

Investing in our children's future

“Investing in education is an investment in the future.

It ensures that our children will have opportunities and choices. It develops good thinkers, good problem-solvers, and good citizens who will have the skills to build a strong economy and a prosperous, democratic society.”

Alberta School Boards Association (2002, p. 25)

Turning the Commission's vision - and the vision of all Albertans - into a reality where every child learns and every child succeeds requires not only the concerted actions outlined in the Commission's recommendations but also a significant financial investment in the future of Alberta's children.

Funding of Alberta's education system was clearly and consistently raised throughout the Commission's consultations. Since the mid-1990s, the province has increased funding for schools. And yet, the demands on schools, the diversity of children in the classroom, and continuing expectations that Alberta's children receive the best education we can provide, mean there are very real signs that the system is being stretched to the limit.

The Commission consistently heard there is no better investment than an investment in our children. Well-educated children, children who come to school ready to learn, are more likely to be healthy and to live productive and positive lives. They're more likely to get well-paying jobs and to be contributing members of our communities. They're also more likely to provide the high quality skills our economy needs, especially as we look to a future where ideas and innovation will be critical.

The Commission has carefully examined three key areas:

- **The cost of new initiatives recommended by the Commission** - Much can be done within existing resources in schools. Every new idea does not require new resources. But a number of the initiatives recommended by the Commission are significant and will require additional resources to implement.
 - **Potential sources of revenue** - While the vast majority of funds should continue to come from the provincial government, options for additional sources of revenues should also be explored. Currently, funds for education come primarily from two sources - the general revenues of the province (64%) and education property taxes (36%) collected across the province and redistributed on an equitable basis.
- In addition, throughout our report, a number of recommendations are made for improving accountability by requiring the provincial government, school boards, and schools to report regularly and consistently on a series of important measures. We cannot expect to invest a significant proportion of taxpayers' dollars into our education system and not, at the same time, require full, accurate and consistent reporting on how those resources are being used to achieve the best results for Alberta's children.
- **The adequacy of current funding** - There is little point in simply adding resources for new initiatives if the current base of funding is not sufficient to meet current needs and expectations. In assessing the adequacy of current funding, the Commission also reviewed the Renewed Funding Framework developed by a team of representatives from the education system under the leadership of Alberta Learning.



Recommendations

Provide adequate funding for the current education system

Trying to sort out current funding for school boards is like walking through a maze. Numbers provided by various organizations and the province are not consistent. They are not based on similar assumptions and timeframes. And there clearly is no agreement on whether funding is adequate, how much more might be needed, and where it should be spent.

The Commission looked at a number of Alberta studies on funding and found serious flaws in how funding had been assessed and how various factors were or were not accounted for in the methods used by the researchers. For that reason, the Commission did not accept the findings of these studies and had our own assessment done instead.

With the help of a team of financial advisors, the Commission assessed the available information about the adequacy of current funding. For the purposes of this assessment:

- Provincial funding amounts verified independently by PriceWaterhouseCoopers in January 2002 were accepted as accurate.
- 1995-96 was chosen as the base year for comparison purposes. Many have argued that assessing the adequacy of current funding should go back to the late 1980s before reductions were made in education

funding as part of the province's overall balanced budget plans. However, fundamental changes were made in education funding immediately prior to 1995-96 and this makes comparisons before that time difficult and tenuous. Most importantly, the province took over full funding of school boards, collecting all education property taxes and reallocating them to school boards. While starting with 1995-96 may not give a full historic picture, we can at least be assured that comparisons are based on the same basic funding model. We acknowledge that substantial funding reductions were made prior to 1995-96 including a 5% reduction in salaries and an overall reduction in education funding of 7.4% compared with substantially higher reductions in other government departments.¹⁰¹

- All operations and maintenance funding has been removed for the purposes of this analysis. Operations and maintenance funding used to be provided as part of Alberta Learning's budget but now is provided through Alberta Infrastructure. The issue of the adequacy of operations and maintenance funding is dealt with separately.
- Private school funding is not included in our analysis.
- Funding has been adjusted to reflect spending on a school year basis rather than for the province's fiscal year.

¹⁰¹ Initial plans were for basic education funding to be reduced by 12.4% between 1992-93 and 1996-97. Actual reductions made between 1993-94 and 1995-96 amounted to 7.4%. (Alberta Finance)



Based on this assessment, the Commission came to the following conclusions about the adequacy of current education funding.

Since 1995-96 when funding reductions in education were at their peak, overall funding for education has increased by 43.6% while inflation rose by 14.4% (using the Consumer Price Index). At the same time, the cost of salaries increased by 25.6% and the number of students in schools increased by 6.6%. The number of teachers increased from 27,179 in 1995-96 to 29,853 in 2001-02, an increase of just under 10%.

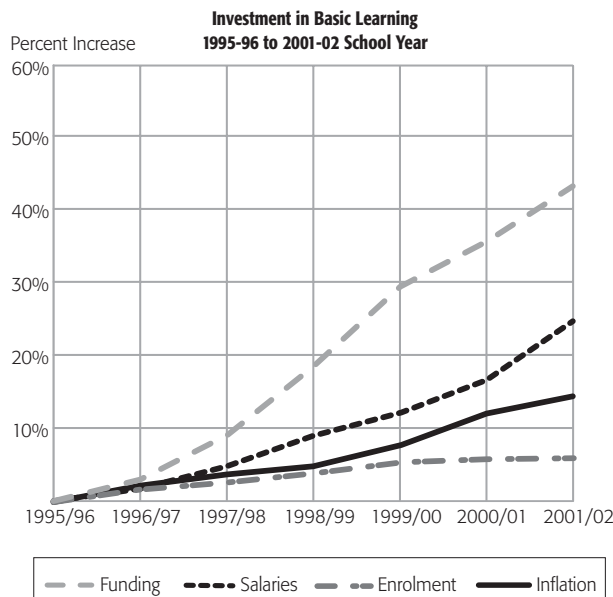
In terms of the financial situation for school boards, as of August 2002, there was a combined total of over \$170 million in accumulated operating reserves in school jurisdictions. For 2003, the forecast is that 56 school boards will have either balanced budgets or accumulated operating reserves while six (including Edmonton and Calgary public school jurisdictions) will have accumulated operating deficits.

Much of the recent discussion on the adequacy of current funding focuses on the ability of school boards to support the arbitrated settlement with teachers.

School boards argue that they were provided with targeted 6% increases to fund teachers' salaries over two years and were advised that other increases in instructional grants should be used to support enhancements in the education system. As a result, most school boards used increases in other aspects of provincial funding to reduce class sizes, hire more teachers, or improve programs. When they received a 14% arbitrated settlement, they only had the 6% designated funding available to pay for teachers' salary increases.

On the other hand, provincial government officials argue that school boards have sufficient resources to pay for the salary settlement. They indicate that school boards were not bound to use only the 6% for salary settlements. They estimate the costs of the arbitrated settlement and related benefits at \$260 million. In the province's view, the increase in provincial funding for salary enhancement (\$118 million) and increases in basic instruction grants (\$180 million) provided school boards with more than enough to cover the arbitrated salary settlements.

The Commission's assessment is that the reality lies somewhere between the two positions. On the one hand, the designated funding for salary increases clearly was not sufficient to cover the costs of the arbitrated settlement as well as other salary and cost pressures. But on the other hand, school boards were not bound to use only the designated funds for salary settlements. The funding increases specifically designated for salary settlements covered about 45% of the costs of the arbitrated settlement. In terms of the additional increases in instructional grants provided by the provincial government, past





experience suggests that school boards would typically spend between 54% and 56% of this amount on teacher salaries and benefits, while the remainder would go to increases in salaries for non-certificated staff and other increases in the costs of programs and schools. If school boards had followed this same approach, they would have had sufficient funds to pay for the arbitrated settlement.

However, looking at the arbitrated settlement alone does not take into account the fact that school boards also had to pay for increasing salary costs for non-certificated staff as well as accommodating inflation over the 2001-02 and 2002-03 school years. Adding these cost pressures into the equation, the estimated shortfall in salary and other cost pressures is outlined below.

Based on this assessment, the Commission concludes that school boards face a shortfall of \$19.8 million as a result of unfunded salary and cost pressures. The Commission acknowledges that this does not address the shortfall experienced by individual school boards that chose to spend only the 6% designated funds for teacher salary purposes.

In addition to salary costs, school boards also are faced with increasing costs for programs for children with special needs. Funding for children with severe disabilities has increased substantially, but school boards have argued that the funding they receive does not cover the full costs of providing programs for these children. Information provided to the Commission shows that there is a shortfall of approximately \$23 million in the costs of these programs and services and the funding provided by the province.

“There is a serious gap between what school boards receive to serve special needs students and the real costs of serving these students.”

Alberta School Boards Association (2002, p. 28)

Amount available for teacher salary increases

Cost of arbitrated settlement (including salaries and benefits)	\$260 million
Total additional amount provided by the province (including 6% designated for salaries and increases in instructional grants)	\$298 million

Remaining amount for other salaries and inflation \$38 million

Two-year increases in salaries for non-certificated staff (based on 5% and 4% awards similar to provincial government)	\$37.8 million
Inflation estimated at 2% per year ¹⁰²	\$20.0 million
Total	\$57.8 million
Estimated shortfall (\$57.8 million minus \$38 million)	\$19.8 million

¹⁰² The 2% allowance for cost increases in supplies and services is less than the rate of inflation as measured by the CPI, but the CPI increase includes cost increases due to wage inflation which have been accounted for separately. The increased costs of operations and maintenance are addressed separately as part of the Commission's overall assessment of the current shortfall in funds to school jurisdictions.



“Proper funding for the ongoing maintenance of our schools is not a luxury. Simply put, it’s prudent financial management.”

Alberta School Boards Association (2002, p. 30)

Changes in how grade 10 students are funded were made in the 2002-03 school year in order to address concerns from the Auditor General about credit enrolment unit funding. In effect, the changes moved from providing funding on the basis of credit enrolment units to putting limits on the maximum number of credits that would be funded for full-time and part-time students. Reinstating credit enrolment funding for grade 10 students, with a cap on how many credits a student could acquire, would cost the province an additional \$16.8 million.

Operations and maintenance funding is provided through Alberta Infrastructure. The Commission consistently heard that current funding for operating and maintaining schools is inadequate. The Commission agrees with an assessment done by the Plant Operations and Maintenance Stakeholder Committee, indicating that an additional \$31 million is needed to provide adequate operations and maintenance funding to school boards. In June 2003, the provincial government provided an additional \$30 million to school jurisdictions to address cost pressures for operations and maintenance, however, this funding was provided on a one-time basis only.

The Commission also reviewed key elements of the Renewed Funding Framework. Considerable work has gone into the development of the framework and various education stakeholders were involved in the process. The proposed new framework is intended to ensure equity, accountability and flexibility. The framework has some clear strengths in that it provides much more flexibility to school boards in how they allocate funds to meet local needs and circumstances and then holds them accountable for the decisions they make. The funding framework takes into account cost factors that differ among school boards and factors that are beyond their control. Funding would be based on jurisdiction profiles that provide a combination of formula-driven factors (such as enrolment) and weighted factors such as the number of children with special needs, ESL students, Aboriginal population, and socioeconomic status of people in the region served by the school board.

Estimates provided to the Commission indicate that it would cost an additional \$46 million to implement this new funding framework, primarily so that no school board would receive less money under the new approach.

Cost pressures	Estimated cost
Current shortfall in funding:	
Unfunded salary and cost pressures	\$19.8 million
Children with severe disabilities	\$23.0 million
Operations and maintenance funding	\$31.0 million
Grade 10 credit enrolment unit funding	\$16.8 million
Total	\$90.6 million
Implement new funding framework	\$46.0 million
Total	\$136.6 million

87. Address the current shortfall in funds as soon as possible, but no later than the 2004-05 provincial budget.

Based on our review, the Commission believes that there currently is a shortfall of just under \$91 million. Recognizing that it is difficult to allocate additional funding outside of the regular budget process, the Commission urges the provincial government to address this shortfall as soon as possible, but definitely as part of its budget decisions for 2004-05.

88. Address the shortfall in operations and maintenance funding on an ongoing basis.

The additional funds provided by the provincial government in June 2003 will address the shortfall in operations and maintenance funding for this year. However, these costs are not one-time pressures that are likely to disappear after the current fiscal year. The additional funding provided this year should be built into the ongoing budgets for school jurisdictions. Also, as noted earlier in this report in relation to “The schools we need,” the Commission recommends that responsibility for budgets for building and renovating schools as well as operations and maintenance be transferred to Alberta Learning so these items can be considered as an integral part of the costs of running an efficient and effective school system.

89. Implement the Renewed Funding Framework as part of the budget for 2004-05.

The Commission strongly endorses the approach taken in the proposed funding framework. It provides considerably more flexibility to school boards and, at the same time, recognizes a number of factors that affect the cost of providing education in different communities. It also reinforces the responsibility and accountability of school boards to make decisions about how best to allocate their resources to meet the needs of their students.

90. Provide sustainable and predictable funding.

Throughout its consultations, the Commission consistently heard a plea for stable, sustainable and predictable funding for education. Stable and predictable funding will allow schools and school boards to plan ahead and know how much funding they can count on to implement their plans and priorities. With the introduction of the new Alberta Sustainability Fund, the provincial government should be able to meet this expectation and provide a longer term commitment to stable and predictable funding.

91. Implement a transparent, open and understandable financial information system that provides accurate, timely and comparable information on funding for Alberta’s education system.

The Commission was frustrated by the lack of consistent and comparable information on how much is spent in the education system and where the funds are spent. It was difficult to compare spending over time because the assumptions and variables included are not consistent. Albertans deserve good information on how their tax dollars are used to support the education system and where those dollars are spent. A new financial information system for all school jurisdictions that provides transparent, open and understandable information is critical.

92. Establish a mechanism for school boards and teachers to provide ongoing and regular input to the provincial government on the overall costs of education and related issues.

The Commission heard that both teachers and school boards feel powerless in dealing with the provincial government on the adequacy of funding. This was a particular concern leading up to the strike in 2002 but, on an ongoing basis, suggestions have been made that a more open and consistent process should be in place for stakeholders to discuss funding issues with the provincial government.

“... as payers of taxes and school-related fees, [parents] deserve straightforward, unbiased information from which to decide, for themselves, the adequacy of government funding and how wisely it is used.”

Alberta Home and School Councils’ Association (2002, p. 9)



The Alberta Financial Management Commission (2002) made two recommendations that are related to this concern:

- Standing Policy Committees should be given increased responsibility for gathering information from various stakeholder organizations and providing this input to the budgeting process.
- Government should play a more direct role in establishing a framework for public sector salary negotiations through a mechanism for sharing information with various employer groups including health authorities and school boards. This would include providing guidance on the province's ability to meet new fixed costs on a sustainable basis and on competitive salaries and benefit levels in other provinces and jurisdictions.¹⁰³

The Commission supports these recommendations and urges the government to move ahead with establishing a clear mechanism for school boards and teachers to provide direct input into the annual budgeting process.

Support new initiatives

93. Phase-in funding for new initiatives recommended by the Commission on a priority basis over the next five years.

The Commission has prepared preliminary estimates of the costs of major new initiatives recommended in our report. The estimates are just that - our best estimates of what the costs might be. Further detailed work is required to refine these estimates.

The Commission also suggests that the major initiatives be implemented in two phases over

the next five years. This is important for several reasons.

- The costs of implementing all of the initiatives at once would be prohibitively high.
- Careful planning is needed to ensure that the initiatives are successfully implemented.
- The education system could not accommodate all of the changes at once.

The Commission has not attempted to estimate potential costs for all of the ideas and initiatives included in our report. In our view, many of the initiatives can be implemented within the regular budgets of school jurisdictions and the provincial government. It may require shifting in priorities particularly in areas such as curriculum development. In other cases such as special education, the Commission has assumed that the suggested increases in funding for children with severe disabilities combined with the new funding formula and school jurisdiction profiles should help address concerns about the adequacy of funding. In terms of expanding access to counselling and other specialized services, the Commission acknowledges that additional costs are involved; however, it is difficult to estimate what the actual costs would be. School jurisdictions are encouraged to explore different models for delivering these services. With additional funding to address current shortfalls combined with new funding for recommended initiatives, there should be sufficient funds available for school boards to address these issues and expand access to these services.

While the costs for many of the initiatives recommended by the Commission are significant, they need to be placed in perspective. The province currently invests \$3.8 billion in Alberta's education system. The new initiatives recommended by the Commission in phase one would increase

that investment by just under 6%. Furthermore, the investment we make today in the education of our children will pay substantial dividends for generations of Albertans to come. Albertans have consistently said that education is one of their top priorities. For us to succeed in giving every

child the chance to learn and succeed ... for us to have a highly skilled and well-educated workforce ... and for us to develop the kind of civil society Albertans want ... there is no better investment we can make than in education and the future of our children.

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Phase one - Years 1 - 3

Priority initiative	Estimated annual incremental cost	Estimated one-time costs	Notes
Implement class size guidelines for kindergarten to grade 3	\$111.4 million	\$47 million	Includes an estimated \$106.4 million for instructional costs and \$5 million for operations and maintenance. One-time capital costs are estimates only and will depend on the number of additional classrooms required.
Establish parenting centres	\$10.5 million		Based on funding 150 centres; 10 in each of Edmonton and Calgary; one in every city (two where there are public and separate school boards); and one in every town.
Implement full-day junior kindergarten programs for children at risk	\$42.0 million	Capital costs not included	
Implement full-day regular kindergarten programs for children at risk	\$21.0 million	Capital costs not included	
Expand implementation of the First Nations, Métis and Inuit Policy Framework and provide home liaison workers	\$10.0 million for Policy Framework \$7.3 million for home liaison workers	Initial training costs for home liaison workers estimated at \$2 million over two years	Funds are in addition to current funding of over \$4.3 million. Estimated cost for full implementation is \$48.2 million, spread over five years
Provide opportunities for students to learn second languages	\$2.2 million		Based on programs available for students in grades 4 - 9, to be phased in beginning at grade 4. Amount is an annual average to phase in grades 4-6. Actual costs will vary for each grade. Assumes instruction provided 10% of the day and French included as one of the second languages. Total cost to implement for grades 4-9 estimated at close to \$17.0 million over six years.



Phase one - Years 1 - 3 continued...

Priority initiative	Estimated annual incremental cost	Estimated one-time costs	Notes
Phase in implementation of proposed technology standards	\$20.0 million		Total funding phased in over 5 years. Funds are in addition to current funding for technology and government support for schools' connection to SuperNet.
Total for phase one	\$224.4 million	\$49.0 million	

Phase two - Years 4 - 5

Priority initiative	Annual incremental cost	One-time costs	Notes
Implement class size guidelines for grades 4 - 6 and 7 - 9	\$26.4 million	\$11.2 million	Includes \$25.1 million in instructional costs and \$1.3 million in operations and maintenance funding. Costs for implementing guidelines for grades 10-12 cannot be estimated because there is no province-wide information on current class sizes for these grades.
Implement half-day junior kindergarten for all children	\$86.0 million	Capital costs not included	Amount is in addition to at-risk children who are funded in phase one
Implement full-day kindergarten for all children	\$86.0 million	Capital costs not included	Amount is in addition to full-day kindergarten for at-risk children funded in phase one
Complete implementation of First Nations, Métis and Inuit Policy Framework	\$10.0 million		
Continue phasing in second languages	\$3.2 million		Provides implementation up to grade 8 with an additional year remaining for full implementation.
Expand access to technology in schools	\$20.0 million		
Establish province-wide education link	\$4.0 million	\$18.0 million for technology	Estimates based on Health Link
Total	\$235.6 million	\$29.2 million	



Address the potential for savings

While several of the Commission's key recommendations have significant financial implications and can be phased in over time, other recommendations should result in streamlining and reducing costs including more standardized information and technology systems, joint use of facilities and services, the education link, and more flexible ways of delivering programs and services using technology.

The Commission also firmly believes that recommendations directed at early intervention and making sure children come to school ready to learn will result in substantial savings over time. Research evidence certainly supports a return on investment of roughly a seven dollar return for every one dollar invested in early intervention programs for children at risk. The results show up in lower health care costs, reduced crime rates, higher employment and income, and more independence for students who successfully complete school. While it is difficult to directly apply the results of US studies to the Alberta context, it is reasonable to assume that there would be significant long-term savings of a similar order of magnitude as in the US examples.

Based on the Commission's estimates of the costs of providing parenting centres, full-day junior kindergarten and regular kindergarten for at-risk children in the province (estimated at 20% of the total number of children), and using the same rates of return as long-term research studies in the US (ranging from 4:1 to 9:1 depending on the outcomes measured and the varying costs of each program), we estimate that the total costs of these programs would be \$73.5 million while the long-term savings would range from \$294 to close to \$662 million.

Examine and implement new sources for additional funds

The Commission's consultations confirmed that the vast majority of people involved in this review believe that the provincial government should continue to be the primary funding source for Alberta's schools. And about half suggested that taxpayers would be willing to pay higher taxes in order to provide sufficient funds for Alberta's schools.

Prior to 1994-95, when all school boards had the right to tax their local residents as well as businesses and industrial property, there were serious inequities in funding for the education of students depending on the wealth of the community and the industries located within a school jurisdiction's boundaries. The objective in removing school boards' ability to tax was to ensure equity across the province and ensure that the quality of education students received was not determined by the property tax wealth in their communities. That objective has certainly been achieved.

On the other hand, school boards expressed frustration over the fact that their funding is now almost completely tied to funding decisions made by the provincial government. Ever since the province took over the collection of education property taxes, school boards have less flexibility and no ability to raise additional funds locally even if their residents are prepared to pay more.¹⁰⁴ They do have the ability to raise an additional 3% of their budgets by taxing local residents but a plebiscite is required and, to date, only a few school boards have attempted a plebiscite and none has been successful. School boards have suggested removing the plebiscite requirement and allowing them to raise an additional 3% of their budget without seeking the direct approval of their residents in advance. This would allow school boards to address local needs and their residents could hold them accountable for their decisions at election time.

¹⁰⁴ Currently, 16 separate school boards have "opted out" of the Alberta School Foundation Fund, which means they requisition and collect property tax directly from municipalities. Under current legislation, there is no financial advantage to these school boards nor do they have the ability to raise more funds than other school boards.



“In losing the power to tax, school boards have lost a critical connection to their communities.”

Alberta School Boards Association
(2002, p. 22)

In addition, the Commission also heard concerns about increases in school fees paid by parents. While school fees provide an additional source of revenue and help offset certain costs, they also can be a hardship for parents, especially those with lower incomes and with several children in school.

94. Allow school boards to requisition their local residents for up to 10% of the amount raised through provincial education property taxes.

The Commission supports the principle of equitable funding for school jurisdictions and believes that the current system of having the province collect and redistribute education property taxes should be maintained. At the same time, the Commission feels strongly that the role of school boards is to address local needs and reflect the priorities of community members. School boards should have close ties with their electors and be accountable for the decisions they make. With little or no ability to raise additional funds, the connection of school boards to their communities is weakened and their ability to address local needs is minimal. The Commission believes that school boards should have a limited ability to raise funds from their residents to support local priorities.

With the new collective bargaining process proposed by the Commission, it is much more likely that additional funds raised through increasing local education property taxes would go directly to programs that reflect local needs and priorities. School boards would be accountable to their electors for their decisions, for the taxes that are levied, and for the results that are achieved. School boards would be required to make decisions annually on education property taxes as part of their budgeting process. To preserve equity in funding across the province, the ability to raise additional taxes should be limited to residential and farm property only and not include industrial or business property taxes.

The Commission considered the Alberta School Boards Association’s proposal for school boards to be allowed to raise up to 3% of their budgets from education property taxes. Using this approach, jurisdictions with lower property values would have to increase property tax rates by a substantial percentage in order to raise 3% of their budget while in other areas where the value of property taxes is higher, the percentage increase in property tax rates would be considerably smaller. For this reason, the Commission believes it is fairer to residents to take into account the current education property taxes raised in a jurisdiction and to allow school boards to requisition up to an additional 10% of that amount. High growth areas with higher property values would be able to generate more funds than lower growth areas and this reflects the fact that the costs of educating students are also typically higher in high growth areas.

Overall, if all school boards decided to requisition up to the maximum of an additional 10% of education property taxes, the total amount of funds raised would be close to \$71 million (based on the provincial education property tax residential requisition for 2002).

The Commission urges the provincial government to examine the detailed implications of this recommendation, work with school boards to refine the approach as necessary, and introduce a funding mechanism that maintains equity in funding but, at the same time, gives school boards a limited ability to tax their local residents.

95. Set province-wide policies on school fees that would:

- **Prohibit fees to cover the costs of basic education items**
- **Detail what charges can be levied and set maximum caps on school fees**
- **Allow reasonable fees for extracurricular activities.**

Parents have always played an active role in supporting their local schools in terms of both time and money. At the same time, education is a public good and the vast majority of the costs should be covered by public funds. Access to basic education is a right and should be available to all parents without substantial additional fees whether they live on a farm near New Brigidon or in downtown Calgary. While fees for most parents remain reasonable, a province-wide policy direction would ensure that fees are charged appropriately and are kept at reasonable levels. Alberta Learning should work with school jurisdictions, schools and school councils to review current policies, practices and fees and to develop provincial policy to guide

local decisions on school fees. The policy should address all aspects of school fees including transportation and lunchroom fees.

Accounting for results

The following is a list of reporting requirements identified throughout our report. The intent is to ensure that the best results are achieved, policy directions are implemented, and the best use is made of the resources invested in education. These ongoing information requirements should be part of regular reports prepared by schools, school jurisdictions and the province on a series of measures and performance indicators and should be available to parents, students, community members and all interested Albertans on an annual basis. In some cases, such as results on student achievement tests and diploma exams, schools and school jurisdictions are already required to report this information on an annual basis.

Reporting requirement	To be reported by:
Students' completion of high school	High schools, school jurisdictions and the province
Average class sizes	Schools, school jurisdictions and the province
Support for schools (specialist services, counselling, etc.)	Schools and school jurisdictions
School improvement plans and results achieved	Schools and school jurisdictions
Results of Alberta Initiative for School Improvement projects	Schools, school jurisdictions and the province
Results for provincial achievement tests and related contextual information	Schools, school jurisdictions and the province
Results for diploma exams	High schools, school jurisdictions and the province
Professional development plans, time provided and results achieved	Schools and school jurisdictions
Fund-raising amounts and uses of funds	School councils, schools and school jurisdictions
Consistent and clear financial information	Schools, school jurisdictions and the province