transportation	\$48,612,000	\$48,200,000	\$52,926,000
Administration	\$46,341,000	\$39,093,000	\$36,925,000
External Services	\$33,333,000	\$24,056,000	\$24,030,000
TOTAL EXPENSES	\$1,403,065,000	\$1,401,021,000	\$1,354,840,000
ANNUAL SURPLUS (DEFICIT)	(\$6,000,000)	(\$17,000,000)	(\$15,135,000)

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
EXPENSES			
Certificated salaries	\$667,204,000	\$665,742,000	\$641,046,000
Certificated benefits	\$150,899,000	\$148,913,000	\$141,283,000
Non-certificated salaries and wages	\$209,546,000	\$215,936,000	\$208,683,000
Non-certificated benefits	\$54,189,000	\$58,502,000	\$53,546,000
Services, contracts, and supplies	\$235,545,000	\$240,060,000	\$244,671,000
Capital and debt services			
Amortization of capital assets			
Supported	\$45,529,000	\$38,913,000	\$33,140,000
Unsupported	\$35,076,000	\$27,524,000	\$24,177,000
Interest on capital debt			
Supported	\$31,000	\$128,000	\$273,000
Unsupported	\$409,000	\$408,000	\$337,000
Other interest and finance charges	\$944,000	\$1,093,000	\$864,000
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$3,693,000	\$3,802,000	\$6,820,000
TOTAL EXPENSES	\$1,403,065,000	\$1,401,021,000	\$1,354,840,000

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEES			
TRANSPORTATION	\$5,075,000	\$5,930,000	\$8,642,000
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$9,870,000
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Optional & Mandatory)	\$13,899,000	\$13,965,000	\$13,896,000
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$3,000	\$2,000
Alternative program fees	\$740,000	\$757,000	\$605,000
Fees for optional courses	\$2,808,000	\$2,868,000	\$2,297,000
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$11,251,000	\$11,504,000	\$13,158,000
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$3,000,000	\$3,067,000	\$3,312,000
Non-curricular goods and services	\$4,401,000	\$4,500,000	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$41,174,000	\$42,594,000	\$51,782,000

*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

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.	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$200,000	\$140,000	\$0
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$11,400,000	\$11,370,350	\$0
Adult education revenue	\$1,932,000	\$3,298,000	\$3,197,000
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe) Foreign Tuition	\$0	\$0	\$10,343,000
Other (describe) Music instruments, library fees, commissions	\$0	\$0	\$310,000
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
TOTAL	\$13,532,000	\$14,808,350	\$13,850,000

BUDGETED SCHEDULE OF SUPPLEMENTARY DETAILS OF FEE REVENUE
for the Year Ending August 31

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "C")	Other Costs (Explain under (B)) 2018/2019	Entry Fees and Admissions 2018/2019	Transportation Component 2018/2019	Supplies & Materials** 2018/2019	Total 2018/2019
	TRANSPORTATION	\$0	\$0	\$5,075,000	\$0	\$5,075,000
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$10,844,000	\$0	\$0	\$3,055,000	\$13,899,000
	FEES TO ENHANCE BASIC INSTRUCTION					
	Technology user fees	\$0	\$0	\$0	\$0	\$0
	Alternative program fees	\$0	\$0	\$0	\$740,000	\$740,000
	Fees for optional courses	\$0	\$0	\$0	\$2,808,000	\$2,808,000
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$0	\$0	\$11,251,000	\$11,251,000
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
	NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$0	\$0	\$3,000,000	\$3,000,000
	Non-curricular goods and services	\$0	\$0	\$0	\$4,401,000	\$4,401,000
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$0	\$0
	OTHER FEES**					
	TOTAL FEES	\$10,844,000	\$0	\$5,075,000	\$26,265,000	\$41,174,000

**Supplies and Materials represent consumables (one-time use such as paper), reusable supplies, equipment rental, workbooks).

***Describe purpose of other fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

****Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2018/2019

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2017	\$215,115,000	\$159,776,000	\$3,850,000	\$19,088,000	\$0	\$19,088,000	\$32,401,000
2017/2018 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	(\$16,450,000)			(\$16,450,000)	(\$16,450,000)		\$0
Estimated board funded capital asset additions	\$0	\$35,292,000		(\$35,292,000)	(\$35,292,000)		\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$86,437,000)		\$66,437,000	\$66,437,000		
Estimated capital revenue recognized - Alberta Education		\$38,913,000		(\$38,913,000)	(\$38,913,000)		
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		\$3,191,000		(\$3,191,000)	(\$3,191,000)		
Estimated reserve transfers (net)				\$20,473,000	\$27,409,000	(\$6,936,000)	(\$20,473,000)
Estimated assumptions/transfers of operations (explain)		\$0		\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$198,665,000	\$170,735,000	\$3,850,000	\$12,152,000	\$0	\$12,152,000	\$11,928,000
2018/2019 Budget projections for:							
Budgeted surplus/deficit	(\$6,000,000)			(\$6,000,000)	(\$6,000,000)		
Projected board funded capital asset additions		\$30,092,000		(\$30,092,000)	(\$30,092,000)		\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$80,605,000)		\$80,605,000	\$80,605,000		
Budgeted capital revenue recognized - Alberta Education		\$45,529,000		(\$45,529,000)	(\$45,529,000)		
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		\$1,484,000		(\$1,484,000)	(\$1,484,000)		
Projected reserve transfers (net)				\$0	\$0		\$0
Projected assumptions/transfers of operations (explain)		\$0		\$0	\$0		\$0
Projected Balances for August 31, 2019	\$192,665,000	\$167,235,000	\$3,850,000	\$9,652,000	\$0	\$9,652,000	\$11,928,000

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2019	31-Aug-2020	31-Aug-2019	31-Aug-2020	31-Aug-2019	31-Aug-2020
Projected opening balance	\$0	\$0	\$12,152,000	\$9,852,000	\$11,928,000	\$11,928,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0				
Explanation: add'l space on A053 / A054						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Budgeted amortization of capital assets (expense)	\$60,605,000	\$60,605,000			\$0	\$0
Explanation: add'l space on A053 / A054						
Budgeted capital revenue recognized	(\$45,928,000)	(\$45,928,000)			\$0	\$0
Explanation: add'l space on A053 / A054						
Budgeted changes in Endowments	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Budgeted unsupported debt principal repayment	(\$1,484,000)	(\$1,484,000)			\$0	\$0
Explanation: add'l space on A053 / A054						
Projected reserves transfers (net)	\$2,500,000	\$0	(\$2,500,000)	\$0	\$0	\$0
Explanation: add'l space on A053 / A054						
Projected assumptions/transfers of operations	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Increase in (use of) school generated funds	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
New school start-up costs	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Decentralized School Reserves	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Non-recurring certificated remuneration	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Non-recurring non-certificated remuneration	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Non-recurring contracts, supplies & services	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Professional development, training & support	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Salary negotiation expenses	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Full-day kindergarten	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
English language learners	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
First nations, Métis, Inuit	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
CH&S / wellness programs	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
B & S administration organization / reorganization	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Debt repayment	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Fort McMurray wild fire related costs (unfunded)	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Non-salary related programming costs (explaint)	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Repairs & maintenance - School building & land	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Repairs & maintenance - Technology	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Repairs & maintenance - Vehicle & transportation	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Repairs & maintenance - Administration building	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Repairs & maintenance - POM building & equipment	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Repairs & maintenance - Other (explaint)	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - School land & building	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - School modular & additions	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - School modular & additions	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - School building partnership projects	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - Technology	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - Vehicle & transportation	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - Administration building	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - POM building & equipment	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Capital costs - Other	(\$30,082,000)	(\$33,592,000)			\$0	\$0
Reallocate to Row 41-49 or Decrease Asset						
Explanation: add'l space on A053 / A054						
Building leases	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Projected deficit:	\$0	\$0			\$0	\$0
Other 2 - please use this row only if other rows appropriate	(\$6,000,000)	(\$59,302,000)			\$0	\$0
Explanation: add'l space on A053 / A054						
Other 3 - please use this row only if other rows appropriate	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Other 4 - please use this row only if other rows appropriate	\$0	\$0			\$0	\$0
Explanation: add'l space on A053 / A054						
Estimated closing balance for operating contingency	\$0	(\$20,427,000)	\$9,652,000	\$9,652,000	\$11,928,000	\$11,928,000

Total surplus as a percentage of 2019 Expenses: 1.54%
ASO as a percentage of 2019 Expenses: 0.69%

Total surplus as a percentage of 2019 Expenses: 0.66%
ASO as a percentage of 2019 Expenses: -3.57%

**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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:

2017/2018

Provide an explanation of material changes from the fall budget update originally submitted in November, 2017 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

In our Fall 2017 Budget Update we planned for a use of \$7.0 million operating reserves and \$10.0 million capital reserves. Our revised forecasted planned use of Accumulated Operating Surplus for 2017-18 is \$6.9 million of operating reserves and \$9.5 million in board funded capital.

2018/2019

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 is \$6.0 million. This is linked to:

- Projected enrolment growth
- Non discretionary and contractual obligations
- Grid movement for all employees
- New schools opening
- Inflation and foreign exchange pressures

Please see the full discussion and analysis in our written Budget Report.

**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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:

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 yet to be determined.

2020/2021

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 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 yet to be determined.

August 31, 2021

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2021.

We are projecting a deficit in 2021-22 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 yet to be determined.

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

	Budgeted 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	83,096	81,100	78,783	Head count
Grades 10 to 12	30,414	29,471	29,259	Note 3
Total	113,509	110,571	108,036	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.7%	2.3%		
Other Students:				
Total	889	1,589	1,616	Note 4
Total Net Enrolled Students	114,398	112,151	109,652	
Home Ed and Blended Program Students	174	168	168	Note 5
Total Enrolled Students, Grades 1-12	114,572	112,319	109,820	
Percentage Change	2.0%	2.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	5,910	5,443	5,122	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	14,811	14,274	13,418	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	8,941	9,371	9,327	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children			-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	8,941	9,371	9,327	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	4,471	4,686	4,664	
Percentage Change	-4.6%	0.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	335	337	356	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	453	535	538	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2016/2017 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35, where 35 CEU's = 1 FTE.
- 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.
- 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 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
CERTIFICATED STAFF					
School Based	6,631.8	6,539.7	6,539.7	6,269.5	Teacher certification required for performing functions at the school level
Non-School Based	133.5	146.6	146.6	149.2	Teacher certification required for performing functions at the system/central office level
Total Certificated Staff FTE	6,815.3	6,686.3	6,686.3	6,418.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.5%	3.8%	1.9%	3.8%	
If an average standard cost is used, please disclose rate:					
Student F T E per certificated Staff	\$ 160,453	\$ 100,771	\$ 100,500	\$ 100,500	
	17.5	17.5	17.8	17.8	
Certificated Staffing Change due to:					
Enrollment Change	129.0				
Small Class Size Initiative			243.6		If negative change impact, the small class size initiative is to include any/all teachers retained
Other Factors			n/a		If enrollment change impact on teacher FTEs is negative, include any/all teachers retained.
Total Change	129.0		n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated			n/a		FTEs
Non-permanent contracts not being renewed			n/a		FTEs
Other (retirement, attrition, etc.)			n/a		FTEs
Total Negative Change in Certificated FTEs			n/a		Breakdown required where year-over-year total change in Certificated FTE is negative, only
NON-CERTIFICATED STAFF					
Instructional	2,160.3	2,202.2	2,202.2	2,149.9	Personnel providing instruction support for schools under Instruction program areas
Plant Operations & Maintenance	802.1	827.3	827.3	882.0	Personnel providing support to maintain school facilities
Transportation	43.0	43.5	43.5	43.0	Personnel providing direct support to the transportation of students to and from school
Other	428.5	428.7	428.7	411.3	Personnel in Board & System Admin and External service areas.
Total Non-Certificated Staff FTE	3,453.9	3,527.7	3,527.7	3,487.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.4%	0.4%	-1.4%	0.4%	
Explanation of Changes:					
All non-certificated staff changes due to enrollment/school deployment and reductions related to meeting budget targets					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> 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					
The Staff Association and Canadian Union of Public Employees collective agreements expired Aug. 31, 2017 and Trades will expire on Aug. 31, 2016. At the time this report was written, the Staff Association and Canadian Union of Public Employees collective agreements are being negotiated.					

BOARD AND SYSTEM ADMINISTRATION	
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$1,403,065,000
Enter Number of Net Enrolled Students:	114,398
Enter Number of Funded (ECS) Children:	8,941
Enter "C" if Charter School	
STEP 1	
Calculation of maximum expense limit percentage for Board and System Administration expenses	3.60%
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proportion 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	\$50,510,340
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards,	
The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13)	\$0
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$50,510,340
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$46,341,000
Amount Overspent	\$0

3.30%