



Calgary Board of Education

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YEARS

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OPERATING BUDGET 2010/11



**Calgary Board of Education
2010/11 OPERATING BUDGET**

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2010/11 OPERATING BUDGET

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Calgary Board of Education 2010/11 OPERATING BUDGET

INTRODUCTION

- The City of Calgary is located in western Canada in the southern portion of the Province of Alberta at the convergence of the Bow and Elbow rivers. It is situated in the Rocky Mountain Foothills at the crossroads of the Queen Elizabeth II Highway and the Trans-Canada Highway #1, which are primary transportation routes. The 300 kilometre corridor extending from Calgary north to Edmonton is home to one of the most innovative and successful populations in all of North America.
- The City of Calgary is Canada's fourth largest city with a population of 1,061,724 (2009 census), which has grown at an average rate of approximately 2.6% since 1996. The city occupies an area of 848 km^2 and is expected to experience a modest growth increase of GDP (Gross Domestic Product) of up to 2.8 percent.
- The Calgary Board of Education (CBE) is the fourth largest school board in Canada, and the largest in western Canada. The CBE currently provides educational services to over 102,000 Kindergarten to grade 12 students in facilities located throughout the city and reflects roughly 18% of Alberta's K-12 student population. The CBE has in excess of 5,900 certificated teaching staff and approximately 3,100 support staff providing services to students. As such, the CBE is one of Calgary's largest employers and a significant contributor to Calgary's economy.
- The CBE is a leading edge organization whose mission is "Educating Tomorrow's Citizens Today". The 2010/11 Operating Budget for the CBE totals \$1,044.9 million and reflects a financial plan to support the implementation of the organization's Three-Year Education Plan and also reflects a commitment to Calgary citizens that students will receive the best possible public education, within the financial resources provided by the Province of Alberta.
- Embedded in the CBE's budget is a significant proportion of costs that are ongoing in nature, regardless of the programs being provided. These costs include those associated with certificated and non-certificated staffing agreements, software license maintenance agreements, utility agreements and other various service and outsourcing agreements that have been signed for extended periods of time.
- Within the Provincial Renewed Funding Framework, the CBE has considerable flexibility over the internal allocation of resources to meet the needs of its increasingly complex student population. However, due to the fact that approximately 74% of the budget is tied to permanent staffing, 3% tied to temporary staffing, 3% tied to services such as utilities and servicing debt obligations, 3% tied to student transportation, 3% tied to amortization charges and 7% for school based activities, flexibility is limited. In addition, there are certain provincial initiatives in the amount of \$31.2 million that restrict the use of associated funds for specified programs for which the CBE will fully deploy for those designated purposes.
- Throughout this document budget comparisons are made between the 2010/11 Operating Budget with the 2009/10 Modified Approved Budget. This comparison base for the prior year reflects revenues and expenditures at November 30, 2009 that are deemed to be sustainable into the future for the purpose of reflecting changes introduced in the 2010/11 budget year.
- The CBE is committed to implement the Personalization of Learning for all students and will spend approximately 70% of all available resources in direct support of instruction in schools.

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BUDGET OVERVIEW

In the 2010/11 school year, the CBE will again focus on maintaining service levels to students in its schools and meeting priority needs. This will be achieved through investments in the personalization of learning, and other strategic initiatives embedded in the Three-Year Education Plan. In the preparation of the 2010/11 budget, the CBE is again faced with the situation of projected revenues not keeping pace with certain anticipated cost increases (particularly supports for the Regular Program, English as a Second Language and Special Education). In a fiscal environment of essentially static resources, emphasis has been placed on redeploying or reallocating resources and associated work in support of programs and services, and examining areas of the organization for synergies and operational efficiencies. The CBE has identified several changes to both staffing and service levels to ensure a fiscal situation that takes a view to the long term, as well as to honour the Board of Trustees' Values influencing the budget process and associated decisions, namely:

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

The operating and capital budgets, presented to the Board of Trustees for their consideration and approval, represent the CBE's plan for the allocation of resources for the 2010/11 school year, including provisions for labour contract settlements where required. In developing this budget, CBE Administration considered the relationship between the proposed budget and the Board of Trustees Ends policies and targeted outcomes for the 2010/11 school year. As is the case with any financial planning exercise, some of the underlying assumptions used in the preparation of this budget may not occur exactly as predicted once the school year has commenced. Some of the factors that may change include:

- Actual fall allocation and deployment decisions of schools, between the numbers of certificated and non-certificated staff, may differ somewhat from the labour distribution assumptions made in this budget.
- Collective agreements with the CBE employees' unions and associations may be settled under different terms and conditions than those assumed. At this time, the CBE has signed collective agreements with the Alberta Teachers' Association (Calgary Public Teachers, Local 38), and the Canadian Union of Public Employees, Local No. 40, for the total duration of the 2010/11 budget period. The collective agreements with CBE Staff Association (Main Body and Professional Support Staff) will expire on August 31, 2010. In addition, the collective agreement with The Bargaining Council of the Calgary Board of Education Construction and Maintenance Skilled Trades Union will expire on January 31, 2011.

Affordable provisions have been made for settlements consistent with the bargaining mandates approved by the Board of Trustees.

- Provincial and Board decisions about the number and/or location of CBE schools and programs may change budget allocations.
- Funding requirements for Board-funded capital projects may change as a result of scope, timing or tender pricing differences that may be outside the control of CBE administration.

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It should be noted by the reader that the 2010/11 Operating Budget is compared to the 2009/10 Modified Approved Budget for the purposes of analysis. This Modified Approved Budget represents the first quarter sustainable revenue and expenses for the 2009/10 year and provides a more substantive and timely comparison methodology.

The 2010/11 Operating Budget has been prepared using known information such as the Provincial Budget announcement of February 9, 2010, subsequent March 22, 2010 announcement by the Minister of Education and by making reasonable and prudent assumptions for other revenues and expenses. These are fully described as follows:

1. Revenues

The 2010/11 Operating Budget revenues from Alberta Education, under the Renewed Funding Framework (including transportation grants), are projected to be \$932.2 million. This is an increase of \$4.3 million, or 0.5% from the 2009/10 Modified Approved Budget. The majority of this increase is primarily the result of:

- \$51.9 million, or 5.6%, (representing no announced increase in the base instruction grant rates, tied to a 0.5% increase in the projected student enrolment, and a reduction and reclassification of Small Class Size Initiative funding, in the amount of \$41.7 million, from targeted funding to being amalgamated into the base instruction grant)
- \$3.7 million, or 0.4%, (reflecting no announced increase in grant rates for differential cost factors and to reflect expected increased enrolments for English as a Second Language learners and an expected increase in kindergarten students identified as Mild and Moderate learners),
- \$0.4 million, or 0.1%, (for expected grant funding increases tied to student enrolment for Student Transportation and Plant Operation and Maintenance (PO&M)),
- (\$1.2) million, or (0.2%) tied to reduced interest support on debenture debt (\$0.5) million and a reduction of (\$0.7) million tied to supported amortization, both as a result of corresponding reduced expenses,
- \$0.4 million, or 0.1%, for increased revenues for Alberta Initiative for School Improvement (AIS), Regional Educational Assessment & Consultation Services (REACH) funding, Institutional Programs and Children and Youth with Complex Needs,
- (\$4.8) million or (0.5%) in one time revenues received and deferred for Classroom resources and utilized for Board funded capital assets in 2009/10,
- (\$46.1) million, or (5.0%) in Small Class Initiative grant funding reflecting solely a reclassification from Provincial Priority Targeted Funding to Base Instruction funding as outlined above.

Funding allocations from Alberta Education are distributed in categories such as base funding, differential cost funding, Provincial targeted and other Provincial Support. The base and differential cost funding is simply a method of allocating funds to the CBE.

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The CBE, in turn, is delegated authority to address local needs with the flexibility to determine where these funds should be spent. Conversely, Provincial priority targeted funding is provided for specified initiatives, and the related allocations must be spent on the priority programs for which the allocations were provided. The CBE receives Provincial priority targeted funding for four programs: the Alberta Initiative for School Improvement (AIS), Student Health Initiative, High Speed Networking (Supernet), and Children and Youth with Complex Needs. The Southern Alberta Regional Educational Assessment & Consultation Services (REACH) program, Institutional Programs, Innovative Classroom Technology and CTS Evergreening fall under Other Provincial Support but must be fully spent on associated programs. As noted above, the Small Class Size Initiative funding was removed from targeted and amalgamated into the Base Instruction Grant for 2010/11.

For the 2010/11 Operating Budget, the CBE will not receive any grant rate increases in any funding category as outlined by the Province in its February 9, 2010 Provincial Budget announcement. The CBE will only receive approximately 0.5% increase in identified grant funding tied to the modest enrolment growth projection of 0.5% for the 2010/11 school year.

Funding from the Province for Facilities and Environmental Services includes two components: for Plant Operations and Maintenance, the CBE will receive approximately \$82.8 million which is a \$0.2 million increase over 2009/10 to operate, maintain and repair all buildings owned by the CBE. The CBE is again expecting \$18.2 million for Infrastructure Maintenance Renewal (IMR) funding (third year with no increase) to facilitate large planned projects to assist in addressing the CBE's \$742 million backlog of deferred maintenance. Funding allocations of \$20.1 million are also budgeted to provide financial support for debenture interest (in addition to the funding for the principal repayment for Provincially supported debt on school buildings) and amortization of these capital building assets.

Outside of Provincial funding, all other revenues (including all Board mandated fee collections, school generated funds, discretionary program collections, interest income and leasing revenues) have been budgeted at \$83.7 million, an increase of \$28.3 million or 51.1% from 2009/10 levels. The majority of this change is tied to the mandated change by the CICA Handbook requirement to report School Generated Funds (SGF) at a gross level versus a net basis in 2009/10 and this has an accretive impact of \$27.4 million in 2010/11. Other increases of note include an increase of \$0.9 million for expected student transportation fees and increased planned revenue from the existing and new Education Centers of \$0.3 million, increased rental and security monitoring revenue of \$0.1 million, increased School Generated Funds Revenues of \$0.7 million tied to service expansion, increased revenues from the activities within Global Learning services and Learning Support of \$0.3 million partially offset by decreases in investment income of \$0.9 million due to continuing low interest rates, lower uncertificated secondment revenues of \$0.1 million, lower foreign student tuition revenue and Partnerships in Injury Reduction (PIR) of \$0.4 million, and expected reductions in Regional Educational Assessment & Consultation Services (REACH) revenues from other school jurisdictions of \$0.1 million.

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2. Expenses

This budget reflects many of the known increases already negotiated with employees' unions and associations and makes reasonable and affordable provision for other anticipated salary, benefit, and working condition adjustments. The provision of any amounts for salary adjustments in this budget and other budget assumptions do not in any way interfere with the rights of unions and associations to bargain collectively with the CBE.

Approximately 77% of the CBE's operating budget provides for the temporary and permanent salaries and benefits of CBE employees. The salary and benefit cost information presented in the 2010/11 Operating Budget is based on certain assumptions, on past experience and on the preliminary allocation and deployment decisions made within CBE schools. It is anticipated that, overall, actual staffing decisions will not vary significantly from the budgeted information, based on past experience.

Specific operating expenses are rising, but the economic environment has caused these increases to moderate. The CBE has limited discretion, for example, with respect to the market-driven increases in costs for utilities, construction materials, transportation, technology maintenance, licenses and operating supplies. As well, the organization is committed to fully fund its collective agreement obligations and to remain competitive for attraction and retention of staff. The CBE has attempted to mitigate these cost increases through redeployment of resources, exploring internal efficiencies, contracting to guarantee prices or implementing service level changes. Also impacting the CBE in 2010/11 is the mid-year move into the new Education Center and the associated operating lease costs and operational expenses.

As a result of the funding increases anticipated for the CBE in 2010/11 and staff deployment decisions made by school principals, the 2010/11 Teaching and Learning Budget projects a decrease in both the numbers of certificated staff and non-certificated staff within the CBE in the next school year as compared to the 2009/10 Modified Approved Budget. A decrease of 192.0 full-time equivalents (FTE) certificated positions (-3.2%) and a decrease of 79.0 FTE non-certificated staff positions (-4.2%) in schools from the 2009/10 Modified Approved Budget is currently projected. These changes primarily reflect lower staff levels tied to a lower resource allocation increase to schools than required to maintain positions beyond the projected enrolment growth and a reduction of \$4.9 million in support for the Small Class Size Initiative Funding. Approximately 70% of total CBE resources are allocated to schools and Areas that serve students directly.

3. Use of Operating Reserves, Unrestricted Net Assets (UNA) and Designated Funds

Over the past few fiscal years, the organization, through Board of Trustees approval, has been able to transfer surplus operating funds into specified Operating Reserves. The Terms and Conditions of these reserves allow for the utilization of these reserves by the Board of Trustees for any purposes, including mitigating an operating deficit. The organization is responding to the shortfall of revenues not meeting all planned expenses for the 2010/11 school year by utilizing all available operating reserves, designated school funds and unrestricted net assets (UNA). The anticipated August 31, 2010 balance of all operating reserves, designated funds and UNA is expected to amount to approximately \$19.1 million and will all be applied to the 2010/11 Operating Budget.

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The resulting accumulated operating deficit amount of (\$10.0 million) will be forwarded to the Minister of Education for approval by June 30, 2010 once ratified by the Board of Trustees.

Consistent with other years' budget planning cycles, the requests for resources from within the CBE exceeded the funding available. However, through the oversight of Superintendents' Team, and the supporting Budget Councils (the Teaching and Learning Budget Council, the Environmental Services and Transportation Budget Council, and the Administrative Budget Council), a few significant initiatives were supported for implementation or enhancement in 2010/11 predominantly through an internal reallocation of resources. The most significant of these initiatives are as follows:

Teaching and Learning

New initiatives or enhancements for 2010/11

- To support the operational requirements of Learning Support:
 - 2.0 Full Time Equivalent (FTE) Learning Leaders dedicated for Aboriginal supports
 - 1.0 FTE Psychologist for Aboriginal Support and culturally fair assessments
 - 2.0 FTE Strategist Support to reduce barriers for Aboriginal learning
 - 1.0 FTE Diversity Coordinator
 - Supplies and Services provisions for planning, implementation and cultural competency

Funded through reallocation of FTE resources, and reallocation of First Nations, Métis and Inuit (FNMI) grant funding received from the Province.

- To support the operational requirements of Learning Support (Early Learning):
 - 1.0 FTE Speech Language Support for children identified with Mild and Moderate needs
 - 1.0 FTE Strategist Support for children identified with Mild and Moderate needs
 - 1.1 FTE for Educational Assistant support
 - Supplies and Services provisions for occupational and physiotherapy needs

Funded through an enhanced increased grant revenue stream for additional children identified as Mild and Moderate special needs learners.

Facilities and Environmental Services, and Administration

New initiatives or enhancements for 2010/11

- To support the operational requirements of Facilities and Environmental Services:
 - Provisions for caretaker support at six new CBE schools

Funded through a realignment of the staffing allocation formula for caretaking staff in all CBE schools.

- To support the operational requirements of Legal Affairs:
 - Provisions for additional external legal services and for Freedom of Information and Protection of Privacy supports.

Funded through a reallocation of resources and corporate gapping.

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BUDGET PREPARATION AND REVIEW

The 2010/11 Operating Budget was created with oversight by Superintendents' Team and with significant input from three councils. The Teaching and Learning Budget Council was tasked with making recommendations regarding the Teaching and Learning resource allocations; the Environmental Services and Transportation Budget Council, with making recommendations regarding resource allocations for plant operations and maintenance (PO&M) funding and for student transportation; and the Administration Budget Council, with respect to resource allocations for Board Governance and System Administration as well as for resources required in the generation of external services revenues. The three councils were chaired by Superintendents and comprised of individuals with key functional responsibilities and accountabilities encompassing specific operational units of the Calgary Board of Education, including area and system representation, relevant to the mandate of the appropriate council.

In developing the 2010/11 Operating Budget, Superintendents' Team considered the Board of Trustees' Governance Policies and Administrative Regulations, and the draft Three-Year Education Plan 2010-2013 for the Calgary Board of Education. In this regard, the Board of Trustees' Ends and Executive Limitations are presented, with resource linkages to the related outcomes, strategies and actions on pages 29 through 36 of this budget document.

Allocations and deployment of resources

The CBE employs a model for allocating school based resources called the Resource Allocation Method (RAM) for CBE Schools. The fundamental purpose of the Resource Allocation Method is to provide a decentralized and equitable rationale for resource allocations to schools. Without a resource allocation model tied to equity, and modeled on the personalization of learning, large systems can fall prey to undue lobbying for resources. A well developed and thoughtful allocation model supports the concept of equity which is of great importance to the organization and its stakeholders.

Schools are provided resources through the Resource Allocation Method to meet student learning outcomes articulated in their School Development Plans. Superintendents' Team, through Board of Trustees approval, releases the allocations to schools as recommended by the Teaching and Learning Budget Council which informs the development of the instructional budget. Accountability for the CBE's overall financial condition and budgeting processes resides at the system level.

Resource Deployment

Once resources have been allocated to individual schools, the school community, under the direction of the principal, must decide how those resources will be best deployed for optimal student learning outcomes.

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The deployment of instructional resources provided through the RAM is made at the school level. Staff deployment is the responsibility of the principal in collaboration with his/her staff. Accountability for deployment decisions rests with the principal.

When making decisions regarding staff deployment, many factors must be considered by the school principal. Principals must adhere to statutory and contractual requirements but are afforded some discretion and flexibility when making resource deployment decisions.

Deployment decisions must adhere to the following:

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

Principals have some flexibility in decision making and they should consider a number of variables when making deployment decisions. These include:

- Matching staff expertise to best meet the needs of the resident student population;
- Assigning teachers to a spectrum of roles in accordance with the special education requirements, contractual provisions and the overall effective operation of the school;
- Considering provisions for assignable instruction time;
- Scrutinizing the range of course offerings for appropriateness to program requirements, student needs and staff responsibilities;
- Retaining appropriate funding in the school's decentralized budget accounts.

The impacts of deployment decisions on student programs, class size, and staff assignments are dependent upon the priorities that are placed on the above. In this domain, the centralized resource allocations of the system are balanced by the decentralized deployment decisions of individual schools. The level of school based educational services therefore is a function not only of the resource allocation by the system to that school, but also of the effectiveness of that school's deployment logic.

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Administration anticipates that resource allocations to schools will be significantly challenged for 2010/11

The 2010/11 Provincial funding allocation to school districts does not permit the CBE to resource schools at a level to maintain the same services as provided in 2009/2010. Grant rates did not increase to provide any inflationary increases, however, Administration did increase specific base RAM rates by 2.0 percent for all schools to compensate for a portion of the inflationary factors, anticipated student enrolment and complexity. The additional allocation for inflationary increases falls short of actual cost pressures but was deemed as fair and resulted in an overall manageable deficit for the organization as a whole, considering no announced funding increases from the Province.

A Focus on Equity

It is imperative that resource allocation models be driven by a strong commitment to equity. Without this commitment, there is a basis for the criticism that some schools are being treated unfairly. Administration has devoted considerable time and effort to building an equitable resource allocation model through the recommendations of the Teaching and Learning Budget Council. A fundamental assumption of the work of this council is that the concept of equity must be differentiated from the concept of equality. In short, a classic principle of Western philosophy is that in order to treat all people with equity, you may have to treat some unequally. (In the province of Alberta, for example, children with special learning needs are funded at a much higher level than children within the “normal” spectrum of learning abilities.) Equitable treatment of schools therefore contemplates some standardization of resource allocations along with some differentiation of allocations for worthy purposes.¹

With respect to the standardized basic resource allocations to schools, all schools received additional funding in an attempt to address a portion of the inflationary costs, modeled around average teacher and support staff total compensation levels. This additional funding amounts to approximately \$75.00 or 2.0% increase per student in base instruction grants for every school. However the amount of this additional funding is insufficient to deal with every estimated inflationary cost pressure by approximately 3.5%. With respect to the differentiation of resource allocations, the Teaching and Learning Budget Council has determined that the quest for equity requires some differentiation between the resource allocations for elementary schools, junior high schools, senior high schools and unique settings.

The draft Three-Year Education Plan 2010-2013 and the 2010/11 Operating Budget for the Calgary Board of Education are both being presented to the Board of Trustees for information on June 1, 2010 to clearly demonstrate that the Operating Budget aligns with and fully supports the Board of Trustees Ends statements and implementation of the outcomes, strategies and actions articulated in the draft Three-Year Education Plan.

¹ For those interested in further exploring the notion of organizational equity, Deborah Stone has written a brilliant chapter on this topic in her classic (2001) analysis of [Policy Paradox](#).

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KEY MESSAGES ABOUT THE 2010/11 OPERATING BUDGET

- In keeping with the CBE value that *students come first*, the top priority for the CBE in the 2010/11 budget has again been the preservation of teaching and learning services to students. Overall, very small increases in enrolment combined with no increases in any Alberta government Base Grants or other grant rates to recognize CBE student complexity (such as ESL and other specific initiatives and for severe Special Education), place the CBE in a position of having to support specific enhancements in some areas of teaching and learning solely through a redeployment of some resources. The result is that the budget provides for continued and minor enhanced support for those students who require complex instructional support. Extended-day kindergarten programming will also continue to be supported in 18 schools reflecting 37 classes for students who would benefit the most. As always, support for neighborhood schools will continue as a priority, and in response to parent and student expectations, the CBE will continue to support programs of choice. As a result of no grant rate increases and a reduction in Class Size funding, it is likely that average class size levels will increase slightly in Divisions II, III and IV.
- Certain areas of the CBE, however, will experience pressure in meeting required service levels, particularly Facilities and Environmental Services which is experiencing significant cost pressures for caretaking and maintenance, utilities and material costs tied to the opening of six new Public Private Partnership built Schools.
- Student Transportation Services will again be taxed due to no funding rate increases resulting in increased charter fee rates, some reduction in routes and central supports. This blended approach will accommodate the transportation needs of students through 2010/11, but it is imperative that enhanced funding be provided in future years to maintain service levels. A new metro transportation funding formula is not expected until at least 2011/12.
- The 2010/11 Operating Budget continues to address the important goal of responsibly managing public resources with a long-term view and within the resources available to meet student needs.

Within this Operating Budget, the major impacts affecting the CBE and its stakeholders are as follows:

For our students:

- Support for a broad spectrum of programming choices for students will continue as a priority.
- All average class sizes will continue to be monitored on a jurisdiction wide basis with a resource emphasis on Kindergarten and Division I. However it is likely that average class size will increase slightly in Divisions II, III, and IV.
- There will be maintained positions to support system special education classes at schools.
- Continued provisions for those students who require English as a Second Language supports despite no increase in funding.
- Full day Kindergarten programming will continue to be supported at 18 schools for all designated Kindergarten students attending the school.
- Continued flexibility to schools and areas to address the specific needs of students.

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- Alternative programs and other programs of choice, including CBe-learn, continue to be supported.
- System repositioning, and a rejuvenated Three-Year Education Plan, built upon individual School Development plans, to improve student learning outcomes.

For our staff and schools:

- Flexibility in school based decision making will help to address local issues including class size and complexity.
- Reasonable and affordable compensation provisions for staff.
- Continued support to ensure compliance with Provincial and Federal legislation (e.g., Occupational Health and Safety).
- Continued and sustainable investment in teacher laptops.
- Enhanced environmental stewardship and mitigation of the CBE footprint, through an energy use reduction strategy.
- Resources to successfully open and maintain six new schools.
- Enhanced FNMI central system resources for all schools.
- Provisions for the Distributed Learning Strategy and e-Learning at specified Junior/Senior and Senior High Schools.

For our infrastructure:

- Continued emphasis on maintaining regulatory and statutory requirements in facilities to ensure safety of students and staff.
- Provisions for new and replacement of existing capital assets.
- Continued systemic approach for the evergreening of desktop technology and technology maintenance support, however at a slightly reduced level.
- Redeployed positions in Facilities and Environmental Services to maintain and renew existing infrastructure.
- Provisions for relocation to the new Education Center and modernized Dr. Carl Safran Centre during 2010/11.

**Calgary Board of Education
2010/11 OPERATING BUDGET**

OPERATING BUDGET SUMMARY

| | 2010/11 Operating Budget | | 2009/10 Modified Approved Budget | |
|---|-------------------------------------|---------------|---|--------------|
| | (\$000) | (%) | (\$000) | (%) |
| REVENUE | | | | |
| Provincial Funding | 932,211 | 90.1 | 927,900 | 93.6 |
| Other Revenue | 83,671 | 8.1 | 55,359 | 5.6 |
| Total Revenue | <u>1,015,882</u> | <u>98.2</u> | <u>983,259</u> | <u>99.2</u> |
| Other Funding Sources | | | | |
| Utility Expense Stabilization Reserve Fund | 2,238 | 0.2 | 1,910 | 0.2 |
| General Instruction Reserve Fund | 3,000 | 0.3 | 1,038 | 0.1 |
| Fiscal Stability Reserve Fund | 2,540 | 0.2 | 2,500 | 0.2 |
| Transportation Fee Stabilization Reserve Fund | - | 0.0 | 580 | 0.1 |
| Administrative Systems Renewal Reserve Fund | 5,320 | 0.5 | 2,358 | 0.2 |
| System Transformation Reserve Fund | 1,000 | 0.1 | - | 0.0 |
| Designated Funds (Schools) | 2,000 | 0.2 | - | 0.0 |
| Unrestricted Net Assets | 2,962 | 0.3 | - | 0.0 |
| Total Revenue and Other Funding Source | <u>1,034,942</u> | <u>100.0</u> | <u>991,645</u> | <u>100.0</u> |
| , | | | | |
| School and Area Instruction | 728,925 | 69.8 | 682,454 | 68.9 |
| System Instructional Support | 100,601 | 9.6 | 98,103 | 9.9 |
| Environmental Services | 131,115 | 12.5 | 130,404 | 13.1 |
| Student Transportation | 35,285 | 3.4 | 34,619 | 3.5 |
| Board of Trustees | 1,744 | 0.2 | 1,772 | 0.2 |
| Administration | 37,695 | 3.6 | 36,085 | 3.6 |
| Other (Chinook Learning, External Services) | 9,562 | 0.9 | 8,241 | 0.8 |
| Total Expense | <u>1,044,927</u> | <u>100.0</u> | <u>991,678</u> | <u>100.0</u> |
| OPERATING DEFICIT | <u>(9,985)</u> | <u>(0.96)</u> | | |

**Calgary Board of Education
2010/11 OPERATING BUDGET**

BUDGETED REVENUES

It should be noted that 90.1% of the CBE's budgeted revenues come from Provincial grants. The amounts of these grants are determined, for the most part, by the number of students attending CBE schools and by the specific complex needs of some of these students. Accordingly, much of the information presented in the Operating Budget is based on student enrolment projections and expected complexity for the 2010/11 school year.

PROVINCIAL GRANTS

The Provincial grants incorporated in the 2010/11 Operating Budget fully reflect all relevant and known information from Alberta Education and the Provincial budget announced February 9, 2010.

To better meet the needs of school boards and their students, Alberta Education introduced the Renewed Funding Framework beginning September 2004. Under this framework, Alberta Education allocates funding to school boards according to their unique circumstances and complexities recognized, in part, by the numbers of students with special needs, FMNI students, and English as Second Language (ESL) students. As well, additional funding is allocated to those jurisdictions with students of low socio-economic status, large enrolment growth and decline, small schools by necessity, geographically large areas, and a higher than average cost of living (applies to non-salary components only).

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

With the increased flexibility provided by the renewed funding framework comes an increased emphasis on local accountability for results or outcomes. Accordingly, most of the inputs affecting reporting and expenditure directions have been removed and replaced by increased emphasis on outcome measurement. CBE performance will be measured by assessing current results against past performance and specific, well-defined outcomes and targets established by the CBE through its Three-Year Education Plan 2010-2013. These results will be reported on subsequently in the Annual Education Results Report 2010-2011 (in the fall of 2011).

**Calgary Board of Education
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The 2010/11 Operating Budget revenues from Alberta Education, under the renewed funding framework (including Operations and Maintenance funding, Infrastructure Maintenance and Renewal funds, and transportation grants), is \$932.2 million. This represents an increase of \$4.3 million (or 0.5%) from the 2009/10 Modified Approved Operating Budget. The following analysis describes the most significant components of this grant increase:

| | <u>\$ million</u> | <u>%</u> |
|--|-------------------|-------------|
| • Base Funding increase tied to overall student enrolment increase and reclassification of Small Class Size Funding | 51.9 | 5.6 |
| • Differential Cost Funding tied to student complexity changes | 3.7 | 0.4 |
| • Transportation Grant funding and Plant Operations and Maintenance Funding tied to student enrolment | 0.4 | 0.1 |
| • Reduced debenture interest expense repayment and Capital Revenue Contributions to match capital amortization | (1.2) | (0.2) |
| • Alberta Initiative for School Improvement (AIS) and Children and Youth with Complex Needs, Institutional and Regional Educational Assessment & Consultation Services (REACH) | 0.4 | 0.1 |
| • Classroom Resources to Support Capital Technology Projects in 2009-2010 completed | (4.8) | (0.5) |
| • Decrease in Small Class Size Initiative funding moving from Targeted Grant to Base Instructional funding | (46.1) | (5.0) |
| | <u>\$4.3</u> | <u>0.5%</u> |

OTHER REVENUES

All other revenues (including all board mandated fees, school generated funds and elective fees, discretionary program collections, investment income and leasing revenues) have been budgeted at \$83.7 million, an increase of \$28.3 million, or 51.1%. This increase is primarily as a result of the following:

| | <u>\$ million</u> | <u>%</u> |
|--|-------------------|--------------|
| • Increase in School Generated Fund Revenues due to required CICA Handbook accounting change | 27.4 | 49.5 |
| • Increase in School Generated Fund Revenues due to change in services provided | 0.7 | 1.2 |
| • Investment Income reduction due to continued low interest rate environment and reduced cash levels | (0.9) | (1.6) |
| • Lower foreign student tuition and an expected reduction in Partnerships in Injury Reduction (PIR) | (0.4) | (0.7) |
| • Charter transportation fee increase | 0.9 | 1.6 |
| • Increase in Global Learning, Learning Support Service Unit and new/existing Education Center revenues | 0.6 | 1.1 |
| • Lower secondment revenues for uncertificated staff | (0.1) | (0.1) |
| • Lower Regional Educational Assessment & Consultation Services (REACH) revenues from other school jurisdictions | (0.1) | (0.1) |
| • Rental and Security revenue increase from external organizations | 0.1 | 0.1 |
| • Other net revenue increases | 0.1 | 0.1 |
| | <u>\$28.3</u> | <u>51.1%</u> |

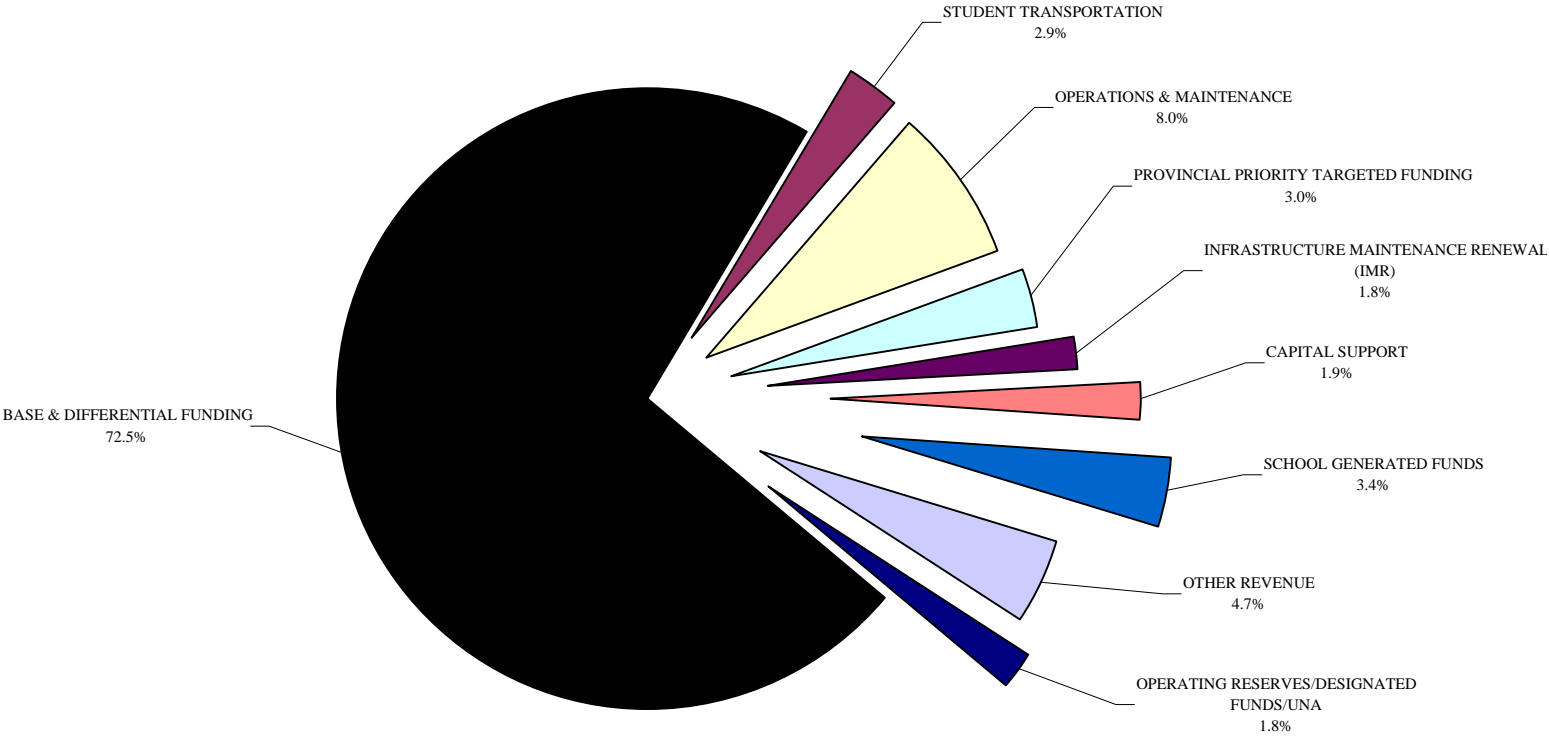
**Calgary Board of Education
2010/11 OPERATING BUDGET**

REVENUE AND OTHER FUNDING SOURCE SUMMARY

| | Operating Budget 2010/11 (\$000) | Modified Approved Budget 2009/10 (\$000) | Increase/ (Decrease) (\$000) | Increase/ (Decrease) % |
|---|---|---|---|---------------------------------------|
| Alberta Education Funding | | | | |
| Base Instruction | 634,306 | 582,389 | 51,917 | 8.9 |
| Differential Cost Factors | 115,648 | 112,006 | 3,642 | 3.3 |
| Student Transportation | 29,880 | 29,702 | 178 | 0.6 |
| Plant Operations and Maintenance | 82,898 | 82,670 | 228 | 0.3 |
| Infrastructure Maintenance Renewal (IMR) | 18,196 | 18,196 | - | 0.0 |
| Other Capital Support | 20,090 | 21,288 | (1,198) | (5.6) |
| Provincial Priority Targeted / Other Support | | | | |
| Alberta Initiative for School Improvement (AISI) | 13,748 | 13,718 | 30 | 0.2 |
| Regional Educational Assessment & Consultation Services (REACH) | 3,384 | 3,330 | 54 | 1.6 |
| Institutional Programs | 4,566 | 4,317 | 249 | 5.8 |
| Student Health Initiative (SHI) | 2,896 | 2,896 | - | 0.0 |
| Innovative Classroom Technology | 3,410 | 3,410 | - | - |
| CTS Evergreening | 1,679 | 1,679 | - | - |
| Classroom Resources to Support Capital Technology Projects | - | 4,818 | (4,818) | (100.0) |
| High Speed Networking (Supernet) | 1,419 | 1,419 | - | 0.0 |
| Children and Youth with Complex Needs | 90 | - | 90 | - |
| Small Class Size Initiative | - | 46,063 | (46,063) | (100.0) |
| Total Alberta Education Funding | 932,211 | 927,900 | 4,311 | 0.5 |
| Other Revenue | | | | |
| School Generated Funds | 35,375 | 7,529 | 27,846 | 369.8 |
| Other | 48,296 | 47,830 | 466 | 1.0 |
| | 83,671 | 55,359 | 28,312 | 51.1 |
| TOTAL REVENUE | 1,015,881 | 983,259 | 32,623 | 3.3 |
| Other Funding Sources | | | | |
| Utility Expense Stabilization Reserve Fund | 2,238 | 1,910 | 328 | 17.2 |
| General Instruction Reserve Fund | 3,000 | 1,038 | 1,962 | 189.0 |
| Fiscal Stability Reserve Fund | 2,540 | 2,500 | 40 | 1.6 |
| Transportation Fee Stabilization Reserve Fund | - | 580 | (580) | (100.0) |
| Administrative Systems Renewal Reserve Fund | 5,320 | 2,358 | 2,962 | 125.6 |
| System Transformation Reserve Fund | 1,000 | - | 1,000 | 100.0 |
| Designated Funds (Schools) | 2,000 | - | 2,000 | 100.0 |
| Unrestricted Net Assets | 2,962 | - | 2,962 | 100.0 |
| Total Other Funding Sources | 19,060 | 8,386 | 10,674 | 127.3 |
| TOTAL REVENUE AND OTHER FUNDING SOURCES | 1,034,942 | 991,645 | 43,297 | 4.4 |

Calgary Board of Education
2010/11 PRELIMINARY OPERATING BUDGET

REVENUE AND OTHER FUNDING SOURCES
SUMMARY



TOTAL BUDGET \$1,034,942

**Calgary Board of Education
2010/11 OPERATING BUDGET**

STUDENT ENROLMENT

Comparative Enrolment Summary

| | Budget Projection 2010/11 | Modified Approved Budget (Note 3) 2009/10 |
|--|--|--|
| Elementary | 41,872 | 41,306 |
| Junior High | 21,085 | 21,342 |
| Senior High | 24,765 | 24,897 |
| Severely Disabled Students (<i>profile count</i>) excluding Unique Schools | 2,583 | 2,583 |
| Unique Schools and Programs (<i>Note 1</i>) | 1,872 | 1,914 |
| Subtotal (<i>Note 2</i>) | 92,177 | 92,042 |
| Kindergarten | 7,530 | 7,202 |
| Chinook Learning Services (<20 years, head count) | 2,500 | 2,447 |
| Cbe-learn | 680 | 685 |
| Total | 102,887 | 102,376 |

Note 1: Unique Schools and Programs include the following:

| | | |
|---------------------|---|---------------------------|
| AADAC | Dr. Gordon Townsend | Westview |
| Christine Meikle | Emily Follensbee (including Bow Park Court) | William Roper Hull |
| Children's Village | Home Education | Women's Emergency Shelter |
| Discovering Choices | Project Trust | Wood's Homes (including |
| Dr. Oakley | | Young Adult Program) |

Note 2: Of the projected Grades 1 to 12 students, 512 are not Provincially funded since they are supported by Federal grants or non-resident student fees (foreign students).

Note 3: Based on September 30, 2009 student count

**Calgary Board of Education
2010/11 OPERATING BUDGET**

Detailed Enrolment Projections for 2010/11 (see Notes)

| | Elementary | Junior High | Senior High | Grade 1-12 Subtotal | Kindergarten | Operating Budget 2010/11 Total | Modified Approved Budget 2009/10 Total | Increase/ (Decrease) (%) |
|--|---------------|---------------|---------------|---------------------|--------------|--------------------------------|--|--------------------------|
| Regular | 41,797 | 20,972 | 24,441 | 87,210 | 7,265 | 94,475 | 93,940 | 0.6% |
| Kindergarten Severe Disability (Program Unit Funding) | - | - | - | - | 265 | 265 | 260 | 1.9% |
| Severe Disability (excludes Special Settings) | 1097 | 713 | 773 | 2,583 | - | 2,583 | 2,583 | 0.0% |
| Special Settings Severe Disability | 138 | 142 | 265 | 545 | - | 545 | 545 | 0.0% |
| Special Settings Institutional | 104 | 76 | 985 | 1165 | - | 1,165 | 1182 | (1.4%) |
| Sub-total of Basic Funded Students | 43,136 | 21,903 | 26,464 | 91,503 | 7,530 | 99,033 | 98,510 | 0.5% |
| Chinook Learning Services (<20 years, student count) | - | - | 2,500 | 2,500 | - | 2,500 | 2,447 | 2.2% |
| Cbe-learn | - | 35 | 645 | 680 | - | 680 | 685 | (0.7%) |
| Home Education | 75 | 49 | 38 | 162 | - | 162 | 187 | (13.4%) |
| Sub-total of Provincially Funded Students | 43,211 | 21,987 | 29,647 | 94,845 | 7,530 | 102,375 | 101,829 | 0.5% |
| First Nation Students (Federally funded) | 23 | 28 | 11 | 62 | - | 62 | 63 | (1.6%) |
| Foreign Students (Funded through fees) | 52 | 85 | 313 | 450 | - | 450 | 484 | (7.0%) |
| Total 2010/11 | 43,286 | 22,100 | 29,971 | 95,357 | 7,530 | 102,887 | 102,376 | 0.5% |

Notes: (a) English as a Second Language is considered a secondary coding by Alberta Education and, accordingly, students requiring English as a Second Language are not separately identified in this schedule. Such students could be represented as part of any one of the above categories of students. The projected number of funded students requiring English as a Second Language services are 21,774 for 2010/11 (21,018 for 2009/10).

(b) Self identified Aboriginal is considered a secondary coding by Alberta Education and, accordingly, students qualifying for such status are not separately identified in this schedule. Such students could be represented as part of any one of the above categories of students. The projected number of aboriginal students at the CBE in 2010/11 is 3,058, based totally on self-identification (in 2009/10 it was 3,028 students).

**Calgary Board of Education
2010/11 OPERATING BUDGET**

FEE INFORMATION

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

| | <u>2010/11</u> \$ | <u>2009/10</u> \$ |
|--|----------------------|----------------------|
| Instructional Supplies and Materials Fees (ISM): | | |
| Kindergarten (half day) | 15.00 | 15.00 |
| Kindergarten (full day program when offered) | 30.00 | 30.00 |
| Elementary (Grades 1 to 6) | 30.00 | 30.00 |
| Junior High (Grades 7 to 9) | 105.00 | 105.00 |
| Senior High (Grades 10 to 12) | 132.00 | 132.00 |
| Family Maximum* | 264.00 | 264.00 |
| <i>*Established at two times the approved rate for Senior High School students.</i> | | |
| CBe-learn | | |
| 1 course | 66.00 | 66.00 |
| 2 courses | 99.00 | 99.00 |
| 3 or more courses | 132.00 | 132.00 |
| Senior High School Students Directed to Chinook Learning Services or CBe-learn: | | |
| (a) non-refundable instructional resource fee (per course) | 60.00 | 60.00 |
| (b) textbook rental fee, based on the total value of textbooks for courses taken (including a refundable caution fee of \$60.00) | 85.00 | 85.00 |
| (c) a performance bond of up to \$220.00 (2009/10 - \$220.00) for a five credit course will be required of students 19 years of age or younger for each course they are repeating in the Fall and Winter semesters. All students attending the Summer semester are required to pay a performance bond. The amount of the performance bond, minus the non-refundable instructional resource fee, will be refunded if the student achieves the requirements as set by Alberta Education. | | |
| Transportation Fees: | | |
| Calgary Transit (net of rebate of \$185) | 357.50 | 340.00 |
| Ineligible Transit (per year) | 542.50 | 525.00 |
| Kindergarten Charter (per year) | 200.00 | 165.00 |
| Elementary (Grades 1-6) Charter Transportation | 200.00 | 165.00 |
| Junior High (Grades 7-9) Charter Transportation | 200.00 | 165.00 |
| Junior High (Grades 7-9) Calgary Transit** | 200.00 | 165.00 |
| Eligible Special Needs Students (Grades 10-12) | 200.00 | 165.00 |

**Calgary Board of Education
2010/11 OPERATING BUDGET**

| | <u>2010/11</u> \$ | <u>2009/10</u> \$ |
|--|----------------------|----------------------|
| Transportation Fees (Cont.): | | |
| Family Maximum (<i>established at two times the approved charter rates for eligible Charter Transportation students</i>) | 400.00 | 330.00 |
| Ineligible Charter | 200.00 | 165.00 |
| <i>** The fees associated with Calgary Transit student monthly bus passes will be provided on an equitable basis with the fees for charter bus transportation for Junior High students. As a result, the CBE will continue to provide an approved rebate for the eligible Junior High students with Calgary Transit student monthly bus passes at \$34.25 per month for 2010/2011 (\$36.00 per month for 2009/10).</i> | | |
| Elective Elementary Noon Supervision Fees: | | |
| <u>Non bus eligible students*</u> | | |
| Kindergarten (full-day – Five day program) | 280.00 | 260.00 |
| Elementary (Grades 1 to 6 – Five day program) | 280.00 | 260.00 |
| Kindergarten (full-day – Four day program) | 230.00 | 220.00 |
| Elementary (Grades 1 to 6 – Four day program) | 230.00 | 220.00 |
| <i>*Non bus eligible students are those students who live within the school's designated walk zone or attend a school other than their designated school.</i> | | |
| Elective Incidental Activity Fees for Students at Lunchtime: | | |
| Elementary (Grades 1 to 6) | 10.00 | 10.00 |
| Junior High (Grades 7 to 9) | 30.00 | 30.00 |
| Elective Musical Instrument Rental Fees: | | |
| Elementary Program | | |
| Annual | 65.00 | 65.00 |
| Summer | 30.00 | 30.00 |
| Junior High Program | | |
| Annual | 65.00 | 65.00 |
| Summer | 30.00 | 30.00 |
| Senior High Programs | | |
| Annual | 85.00 | 85.00 |
| Summer | 30.00 | 30.00 |

**Calgary Board of Education
2010/11 OPERATING BUDGET**

BUDGETED EXPENSES

Overall operating expenses for the Calgary Board of Education are projected to increase by \$53.2 million or 5.4% as compared to the 2009/10 Modified Approved Budget, and include the following major changes:

- Permanent salary and benefit costs increase by \$24.1 million or 3.2%, as a result of anticipated salary and benefit rate increases, reclassification of certain staff levels, and staffing level changes at schools, Areas and service units. The most significant of these staff changes regarding full time equivalent (FTE) positions going into the 2010/11 school year, are as follows:

| | Increase (decrease) in Full Time Equivalents | | |
|---------------------------------------|--|-------------------------|---------|
| | Certificated Staff | Uncertificated Staff | Total |
| Educational Programs | (192.0) | (79.0) | (271.0) |
| System Instructional Support | 11.2 | 0.4 | 11.6* |
| Facilities and Environmental Services | - | (5.5) | (5.5) |
| System Administration | - | (5.7) | (5.7) |
| | (180.8) | (89.8) | (270.6) |

- Other major expense changes include:

| | \$ million |
|--|------------|
| Increases/(decreases) in miscellaneous supplies and services purchased: | |
| • decrease in operating budget contribution for Board funded capital assets | (7.2) |
| • increase in miscellaneous supplies and services | 6.2 |
| • increase in school-based supplies & services due to school budget deployment decisions | 0.2 |
| • increase in school generated fund expenses (including new CICA Handbook standard) | 28.1 |
| Decrease in temporary salaries and benefits | (0.5) |
| Decrease in utilities | (0.1) |
| Increase in Transportation costs due to some increased routes and CTS pass increases | 0.5 |
| Decrease in Alberta Education funded debt interest tied to expense reduction | (0.5) |
| Amortization changes (both supported and Board funded) | 2.5 |
| | 29.2 |

* Primarily reflects the following: increased provision for staff on Professional Improvement Fellowships (PIF), staffing changes tied to a reallocation of resources within Teaching and Learning, net of strategic staff reductions within Learning Innovation and Learning Support units.

**Calgary Board of Education
2010/11 OPERATING BUDGET**

In 2010/11, the CBE will continue to address the need for public schools in the new and developing communities of the City of Calgary. In addition, the CBE will also address the need for major modernizations of identified schools in established communities in the City of Calgary.

Schools in Panorama Hills, Taradale and McKenzie Towne were announced by the Province in 2006 and opened during the 2009/10 school year.

In June 2007, the Province announced six new P3 schools for the CBE, scheduled to open for the 2010/11 school year. These include Kindergarten – Grade 4 schools for the communities of Evergreen, Cranston and Royal Oak, Kindergarten – Grade 3 school for Saddle Ridge, and Kindergarten – Grade 6 schools for Bridlewood and West Springs.

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

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

Funding has been provided in the budget to implement or expand the following alternative programs or program renewal initiatives in 2010/11:

- Spanish Bilingual expansion at Westgate School, Robert Warren School and William Aberhart School
- Traditional Learning Centre expansion at Glamorgan School, Dr. J.K. Mulloy School, Henry Wise Wood High School, Brentwood School, Thomas B. Riley School and Sir Wilfrid Laurier School
- French Immersion expansion at Valley Creek School, Janet Johnstone School and Elboya School
- Montessori expansion at Captain John Palliser School
- German Bilingual expansion at Thomas B. Riley School
- Art-Centered Learning expansion at James Fowler High School and Sir John Franklin School
- Science expansion at Louis Riel School

Note: See page 40 for Area map.

**Calgary Board of Education
2010/11 OPERATING BUDGET**

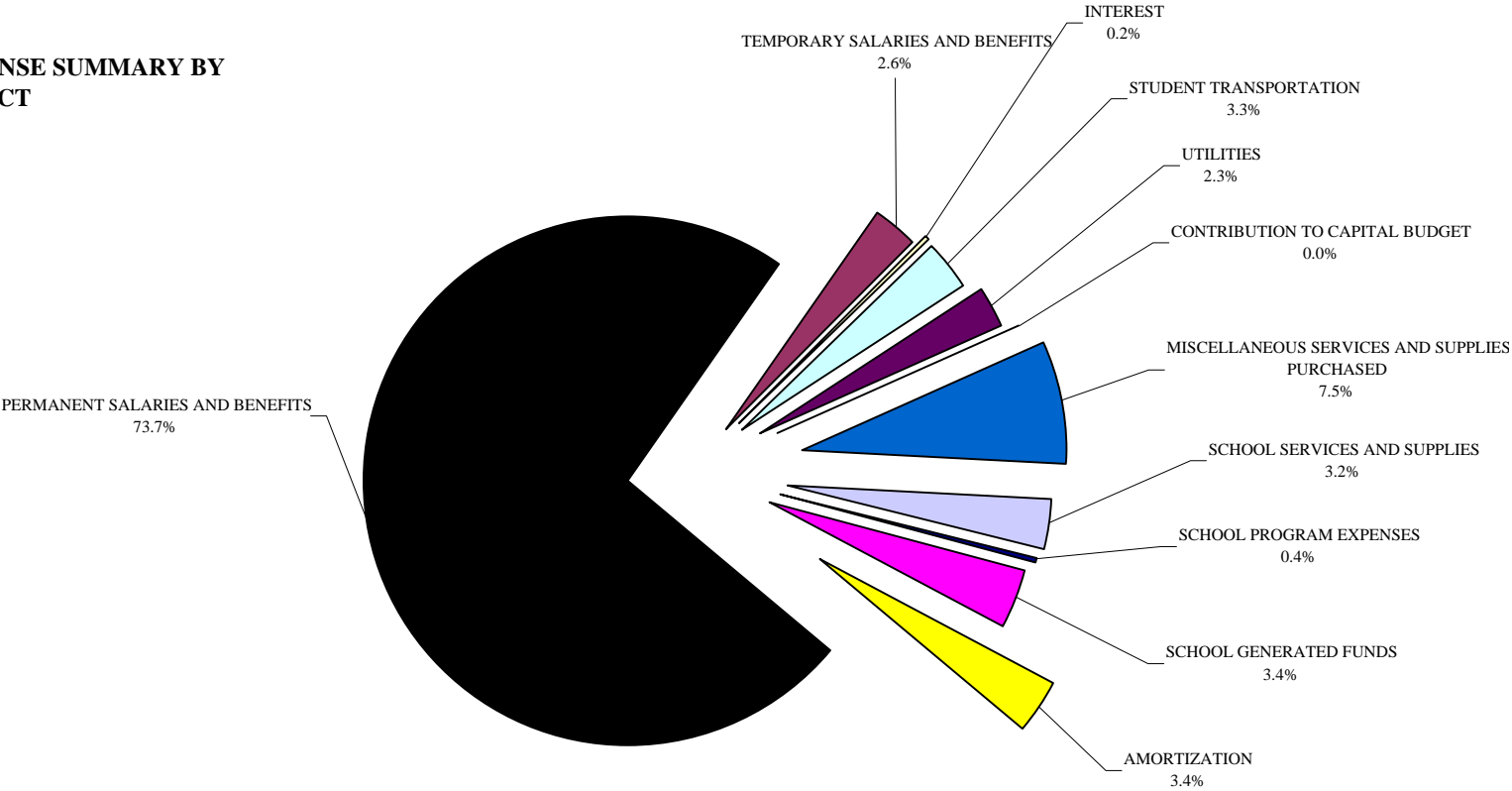
EXPENSE SUMMARY BY OBJECT

| | Percentage of Total | Operating Budget 2010/11 | Modified Approved Budget 2009/10 | Increase/ (Decrease) | Increase/ (Decrease) |
|---------------------------------------|--------------------------------|---|---|---------------------------------|---------------------------------|
| | (%) | (\$000) | (\$000) | (\$000) | (%) |
| Permanent Salaries and Benefits | 73.7 | 770,626 | 746,560 | 24,066 | 3.2 |
| Temporary Salaries and Benefits | 2.6 | 26,788 | 27,311 | (523) | (1.9) |
| Central Services and Supplies: | | | | | |
| Interest | 0.2 | 2,330 | 2,772 | (442) | (15.9) |
| Student Transportation | 3.3 | 34,191 | 33,660 | 531 | 1.6 |
| Utilities | 2.3 | 24,049 | 24,150 | (101) | (0.4) |
| Contribution to Capital Budget | - | - | 7,227 | (7,227) | (100.0) |
| Miscellaneous Services and Supplies * | 7.5 | 78,428 | 72,210 | 6,218 | 8.6 |
| School Services and Supplies | 3.2 | 33,301 | 33,086 | 215 | 0.6 |
| School Program Expenses | 0.4 | 4,000 | 4,000 | - | - |
| School Generated Funds | 3.4 | 35,375 | 7,315 | 28,060 | 383.6 |
| Amortization | 3.4 | 35,839 | 33,387 | 2,452 | 7.3 |
| | <u>100.0</u> | <u>1,044,927</u> | <u>991,678</u> | <u>53,249</u> | <u>5.4</u> |

* Includes planned spending for Infrastructure Maintenance and Renewal (IMR), major leasing contracts, technology supports and evergreening etc.

**Calgary Board of Education
2010/11 OPERATING BUDGET**

**EXPENSE SUMMARY BY
OBJECT**



TOTAL BUDGET \$1,044,927

**Calgary Board of Education
2010/11 OPERATING BUDGET**

EXPENSE SUMMARY BY SERVICE UNIT

| Staff Complement 2010/11 (FTE's) | Staff Complement 2009/10 (FTE's) | Service Unit | Percentage of Total (%) | Operating Budget 2010/11 (\$000) | Modified Approved Budget 2009/10 (\$000) | Increase/ (Decrease) (\$000) | Increase/ (Decrease) (%) |
|---|---|---|-------------------------------|---|--|------------------------------------|--------------------------------|
| 7,540.2 | 7,811.7 | Educational Services (Schools and Programs) | 69.4 | 725,773 | 679,390 | 46,383 | 6.8 |
| 2.0 | 2.0 | Board of Trustees | 0.2 | 1,744 | 1,772 | (28) | (1.6) |
| 61.9 | 61.4 | Office of the Chief Superintendent | 1.1 | 11,173 | 10,472 | 701 | 6.7 |
| 233.8 | 231.4 | Learning Support | 3.7 | 38,189 | 35,632 | 2,557 | 7.2 |
| 127.3 | 129.1 | Learning Innovation | 2.4 | 25,535 | 23,055 | 2,480 | 10.8 |
| 209.0 | 209.0 | Finance and Business Services | 5.3 | 55,447 | 55,727 | (280) | (0.5) |
| 112.8 | 105.5 | Human Resources (includes PIF) | 2.1 | 22,174 | 21,742 | 432 | 2.0 |
| 819.2 | 826.7 | Facilities and Environmental Services | 15.8 | 164,892 | 163,888 | 1,004 | 0.6 |
| <u>9,106.2</u> | <u>9,376.8</u> | | <u>100.0</u> | <u>1,044,927</u> | <u>991,678</u> | <u>53,249</u> | <u>5.4</u> |
| (270.6) | | Increase (Decrease) | | 53,249 | | | |
| (2.9)% | | Percentage | | 5.4% | | | |

**Calgary Board of Education
2010/11 OPERATING BUDGET**

| COMPARISON TO PREVIOUS YEAR'S APPROVED BUDGET | FTE's | (\$000) |
|--|-----------------------|----------------------|
| Total expenses | | |
| Operating Budget 2010/11 | 9,106.2 | 1,044,927 |
| Modified Approved Budget 2009/10 | 9,376.8 | 991,677 |
| Net increase to be explained | <u>(270.6)</u> | <u>53,250</u> |
| Represented by: | | |
| a) Permanent salaries and benefits increase (decrease) | | |
| Certificated staff decreases at Schools and Areas | (192.0) | (20,181) |
| Non-certificated staff decreases at Schools and Areas | (79.0) | (4,179) |
| Certificated staff increases in centralized resources in support of schools | 11.2 | 763 |
| Non-certificated staff decreases in centralized resources in support of schools | 0.4 | 73 |
| Net Facilities and Environmental Services Staff decreases | (5.5) | (223) |
| Net Administrative Staff decreases | (5.7) | (448) |
| Salary increases, grid increments and miscellaneous for all service units and schools | | 48,627 |
| | <u>(270.6)</u> | <u>24,432</u> |
| b) Temporary salaries and benefits and other expenses increase (decrease) | | |
| Deployment decisions made by Principals regarding school supplies and services purchased budgets | | 417 |
| Increase in School Generated Funds to reflect the anticipated level of activities on a gross basis according to new CICA Handbook standard | | 27,692 |
| Decrease in Cbe-learn supplies to support increase in staffing cost | | (294) |
| Net increase in number of routes for student transportation and increased costs from Calgary Transit | | 530 |
| Discontinuation of contribution to Board funded capital assets | | (7,227) |
| Career Technology Studies Evergreening planned spending | | 1,344 |
| ITS Evergreening - reduction in project scope | | (614) |
| Increase in external legal retainer contract and for Freedom of Information and Protection of Privacy (FOIPP) | | 300 |
| Decrease in utility costs | | (101) |
| Reduction in IT contract due to non-renewal | | (154) |
| Decrease in supported debenture interest expense | | (494) |
| Lease provision increase for specified schools | | 180 |
| Collective agreement and salary grid increments for Chinook Learning Services for temporary staff | | 162 |
| Facility Operations - cleaning contract and summer cleaning - general reduction | | (399) |
| Central Facility Services - maintenance reduction | | (900) |
| Warranties and Self-insurance savings central provision eliminated | | 200 |
| License increase for Cancopy and other Information Technology licences | | 194 |
| Increase in provision for New Education Centre lease payments and associated operating costs | | 2,557 |
| Return of the one time support of resource allocations to schools to central operating lease budget provision | | 3,000 |
| Aboriginal education supports and cultural competency policy development | | 337 |
| Increase in contracted therapy services for identified Mild and Moderate Kindergarten children | | 313 |
| Amortization (supported and Board funded) increase | | 2,465 |
| Miscellaneous | | (690) |
| | | <u>28,818</u> |
| Net increase explained | | <u>53,250</u> |

Calgary Board of Education
2010/11 OPERATING BUDGET

Calgary Board of Education Ends and Executive Limitations

Purpose: To provide examples of linkages regarding resourcing of the organization relative to Governance Policy – Ends and Executive Limitations.

The CBE uses resource allocations as one method (of many) to communicate and to support strategies to promote student progress towards the Board of Trustees' Governance Policies – Ends and to comply with Board related Executive Limitations. The planning process used to develop the Three-Year Education Plan 2010-2013 informs the budgeting process and guides the CBE to allocate and reallocate resources, as appropriate, to fulfill responsibilities in meeting the outcomes of the Three-Year Education Plan that are linked to Board Policies.

Ends 1: Mega End

Planning Strategies to Achieve Outcomes

Outcome 1.1 The education system meets the needs of all Kindergarten to Grade 12 students, and supports our society and the economy.

- a. Provide access to quality programs that are responsive to student needs, shifting student and community demographics, and community choice.
- Schools are provided resources through the Resource Allocation Method (RAM) to meet student learning outcomes as articulated in their School Development Plans.
 - The Office of the Chief Superintendent is provided resources to implement and monitor the personalized learning model.
 - Areas are allocated resources for leadership, educational planning, monitoring and discretionary resources to support learning at the school level.
 - Learning Innovation is allocated resources to provide and support a comprehensive and integrated software tool to record and report student information.
 - Learning Support is provided resources to ensure the provision of service to students requiring special education supports, FNMI students and to English Language Learners.
 - Information Technology Services is allocated resources to ensure students are 21st century learners by providing technology services and solutions that are responsive and fully enable student learning.

Outcome 1.2 Students are well prepared for lifelong learning and employment.

- a. Design and implement consistent in-depth processes to support students through times of transition.
- Learning Innovation is provided resources to create programs that support a personalized concept of schooling.
 - Schools are provided resources through the Resource Allocation Method (RAM) to meet student learning outcomes as articulated in their School Development Plans.
 - Areas are allocated resources for leadership, educational planning, monitoring and discretionary resources to support learning at the school level.
 - Chinook Learning Services is provided resources to allow students to complete, upgrade or enhance their high school diploma as they prepare to enter post-secondary institutions or enter the world of work.
 - Special Education is provided resources to assist students who are transitioning between programs or CBE schools in order to support their completion of High School.
 - Early Learning is provided resources to ensure the smooth transition of students identified with special needs between Kindergarten to Grade 1.

Outcome 1.3 The jurisdiction demonstrates effective working relationships.

- a. Develop a workplace culture built on the values of voice, accountability, self-sufficiency, clarity of role and responsibility, where all employees find meaning, increase skill development and personal satisfaction.
- Operations Policy is provided resources to ensure Administrative Regulations are reviewed to ensure clarity and alignment with respect to system policies and procedures.
 - Resources are provided to the Office of the Chief Superintendent to build a positive and supportive workplace culture at Schools and Service Units.
 - Human Resources is provided resources to encourage innovation and develop continuous improvement initiatives that support organizational evolution.
 - Partner Services is provided resources to support the operationalization of the working relationship commitment.

Calgary Board of Education 2010/11 OPERATING BUDGET

Planning Strategies to Achieve Outcomes

- b. Develop a comprehensive partnership framework built around optimizing learning opportunities for students.
 - Corporate Partnerships is provided resources to maintain and enhance existing partnerships and explore new partnership opportunities to the benefit of students and staff.
 - Learning Technologies is provided resources to develop an engagement process that supports the implementation of the Career and Technology Strategy.
- c. Create informed, positive school cultures through public relations, participation and communications.
 - Communications is provided resources to inform internal and external stakeholders of matters of mutual interest.
 - Human Resources is provided resources to develop and support implementation of leading edge human resources programs, practices and processes.
 - Global Learning is allocated resources to provide a consistent protocol for welcoming guests and visitors to schools and the system.
 - The Office of the Chief Superintendent is provided resources to promote an adaptive and supportive workplace culture at all Schools and Service Units.

Outcome 1.4 The jurisdiction demonstrates leadership, innovation and continuous improvement.

- a. Promote an understanding of system alignment and coherence in support of the Three-Year Education Plan.
 - The Office of the Chief Superintendent is provided resources to ensure ongoing implementation of coherent service delivery frameworks to maximize responsiveness to Schools and Areas.
 - Corporate Financial Services is provided resources to ensure analytical support for the creation of the organization's Annual Operating and Capital Budgets.
 - Legal Affairs is provided resources to augment foundational circumstances to improve the general legal health of the organization.
 - Corporate Financial Services is provided resources to ensure Resource Allocations to schools are fair, equitable and align with the Three-Year Education Plan.
 - Technical Support is provided resources to develop and support service unit infrastructure plans to enable the Three-Year Education Plan.
- b. Champion the CBE as the leader in public education and establish its image locally, provincially and globally.
 - Global Learning is provided resources to enhance the image and provide international exposure to the exceptional programming delivered by the jurisdiction.
 - Curriculum Design and Assessment is provided resources to collaboratively engage Alberta Education for creation of locally developed courses.
 - Corporate Partnerships, Learning Technologies and Global Learning are provided resources to engage with foundations, post-secondary institutions and national and international school districts.
 - The Office of the Chief Superintendent is provided resources to represent the learning needs of students and the organizations overall strategic interests locally, nationally and internationally.

Ends 2: Academic Success

Planning Strategies to Achieve Outcomes

Outcome 2.1 Students demonstrate high standards in learner outcomes.

- a. Implement a learning model that establishes a system-wide focus on the relationships between the teacher, the student and the content: the instructional core.
 - Schools are provided resources through the Resource Allocation Method (RAM) to meet student learning outcomes as articulated in their School Development Plans.
 - The Office of the Chief Superintendent is provided resources to implement and monitor the personalized learning model.
 - Areas are allocated resources to provide leadership, and monitoring, and certain discretionary resources to enhance learning at the school level.
 - Learning Support is provided resources to support flexible program delivery, operationalize the personalization of learning, consistent with Alberta Education's Program of Studies.
 - Information Technology Services and Learning Technologies are provided resources to develop practices, implement, and support those technologies for students which improve access through the use of CBE and student-owned devices, and any other inclusive learning technologies.

**Calgary Board of Education
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Planning Strategies to Achieve Outcomes

Outcome 2.2 High school completion rates are showing continual improvement.

- a. Establish district-wide professional development in support of personalized learning and district coherence.
- The Office of the Chief Superintendent is provided resources to develop strategies to implement a system-wide intentional focus on the instructional core.
 - Human Resources is provided resources to develop staff competencies which fully tie their individual role and contributions to student learning.
 - Curriculum Design and Assessment is provided resources to engage schools directly in support of professional development and personalized learning.
 - Curriculum Design and Assessment and Learning Technologies is provided resources to create and maintain on line professional development programs for all staff.
 - Learning Technologies is provided resources to engage schools to ensure personalized learning is enabled through the use of mobile technologies.
 - Special Education is provided resources to support existing or create new special education programs which promote the acquisition of skills in support of personalized learning.
 - Learning Support is provided resources to provide a continuum of learning opportunities for teachers and staff, including workshops, mentoring and new teacher cohort orientation.
 - Human Resources is provided resources to orient new employees to the CBE, to articulate the mandate and desired outcomes of the organization.
 - Chinook Learning Services is provided resources to provide students under 20 years of age with an array of personalized program choices including summer school.

Outcome 2.3 Key Learning Outcomes for First Nations, Métis and Inuit (FNMI) students improve.

- a. Identify and implement promising practices in Aboriginal Education.
- Schools are provided resources through the Resource Allocation Method to meet student learning outcomes articulated in their School Development Plans.
 - Community Engagement and Operational Planning is provided resources to liaise with Diversity Advisors to identify ways to engage multicultural groups and communities.
 - Aboriginal Education is provided resources to provide system programming supports for all FMNI learners.
 - General Counsel is provided resources to provide legal support for any new FMNI agreements and initiatives.
 - Student Information Record System (SIRS) department is allocated resources to provide and support student information software that captures and reports FNMI data to CBE staff.

Ends 3: Citizenship

Planning Strategies to Achieve Outcomes

Outcome 3.1 Students model the characteristics of active citizenship.

- a. Embed democratic participation, leadership, volunteerism, and service in student learning.
- Curriculum Design and Assessment is provided resources to develop performance metrics and assessment criteria for student citizenship practices.
 - Schools are provided resources through the Resource Allocation Method to meet student learning outcomes articulated in their School Development Plans.
 - Areas are allocated resources to provide leadership and monitoring, and certain discretionary resources to enhance learning at the school level.
 - Student Information Record System (SIRS) Department is allocated resources to provide and support the capture of objectives, marks and comments related to student citizenship
- b. Embed global citizenship within student learning plans.
- Schools are provided resources through the Resource Allocation Method to meet student learning outcomes articulated in their School Development Plans.
 - Global Learning is provided resources to connect student learning to global issues.
 - Areas are provided resources to implement initiatives that support the development of student leadership and volunteerism.

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Planning Strategies to Achieve Outcomes

c. Embed environmental literacy and stewardship in the culture of the school.

- Schools are provided resources through the Resource Allocation Method to meet student learning outcomes articulated in their School Development Plans.
- The Office of the Chief Superintendent is provided resources to develop a culture that promotes environmental stewardship.
- Facilities and Environmental Services are provided resources to develop and articulate strategies to mitigate the CBE environmental footprint and assist in learning opportunities at schools.

Ends 4: Personal Development

Planning Strategies to Achieve Outcomes

Outcome 4.1 Children and youth with at-risk factors have their needs addressed through timely and effective programs and supports.

a. Implement district-wide resiliency and programming strategies for children and youth at risk of not succeeding in their learning.

- Learning Support is provided resources to provide programming and respond to the unique needs of children and students to enable success in their learning.
- Schools are provided resources through the Resource Allocation Method to meet student learning outcomes articulated in their School Development Plans.
- Areas are allocated resources to provide leadership and monitoring, and certain discretionary resources for strategically identified initiatives and projects.
- Early Learning is provided resources to strategically place full-day Kindergarten classes in those specific communities that have the greatest need, consistent with Board direction.

b. Embed personal development into student learning to impact the culture of the school.

- Curriculum Design and Assessment is provided resources to develop performance and assessment criteria for student personal development practices.
- Student Information Record System (SIRS) Department is allocated resources to provide and support the capture of objectives, marks and comments related to personal development.

Ends 5: Character

Planning Strategies to Achieve Outcomes

Outcome 5.1 School environments are safe and caring.

a. Embed character development into student learning to impact the culture of the school.

- General Counsel is provided resources to review, as required, safe learning environments including the provision of appropriate levels of supervision of students and duty of care.
- Curriculum Design and Assessment is provided resources to develop performance and assessment criteria for student character development practices.
- Safety Services is provided resources to develop work safe best practices, implement training initiatives and ensuring overall compliance with Occupational Health and Safety legislation.
- Corporate Security is provided resources to ensure the overall security of students and staff and to engage local agencies.

In addition to the above, the Operating Budget provides additional specific resources to support compliance to the Board of Trustees

Executive Limitations:

EL-1: General Executive Constraint

- The Office of the Chief Superintendent is provided resources to ensure overall compliance with Executive Limitations, by all Schools and Service Units.
- Legal Affairs is provided resources to advise the Board of Trustees on legislative changes impacting the organization, and assisting in preventing non-compliance of Executive Limitations.
- Communications Services is provided resources to enhance the organization's image through transparent media relations and stakeholder engagement, open houses and website maintenance.
- The Office of the Corporate Secretary is provided resources to improve governance capacity.
- Contract Administration is provided resources to develop the structure and life-cycle processes for the management and continuous improvement of contracts for the system.

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EL-2: Executive Succession and Backup

- The Office of the Chief Superintendent and Human Resources are provided resources to ensure continuity of leadership capacity.

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

- The Office of the Chief Superintendent is provided resources to fully support the ongoing and emergent needs of the Board of Trustees.
- Legal Affairs is provided resources to enable legally prudent decision making.
- Facilities and Environmental Services is provided resources to enable decisions regarding facility information related to the optimum operation of schools, shops, warehouses and plants.
- Integrated Workplace Management Services is provided resources to implement space management, project management and capital renewal planning into a single Archibus application platform.
- Communications is provided resources to develop and distribute public documents, as well as assisting the Board of Trustees in communicating with the public highlighting achievements and progress on the Ends.

EL-4: Treatment of Parents and Citizens

- The Office of the Chief Superintendent is provided resources to ensure parents and citizens are engaged in a thoughtful and respectful manner.
- Learning Support is provided resources to ensure that CBE admission processes for new families to Canada are responsive and that the students are provided the best support for their unique needs.
- Community Engagement and Operational Planning is provided resources to engage the community at large regarding student accommodation in a consistent manner respecting due process.
- Communications Services is provided resources to articulate CBE strategies to a broad audience and to engage parents and the community at large on issues of mutual interest.
- Community Engagement and Operational Planning is provided resources to consult with Parents and other interested stakeholders regarding any proposed changes to Executive Limitation 15: Transportation.

EL-5: Annual Report to the Public

- Communications Services is provided resources to publish the Annual Report to the Public.
- Budget and Corporate Reporting is provided resources to ensure easily understood financial performance information is embedded within the Annual Report to the Public.

EL-6: Instructional Program

- People Development is allocated resources to provide professional development opportunities to new and existing Principals.
- Special Education is provided resources to ensure that contracted services and internal resources are responsive to the programming needs of students.
- Community Engagement and Operational Planning is provided resources to develop and implement the System 3-Year Student Accommodation Plan and the 10-Year Long Range Student Accommodation Strategy.
- Learning Enhancement is provided resources to ensure that the instructional program is in full compliance with the Board of Trustees Executive Limitations and Alberta Education requirements.
- Energy & Environmental Services is provided resources to integrate environmental awareness into school based programs.

Calgary Board of Education 2010/11 OPERATING BUDGET

EL-7: Treatment of Staff and Volunteers

- Transportation Services is provided resources to review with schools administrative strategies to support bus drivers and attendants in facilitating the safe and effective transportation of students.
- Corporate Security is provided resources to ensure the provision of safe working conditions.
- The Freedom of Information, Privacy and Protection Office is provided resources to ensure that the confidential information of staff and volunteers is protected.
- Community Engagement and Operational Planning is provided resources to increase awareness of school principals regarding participation techniques for creation of school development plans.
- Centres of Excellence is allocated resources to provide expert knowledge and advice in the areas of recruitment, staffing, compensation, benefits, wellness, rewards and recognition.
- Human Resources is provided resources to ensure highly qualified staff are hired and that appropriate strategies are adopted for retention of staff.
- Communications is provided resources to ensure internal communications are clearly articulated, primarily through e-mail or the Staffroom.

EL-8: Staff Evaluation

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

EL-9: Compensation and Benefits

- Total Compensation and Employee Information is provided resources that ensure base pay programs are robust, transparent, and sustainable through a sound classification methodology.

EL-10: Budgeting Process

- Corporate Financial Services is provided resources to ensure that annual Capital and Operating Budgets are developed in alignment with the Board of Trustees Ends and any approved targets for improvement.
- Community Engagement and Operational Planning is provided resources to project system and school by school student enrollments for the following school year and in support of Spring Staffing.
- Budget and Corporate Reporting is provided resources to ensure that resource allocations to schools are well documented, understood and in a format easily utilized by school Principals.

EL-11: Financial Condition

- Corporate Financial Services is provided resources to maintain key financial systems such as such as QuickBooks and ORACLE financials and to provide analysis of CBE operations and reports through accurate quarterly financial updates to the Board of Trustees.
- Architectural & Engineering Services is provided resources to ensure that capital expenditures are compliant with contractual terms and comply with Board and Ministerial approvals.
- The Chief Financial Officer is provided resources to ensure rigorous stewardship of short, medium and long term invested resources.
- Student Information Record System (SIRS) Department is allocated resources to capture fee information at schools and the reporting of Credit Enrollment Units earned by students.
- Corporate Financial Services is provided resources to ensure internal control standards are met and the CBE receives an unqualified audit opinion in the annual Audited Financial Statements.
- Corporate Financial Services is provided resources to support the year-end audit including reports to the Board of Trustees and its Audit Committee.
- Corporate Financial Operations is provided resources to ensure the accounting cycle is fully executed including receivables, payables, payroll and treasury management.

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EL-12: Asset Protection

- Facilities and Environmental Services is provided resources to ensure the timely provision of emergent maintenance needs through the work order and trades dispatch process and maintain operating records of work initiated, ongoing and completed.
- Purchasing Services are provided resources to maintain ethical procurement practices, ensuring strategic buying, enabling electronic ordering and negotiation of long term vendor relationships.
- Leasing office is provided resources to enable after instruction hours facility access for approved groups while ensuring all school use needs are fully attended to.
- Risk Management is provided resources to ensure risk mitigation for Board activities and preventing financial loss through ensuring adequate insurance coverage.
- Safety Services is provided resources to develop work safe best practices, implement training initiatives and ensuring overall compliance with Occupational Health and Safety legislation.
- Records Management is provided resources to ensure compliance with legislation, ensure records retention guidelines are up to date and that disposals are performed in a secure manner.
- Warehousing and Stores is provided resources to improve stock awareness, alert schools of surplus equipment available for redistribution through on line ordering, and to reduce material to landfill.
- General Counsel is provided resources to ensure risk mitigation strategies including contractual standardization and contractual indemnifications to safeguard against liability.
- Corporate Security is provided resources to advise on the protection of assets and to provide representation of interagency groups such as the Safer Calgary Coalition and the Calgary Emergency Management Agency.
- Central Facilities Services and Facility Operations are provided resources for the strategic upkeep and operational maintenance of facilities to ensure cleanliness, attractiveness and efficiencies are achieved.
- Information Technology Services is provided resources to ensure that authorized users have access to applications to support the business rules and processes of the district.
- Energy and Environmental Services is allocated resources to implement energy savings strategies and to mitigate the CBE environmental footprint.
- Maintenance Projects are provided Infrastructure Maintenance and Renewal (IMR) funds to ensure that funds are utilized for system priority preservations projects.
- Facility Security is provided resources to provide off-hours security for CBE properties, restricted entry control processes and overall maintenance of swipe cards, re-keying and alarm monitoring.
- Distribution Services is provided resources to provide distribution of mail and instructional resources amongst CBE schools and support facility site moves including outside contracted assistance.

EL-13: Facilities

- Capital Planning and Development is provided resources to ensure leading best practices for Capital and Urban Planning, Architectural and Engineering, Leasing and Property Management.
- Urban and Capital Planning is provided resources to represent the CBE with respect to new school sites and facilities as well as maintaining an active presence on the Joint Use Coordinating Committee to promote CBE interests.
- Urban and Capital Planning is provided resources to annually develop and create the Ten-Year Facility Plan and the Three-Year Capital Plan.
- Architectural and Engineering is provided resources for the delivery of new school projects and modernizations as well as to provide advice on long-term maintenance.
- Leasing and Property Management is provided resources for the effective management of CBE properties, including rentals, leases and disposal of surplus space.

EL-13E: Facility Condition Report info Requirements

- Central Facility Services is provided resources to create and present the annual Facility Condition Report.

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EL-14: Student Accommodation

- Community Engagement and Operational Planning is provided resources to thoroughly research demographic changes to the City of Calgary, perform situational and scenario analysis.
- Community Engagement and Operational Planning is provided resources to create the Three-Year System Student Accommodation Plan and the 10-Year System Student Accommodation Strategy.

EL-15: Transportation

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

EL-16: Learning Environment and Treatment of Students

- The Leadership Centre is provided resources to deliver leadership strand academies as well as Professional Development for Administrator Succession.
- Corporate Security, Safety Services, and Corporate Risk Management are provided resources to ensure the provision of safe working conditions.
- The Office of the Chief Superintendent is provided resources to develop a corporate culture that affirms the values of respect and tolerance.
- Schools are provided resources through the Resource Allocation Method to meet student learning outcomes as articulated in the school development plans.

EL-18: Student Fees

- Corporate Financial Services is allocated resources to analyze financial information so that schools comply with fees charged to parents and students for Instructional Supplies and Materials and essential education trips.
- Corporate Financial Services is provided resources to ensure that the Fee waiver policy is adhered to and that the program is well communicated.
- Communications is provided resources to ensure that Parents can easily find current fee waiver information on the website.

EL-18E: Student Fees – Student Fees Report

- Corporate Financial Services is provided resources to ensure that the Student Fees report is written in a clear concise manner and is easily understood by the target audience.
- Student Information Record System (SIRS) Department is allocated resources to provide systems and associated technical support to allow schools to create and maintain fee records.

**Calgary Board of Education
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CALGARY BOARD OF EDUCATION

Board of Trustees' Policy – Ends
Monitoring Method: Internal
Monitoring Frequency: Annually

Adopted: May 3, 2005

E-1: Mega End

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

E-2: Academic Success

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

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

1. Language Arts

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

2. Mathematics

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

3. Science

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

4. Social Studies

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

5. Arts

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

6. Information Technologies

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

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E-3: Citizenship

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

Accordingly, each student will:

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

E-4: Personal Development

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

Accordingly, each student will:

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

E-5: Character

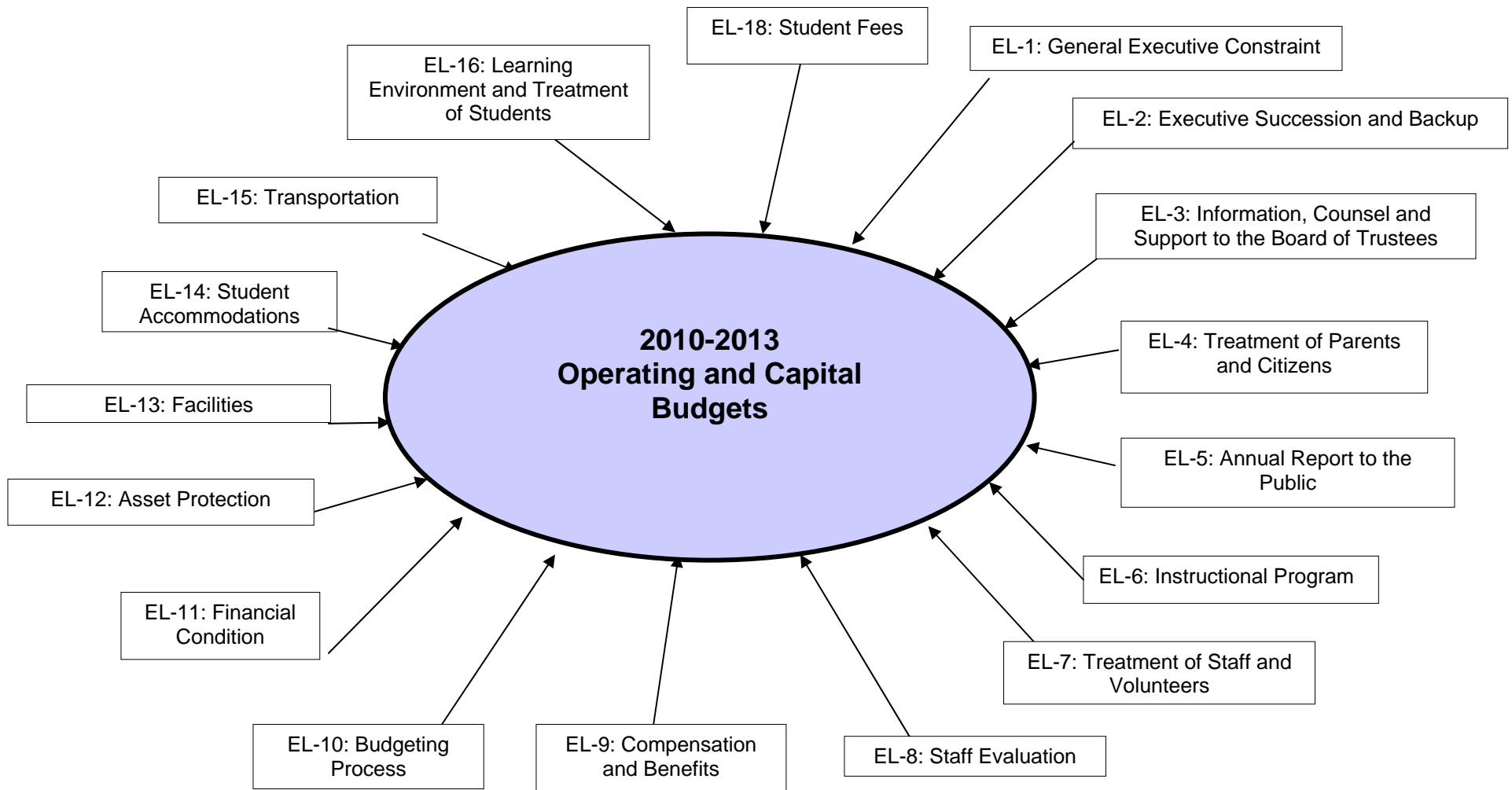
Each student will possess the character to do what is right, act morally with wisdom, and balance individual concerns with the rights and needs of others.

Accordingly, each student will demonstrate:

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

**Calgary Board of Education
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CBE's Board of Trustees' Executive Limitations Policies provide the essential guidance for the development of the 2010/11 Operating and Capital budgets. These distinct policies are depicted as follows:



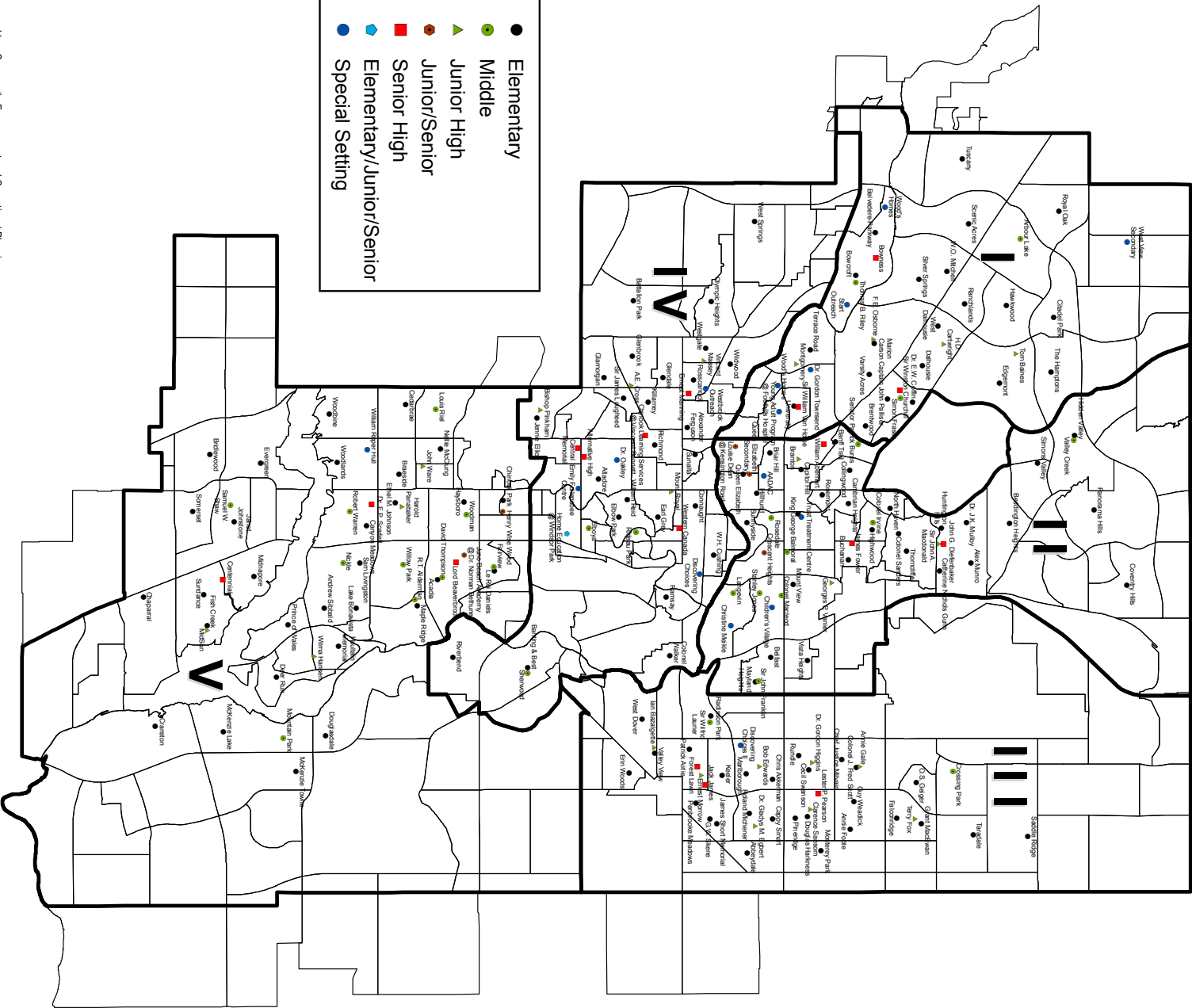
Calgary Board of Education
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Calgary Board of Education
Administrative Area Map for 2010-2011



- Elementary
- Middle
- ▲ Junior High
- Junior/Senior
- Senior High
- Elementary/Junior/Senior
- Special Setting



Prepared by:
Corporate Financial Services



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