

public agenda

Regular Meeting of the Board of Trustees

June 18, 2024
1:00 p.m.

Multipurpose Room,
Education Centre
1221 8 Street SW,
Calgary, AB

R-1: Mission |

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

Conflict of Interest reminder: Trustees must disclose any potential pecuniary interest in any matter before the Board of Trustees, as set forth in the agenda as well as any pecuniary interest in any contract before the Board requiring the Board's approval and/or ratification.

Time	Topic	Who	Policy Ref	Attachment
1:00	1 Call to Order, National Anthem, Acknowledgement of the Land and Welcome	Chair		
	2 Consideration/Approval of Agenda	Board	GC-2	
	3 Opening Statements	Chair		
	4 Awards and Recognitions		GC-3	
	5 Results Focus			
	6 Operational Expectations			
	6.1 OE-5: Financial Planning – Annual Monitoring	J. Pitman	OE-5	Page 6-1
	6.2 OE-9: Facilities – Annual Monitoring	J. Pitman	OE-9	Page 6-10
	7 Public Comment		GC-3.2	
	Requirements as outlined in Board Meeting Procedures			
	8 Matters Reserved for Board Information		GC-3	
	8.1 2023-24 Third Quarter Budget Variance Report	B. Grundy	OE-5	Page 8-1
	9 Matters Reserved for Board Decision	Board	GC-2	
	9.1 Proposed Amendments to Governance Culture Policies		GC-2,3,4,5E	Page 9-1
	10 Consent Agenda	Board	GC-2.6	



Time	Topic	Who	Policy Ref	Attachment
	10.1 Items Provided for Board Decision			
	10.2 Items Provided for Information			
	10.2.1 Chief Superintendent's Update		OE-2,3,8	Page 10-1
	10.2.2 Correspondence		OE-7	Page 10-9
	Private Session			
	Termination of Meeting			
	Debrief	Board	GC-2.3	

Notice |

This public Board meeting will be recorded & posted online.
 Media may also attend these meetings.
 You may appear in media coverage.

Information is collected under the authority of the Education Act and the Freedom of Information and Protection of Privacy Act section 33(c) for the purpose of informing the public.

For questions or concerns, please contact:
 Office of the Corporate Secretary at corpsec@cbe.ab.ca.

operational expectations monitoring report

OE-5: Financial Planning

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 5: Financial Planning, the Chief Superintendent certifies that the proceeding information is accurate and complete.

- In Compliance.
 In Compliance with exceptions noted in the evidence.
 Not in Compliance.

Handwritten signature of Joanne Pitman

Signed: _____
Joanne Pitman, Chief Superintendent

Date: June 18, 2024

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 5: Financial Planning, the Board of Trustees:

- Finds the evidence to be compliant
 Finds the evidence to be compliant with noted exceptions
 Finds evidence to be not compliant

Summary statement/motion of the Board of Trustees:

Signed: _____
Chair, Board of Trustees

Date: _____

OE-5: Financial Planning

Executive Summary

The Board of Trustees believes that prudent financial planning and management are essential for student success and public confidence.

This Operational Expectation establishes expectations of the Board of Trustees for the Calgary Board of Education regarding financial planning for student success public confidence.

The Chief Superintendent's reasonable interpretation and indicators for OE 5: Financial Planning were approved on October 10, 2017. The Board was last presented with the annual monitoring report for OE 5 on June 13, 2023. This report includes data available from the 2022-2023 school year and contains evidence to support the following findings:

Policy Statement	Indicator	Finding
5.1	5.1.1	Compliant
5.2	5.2.1	Compliant
5.3	5.3.1	Compliant
5.4	5.4.1	Compliant
5.4	5.4.2	Compliant
5.4	5.4.3	Compliant



OE-5: Financial Planning

The Board of Trustees believes that prudent financial planning and management are essential for student success and public confidence.

Board-approved Interpretation |

As stewards of public funds, careful and intentional planning for use of available funding that is aligned with CBE missions, vision and values is essential to support student learning and provide assurance to the community.

The Chief Superintendent interprets:

- *prudent financial planning* to mean the allocation of resources to achieve the objectives as outlined in the Three year Education Plan.
- *financial management* to mean having the process and controls in place to balance the cost and benefit for budget decisions with available funding.
- *public confidence* to mean the ability for members of the community to understand the rationale for budget decisions through transparent financial reporting.

The Chief Superintendent shall:

5.1	Present the budget-planning assumptions.	Compliant
-----	--	-----------

Identifying key principles and variables that will drive budget decisions is an important component of the budget process and is critical to consistency and transparency.

OE-5: Financial Planning

The Chief Superintendent interprets:

- *budget-planning assumptions* to mean the identification of a range of controllable and non-controllable factors that impact the budget.

Board-approved Indicators and Evidence of Compliance |

5.1.1	A Budget Assumptions Report that reflects the Board's values and identifies the critical and relevant factors impacting the development and balancing of the budget.	Compliant
-------	--	-----------

The organization is compliant with this indicator.

Evidence statement

The Budget Assumptions Report was presented to the Board of Trustees on April 4, 2023.

Evidence demonstrates all indicators in subsection 1 are in compliance.

5.2	Develop a budget that: <ol style="list-style-type: none"> is in a summary format understandable to the Board and presented in a manner that allows the Board to understand the relationship between the budget and the Results priorities and any Operational Expectations goals for the year as set out in the Annual Summative Evaluation; and avoids fiscal jeopardy. 	Compliant
-----	--	-----------

The budget reflects the focus on student learning incorporates key assumptions and presents information that furthers understanding of the use of resources.



OE-5: Financial Planning

The Chief Superintendent interprets:

- *summary format understandable to the Board* to mean the format required by Alberta Education with supplemental information as required to enhance public understanding.
- *the relationship between the budget and Results priorities and any Operational Expectations goals for the year* to mean that the budget reflects the priorities of the Three Year Education Plan and the goals as set out in the Annual Summative Evaluation.
- *avoid fiscal jeopardy* to mean to take steps to mitigate the risks associated with the inability of the organization on an ongoing basis to continue to operate and meet statutory obligations.

Board-approved Indicators and *Evidence of Compliance* |

5.2.1	A Budget Document that reflects this interpretation is presented to the Board.	Compliant
-------	--	-----------

The organization is compliant with this indicator.

Evidence statement

Operational Budget 2023-2024, was presented on May 23, 2023 and May 30, 2023 and approved for submission to Alberta Education.

Evidence demonstrates all indicators in subsection 2 are in compliance.



OE-5: Financial Planning

5.3	Ensure prudent financial management that does not materially deviate from the budget.	Compliant
-----	---	-----------

The same expectations should exist for ongoing administration and operationalization of the budget as were made in the planning process.

The Chief Superintendent interprets:

- *materially deviates from the budget* to mean quantitative variances from the approved budget including:
 - any change in approved use of reserves;
 - creation of a deficit in any amount; or
 - an annual negative variance from planned net operating surplus of \$5 million or more;
 - Any line item in the quarterly variance reports that varies by greater than 1% and \$500,000.

Board-approved Indicators and Evidence of Compliance |

5.3.1	Quarterly variance reports will be presented reflecting the materiality interpretation.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

Quarterly variance reports provide explanations for variances in excess of 1% and \$500,000. The following quarterly variance reports were presented to the Board of Trustees in the 2022-2023 school year:

- November 29, 2022 – 2021-2022 Fourth Quarter Budget Variance Analysis
- January 31, 2023 – 2022-2023 First Quarter Budget Variance Analysis
- March 21, 2023 – 2022-2023 Second Quarter Budget Variance Analysis
- June 20, 2023 – 2022-2023 Third Quarter Budget Variance Analysis

Evidence demonstrates all indicators in subsection 3 are in compliance.

OE-5: Financial Planning

5.4	Ensure that prior board approval is received for all expenditures from reserve funds and for all transfers between operating reserves, capital reserves or committed operating surplus.	Compliant
-----	---	-----------

The Board of Trustees must authorize use of or transactions between reserve funds of any kind.

Board-approved Indicators and *Evidence of Compliance* |

5.4.1	All use of reserve funds will occur with the prior approval of the Board of Trustees.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

The *Financial Status of Reserves and Designated Funds* at August 31, 2022 was presented to the Board of Trustees on November 15, 2022 and received approval for the use of reserve funds.



OE-5: Financial Planning

5.4.2 All transfers between reserve funds will occur with prior approval of the Board of Trustees.	Compliant
---	-----------

The organization is compliant with this indicator.

Evidence statement

The *Financial Status of Reserves and Designated Funds* at August 31, 2021, was presented to the Board of Trustees on November 15, 2022 as evidence of Board of Trustee approval for transfers between reserve funds.

5.4.3 All debt arrangements will occur with the prior approval of the Board of Trustees.	Compliant
---	-----------

The organization is compliant with this indicator.

Evidence statement

There was no new debt acquired for 2022-2023 school year.

Evidence demonstrates all indicators in subsection 4 are in compliance.



OE-5: Financial Planning

GLOSSARY – Developed by the Board of Trustees

Board: The Board of Trustees

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to “interpret” policy values, saying back to the Board, “here is what the Board’s value means to me.” The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent “get it?” This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

Compliance: Evidence or data that allow the Board to judge whether the Chief Superintendent has met the standard set in the Operational Expectations values.

Non-compliance: In gathering evidence and data to prove to the Board that its Operational Expectations values have been adhered to, there may be areas where the standards were not met. The policy or subsection of the policy would be found to be “non-compliant.” The Chief Superintendent would identify the capacity-building needed to come into compliance and the Board would schedule this section of policy for re-monitoring.



operational expectations monitoring report

OE-9: Facilities

CHIEF SUPERINTENDENT CERTIFICATION

With respect to Operational Expectations 9: Facilities, the Chief Superintendent certifies that the proceeding information is accurate and complete.

- In Compliance.
 In Compliance with exceptions noted in the evidence.
 Not in Compliance.

Signed: [Signature]
Joanne Pitman, Chief Superintendent

Date: June 18, 2024

BOARD OF TRUSTEES ACTION

With respect to Operational Expectations 9: Facilities, the Board of Trustees:

- Finds the evidence to be compliant
 Finds the evidence to be compliant with noted exceptions
 Finds evidence to be not compliant

Summary statement/motion of the Board of Trustees:

Signed: _____
Chair, Board of Trustees

Date: _____

OE-9: Facilities

Executive Summary

The Board of Trustees believes that learning is optimized in facilities that are safe, clean and properly maintained. Further, the Board of Trustees believes that in order to meet the needs of the entire organization, the responsible stewardship of resources requires effective and efficient use of funding for real property.

This Operational Expectation establishes the values and expectations of the Board of Trustees for the Calgary Board of Education to provide physical learning and working environments which are conducive to student learning in support of the achievement of the Board's Results.

The Chief Superintendent's reasonable interpretation and indicators for OE 9: Facilities were approved on October 10, 2017. The Board was last presented with the annual monitoring report for OE 9 on June 13, 2023. This report includes data available from the 2022-2023 school year and contains evidence to support the following findings:

Policy Statement	Indicator	Finding
9.1	9.1.1	Compliant
9.1	9.1.2	Compliant
9.1	9.1.3	Not compliant
9.1	9.1.4	Compliant
9.2	9.2.1	Compliant
9.2	9.2.2	Compliant
9.2	9.2.3	Compliant
9.3	9.3.1	Compliant
9.3	9.3.2	Compliant
9.3	9.3.3	Compliant
9.4	9.4.1	Compliant
9.5	9.5.1	Compliant
9.5	9.5.2	Compliant

OE-9: Facilities

The Board of Trustees believes that learning is optimized in facilities that are safe, clean and properly maintained. Further, the Board of Trustees believes that in order to meet the needs of the entire organization, the responsible stewardship of resources requires effective and efficient use of funding for real property.

Board-approved Interpretation |

The CBE recognizes the direct connection between facilities that are conducive to student learning and the achievement of the Results.

The Chief Superintendent interprets:

- *safe* to mean that the physical learning environment is free from potential harm to students, and that the work environment is compliant with all legal requirements.
- *clean* to mean that CBE schools and facilities are cleaned to a standard which supports occupant health and wellness.
- *properly maintained* to mean that CBE schools and facilities are taken care of in a manner that supports the functionality of the learning and work environment.
- *responsible stewardship* to mean the sustainable management of facilities in support of student learning.
- *effective and efficient use of funding* to mean the fiscally responsible allocation of financial resources on real property that supports student learning.
- *real property* to mean and land buildings.

The Chief Superintendent shall:

9.1	Ensure that facilities are safe, clean and properly maintained.	Compliant
-----	---	-----------

Board-approved Interpretation

It is critical that learning and work environments are in a condition that optimizes the utility of the school.



OE-9: Facilities

The Chief Superintendent interprets:

- *safe* to mean that the physical learning environment is free from potential harm to students, and that the work environment is compliant with all legal requirements.
- *clean* to mean that CBE schools and facilities are cleaned to a standard which supports occupant health and wellness.
- *properly maintained* to mean that CBE schools and facilities are taken care of in a manner that supports the functionality of the learning and work environment.

Board-approved Indicators and Evidence of Compliance |

9.1.1	100 percent of formally advanced safety related concerns (i.e., Indoor Environmental Quality Concern Registration and Hazard Reports) are responded to within the established timelines.	Compliant
-------	--	-----------

The organization is compliant with this indicator.

Evidence statement

In the 2022-2023 school year, all Indoor Environmental Quality Concern reports and Hazard reports were responded to within two work/school days or less. These included 30 hazard reports and 74 Indoor Environmental Quality Concern reports.

9.1.2	90 percent of maintenance work orders, requiring adherence to a provincial code, are inspected for conformance with the applicable technical provincial codes.	Compliant
-------	--	-----------

The organization is compliant with this indicator.

Evidence statement

Maintenance work orders requiring permits were 100% compliant and adhered to provincial codes. A total of 1096 work orders required the CBE to request permits and all of these were subsequently inspected and closed by the City as part of the permitting process.



OE-9: Facilities

9.1.3	95 percent of CBE schools and facilities are assessed annually at the Level 2 “Ordinary Tidiness” standard of caretaking and cleanliness.	Not Compliant
-------	---	---------------

The organization is not compliant with this indicator.

Evidence statement

94.6% of CBE schools and facilities were assessed annually at a minimum at the Level 2 “Ordinary Tidiness” standard of caretaking and cleanliness. Additional training and support on the information system used to track school assessments has been completed with key staff to ensure future compliance.

9.1.4	100 percent of emergency maintenance and repair work requests are acted upon within 24 hours.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

100% of 7137 emergency maintenance and repair work requests were acted on within 24 hours.

Evidence demonstrates three of four indicators in subsection 1 are in compliance.

9.2	Ensure that facility planning and design decisions appropriately consider environmental impacts, including eco-efficiency and sustainability.	Compliant
-----	---	-----------

Board-approved Interpretation

In creating new or updating learning and work environments, it is important to include attributes that result in minimizing the negative effect on the environment while being easily maintained in the long term.



OE-9: Facilities

The Chief Superintendent interprets:

- *environmental impacts* to mean those aspects that include effects on the air, water use and energy use, which ensure that facilities and infrastructure are constructed and operated in an ecologically responsible manner.
- *eco-efficiency* to mean an environmentally friendly building design as outlined in the Leadership in Energy and Environmental Design (LEED) Silver level of certification or equivalent standard.
- *sustainability* to mean the ability to maintain a component or facility within our financial capabilities while balancing cost effectiveness and environmental impact.

Board-approved Indicators and Evidence of Compliance |

9.2.1	100 percent of new schools, constructed for the Calgary Board of Education are completed to the LEED Silver level of certification or higher.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

100% of new school construction projects completed in 2022-23 achieved a minimum LEED Silver certification. In the 2022-23 reporting year, CBE opened four new schools. Mahogany School received LEED Gold, Lakeshore School received LEED Silver, while Bayside and Prairie Sky Schools are still in the LEED evaluation process.

9.2.2	100 percent of major modernizations will be assessed using the LEED score card.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

In the 2022-23 reporting year, no major modernizations were undertaken.



OE-9: Facilities

9.2.3	100 percent of the CBE portion of all site naturalization and school garden requests approved through the applicable process are completed.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

In the 2022-2023 school year, 100% of school naturalization or garden development requests were completed. Twelve schools made requests and completed the approval process to establish their naturalization or garden areas.

Evidence demonstrates all indicators in subsection 2 are in compliance.



OE-9: Facilities

9.3	Utilize Board-approved prioritization criteria to ensure the effective and efficient use of capital funding and demonstrate responsible stewardship of resources.	Compliant
-----	---	-----------

Board-approved Interpretation

Making decisions regarding maximizing capital funding requests on known and agreed upon criteria ensures consistency and fairness.

The Chief Superintendent interprets:

- *Board-approved priority* to mean the list of parameters endorsed by the Board of Trustees and utilized by administration to rank each of new school, modernization and modular project requests for provincial funding consideration.
- *effective and efficient use of funding* to mean the fiscally responsible allocation of financial resources on real property that supports student learning.
- *responsible stewardship* to mean the sustainable management of facilities in support of student learning.

Board-approved Indicators and Evidence of Compliance |

9.3.1	Annual submission to the Board of Trustees for approval, within the provincial time frames, of a Three Year School Capital Plan.	Compliant
-------	--	-----------

The organization is compliant with this indicator.

Evidence statement

The Three-Year School Capital Plan 2024-2027 was approved by the Board of Trustees on March 21, 2023. Annual submission to Alberta Education includes one prioritized capital list consisting of both new school construction and major modernization requests.



OE-9: Facilities

9.3.2 Annual submission to the Board of Trustees for approval, within the provincial time frames, of the Modular Classroom Plan.	Compliant
--	-----------

The organization is compliant with this indicator.

Evidence statement

The 2022-2023 Modular Classroom Plan was approved by the Board of Trustees on October 25, 2022.

9.3.3 Triennial submission to the Board of Trustees for approval of a 10 Year Student Accommodation and Facilities Strategy.	Compliant
--	-----------

The organization is compliant with this indicator.

Evidence statement

At the June 14, 2022 public Board meeting, Administration presented the Student Accommodation and Facilities Strategy 2022-2032 report to the Board. Following the presentation of the Student Accommodation and Facilities Strategy 2022-2032, the Board requested the report be brought back to the Board for consideration in the fall, 2022.

At the October 11, 2022 public Board meeting, the Board passed the following motion on the Student Accommodation and Facilities Strategy 2022-2032 report:

THAT the Board of Trustees receive the Student Accommodation and Facilities Strategy 2022-2032 for information, and directs the Chief Superintendent to bring the Student Accommodation and Facilities Strategy 2022-2032 by no later than June 30, 2024 for approval by the Board of Trustees.

Evidence demonstrates all indicators in subsection 3 are in compliance.



OE-9: Facilities

9.4	Maximize the public's use of facilities as long as student safety, student activities and the instructional program are not compromised.	Compliant
-----	--	-----------

Board-approved Interpretation

Making CBE spaces available for the broader public to access is important to our relationships with the community.

The Chief Superintendent interprets:

- *public use* to mean access for general public users to specific, identified spaces through the rental process administered by the City of Calgary.
- *As long as student safety, student activities, and the instructional program are not compromised* to mean appropriate guidelines and processes are in place to reflect these values and the public use of CBE school spaces will not adversely impact the delivery of the program of studies and/or extracurricular student events.

Board-approved Indicators and Evidence of Compliance |

9.4.1	No less than 80% of schools are made available for public use.	Compliant
-------	--	-----------

The organization is compliant with this indicator.

Evidence statement

Public rental of CBE facilities resumed on September 1, 2022 following a two-year hiatus due to the Covid-19 pandemic. For the 2022-2023 school year, 92% of CBE school facilities were made available for public use on evenings and weekends, and the CBE facilitated over 35,000 hours of public use activities in CBE schools.

Evidence demonstrates all indicators in subsection 4 are in compliance.



OE-9: Facilities

9.5	Ensure that financially significant improvements, acquisition, disposal or encumbrance or real property are in support of student learning.	Compliant
-----	---	-----------

Board-approved Interpretation

It is important that decisions pertaining to CBE land and buildings attend to the impact on student learning.

The Chief Superintendent interprets:

- *financially significant improvements* to mean major modernization projects funded by the provincial government.
- *acquisitions* to mean CBE becoming the owner of and responsible for the maintenance and operation of land or building.
- *disposal* to mean the removal of land or buildings from CBE ownership.
- *encumbrance* to mean burden with financial claim or other registrations affecting transferability of property (excluding standard property encumbrances such as utility right of way and temporary construction liens).
- *real property* to mean land and buildings.
- *in support of student learning* to mean providing resources that are directed to positively impact student learning.

Board-approved Indicators and Evidence of Compliance |

9.5.1	100% of all real property acquisitions, disposals and encumbrances will be approved by the Board of Trustees.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

During the 2022-2023 school year, Board and Ministerial approvals were obtained for disposition of three CBE properties, as well as approval for registration of municipally required Easement Agreements on the land titles of one school board property.



OE-9: Facilities

9.5.2	100% of new school construction and major modernization projects will be approved by the Board of Trustees.	Compliant
-------	---	-----------

The organization is compliant with this indicator.

Evidence statement

The Board of Trustees approved 100% of new construction and major modernizations. During the 2022-23 reporting year, CBE received design and/or construction approval for two major modernizations (Louise Dean relocation to Jack James High School and John G. Diefenbaker High School). The Board of Trustees through the Three-Year School Capital Plan and/or capital reserve approvals previously approved all projects.

Evidence demonstrates all indicators in subsection 5 are in compliance.



OE-9: Facilities

GLOSSARY – Developed by the Board of Trustees

Board: The Board of Trustees

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Monitoring Report: The Board wants to know that its values have driven organizational performance. The Chief Superintendent will present to the Board, for its evaluation, a report that summarized how either compliance has been achieved on Operational Expectations or how reasonable progress has been made in Results. Each monitoring report requires: a re-statement of the full policy, by section; a reasonable interpretation of each section; data sufficient to prove compliance or reasonable progress; and a signed certification from the Chief Superintendent of the status.

Reasonable Interpretation: Once the Board has stated its values in policy, the Chief Superintendent is required to “interpret” policy values, saying back to the Board, “here is what the Board’s value means to me.” The Board then judges whether this interpretation is reasonable. In other words, does the Chief Superintendent “get it?” This reasonable interpretation is the first step required in monitoring compliance on Operational Expectations and monitoring reasonable progress on Results.

Compliance: Evidence or data that allow the Board to judge whether the Chief Superintendent has met the standard set in the Operational Expectations values.

Non-compliance: In gathering evidence and data to prove to the Board that its Operational Expectations values have been adhered to, there may be areas where the standards were not met. The policy or subsection of the policy would be found to be “non-compliant.” The Chief Superintendent would identify the capacity-building needed to come into compliance and the Board would schedule this section of policy for re-monitoring.



report to Board of Trustees

Third Quarter Budget Variance Report

Date	June 18, 2024
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Joanne Pitman Chief Superintendent of Schools
Purpose	Information
Originator	Brad Grundy, Superintendent Chief Financial Officer and Corporate Treasurer
Governance Policy Reference	OE-5: Financial Planning GC-5E: Board Committees
Resource Person(s)	Tanya Scanga, Director, Corporate Finance

1 | Recommendation

This report is provided for the information of the Board of Trustees. No decision is required.

2 | Issue

Operational Expectations OE-5: Financial Planning requires the preparation of quarterly variance reports with explanations for variances over 1% and \$500,000 between the CBE's budget and this forecast. This report is the third-quarter report for the 2023-24 fiscal year ending August 31st, 2024.

Governance Culture GC-5E requires that quarterly financial variance reports and the financial health matrix be presented to the Audit and Risk Committee in advance of presenting the report to the Board of Trustees. The Audit and Risk Committee is to pay particular attention to the presentation of unusual, sensitive and/or significant variances from the budget. Input from the Audit and Risk Committee is incorporated into the final report presented to the Board of Trustees.



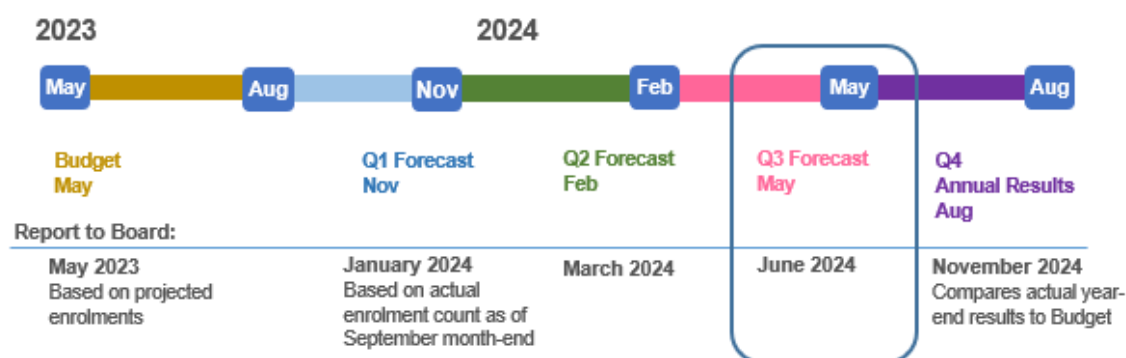
3 | Background

Quarterly variance and annual financial reports presented to the Audit and Risk Committee and the Board of Trustees, provide an update on the results of CBE operations. This report compares the 2023-24 annual forecast as of the third quarter to the 2023-24 budget in compliance with Operational Expectations OE-5: Financial Planning.

Included in this report:

- Attachment I: Third-quarter budget variance report
- Attachment II: Spending by schools and service units
- Attachment III: Use of reserves
- Attachment IV: Capital Budget Report
- Attachment V: Financial Health Matrix

4 | Analysis



The third quarter budget variance report reflects the impacts of changes in actual student enrolment from estimated student enrolment incorporated into the budget. It assesses spending and revenue patterns against the budget three-quarters through the school year. Attachment I summarizes the forecast activity against budgeted revenues and expenses, reserve transfers, and capital transactions.

Operating deficit

The forecast deficit for the year is \$5.0 million (0.3% of budgeted expenditures). This is an unfavourable variance of \$5.0 million from the 2023-24 budget which was balanced.

While the CBE seeks to balance each quarter, our operating tolerance is plus or minus 0.5% of total budgeted operating expenditures. Based on budget 2023-24, the CBE's operating tolerance is between a deficit of \$7.6 million and a surplus of \$7.6 million on total budgeted operating expenditures of \$1.525 billion.

Since September 30, 2023, the CBE has welcomed over 3,100 students into our schools and continue to do so daily. These students are unaccounted for in the Alberta Education funding as they arrived after the student count. That said, the CBE continues to find welcoming spaces for them to learn. With an average student allocation, this equates to an additional expense of \$21.2 million.

Overall revenues are higher than budget by \$8.2 million and have increased due to increases in the Supplemental Enrolment Growth and Learning Disruption grants offset by a reduction for Displaced Students grant. Provincial grant funding is lower based on actual enrolment from forecast in Budget 2023-24. Funded enrolment related to base instruction (K -Grade 12) is lower than 2023-24 budget of 138,293 by 254 students.

Expenditures have increased by \$13.2 million due to collective bargaining agreement settlements, increases in utility distribution fees, and staffing supply costs due to higher student enrolment.

Please refer to the line-item analysis for further details. Spending by schools and service units is provided in Attachment II with explanations of significant variances from Budget 2023-24.

Capital Activities

Board funded capital expenditures fund the various projects necessary to support the broader capital needs within CBE operations. Examples are projects such as technology upgrades, new school commissioning, non-school building upgrades, school air-conditioning, modular classroom installations, to name but a few. These investments are not directly funded by Alberta Education.

Board funded capital expenditures are forecast at \$49.4 million, an increase of \$21.3 million from the budgeted level of \$28.1 million.

The forecast board funded capital expenditures of \$49.4 million include:

- \$20.2 million for various maintenance projects including Client Access Technology Refresh, information technology infrastructure renewal and growth, transition to SharePoint Online and Next Generation Solutions;
- \$16.0 million for new school commissioning, solar power projects, and Louise Dean relocation;
- \$7.3 million for enhancement projects including purchase of custodial and trades equipment, school wiring closet remediations, and special needs technology;
- \$3.4 million for strategic projects including CCTV upgrade and enterprise implementation, learning management system, and Online Student Forms solution; and
- \$2.5 million for principal repayments of capital leases.

Included in the above is \$28.1 million relating to board-funded capital projects initiated in 2022-23 that are continuing into the 2023-24 fiscal year. These carried forward capital expenditures include new school commissioning, solar power system, and various technology upgrade and maintenance projects. As the magnitude of carried-forward capital expenditures is not known with certainty when the following year's budget is being finalized, the CBE does not include an estimate in the budget for those amounts.

The 2023-24 third quarter capital budget report in Attachment IV highlights significant variances from the Budget.

Use of reserves and balancing

The CBE submitted a balanced 2023-24 budget. This third quarter forecast includes a draw of \$13.7 million from operating reserves and designated funds, and a draw of \$16.0 million from capital reserves. Expenditures requiring a carry forward as of August 31, 2024, are shown as an offsetting contribution to the reserves, while any increase in spending relative to the forecast may result in a request to access operating reserves. Access to operating reserves requires Board of Trustee approval. The previous requirement for Ministerial approval has been removed unless specifically identified.

Operating Reserve

The forecast operating reserve balance of \$24.1 million is a decrease of \$13.7 million from \$37.9 million projected on August 31, 2023. This is a forecast and only incorporates the net difference between revenue and expenses at this point. The CBE has consistently carried forward operating and capital projects. The carry-forward amount of board-funded capital expenditures may reduce the ultimate draw on operating reserves. The CBE's reserves will continue to be deployed to maintain core programs, services, and supports.

Alberta Education guidance prescribes a range of operating reserve levels. Metro school districts must maintain operating reserves between 1% and 3.2% of prior-year total operating expenses. Operating reserve balance of more than 3.2% will be recovered by Alberta Education through a reduction in future scheduled payments. Should operating reserves fall below 1%, Alberta Education may request that a school district submit a plan to bring operating reserves back above 1%.

The CBE's forecast operating reserve of 1.6% is within the 1% to 3.2% guidelines. The CBE believes it has sufficient operating reserves to address most operating risk and maintain the continuity of teaching and learning through the remainder of the 2023-24 school year.

Capital Reserve

Alberta Education has not mandated a minimum or maximum level of capital reserves that each jurisdiction must maintain. The CBE's forecast capital reserve balance of \$63.0 million represents a decrease of \$16.0 million from the budgeted amount of \$79.0 million because of modified spending estimates during the current year on new school commissioning, Furniture Fixture and Equipment repository, Louise Dean relocation, and solar panel projects.

Further details are provided in Attachment III – third-quarter use of reserves.

Revenue

(in \$ thousands)	
Q3 Forecast	1,533,477
Budget 2023-24	1,525,282
Variance Favourable / (Unfavourable)	8,195

Significant contributions to this favourable (increase) in revenue include:

- Favourable variance of \$2.3 million in Government of Alberta funding resulting from the net impact of:
 - \$5.4 million in additional Supplemental Enrolment Growth Grant;
 - \$2.8 million deferred Transportation revenue recognized to mitigate increasing expenses;
 - \$1.9 million targeted Learning Disruption Grant received to alleviate continued pandemic-related learning disruptions;
 - \$1.6 million in funding to narrow ATA salary gap;
 - \$0.5 million targeted funding for Low Incidence Support and Services Program;
 - \$0.4 million School Nutrition one-time funding top-up;
 - \$0.2 million in Digital Pathways revenue;
 - \$0.1 million in Bus Driver funding support; and
 - \$0.1 million increased revenue with offsetting IMR expense.
 - Partially offset by:
 - \$4.6 million decrease due to the elimination of the Displaced Student Grant;

- \$3.0 million reduced provincial grant funding based on lower than forecasted September enrolment in Budget 2023-24 Base Instruction;
 - \$2.0 million reduced provincial grant funding based on lower than forecasted December enrolment in Budget 2023-24 Specialized Learning and Kindergarten;
 - \$0.8 million decreased revenue recognition with offsetting amortization expense due to the delay of 2 new school openings; and
 - \$0.3 million in new curriculum implementation funding expended in the prior fiscal year 2022-23.
- Favourable variance of \$0.4 million in Federal Government and First Nations revenue due to an increase in funding to support the complex needs of Indigenous students. An additional school was approved for funding in December 2023.
 - Favourable variance of \$1.3 million in Other Sales & Services revenue due to an increase in school activity fees with matching expenses from school-generated funds.
 - Favourable variance of \$2.0 million in Fees due to:
 - \$1.4 million from lunchroom supervision due to an increase in enrolment;
 - \$0.5 million increase in transportation due to increased ridership; and
 - \$0.1 million increase in school activity fees with matching expenses from school-generated funds.
 - Favourable variance of \$1.8 million in Investment Income due to an increase in interest rates.
 - Favourable variance of \$0.4 million in All Other Revenues due to:
 - \$0.7 million flow-through tax receipted donations administered by Education Matters; and
 - \$0.3 million other funding.
 - Partially offset by:
 - \$0.6 million net decrease in rental and lease revenue, largely due to fewer rental permits issued.

Expenses

(in \$ thousands)	
Q3 Forecast	1,547,209
Budget 2023-24	1,525,282
Variance Favourable / (Unfavourable)	(21,927)

Significant contributions to this unfavourable (increase) in expenses include:

- Unfavourable variance of \$5.6 million in Certificated salaries, wages, and benefits resulting from the net impact of:
 - \$2.5 million for targeted Learning Disruption Grant received to alleviate pandemic-related learning disruptions;
 - \$2.3 million increase in staff to support enrolment offset by Supplemental Enrolment Growth Grant; and
 - \$0.9 million board approved carry forward expenditures from the 2022-23 school year.
 - Partially offset by:
 - \$0.1 million carried pressure based on vacancies calculated at budget. Anticipated offset with realized vacancies throughout the year.

- Unfavourable variance of \$13.2 million in Non-Certificated salaries, wages, and benefits resulting from the net impact of:
 - \$5.2 million increase due to settlement of collective bargaining agreements;
 - \$3.6 million staff and supply redeployment decisions made by principals to accommodate for students' learning needs based on actual enrolment. This adjustment is a normal part of the CBE's budget cycle;
 - \$3.0 million increase in staff to support enrolment, offset by Supplemental Enrolment Growth Grant;
 - \$1.5 million increase to support higher enrolment in criteria-based resource funding areas;
 - \$0.7 million to support higher enrolment in lunch supervision program; and
 - \$0.3 million in Supplemental Executive Retirement Plan (SERP) benefit calculation error.
 - Partially offset by:
 - \$1.1 million carried pressure based on vacancies calculated at budget. Anticipated offset with realized vacancies throughout the year.

- Unfavourable variance of \$1.8 million in Services, Contracts, and Supplies resulting from the net impact of:
 - \$2.0 million increase in school activity/ event expense with offsetting revenue from school-generated funds;
 - \$0.9 million net increase in utilities;
 - \$0.7 million flow-through tax receipted donations administered by Education Matters;
 - \$0.7 million related to Low Incidence Support and Services Program;
 - \$0.5 million increased ridership due to enrolment;
 - \$0.4 million to support school nutrition program;
 - \$0.4 million to support higher enrolment in lunch supervision program;
 - \$0.4 million for complex needs Indigenous students;
 - \$0.3 million lease payments for Discovering Choices program space; and
 - \$0.3 million in additional teaching and psychological resources with offsetting revenue.
 - Partially offset by:
 - \$3.6 million staff and supply redeployment decisions made by principals to accommodate for students' learning needs based on actual enrolment. This adjustment is a normal part of the CBE's budget cycle; and
 - \$1.2 million net decrease in insurance, largely due to lower than anticipated premiums.

- Unfavourable variance of \$1.3 million in Other (Interest, Amortization, and Bad Debt) due to:
 - \$0.7 million increase in Rycor Fee system service fees;
 - \$0.4 million increase due to change in bad debt estimate and waivers because of enrolment; and
 - \$0.2 million due to adjustments in estimated amortization expense as asset capitalization was lower than expected to budget.

All significant variances will continue to be monitored as the year progresses.

5 | Conclusion

This report reflects the information provided to the Audit and Risk Committee in connection with Governance Culture GC-5E: Board Committees and Board of Trustees in connection with Operational Expectations OE-5: Financial Planning. Any recommendations from the Audit and Risk Committee have been incorporated into this final report to the Board of Trustees.

The CBE will continue to practice prudent financial decision making and maximize the value from funds received to provide programs and services to support student achievement, equity and well-being. The CBE continues to monitor and proactively mitigate risks that may impact CBE on the continuity of CBE operations.

The CBE will maintain focus on our core values: students come first, learning is our central purpose and public education serves the common good.



JOANNE PITMAN
CHIEF SUPERINTENDENT OF SCHOOLS

ATTACHMENTS

- Attachment I: Third Quarter budget variance report
- Attachment II: Spending by schools and service units
- Attachment III: Use of reserves
- Attachment IV: Capital Budget Report
- Attachment V: Financial Health Matrix

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined its own work and how it will be carried out. These policies clearly state the expectations the Board has for individual and collective behaviour.

Board/Chief Superintendent Relationship: The Board defined in policy how authority is delegated to its only point of connection – the Chief Superintendent – and how the Chief Superintendent's performance will be evaluated.

Operational Expectations: These policies define both the nonnegotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. They articulate the actions and decisions the Board would find either absolutely necessary or totally unacceptable.

Results: These are our statements of outcomes for each student in our district. The Results policies become the Chief Superintendent's and the organization's performance targets and form the basis for judging organization and Chief Superintendent performance.

Attachment I: Third-quarter budget variance report

CALGARY BOARD OF EDUCATION

Description	2023-24 Budget ^(A)	Forecast for the year ending Aug 31, 2024	Variance Favourable/ (Unfavourable) ^(B)	
				%
Revenues				
Government of Alberta	1,431,228	1,433,528	2,300	0%
Federal Government and First Nations	824	1,201	377	46%
Other sales and services	16,551	17,813	1,262	8%
Fees	53,475	55,524	2,049	4%
Investment income	7,482	9,282	1,800	24%
All other	15,722	16,129	407	3%
Total revenues	1,525,282	1,533,477	8,195	1%
Expenses				
Certificated salaries, wages and benefits	909,773	915,366	(5,593)	(1%)
Non-certificated salaries, wages and benefits	275,158	288,435	(13,277)	(5%)
Services, contracts and supplies	244,789	246,565	(1,776)	(1%)
Amortization	87,360	87,552	(192)	(0%)
Interest	1,808	2,470	(662)	(37%)
All other	6,394	6,821	(427)	(7%)
Total expenses	1,525,282	1,547,209	(21,927)	(1%)
Excess of Expenditures over Revenues	-	(13,732)	(13,732)	(100%)
Transfer from designated funds - service units	-	(5,354)	-	0%
Transfer from designated funds - schools	-	(3,412)	-	0%
Transfer from operating reserves/designated funds	-	(8,766)	8,766	(100%)
Projected Annual Deficit	-	(4,966)	(4,966)	(100%)
Add/(deduct) capital items paid by operating funds				
Contribution to operating activities	-	5,321	(5,321)	(100%)
Board funded amortization	28,085	28,085	-	0%
Transfer from / (to) capital reserves	44,317	15,976	28,341	177%
	72,402	49,382	23,020	0%

^{A)} Approved by the Board of Trustees on May 30, 2023.

^{B)} Refer to line-item analysis for further details on these variances.

Attachment II: Spending by schools and service units



	Forecast 2023-24	Salaries and benefits	Supplies and services	Other (interest, amortization and uncollectible accounts)	Q3 Forecast 2023-24	Budget 2023-24	Increase/ (decrease)		
	FTEs	(in \$ thousands)						%	
Schools and Areas	9,747	1,067,881	82,180	-	1,150,061	1,128,899	21,162	2%	(1)
Service Unit System Budgets	15	8,948	143,592	87,410	239,949	236,063	3,886	2%	(2)
Facilities and Environmental Services	218	23,486	11,335	2,166	36,987	36,678	309	1%	
School Improvement	433	54,638	5,319	137	60,094	63,609	(3,515)	(6%)	(3)
Finance and Technology Services	208	29,346	1,459	7,130	37,935	38,705	(770)	(2%)	
Human Resources	119	14,278	1,205	-	15,483	14,679	804	5%	(4)
Communications	21	2,600	135	-	2,735	2,735	-	0%	
General Counsel	12	1,692	92	-	1,784	1,784	-	0%	
Chief Superintendent's Office	3	476	88	-	564	564	-	0%	
Board of Trustees	-	457	1,159	-	1,616	1,566	50	3%	
Total	10,776	1,203,802	246,565	96,843	1,547,209	1,525,282	21,927	1%	

- (1) **Schools and Areas:** Increase due to collective bargaining settlement increases and increased staffing due to enrolment increase.
- (2) **Service Unit System Budgets:** Increase due to collective bargaining settlement increases and higher utility costs.
- (3) **School Improvement:** Decrease due to transfer to schools to support additional resources.
- (4) **Human Resources:** Increase due to higher temporary salaries to cover current vacancies.

Attachment III: Use of reserves

CALGARY BOARD OF EDUCATION 2023-24 PROPOSED USE OF OPERATING RESERVES (in \$ thousands)

<u>Description</u>	Reserves balance Sep. 1, 2023	2023-24 Budget planned use of reserves ⁽¹⁾	Forecasted use of reserves	Forecasted reserves balance Aug. 31, 2024
Accumulated operating reserves				
<i>Available for use reserves</i>				
Fiscal stabilization reserve	37,363	-	(4,966)	32,397
<i>Restricted reserves</i>				
EducationMatters flow-through funds ⁽²⁾	1,890	-	-	1,890
Changes in accounting policy reserve	(10,164)	-	-	(10,164)
Total operating reserves	29,089	-	(4,966)	24,123
Designated operating reserves				
School decentralized budgets	3,412	-	(3,412)	-
Instructional and service unit initiatives	5,354	-	(5,354)	-
Total designated funds	8,766	-	(8,766)	-
Total operating reserves and designated	37,855	-	(13,732)	24,123
Capital reserves				
Building reserve	52,954	-	(4,106)	48,848
Other capital reserves ⁽³⁾	25,235	-	(11,870)	13,365
Plant, operations and maintenance	798	-	-	798
Total capital reserves	78,987	-	(15,976)	63,011
Total reserves	116,842	-	(29,708)	87,134

(1) Approved by the Board of Trustees on May 30, 2023.

(2) This reserve is the result of consolidating EducationMatters into the CBE's financial statements in accordance with accounting standards.

(3) The forecast use of reserves is the amount of the carry forward from prior year board funded assets.

The forecast operating reserve balance of \$24.1 million, including designated funds, is a decrease of \$13.7 million from \$37.9 million on August 31, 2023. This is a forecast and only incorporates the net difference between revenue and expenses at this point. The CBE has consistently carried forward operating and capital projects and their related budgets. This carry-forward may reduce the draw on operating reserves. The CBE's reserves will continue to be deployed to maintain core programs, services, and supports.

Attachment IV: Capital Budget Report

	Budget 2023-24	Approved carryforward and revisions	Q3 Forecast 2023-24	Variance Favourable/ (Unfavourable)	
(in \$ thousands)					
Capital lease payments (contracts)					
Performance contracts	2,500	-	2,500	-	0%
Total Capital Lease Payments	2,500	-	2,500	-	0%
Non-facility related projects					
Strategic	-	4,185	3,420	765	18%
Enhancement	7,720	1,434	7,272	1,882	21%
Maintenance	15,211	7,810	20,214	2,807	12%
Total non-facility related projects	22,931	13,429	30,906	5,454	15%
Capital reserve projects					
New school Commissioning	-	10,451	5,000	5,451	52%
Solar Power System	-	3,015	2,640	375	12%
Louise Dean Relocation	-	6,510	4,106	2,404	37%
FF&E Repository	-	11,400	4,050	7,350	64%
Modular Relocation	-	1,300	180	1,120	86%
Total capital reserve projects	-	32,676	15,976	16,700	51%
Unallocated board funded projects	2,654				0%
Total non-facility capital expenditures	28,085	46,105	49,382	24,808	33%
Financed by the following:					
Contribution to operating activities	-	-	5,321	(5,321)	0%
Total amortization expense (non-cash)	28,085	-	28,085	-	0%
Transfer from / (to) capital reserves	-	46,105	15,976	30,129	65%
Total board-funded financing	28,085	46,105	49,382	24,808	33%

Definitions:

Maintenance - Projects that are required to maintain current processes and systems in good working condition.

Enhancement - Projects that improve or extend the functionality of existing systems, technologies, and processes.

Strategic - Projects that open new horizons, learning methods, organization models, and value propositions that reach across the organization or physical facility.

Attachment V: Financial Health Matrix

Financial Health Matrix

In the interest of transparency and accountability, the CBE developed a financial health matrix. This matrix is designed to assist CBE administration and the Board of Trustees in monitoring the overall financial health of the CBE. Financial health is the ability of the CBE to achieve its Results policies in the short and long term.

The CBE's financial health is indicated by both short- and long-term financial health indices as well as other operational indicators. Taken together, these indices and indicators allow for an assessment of the CBE's ability to continue providing the programs, services and supports that students and families expect and rely on.

Monitoring the financial health matrix along with the numerous reports from the CBE administration to the Board of Trustees allows stakeholders (students, staff, the public, and government) to gain a comprehensive view of the CBE and its activities.

From a short-term perspective, the indicators show that the CBE is well-placed to continue sustaining operations and meet near-term financial commitments. The CBE has the capacity via short-term borrowing and the use of operating reserves to address the cost of unanticipated events that impact the continuity of operations.

From a longer-term perspective, near-term operational capabilities may be constrained as operational funding per student has not kept pace with the increased cost of labour and general inflation.

School utilization rates are increasing rapidly in the face of significant enrolment growth. This is reflected in the increasing number of CBE schools in overflow status. To assess the impact of enrolment increases to overall system, number of overflow and overflow receiving schools continues to be monitored. With deferred maintenance on schools of over \$160 million, the effective utilization of IMR and CMR funds is increasingly important in maintaining safe and healthy learning spaces for students.

In summary, short-term operational needs are being met through a balance of financial support and operational effectiveness in delivering programs, services, and support to students.

Currently, the most significant area of concern relates to the overall level of government funding. Inflationary pressures, salary and benefits growth, enrolment increases, and increases in student complexity mean that total cost per student have increased as a faster rate than the change in funding per student. This means that the CBE will be challenged to maintain the current ratio of students to school-based staff and the adequacy of services and supports for students in future years.

Financial Health Indicators

	Status: Neutral			Trend: Neutral		
	2020-21	2021-22	2022-23	Q1 2023-24	Q2 2023-24	Q3 2023-24
Expense (\$ millions)	1,341	1,371	1,437	1,527	1,549	1,547
Operating Reserves Percentage	3.2%	2.9%	2.6%	1.9%	1.2%	1.6%

(Operating Reserves / Expenditures)

Operating Reserves Percentage

Operating reserves provide the CBE with short-term flexibility to address unanticipated unfunded costs. Operating Reserve to Expense percentage determines the Board's ability to react to emergent situations and fund special initiatives. Alberta Education mandates a minimum Operating Reserves Percentage of 1% and a maximum of 3.2%. Any Operating Reserves in excess of the maximum may be deducted from future payment by Alberta Education. CBE administration agrees with the operating reserve range required by Alberta Education.

	Status: Neutral			Trend: Favourable		
	2020-21	2021-22	2022-23	Q1 2023-24	Q2 2023-24	Q3 2023-24
Capital Reserves (\$ millions)	41,863	49,882	78,987	78,987	68,329	63,011
Capital Reserves per Student	341	398	602	602	494	456

Capital reserves provide funds for future replacement of the Board's capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis. Based on historical analysis, the CBE seeks capital reserves above \$250 per student or approximately \$35 million.

	Status: Neutral			Trend: Neutral		
	2020-21	2021-22	2022-23	Q1 2023-24	Q2 2023-24	Q3 2023-24
Revenues (\$ millions)	1,332	1,360	1,438	1,526	1,529	1,533
Expenses (\$ millions)	1,341	1,371	1,437	1,527	1,549	1,547
Surplus/(Deficit) (\$ millions)	(9.1)	(10.9)	1.4	(0.8)	(11.3)	(5.0)

The CBE relies on a steady and predictable stream of revenues in order to effectively plan expenditures. Any unexpected fluctuations in funding can cause a significant variance in budgeted annual surplus/deficit. Revenues are primarily impacted by enrolment and grant rates, while expenditures are mainly impacted by staffing decisions. The CBE targets revenues equalling expenses. Given the absolute size of the CBE, a surplus or deficit of +/-0.5 percent of total expenditures is considered balanced.

	Status: Neutral			Trend: Neutral		
	2020-21	2021-22	2022-23	Q1 2023-24	Q2 2023-24	Q3 2023-24
Percent of Expenses						
Salaries & Benefits	81%	79%	78%	77%	78%	78%
Supplies & Services	13%	15%	16%	17%	16%	16%
Other	6%	6%	6%	6%	6%	6%

This chart shows the percentage of CBE's budget allocated to various expenditure categories over the last 5 years. Salaries and Benefits have steadily increased as a percentage of total expenses, which is offset by a similar decrease in Supplies and Services.

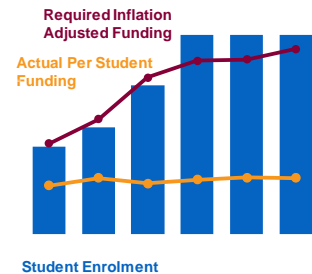
	CBE	Other Metro School Boards
Salaries & Benefits as % of Total System Administration Expenses	47%	77%

The CBE spends a considerably smaller portion of its System Administration expenditures on salaries & benefits when compared to other metro school boards. This difference is due to the higher level of spending on the Education Centre lease. To compensate, CBE administration is very judicious in the allocation of resources to the non teaching and learning service unit.

	Status: Neutral			Trend: Unfavourable		
	2020-21	2021-22	2022-23	Q1 2023-24	Q2 2023-24	Q3 2023-24
Actual Per Student Funding	8,783	8,910	8,821	8,880	8,914	8,906
Required Inflation Adjusted Funding	9,468	9,866	10,539	10,813	10,832	11,009
Student Enrolment	122,117	124,802	130,654	137,727	137,727	137,727

Per student funding from Alberta Education excludes targeted funding. These targeted funds are removed from the funding per student calculation as they are not available to directly support teaching and learning in the classroom. That is, the targeted funds cannot be used to hire and deploy additional school based staff. Funding and enrolment do not include International students.

Per student funding is an indicator of the stability of revenue over time. Increasing funding per student generally indicates an increased ability to maintain programs, services and supports. Decreasing per student funding over time is an indicator that programs, services and supports will need to be re-structured to fit within available resources.



	Status: Unfavourable		Trend: Unfavourable	
	Q4 2022-23	Q1 2023-24	Q2 2023-24	Q3 2023-24
Overflow Schools	24	26	32	34
Overflow Receiving Schools	33	37	47	50

As enrolment increases, the number of schools in overflow continues to be monitored to maintain a positive learning environment for students. To assess the impact of enrolment increase to the overall system, the number of overflow and overflow receiving schools should be monitored. Schools in overflow have overflow receiving schools which accept the influx of students. This may include more than one location. This allows for overflow schools to relieve significant enrolment pressure and may fluctuate over time. Ideally, the number of schools in overflow should be less than 5.

	Status: Unfavourable		Trend: Unfavourable	
	Sep 29, 2023	Q1 2023-24	Q2 2023-24	Q3 2023-24
ECS	9,009	9,090	9,255	9,378
Grade 1-9	93,842	94,519	95,430	96,515
Grade 10-12	35,393	35,534	35,515	35,451
Total Student Count	138,244	139,143	140,200	141,344

The CBE receives provincial grant funding based on a weighted moving average calculation that utilizes budgeted student enrolment. While the Supplemental Enrolment Growth grant assists in bridging the gap between initial budgeted enrolment and increased enrolment at Sept 30, any additional enrolment results in unfunded students in the current year. Given current rate of enrolment increase, this places significant pressure on a school board.

report to
Board of Trustees

Proposed Amendments to Governance Culture Policies

Date	June 18, 2024
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Trustee Laura Hack Board Chair
Purpose	Decision
Governance Policy Reference	GC-2: Governing Commitments GC-3: Board Job Description GC-4: Officers' Roles GC-5E: School Name Recommendation Committee Terms of Reference
Resource Person(s)	Trustee Charlene May, Chair, Board Governance Committee Trustee Nancy Close, Member, Board Governance Committee Patricia Minor, Corporate Secretary

1 | Recommendation

It is recommended:

- THAT the Board of Trustees gives first reading to the amendments to Governance Culture 4: Officers' Roles policy, as provided in Attachment I to this report.
- THAT the Board of Trustees gives second reading, and thereby final approval, to the amendments to Governance Culture 4: Officers' Roles policy, as provided in Attachment I to this report.
- THAT the Board of Trustees approves the amendments to GC-5E: School Name Recommendation Committee Terms of Reference, as provided in Attachment II to this report.

2 | Background

Governance Culture Policy 2: Governing Commitments sets out the expectation for the Board to regularly and systematically monitor all Board policies.



3 | Analysis

The Board of Trustees operates under the Coherent Governance model of corporate governance whereby the Board provides leadership for the CBE by setting direction through policy. Section 33(1)(h) of the *Education Act* mandates that the Board establish governance and organizational structures for the CBE.

Day to day operations and leadership of the system lays with the Chief Superintendent who is responsible for carrying out duties as assigned by the Board (Section 33(1)(j) of the *Education Act*). The Board governs the system through policies that set out the Results (learning outcomes), Operational Expectations (the boundaries of day-to-day operations), Governance Culture (how the Board works) and Board/Chief Superintendent Relationship (delegation to and evaluation of the Board's single employee).

Board policies enable the Board of Trustees to effectively lead, direct, inspire and control the outcomes and operations of the Calgary Board of Education through a set of carefully crafted policy statements and the effective monitoring of them. Under the Board's leadership the Chief Superintendent is empowered to make all decisions save and except those matters that cannot be delegated by law or those specifically reserved for the Board of Trustees.

The Governance Culture Policies clearly defines the individual and collective behaviour required by the Board and Trustees to establish a culture of good governance. These policies establish standards for how the Board performs its work, including policies that define the Board's job, its purpose and its accountability.

As part of the ongoing work of the Board with the support of the Board Governance Committee, Governance Culture 4: Officers' Roles policy and Governance Culture 5E: School Name Recommendation Committee Terms of Reference were reviewed to identify areas of improvement including:

- providing additional clarity on the Chair's specific authority and duties within GC-4: Officers' Roles; and
- providing an overview of community survey process and the requirement for a minimum of two name recommendations to the Board of Trustees within the School Name Recommendation Committee Terms of Reference.

4 | Conclusion

The Board of Trustees to consider proposed amendments to the Governance Culture 4: Officers' Roles policy and Governance Culture 5E: School Name Recommendation Committee Terms of Reference.

ATTACHMENTS

Attachment I GC-4: Officers' Roles (proposed revisions)
Attachment II GC-5E: School Name Recommendation Committee Terms of Reference (proposed revisions)

Board of Trustees' Governance Policy

GOVERNANCE CULTURE GC-4: Officers' Roles

Monitoring Method: Board Self-assessment
Monitoring Frequency: Annual

The officers of the Board are those listed in this policy. Their duties are those assigned by this policy, and others required by law.

Chair

The Chair provides leadership to the Board, ensures the faithful execution of the Board's processes, exercises interpretive responsibilities with integrity, reflecting the spirit and intent of the Board's policies, and serves as the Board's official spokesperson.

The Chair has the following specific authority and duties:

- 4.1 Monitor Board actions to ensure that they are consistent with the Board's own procedures and policies and with other obligations imposed by agencies whose authority supersedes the Board's own authority.
 - a. Conduct and monitor Board meeting deliberations to ensure that Board discussion and attention are focused on Board issues, as defined in Board Policies (~~as~~ defined in GC-3: Board Job Description).
 - b. Ensure that Board meeting discussions are productive, efficient and orderly.
 - c. Ensure the Board meeting debriefings and is engaged on periodic self-assessments ~~are conducted to ensure~~ and committed to continuous ~~process~~ improvement.
 - d. Serve as ex-officio member of all Board committees.
- 4.2 Ensure the ~~compilation and facilitation of the Board's summative evaluation of the~~ Chief Superintendent's annual summative evaluation.
- 4.3 Represent the Board as its official spokesperson about issues decided by the Board and other matters related to official Board business.
- 4.4 Execute all documents authorized by the Board, except as otherwise provided by law.

Board of Trustees' Governance Policy

GOVERNANCE CULTURE GC-4: Officers' Roles

- 4.5 On behalf of the Board, and in consultation with the Corporate Secretary, the Chair is authorized to approve emergent agenda decisions, as required.
- 4.6 Make all interpretive decisions of Board policies in the *Governance Culture* and *Board/Chief Superintendent Relationship* sections, using reasonable judgment. The Chair is not authorized to:
- make any interpretive decisions about policies created by the Board in the *Results* and *Operational Expectations* policy areas. Interpretation of these policies is the responsibility of the Chief Superintendent;
 - exercise any authority as an individual to supervise or direct the Chief Superintendent.
- 4.7 The Chair may delegate any of these responsibilities, but the Chair remains accountable for any resulting actions.

Vice-Chair

The Vice-Chair shall support the Chair in their duties and will serve as Chair in the event of the Chair's absence or inability to perform assigned duties.

The Vice-Chair is the Chairperson of the Agenda Planning Committee and Board ~~Governance~~Evaluation Committee.

Second Vice-Chair

The Second Vice-Chair shall serve in the absence or inability of both the Chair and Vice-Chair.

The Second Vice-Chair is a member of the Agenda Planning Committee

Adopted: ~~June 22, 2021~~

**Board of Trustees'
Governance Policy****GOVERNANCE CULTURE****GC-5E: Board Committees Terms of Reference****Monitoring Method: Board Self-assessment****Monitoring Frequency: Annual****School Name Recommendation Committee****Purpose/Charge:**

The purpose of the School Name Recommendation Committee (the "Committee") is to assist the Board of Trustees in the naming of a school.

Membership:

1. The Committee shall consist of a minimum of seven individuals comprised of:
 - the Ward trustee for the community in which the school is located. The Ward trustee will serve as Committee Chair;
 - an alternate trustee, as designated by the Board;
 - the Education Directors or designee;
 - a minimum of three school community representatives external to The Calgary Board of Education and independent of The Calgary Board of Education; and
 - other member(s) as determined by the Board.
2. Each external Committee member shall serve at the pleasure of the Board of Trustees as a volunteer and will not receive any compensation for their time. The Board of Trustees reserve the right to terminate any Committee appointment.

Meetings:

1. The Committee will meet regularly at such times as required by the Committee Chair.
2. The Chair of the Committee shall establish the agendas for meetings, ensure that properly prepared agenda materials are circulated to the members with sufficient time for review prior to the meeting, chair the committee meetings, and be responsible for reporting to the Board of Trustees.
3. A majority of the members of the Committee shall constitute a quorum. One trustee must be present at all Committee meetings.

GOVERNANCE CULTURE
GC-5E: Board Committees Terms of Reference**School Name Recommendation Committee** (Continued)**Reporting Schedule:**

1. The Committee Chair or their designate shall report to the Board of Trustees on the work of the Committee and bring forward recommendation(s) to the Board of Trustees.
2. Minutes of all meetings of the Committee shall be provided to the Board of Trustees by the Chair and filed with the Board of Trustees for the corporate record and indicate at least the following information:
 - date and place of meeting;
 - attendees; and
 - record Committee recommendations.

Roles and Responsibilities:

1. The Committee shall have the responsibilities set out in Appendix I as well as any other matters as may be delegated to the Committee by the Board from time to time.
2. The Committee and each of its members shall comply with such additional requirements as may be specified in the *Education Act* and in resolutions of the Board in effect from time to time.

Term:

As determined by the Board of Trustees and convened by the Corporate Secretary's Office in consultation with the Ward Trustee, terminating upon the approval of a name for the particular school.

Authority Over Division Resources:

The Committee shall have no authority over The Calgary Board of Education resources; this is the responsibility of the Board of Trustees.

Adopted: ~~September 27, 2022~~

Appendix I
School Name Recommendation Committee
Roles and Responsibilities Calendar
 √ When Performed

Roles and Responsibilities	Required
1. Ensure the Calgary Board of Education Board of Trustees' values and priorities are considered: <ul style="list-style-type: none"> • Students come first • Learning is our central purpose • Public education serves the common good • Student achievement • Equity • Student and staff well-being. 	√
2. Ensure the acknowledgement of the land and its relationship with Indigenous peoples is considered.	√
3. Ensure the following guiding principles are considered when reviewing and recommending possible names: <ul style="list-style-type: none"> • The name should provide meaningful learning opportunities for students. • Schools, portions of a school or school grounds may be named for: <ul style="list-style-type: none"> ○ the community in which they are located; or ○ locations or events that show great Canadian historical significance; or ○ a Canadian individual of recognized stature, whose life work aligns with achievement of the CBE's <i>Results</i>, or who has demonstrated exemplary achievement of the CBE's mission and values; ○ names that reflect the diverse culture of The Calgary Board of Education; or ○ any other name that may be deemed appropriate by the Board of Trustees • The name should align with the Board's commitment or its legal responsibilities to promote a welcoming, caring, safe, respectful and inclusive learning environment. When naming a school after an individual, the use of the names of individuals who are deceased or who have retired will be considered first. Prior to naming a school after an individual, that individual or immediate family will be requested to grant permission. • Except for high schools, it will be the practice to exclude grade configurations as part of school name recommendation(s). 	√

Roles and Responsibilities	Required
4. May retain up to two independent historians to conduct historical research and analysis on potential names, as approved by the Board of Trustees.	
5. Engage with the community prior to making a recommendation to the Boards outlined in Exhibit I. <u>Any additional eEngagements</u> must be consistent with the CBE's dialogue framework.	√
6. Ensure the reputation of The Calgary Board of Education is given the highest priority when making recommendations for the naming of a school.	√
7. Provide <u>a minimum of two name</u> recommendation(s) to the Board of Trustees for the naming of a school.	√

Exhibit I
Community Engagement Survey Process

1. Once a School Name Recommendation Committee has possible names for a new school, which have been shared with the Board of Trustees and name use approval received, when required, the Committee will issue a public survey open to all Calgarians for a period of 7 days.
2. The survey will include the biographies of person's names being considered along with the information outlined in Exhibit II, draft survey questions.
3. The survey will be open to all Calgarians. CBE will share the survey link through School Messenger, with members of the Committee and the survey link will be available on the CBE public website.
4. The survey results will be reviewed by the Committee along with other name options provided through the survey.
5. The survey results will be shared with the Board of Trustees as part of the Committee's name recommendations to the Board.

report to
Board of Trustees

Chief Superintendent’s Update

Date June 18, 2024

Meeting Type Regular Meeting, Public Agenda

To Board of Trustees

From Joanne Pitman
Chief Superintendent of Schools

Purpose Information

Governance Policy Reference
OE-2: Learning Environment/Treatment of Students
OE-3: Instructional Program
OE-8: Communicating and Engaging with the Public

1 | Recommendation

This report is being provided for information for the Board. No decision is required at this time.

2 | Issue

As the Board of Trustees’ chief executive officer, the Chief Superintendent is accountable for meeting the expectations set by the Board. These expectations are stated in Results and Operational Expectations policies.

OE-2: Learning/Environment/Treatment of Students states that “it is essential to establish and maintain a learning environment that is welcoming, caring, safe, respectful and conducive to effective learning for each student.” With other reports submitted to the Board of Trustees, this update meets the requirement of providing safe and positive learning conditions for each student that fosters a sense of belonging and a respect for diversity.

OE-3: Instructional Program states that “providing high quality programming for all students is essential for student success, as defined in the Results”. With other reports submitted to the Board of Trustees, this update meets the

requirement of OE-3 in planning for and providing challenging, relevant and high quality programming opportunities that consider the educational needs of students.

OE-8: Communicating and Engaging with the Public states that “working with our communities is a critical component to building relationships that support student success.” With other reports submitted to the Board of Trustees, this update meets the requirement of OE-8 in reasonably including people in decisions that affect them.

3 | Background

Learning Excellence | Besançon Virtual Exchanges

Since 2011, CBE classrooms have been paired with classrooms in the Besançon area of France. This year, fifteen CBE classes have connected with their French peers to create rich, authentic learning opportunities for their students ranging from kindergarten to grade 12. Whether it was creating a virtual book to teach their friends about Matter in grade 1 Science or sharing and explaining their favorite poems in high school, each class exchanged with a French counterpart to learn about life in another part of the world.

Our schools paired with those of Besançon/Dijon, France were:

École de la Pierre qui Tourne with Tuscany School
Lycée Georges Cuvier with John G. Diefenbaker High School
Lycée Ferdinand Fillot Saint-Amour with Henry Wise Wood High School
Ecole élémentaire de Fontaine-les-Luxeuil with Woodman School
Lycée Condorcet with Western Canada High School
Lycée Georges Colomb with Western Canada High School
Collège Michel Brezillon Orgelet with Georges P. Vanier School
Collège Jean-Claude Bouquet with Georges P. Vanier School
Ecole de Favorney with Sundance School
Lycée Friant with Bishop Pinkham School
École de La Cluse-et-Mijoux with Mayland Heights School
École primaire Pouilley-Français with Tuscany School
Ecole les coquelicots with Tuscany School
Collège Jean-Jacques Rousseau with Mount Royal School
Collège Xavier Bichat with David Thompson School

Learning Excellence | DELF Report 2023-24

The Diplôme d'études en langue française (DELF) is the most widespread internationally recognized language credentialing process for French. Certification as an Examiner for the DELF requires completion of a four-day training course and written exam. In March 2024, CBE certified 22 teachers, school leaders and education assistants as new Examiners, and re-certified two previously certified teachers. CBE now has 49 DELF-certificated Examiners on staff throughout the CBE.

In April 2024, the Languages team offered both the A1 DELF exam (assessing elementary proficiency; offered in elementary French Immersion schools) and

the B2 DELF exam (assessing professional working proficiency; offered in French Immersion high schools).

- On April 18, 127 students from Chinook Park, Janet Johnstone, Mayland Heights, Tuscany and William Reid Schools wrote the A1 DELF exam with 126 successfully attaining their A1 certificate.
- On April 15, 126 students from Dr. E.P. Scarlett, Western Canada and William Aberhart High Schools completed the B2 DELF exam, and 121 students successfully attained their B2 certificate.

Learning Excellence | Grade 12 Graduation Gathering for Students who Self-Identify as Indigenous

A gathering to honour graduating CBE Grade 12 students who self-identify as Indigenous was held on Friday, May 31 from 12:30 - 3 p.m. at the Carriage House Inn. Students and their guests celebrated with members of the Elder Advisory Council and CBE staff over a traditional blessing, meal, song, and the sharing of student gratitude. Each student received a gift to recognize this important milestone.

Learning Excellence | Anti-Discrimination Principal Advisory Council

The Anti-Discrimination Principal Advisory Council was formed in May 2023 and met three times over the 2023-2024 school year with the final meeting on May 28, 2024. The committee is formed of 14 principals across all areas of the CBE who advise on the implementation of strategies to advance anti-racism, diversity, and inclusion. These principals have also supported and provided feedback on the upcoming Diversity and Inclusion Professional Learning module series, currently in the piloting phase.

Learning Excellence | An Alberta for All symposium Book Study

During the months of April – June 2024, the Diversity and Inclusion team is offering a three-part book study focusing on *Stop the Hate For Goodness Sake* by Andrew B. Campbell and Larry Swartz as a follow up from the learning and reflections shared at the An Alberta for All: Understanding Our Past to Shape Our Present and Future symposium in February. These sessions are an opportunity to connect with colleagues and discuss key takeaways.

Learning Excellence | Collaborative Partnerships | People Excellence | Level Up Calgary Season 3: Parks & Portals

The CBE Minecraft Judging Committee completed their review of the Level Up Calgary Season 3 video submissions. The list of finalists was shared with The City of Calgary for review mid-May and community members representing the two build sites, Haultain Park and Green Line will determine the winners in each division. We look forward to the winners being announced very soon and extend huge thanks to the hundreds of teachers and thousands of students who participated!

Learning Excellence | Strategic Resourcing | New Curriculum Learning Resource Purchasing Guides

Over the past two years the Learning Resources team has collaborated with School Improvement specialists and procurement services to develop, publish, and continuously update 15 Curriculum Resource Guides covering ELAL, Mathematics, Physical Education and Wellness, Science, and Languages. The guides provide schools with foundational and supplementary resource recommendations for new curriculum implementation and encourage consistent use of learning resources across CBE schools. Some foundational learning resources such as MathUP Classroom have also been included in system-provided professional learning opportunities. The Curriculum Resource Guides promote effective and efficient use of CBE funds, as well as clear processes for schools to acquire learning resources.

Collaborative Partnerships | Summer Elder Advisory Council

The Summer Elder Advisory Council (EAC) meeting was held on Wednesday, May 15, 2024, at Niitsitapi Learning Centre. The focus of the final gathering during the 2023-24 school year was on “visiting” with the Elders and Knowledge Keepers to celebrate our work together. The chief superintendent offered a gift to each of the EAC members, and plans for next year were shared. The meeting closed with a delicious meal and some laughs with the Indigenous Education Team.

Collaborative Partnerships | Tsuut’ina Nation Education Powwow

On Friday, May 3, 2024, Tsuut’ina Nation hosted their annual collaborative education powwow. This community gathering hosted at Seven Chiefs Sportsplex & Jim Starlight Centre on the Tsuut’ina Nation celebrated the collaborative efforts of Tsuut’ina Department of Education with the Calgary Board of Education and other local school districts. Representing the Calgary Board of Education (CBE) at the powwow were members of the Indigenous Education Team, superintendents, education directors, school staff, students, and families. The CBE eagle staff was walked in as part of the grand entry.

People Excellence | Onboarding Full-Year Temporary Teachers (FYTT)

The Inclusive Education team, in collaboration with Teacher Staffing, provided a week-long onboarding of professional learning and experiences with a cohort of 16 FYTT teachers for specialized classes, which included the following professional learning sessions:

- CBE Specialized Classes and Unique Settings
- Literacy and Math Task Design for Complex Needs and SLD Learners
- Assessment and Reporting in Specialized Classes
- Best Practice and Task Design for Neurodiverse Learners
- Classroom Regulation Strategies and Supports
- Re-Framing Self Injurious Behavior in Complex Needs Classes
- School Based Mental Health
- Understanding Safety and Accessibility

Sessions were provided through the collaborative efforts of Strategists, Specialists, Inclusive Education Learning Leaders, Occupational Therapists, and Psychologists and developed to support teachers new to the CBE with specific structures and processes, as well as professional learning opportunities to support teacher success in specialized classes.

Each FYTT teacher had the opportunity to tour four of eleven schools to experience a variety of specialized classes in schools across multiple divisions accompanied by an Inclusive Education Specialist or school Key Contact Strategist to answer questions and make connections with the specialized classroom teacher.

The positive energy and dedication expressed by the teachers through their eagerness to engage with the onboarding program is a testament to the impact they will have in their future CBE roles.

People Excellence | 2023-2024 System Professional Learning

The CBE Education Plan identifies the goal to create strong student achievement and well-being for lifelong success in Learning Excellence. In support of this goal, the K-12 Core Curriculum and Assessment and Reporting team, in collaboration with other teams, offered a K-6, Middle Years and High School professional learning series to support building leader and teacher capacity.

People Excellence | K-6 Professional Learning Series

Approximately 3500 K-6 teachers and administrators participated in a four-part online professional learning series designed to develop understanding and support implementation of the new K-6 English Language Arts and Literature and Mathematics curricula, as well as the new K-3 Science curriculum.

Over the course of the year there was collaboration with the Early Learning team, English as an Additional Language team, Inclusive Education team, Indigenous Education team, Well-Being team, and the Languages team to design and deliver quality professional learning. Assessment was the throughline for the professional learning series with the guiding question of “how can assessment help us support learners within the new curriculum”? The series involved opening sessions that were live online and recorded followed by recorded breakouts. Each session focused on a different aspect of implementing the new curriculum. The four areas of focus included: Knowing Learners in the Context of the New Curriculum, How Monitoring Growth Supports Learners in the Context of New Curriculum, Calibrating Outcomes to Deepen Understanding of Grade Level Proficiency, Equitable Grading Practices to Communicate Student Learning. The live recorded opening online sessions provided participants opportunities to reflect on their own teaching and assessment practices and were further supported by recorded breakout videos for 4-6 English Language Arts and Literature, 4-6 Mathematics and K-3 Science.

The online sessions and recorded breakouts were further supported by leadership packages that offered school leaders an opportunity to personalize their school-based professional learning considering their context, their priorities, and their choice. The leadership packages included recorded opening sessions and breakout sessions, PowerPoints, resource materials, and thinking guides.

People Excellence | Middle Years Professional Learning Series

Approximately 1000 grade 5 – 9 teachers and administrators participated in a four-part online professional learning series designed to further develop understanding of middle years learner identity.

Over the course of the year there was collaboration with the Well-Being team, English as an Additional Language team, Inclusive Education team, Indigenous Education team, Teaching and Learning with Technology team, and the Complementary and Diversity teams to design and deliver quality professional learning. Assessment was the throughline for the professional learning series with the guiding question of “how might assessment practices bring us closer to students”? Each session focused on building strong middle years learner identity. The series involved opening sessions that were live online and recorded followed by recorded breakouts. The four areas of focus included: Leveraging Feedback to Grow Learning Relationships, Involving Students in Assessment for Self-Regulated Learning, Assessment to Build Student Engagement, Gathering and Analyzing Student Evidence to Communicate Learning. The live recorded opening online sessions provided participants opportunities to reflect on their own teaching and assessment practices and were further supported by recorded breakout videos for Literacy, Mathematics and Well-Being.

The online sessions and recorded breakouts were further supported by leadership packages that offered school leaders an opportunity to personalize their school-based professional learning considering their context, their priorities, and their choice. The leadership packages included recorded opening sessions and breakout sessions, PowerPoints, resource materials, and thinking guides.

People Excellence | High School Professional Learning Series

The High School Professional Learning Series consisted of four in-person series as well as one online series. The four in-person series included Principal with Education Directors, Assistant Principals, Core Implementers and Learning Leaders and Physical Education and Complementary Courses. The online series was available to all high school teachers and leaders. The focus of the High School Professional Learning series was Outcome Based Assessment.

The focus of the in-person sessions varied by audience. Approximately 50 Principals and Directors participated in four in-person learning sessions that focused on change management and instructional leadership to implement Outcomes-Based assessment in high school. Approximately 50 Assistant Principals participated in two in-person sessions that focused on

investigating nuances related to outcomes-based assessments and discussing strategies to engage in positive and productive assessment-related conversations as well as exploring existing resources and the use of PowerSchool and Data Analytics Tools. Approximately 295 Core Implementers and Learning Leaders from Mathematics, English Language Arts, Science, Social Studies, and French Language Arts participated in four in-person learning sessions that focused on building capacity with outcome-based assessment practices. These sessions maintained a focused on the five guiding principles of assessment and reporting as identified in Assessment and Reporting in CBE to support collaborative calibration of outcomes against the proficiency scale. Approximately 100 teacher designates from Physical Education, Career and Technology Studies, Fine and Performing Arts, Language and Culture and Secondary Languages participated in four in-person learning sessions that focused on building capacity to lead outcome-based assessment practices. These sessions focused on the five guiding principles of assessment and reporting as identified in Assessment and Reporting in CBE to establish the foundation for outcome-based assessment.

The asynchronous online sessions focused on the five guiding principles of assessment and reporting as identified in Assessment and Reporting in CBE to establish the foundation for outcome-based assessment in all high school courses.

People Excellence | National Indigenous History Month & Calgary Indigenous Awareness Week

The Indigenous Education Team supported students and staff to celebrate Indigenous History Month and Calgary's Indigenous Awareness Week in June with the following:

- Summer Solstice Sunrise Ceremony with Elder Saa'kokoto at Sikome Lake in Fish Creek Provincial Park;
- released new land-based learning and well-being resource;
- invited Education Centre staff to the new Indigenous Education workspace for a Commūn-I-Tea with bannock, tea and a smudge; and
- shared information with staff about events and activities happening in Calgary during the month of June



JOANNE PITMAN
CHIEF SUPERINTENDENT OF SCHOOL

GLOSSARY – Developed by the Board of Trustees

Board: Board of Trustees

Governance Culture: The Board defined in policy the individual and collective behaviour required to establish a culture of good governance. These policies establish standards for how the Board performs its work, including policies that define the Board's job, its purpose and its accountability.

Board/Chief Superintendent Relationship: The Board defined in policy the degree of authority delegated to the Chief Superintendent, and set out how the Chief Superintendent's performance, and ultimately the organization's performance, will be evaluated.

Results: These policies define the outcome the organization is expected to achieve for each student it serves. The Results policies are the performance targets for the Chief Superintendent and the organization, and form the basis for judging the success of the organization and the Chief Superintendent on reasonable progress towards achieving the Results.

Operational Expectations: These policies define both the non-negotiable expectations and the clear boundaries within which the Chief Superintendent and staff must operate. The Chief Superintendent is required to comply with the Board's stated values about operational conditions and actions as set out in these policies.

report to Board of Trustees

Correspondence

Date	June 18, 2024
Meeting Type	Regular Meeting, Public Agenda
To	Board of Trustees
From	Patricia Minor, Corporate Secretary
Purpose	Information
Governance Policy Reference	Operational Expectations OE-7: Communication With and Support for the Board

1 | Recommendation

This report is being provided for the information of the Board.

2 | Background

The following is a summary of the correspondence provided to the Board:.

- Letter dated November 29, 2023 to the Hon. D. Nicolaides, Education Minister, re: Unexpended Deferred Capital Contributions (Page 10-10).
- Letter dated February 14, 2024 from the Hon. D. Nicolaides, Education Minister, re: Unexpended Deferred Capital Contributions (Page 10-12).
- Letter dated February 14, 2024 to the Hon. M. Yaseen, Minister of Immigration & Multiculturalism, re: Welcome Centre Tour (Page 10-13).
- Letter dated March 27, 2024 to the Hon. D. Nicolaides, Education Minister, re: Extension of Lease to Charter School at Rosscarrock School (Page 10-15).

Attachments: Relevant Correspondence





Board Chair

Laura Hack Wards 3 & 4

Vice-Chair

Charlene May Wards 12 & 14

Trustees

Dana Downey Wards 1 & 2

Marilyn Dennis Wards 5 & 10

Patricia Bolger Wards 6 & 7

Susan Vukadinovic Wards 8 & 9

Nancy Close Wards 11 & 13

November 29, 2023

Honourable Demetrios Nicolaides
Minister of Education
228 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

Dear Minister Nicolaides,

Re: Unexpended Deferred Capital Contributions

During the 2022-23 school year the Calgary Board of Education disposed of three school properties that were at the end of their productive lives and processed the final adjustment for three additional properties. The proceeds of disposition are set out in the table below:

School	Proceeds of Disposition / Adjustment
Tuxedo Park	\$6,203,898
Montgomery	\$6,847,688
Viscount Bennett	\$15,226,835
Kingsland (\$2), Erlton Building (\$207,721), and Booth Centre (\$1,409,985)	\$1,617,708
Total	29,896,129

These properties are called supported assets in that they were constructed using funding provided, in whole or in part, by the Government of Alberta. In accordance with existing Alberta Education financial accounting guidelines, these proceeds should be reported in Unexpended Deferred Capital Contributions (UDCC) to the extent the original school building was funded by the Government of Alberta.

While this accounting treatment is technically valid, it is operationally challenging. The CBE’s concerns are set out below:

- The CBE uses the construction management services of Alberta Infrastructure which means that funds no longer tend to flow through the

UDCC account as they once did. As a result, the transfer of proceeds of sale to the UDCC account would result in stranded resources.

- The school facilities disposed were many decades old and therefore it is difficult to determine the appropriate division of proceeds between UDCC and the CBE's capital reserves.
- The division of the proceeds of disposition between UDCC and capital reserves results in complex and potentially confusing financial statement presentation for the users of the CBE's financial statements.

To address these concerns, the CBE is proposing to record and report the proceeds of disposition in the CBE's capital reserves. CBE administration has discussed this approach with Alberta Education administration and has received support subject to your approval.

On November 7, 2023, the CBE Board of Trustees passed the following motion:

“THAT the Board of Trustees approves the transfers represented in Attachment I, subject to Ministerial approval, related to capital reserves”

The CBE will continue to adhere to the requirement to receive Ministerial approval prior to the use of these capital reserve funds. In addition, any withdrawals from the CBE's capital reserves require Board of Trustee approval under CBE policy. This is a level of oversight that does not apply to withdrawals from the UDCC account.

Thank you for your timely consideration of this request.

Yours truly,



Laura Hack, Chair
Board of Trustees

cc Gary Strother, Acting Chief Superintendent of Schools
Brad Grundy, Chief Financial Officer



ALBERTA
EDUCATION

*Office of the Minister
MLA, Calgary - Bow*

AR 122885

February 14, 2024

Ms. Laura Hack
Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Ms. Hack:

Thank you for your November 29, 2023, letter regarding unexpended deferred capital contributions from the proceeds on disposed properties. I appreciate the opportunity to respond.

The Calgary Board of Education's concerns regarding the accounting treatment for the proceeds of disposition on these properties are acknowledged.

I hereby approve the Calgary Board of Education to record and report the proceeds of disposition totaling \$29,896,129 to capital reserves.

In alignment with the Disposition of Property Regulation, we require that the Calgary Board of Education will continue to adhere to the requirement to receive Ministerial approval prior to the use of these capital reserve funds on specific board-funded capital projects.

Thank you for taking the time to share your concerns.

Best,

Demetrios Nicolaides ECA PhD
Minister of Education



Board Chair

Laura Hack Wards 3 & 4

Vice-Chair

Charlene May Wards 12 & 14

Trustees

Dana Downey Wards 1 & 2

Marilyn Dennis Wards 5 & 10

Patricia Bolger Wards 6 & 7

Susan Vukadinovic Wards 8 & 9

Nancy Close Wards 11 & 13

February 14, 2024

Honourable Muhammad Yaseen
Minister of Immigration and Multiculturalism
420 Legislature Building
10800 – 97 Avenue
Edmonton, Alberta T5K 2B6

Dear Minister Yaseen,

On behalf of the Board of Trustees, I want to thank you for visiting the [CBE Welcome Centre](#) on Jan. 26, 2024. It was our pleasure to host you for a tour the Centre and demonstrate how the CBE ensures newcomer families feel welcomed, respected, and supported while they settle in Calgary.

As you witnessed first-hand, our Welcome Centre is the first point of contact for newcomers with school-aged children. It provides admissions services, language assessment, and settlement support. The Centre also helps to ensure a smooth transition for students into their new school.

As shared on the tour, the Welcome Centre has become a very busy place. In the past two years, the CBE has experienced a 40 per cent increase in non-Canadian student registrations, and we are on track to exceed last year's registrations. In the CBE, about 40,000 students (or 29 per cent) are English as an Additional Language (EAL) learners, who require additional support to be successful.

We offer the following suggestions to improve how we can support newcomer families across the province:

- **Increased collaboration across multiple sectors.** CBE has quality partnerships across the community. Given the number of newcomer families and the impacts across multiple sectors, we would like to see a collaborative table formed; one that prioritizes investment in ensuring effective settlement for families thereby supporting student success and furthering economic success.
- **Reduce the burden on school districts to manage documentation.** To ensure compliance with Alberta Education funding and eligibility requirements for non-Canadian students, the CBE spends in excess of \$800 000 annually for the sole purpose of managing, reviewing and confirming immigration documentation. These are funds and human resources that are diverted away from the classroom. We would like to prioritize serving students rather than proving their funding eligibility.

We would welcome the opportunity to discuss these points further with you. We also hope that Budget 2024 provides additional funding to support the growing population of EAL students in our district.

More information about the Welcome Centre was shared at our meeting but we have also attached it again for easy reference. We also wanted to share a [short video](#) about how newcomers are welcomed into our schools.

We look forward to continuing this important conversation to support our newcomer families.

Yours in partnership,



Laura Hack
Board Chair

cc: Honourable Demetrios Nicolaides, Minister of Education



ALBERTA
EDUCATION

Office of the Minister
MLA, Calgary - Bow



AR 122451

March 27, 2024

Ms. Laura Hack
Chair
Calgary Board of Education
1221 - 8 Street SW
Calgary AB T2R 0L4

Dear Ms. Hack:

I am writing to you regarding the former Rosscarrock School.

On June 9, 2022, then Minister of Education, the Honourable Adriana LaGrange, requested that the Calgary Board of Education lease Rosscarrock School to the Calgary Arts Academy for a period of two years. I thank the Calgary Board of Education for making this space available to the charter school.

At this time, I am requesting that the lease of Rosscarrock School be extended for an additional term of three years until June 30, 2027. This will allow the Calgary Arts Academy to continue its current programs until a permanent infrastructure solution can be found.

Thank you for your continued support of public charter schools in Calgary Board of Education facilities. Alberta Education will work with your division during the term of this lease to determine the long-term ownership of Rosscarrock School.

If you have any questions, please contact Glen Gamble, Director, Capital Planning South, at glen.gamble@gov.ab.ca or 780-644-5752 (toll free by first dialling 310-0000).

Best,

Demetrios Nicolaides ECA PhD
Minister of Education