



The Parkland School
Division

Fall Budget Report 2020-2021

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Corporate Supports and Services
May 26, 2020*

Where
THE **WORLD**
opens up

Note the information presented in this document is summary information only. Please see the Parkland School Division website (www.psd70.ab.ca) for the document after Budget approval May 26, 2020.

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EXECUTIVE SUMMARY

Parkland School Division (PSD) has a total operating budget of \$131.7 million an increase of \$2.0 million from 2019-20. PSD provides public education services to the citizens of the City of Spruce Grove, the Town of Stony Plain and Parkland County. The Division serves the educational needs of 11,885 students from Early Learning to Grade 12 within 24 urban and rural instructional sites.

The executive summary presents highlights of the budget and organizational information of the school division.

Governance

Parkland School Division's Board of Trustees represents electoral wards in the City of Spruce Grove, the Town of Stony Plain and Parkland County. The Board is charged with the responsibility of providing for its stakeholders, an education system organized and operated in their best interests. It exercises this responsibility through setting of local educational policy and allocation of resources to meet its goals.

The Board has one main purpose, to provide educational services as required by the Education Act. There are seven Trustees that represent the City of Spruce Grove and surrounding area, the Town of Stony Plain and surrounding area plus rural communities to the west that include Duffield, Entwistle, Seba Beach, Tomahawk and Wabamun.

Budget Principals

Parkland School Division allocates its revenues in accordance with the following principles:

Equitable Allocation Model:

- ✓ *A fair, transparent and equitable allocation model.*
- ✓ *Equity is established through a process of collaboration and consensus building.*

Distributed Decision Making Principles:

- ✓ *Decentralized (site based budgets).*
 - *Those who are closest to the activity will have the major influence in decision-making surrounding that activity. The Division's staff has the capability to make decisions about activities within the realms of its responsibility.*

- ✓ *Individuals will accept responsibility for their decisions.*
- ✓ *Informed decisions will be made with attention to balancing choice, responsibility and accountability, while maintaining alignment with the organization’s mission, vision and principles.*
- ✓ *Decision makers will endeavor to consider the full scope of impact of their decisions and will collaborate with those who may be affected by such decisions.*

Board Priorities

Students will be encouraged to explore, create, imagine and engage in lifelong learning as they develop their skills and competencies to prepare to enter the world of post-secondary studies or work.

The Division believes that student success is closely linked to student well-being and the development of social-emotional assets that build resiliency, and is therefore committed to the development of the whole child at all levels of their education.

The priorities that will guide the work of the Division have been affirmed by a variety of stakeholders including parents, students, community representatives, staff, including administrators and teachers.



Parkland School Division is confident that these goals are the ones we most need to achieve Student Success and Well-Being. This confidence is the product of engaging our stakeholders. Much happens in the life of students, schools and the Division, so these goals represent areas of interest in which our stakeholders desire the greatest impact.

The Division sets priorities, establishes goals, strategies and performance measures to ensure that success for all students is obtained. The budget allocates resources to assist in achieving this end.

Budget Process

The budget was developed based on funding and expenditure assumptions. Revenues are allocated in accordance with the equitable allocation model and distributed decision making principles. The new Division allocation model was developed in collaboration with School Administrators, Directors and Executive Team. Assumptions used to prepare the budget are shown on Schedule A. The budget was sent out to site administrators for completion, review and compilation. The budget was presented to the Board for approval at the May 26, 2020 regular board meeting. An updated forecast will be made in the fall to reflect actual September 30 enrolments.

Enrolment

Parkland School Division is forecasted to have 11,885 students enrolled in Early Learning through Grade 12 in the 2020-21 school year which is an increase of 308 students over the previous year. Estimated enrolments at September 30, 2020 and comparative figures for the past four years are shown on Schedule B.

Funding Sources

Parkland School Division is financially dependent on funding from the Province of Alberta and receives 94% of its funding from government sources. The Division has other revenues such as school fees, school generated funds, outside grants and investment revenues which comprise only 6% of the total revenue.

Total budgeted revenues for 2020-21 are \$131.7 million. Total revenues for the Division increased by 1.6% or \$2.0 million from 2019-20.

The 2020-21 budget is based on the new Alberta Government funding model which uses the three-year Weighted Moving Average (WMA) enrolment to allocate funding grants. The WMA formula is based on 20% of the actual enrolments for the 2018-19 school year, 30% of estimated enrolments for the 2019-20 school year and 50% of the projected enrolments for the 2020-21 school year. If enrolments are higher than projected, funding for the additional growth will not be adjusted during the school year. Using the WMA allocation, growth is not fully funded for three years. A bridge funding grant of \$5.5 million will be eliminated over the next two years to support enrolment growth throughout the province.

The Operations and Maintenance Grant and System Administration Grant are now targeted grants based on a WMA enrolment formula specific to each program. The System Administration Grant will be a fixed amount for the next three school years beginning in 2020-21.

Transportation funding increased by 5% over the 2019-20 grant. The increase for 2020-21 is supplemental funding to address additional cost increases that may occur while a new transportation model is being developed and implemented.

The Infrastructure Maintenance and Renewal (IMR) Grant which provides funds for school renovations and facility upgrading projects, is \$3.3 million. An estimated \$1 million of IMR revenue included in this grant, will be deferred as the projects are capitalized and the revenue will be recognized as the assets are amortized.

Spending by Program

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools remain viable. The \$131.7 million is allocated to four major program areas. The four major programs include Instruction, Operations and Maintenance, Transportation and Administration.

Instruction is the allocation to all schools and other instructional programs and services that provide educational opportunities to students within the school division.

Some of the instructional programs include Early Learning, Special Education and Outreach Programs. Instructional services provided centrally are included in the Instruction Program.

The Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, insurance, safety and security of all school buildings.

The Transportation Program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live 2.4 kilometers or greater away from their resident school.

Administration includes Board Governance, Office of the Superintendent and Deputy Superintendent, Financial Services, Human Resources, and System Instructional Support.

Expenditures by Category

Parkland School Division will spend approximately \$96.5 million on human resources, which is about 73% of the Division's budget.

The Central Alberta Association of Municipal and School Employees (CAAMSE) collective agreement expired August 31, 2019. Negotiations took place in January 2020, however, future meeting dates have been delayed due to the Covid-19 pandemic.

The International Union of Operating Engineers (IUOE) collective agreement expires August 31, 2023.

The teacher's collective agreement expires August 31, 2020. The Alberta Teacher's Association (ATA) collective agreement is in progress, provincially negotiated items have been ratified and PSD local bargaining concluded on March 6, 2020. The PSD ATA local ratification meeting and vote was scheduled for March 16th, but due to the restrictions on mass gatherings, have been postponed until a virtual meeting and vote can be arranged. The Alberta Government has an active role in bargaining through legislation and formed the Teachers' Employer Bargaining Association (TEBA) represented by government and school boards to create an effective bargaining structure that will meet the needs of teachers, students and the public.

Financial Impact

The 2020-21 budget is not forecast to utilize any operating reserves. The Division is

anticipating that reserves at the end of 2019-20 will be \$2.3 million as budgeted in the 2019-20 fall budget. There is a lot of uncertainty in the 2019-20 year as a result of schools cancelling in school classes, the government pulling back funding and changes in school expenditures as a result of the changes. The Division's Accumulated Operating Reserves before School Generated Funds is projected to be \$2.3 million as of August 31, 2020. In the 2020-21 budget, we anticipate a balanced budget, leaving reserves at \$2.3 million or 1.75% of operating expenses. The benchmark for operating reserves is 1-5% of operating expenses. This put the Division's reserves on the lower end of the acceptable benchmark.

Financial Risk and Impact

We are faced with managing a difficult situation while protecting the educational programs and services and putting the best interest of students ahead of other needs. The budget for 2020-21 includes a new provincial funding model and a new division allocation model. These changes create additional risk to the Division as funding is based on the WMA enrolments and is no longer adjusted in the fall based on actual student enrolments. The new allocation model has some risk as the Division is still allocating resources to schools based on actual enrolments at September 30 and therefore has to project and fund September 30 enrolments when funding from the province does not change. In addition, the global pandemic Covid-19 creates uncertainty and a high level of risk for the 2020-21 school year as it is unknown how it will impact operations, funding, or expenditures. This budget has assumed that funding in 2020-21 will not be impacted. There is a risk that Covid-19 could result in operational changes and higher expenditures that could increase costs or reduce revenues.

The ATA and CAAMSE are in the process of negotiating new collective agreements that could lead to higher costs once negotiations are completed.

Insurance costs have risen over the last year for the Division as a result of an overall change in insurance markets and as a reaction to major events including forest fires, floods and other global events that have impacted insurance. The Division is actively pursuing different opportunities to contain insurance costs but this remains an item of high risk.

These pressures will increase and compound annually as the government does not plan to increase education funding over the next four years. The Division also expects enrolment to continue to grow over this period putting additional strain on the Division.

To address these financial pressures, it is expected that staffing levels will be reduced and class sizes will increase. The Board is dedicated to ensuring that positive relationships are the basis of our important work. Effective communication and open, transparent systems will be the norm as we move forward in some very challenging times in Parkland School Division.

As communities mature and change, we are experiencing different demands for student spaces in our schools. The Board is committed in its efforts to hear from the community. Trustees continue to connect with stakeholders through public engagement.

The Division will need to monitor Accumulated Operating Reserves in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of reserves will be dependent on future financial resources and expenditure decisions made by the Division along with the requirements in Bill 5 that require the Division to get ministerial approval before it is able to utilize operating reserves.

A summary of Parkland School Division budgeted revenues, expenditures and operating reserves is shown on Schedule C.

Human Resources

Division staffing has the greatest impact on the educational opportunities provided to students within Parkland School Division and consequently makes up 73% of the Division's budget. Total salaries and benefits for the Division decreased by \$2.1 million or 2.2% over 2019-20.

The Division will employ 590.02 full time equivalent teachers (FTE) and 420.26 full time equivalent support staff in 2020-21 which is a decrease of 11.95 FTE teaching staff and a decrease of 11.35 support staff. Overall staffing decreased 23.3 FTE or 2.3%. The decrease in 2020-21 includes a reduction of 14 certificated school staff due to the reduction in Program Unit Funding (PUF), offset by additional positions within schools to support enrolment growth. Central instruction changes include reductions in Collaborative Teaching Partners (CTP's) and Directors.

The decrease in support staff include Education Assistants that supported PUF partially offset by additional positions to accommodate enrolment growth and the reduction of Therapists and Therapy Assistants which were impacted by the PUF funding decrease as well.

	2020-21 FTE	2019-20 FTE	Instruction Schools	Instruction Central	Admin	Maintenance	Transportation
Certificated	590.02	601.23	(7.17)	(4.78)	-	-	-
Support	420.26	431.61	(12.33)	2.00	-	0.57	(1.59)
	1,010.28	1,032.84	(19.51)	(2.78)	-	0.57	(1.59)

Capital Plan

All new school facilities are funded by the Province of Alberta in consultation with the Department of Infrastructure. Each year, school divisions submit facility needs for the next three years and await funding and approval from the province.

The year one, priority one of the Board approved Capital Plan is the modernization of Spruce Grove Composite High School. The year one, priority two is a modernization of Tomahawk School with a focus on the gym. The year two, priority one is a modernization and preservation of Brookwood School. The year two, priority two is a modernization and preservation of Forest Green School. The year three, priority one is a replacement of Parkland Village School.

The Capital Plan for 2021-24 is referenced for information purposes only, and does not form part of Parkland School Division’s operating budget.



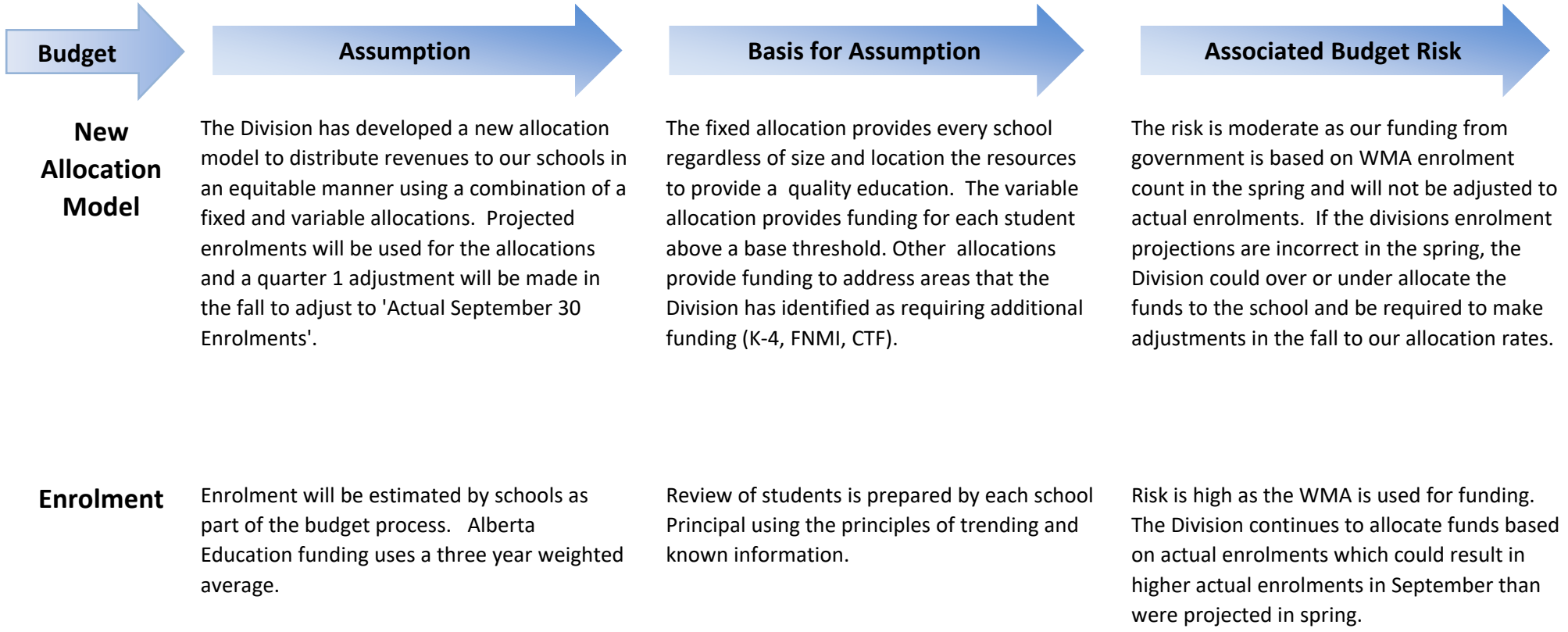
**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**

The following table outlines the assumptions used in developing the 2020-2021 operating budget for Parkland School Division (PSD), the basis for the assumption and the risk associated if the assumption is not correct.

Budget	Assumption	Basis for Assumption	Associated Budget Risk
COVID-19	The budget assumption is that Covid-19 Pandemic does not impact operations or funding for the school year starting September 1, 2020.	The school closures are indefinite, but the information that is available does not reference closures continuing into next year.	Risk is high as the impact of Covid-19 is unknown. The timelines, provincial finances and changes to operations are all unknown.
New Funding Manual	Funding is calculated based on the funding manual. The funding manual was changed significantly for the 2020-2021 school year. Significant changes include targeted grants for Administration and maintenance. The Program Unit Funding (PUF) Grant is no longer a targeted grant and no longer covers Kindergarten students.	The grants are calculated using the Weighted Moving Average (WMA) enrolments which are calculated for 2020-2021 using 20% of the actual enrolment for the 2018-19 school year, 30% of the estimated enrolment for the 2019-2020 school year and 50% of the projected enrolment for the 2020-2021 school year.	The risk is high as this is the first year of the funding manual and calculation using the WMA. If enrolments are higher than the projected funding, the additional students will not be funded. As funding is based on the WMA enrolment, growth is not fully funded for three years. There is \$5.8 M in bridge funding that is removed over the next two years, therefore the funding cannot be used for permanent staffing.

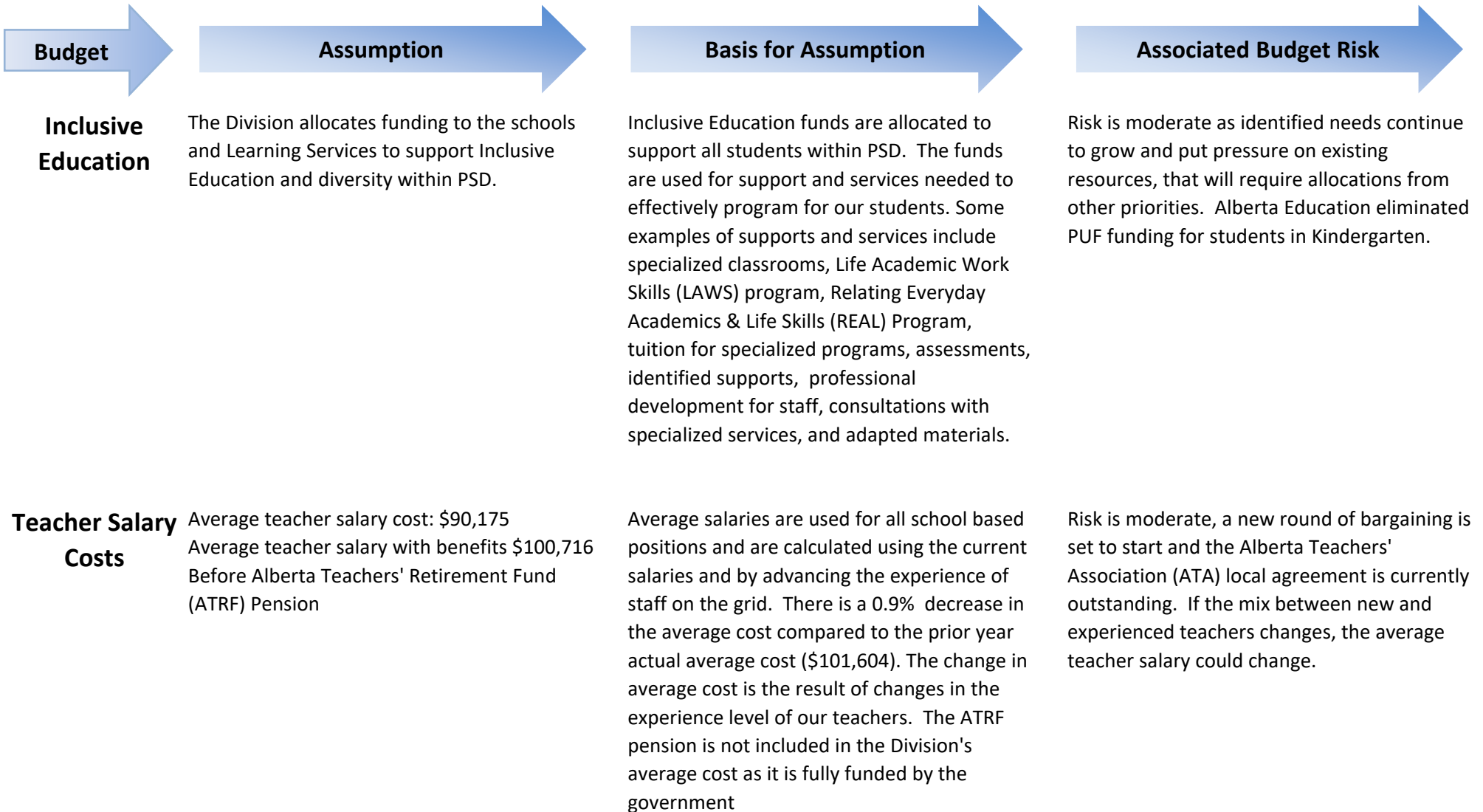


**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**



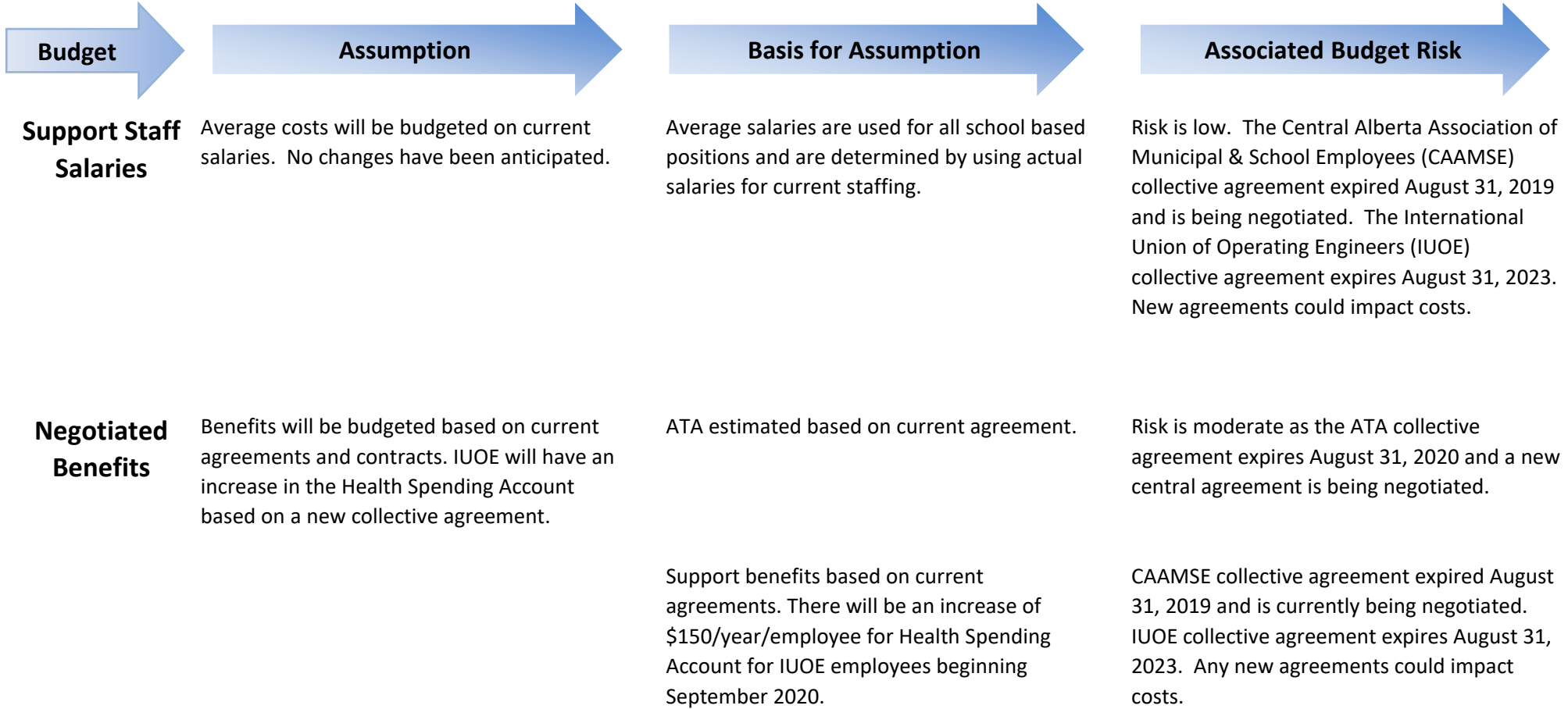


**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**





**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**





**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**

Budget

**Benefit
Provider
Rates -
Teachers**

Assumption

Alberta School Employee Benefit Plan (ASEBP)
– The overall premium rates have remained the same as 19/20.
Canada Pension Plan (CPP) costs to increase by 3.00%.
Employment Insurance (EI) rates/costs to remain the same as 2020.

Basis for Assumption

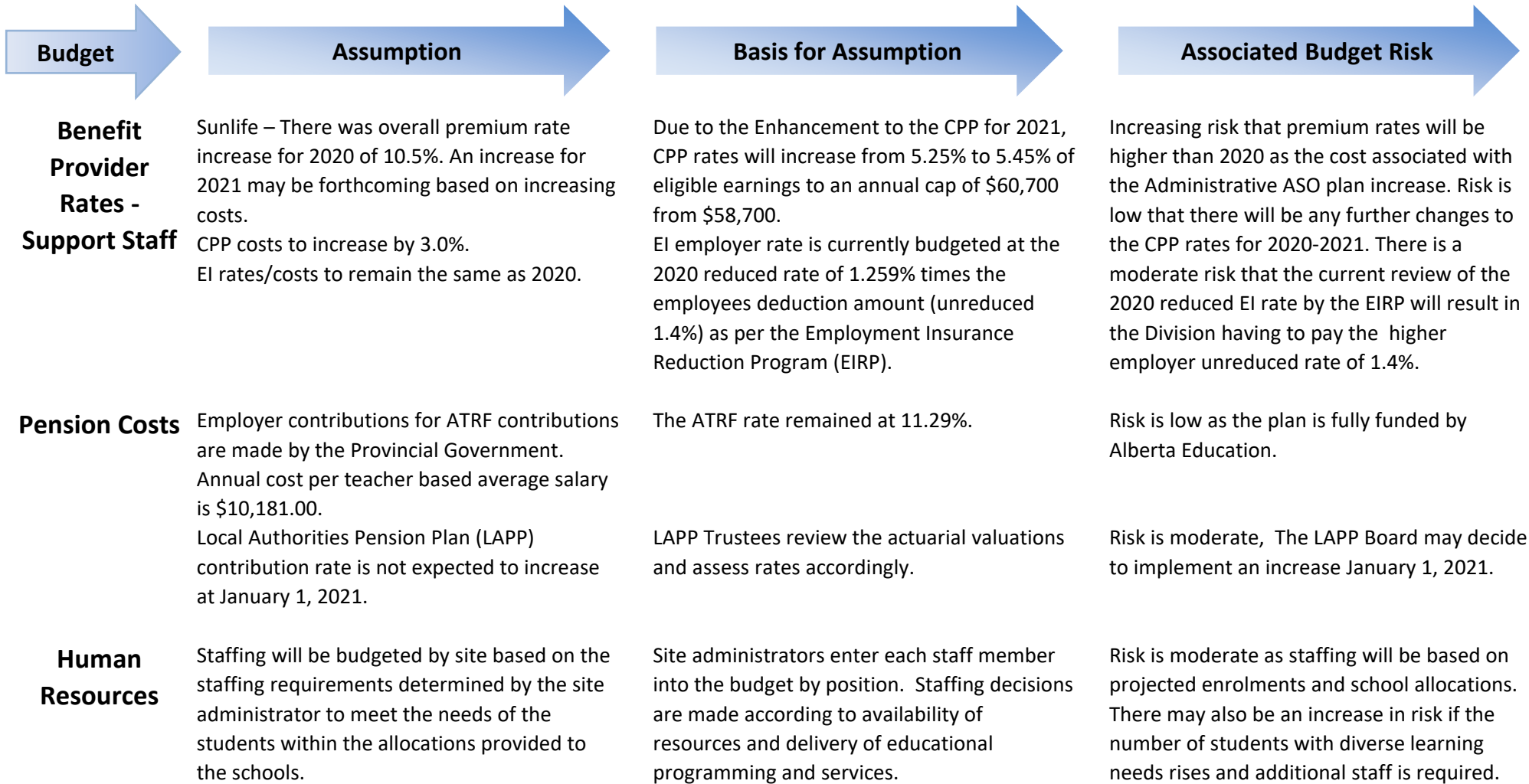
As per the March 2020 ASEBP Preliminary Premium Rate notification for the 2020-2021 school year the rates will remain stable. The Division will receive a 5% further discount on Life and Extended Disability Insurance offset by a 5% increase in Extended Health Care, Dental, and Vision as a result of claims history. Due to the enhancement of the CPP for 2021, CPP rates will increase from 5.25% to 5.45% of eligible earnings to an annual cap of \$60,700 from \$58,700.
EI employer rate is confirmed at the 2020 reduced rate of 1.259% times the employees deduction amount.

Associated Budget Risk

Risk is low that PSD could move from a discount position and into surcharge on Life and Extended Disability Benefits or move into a surcharge position on Extended Health Care, Dental, or Vision, which would increase costs. Risk is low that there will be any further changes to the CPP and EI rates for 2020-2021.

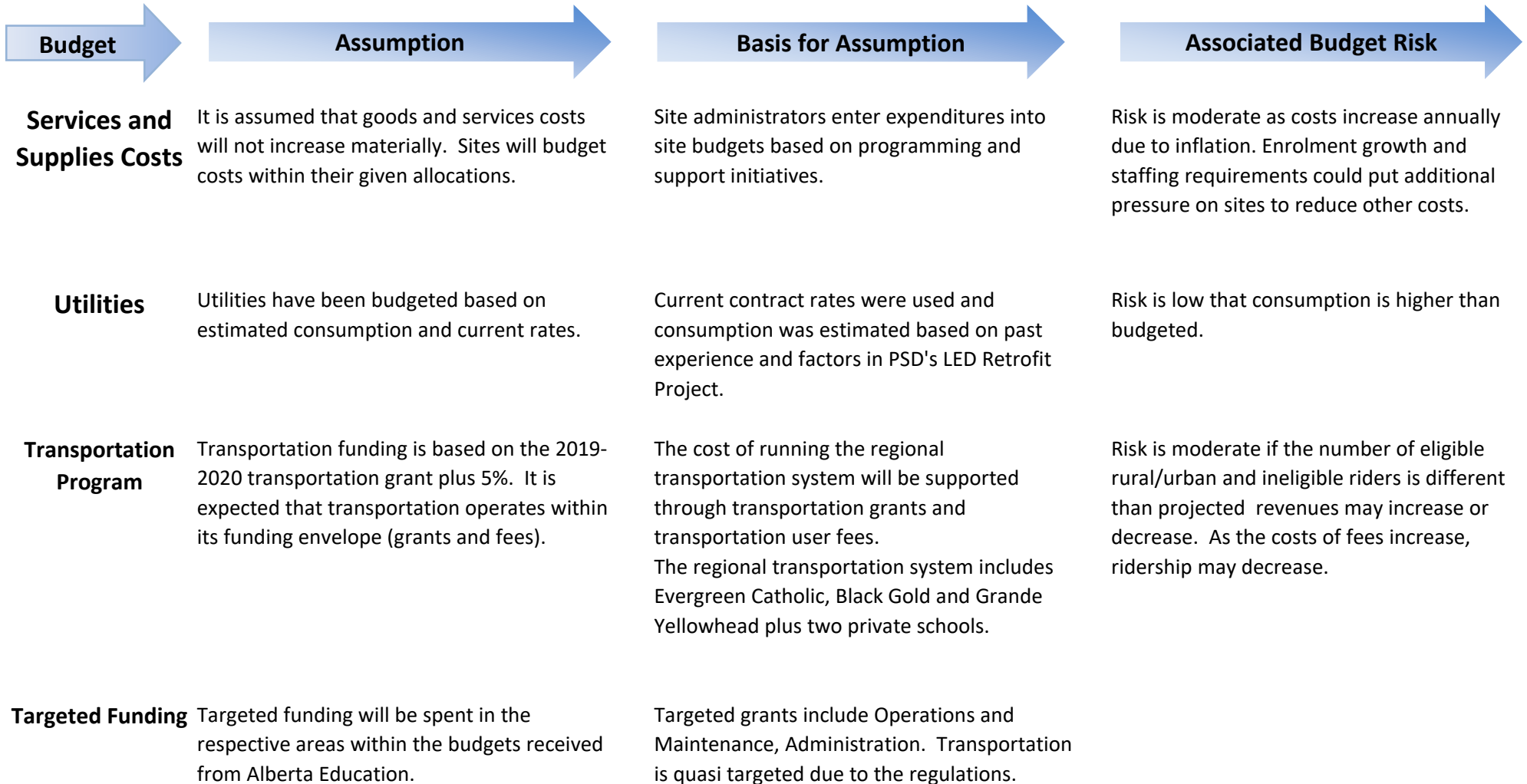


**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**



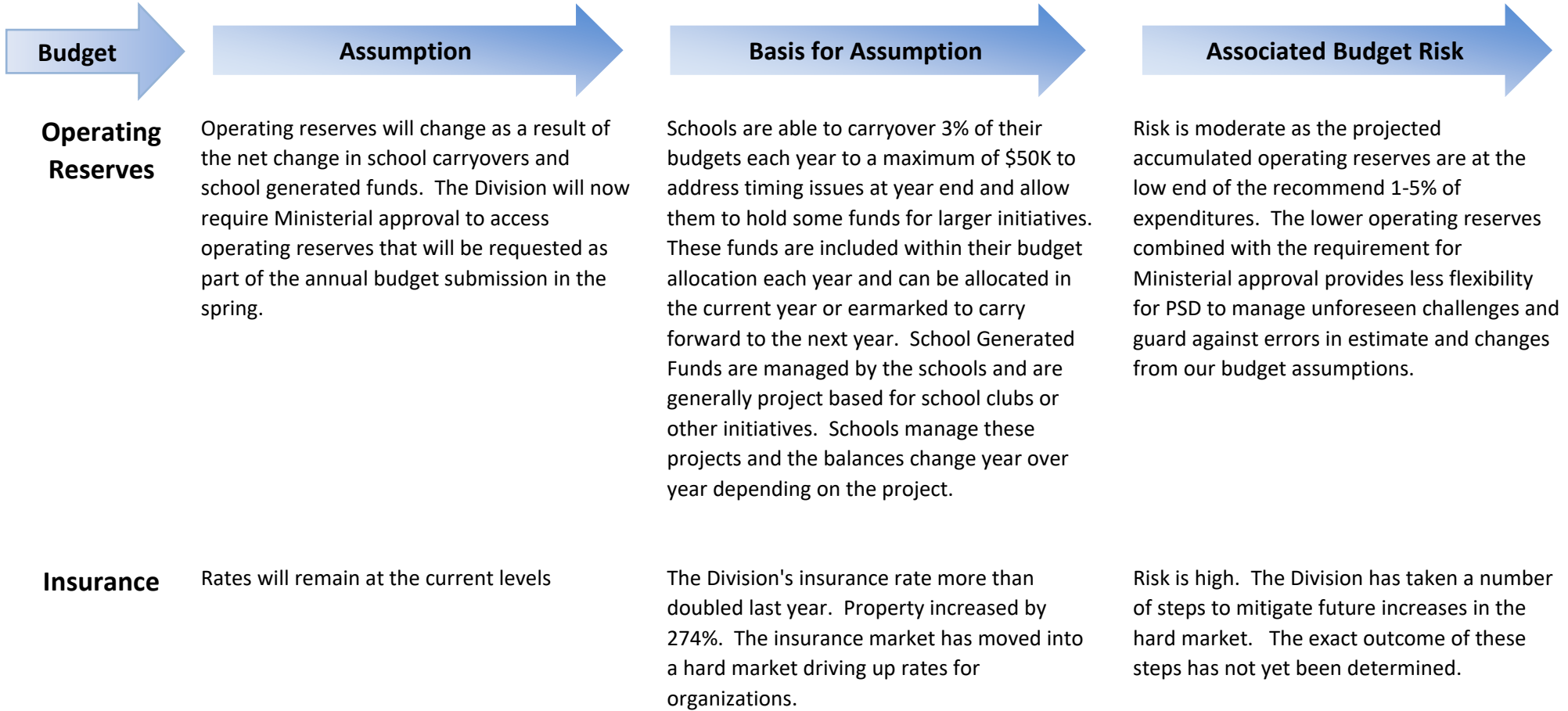


**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**





**Parkland School Division
2020-2021 Budget
Budget Assumptions – April 2020**



Schedule B
Enrolment Report For 2020-21

School Name	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	2020-21	9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Blueberry		50	49	66	56	54	68	60	59	70	54				586	592	581	572	553	571
Brookwood	28	100	102	100	105	95									530	524	502	777	712	828
Connections for Learning			15	17	18	19	21	51	62	63	58	7	8	5	344	242	236	137	151	116
Home Ed			2	7	6	6	4	4	2	3	7	1			42	42	37	31	42	36
Bright Bank Institutional			1	3	3	1	1	3							12	12	12	12	10	11
Copperhaven		98	98	82	81	68	63	88	64	67	50				759	707	599			
Duffield	5	20	31	24	29	24	25	24	32	34	34				282	282	290	289	312	296
École Broxton Park	71	75	72	72	77	73	66	64	38	49	52				709	667	670	729	711	1016
École Meridian Heights		70	84	84	79	73	68	82	77	66	67				750	757	725	732	705	723
Entwistle		12	12	13	23	16	18	12	10	8	10				134	125	133	121	133	130
Forest Green		35	44	26	37	36	31	42							251	254	275	301	275	273
Graminia		43	47	46	55	46	61	46	50	68	46				508	521	524	526	531	531
Greystone Centennial Middle							105	105	115	105	105				535	516	512	537	549	694
High Park	11	45	50	40	57	50	58	61	50	57	54				533	539	513	533	485	453
Memorial Composite High												359	336	375	1,070	1073	1,086	1122	1154	1162
Millgrove		95	106	105	97	100									503	505	473	545	555	414
Muir Lake	16	47	55	42	58	50	35	46	43	40	48				480	467	458	450	436	433
Parkland Village	16	28	29	38	42	32									185	192	186	189	196	249
Prescott Learning Centre	13	72	65	80	74	82	92	115	110	70	85				858	850	829	741	587	
Seba Beach															-	66	75	97	105	94
Spruce Grove Composite High												400	321	361	1,082	1032	1,029	987	1038	1029
Stony Plain Central	40	34	45	52	43	45	55	55	90	100	85				644	638	616	602	595	591
Tomahawk		10	12	9	13	14	10	11	10	9	6				104	92	108	115	110	129
Wabamun		9	7	12	11	11	19	12	15	11	10				117	102	83	96	118	126
Woodhaven Middle							88	97	84	94	88				451	451	467	633	621	608
Projected Additional Enrolment		36	5	5	5	5	5	5	5	5	5				81					
ECS - Grade 12 Enrolment	200	879	931	923	969	900	893	983	916	919	864	767	665	741	11,550	11,248	11,019	10,874	10,684	10,513
Memorial Outreach												20	32	108	160	135	91	90	75	77
Spruce Grove Outreach												25	45	105	175	143	71	97	129	78
Projected Additional Enrolment																51	103	62	80	108
Outreach Programs												45	77	213	335	329	265	249	284	263
Total Enrolment	200	879	931	923	969	900	893	983	916	919	864	812	742	954	11,885	11,577	11,284	11,123	10,968	10,776

*Outreach students enroll in classes throughout the year

Schedule B
Enrolment Report For 2020-21

Enrolment - Community A

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	2020-21	9/30/19	9/28/2018	9/30/17	9/30/16	9/30/15
Duffield	5	20	31	24	29	24	25	24	32	34	34				282	282	290	289	312	296
Entwistle		12	12	13	23	16	18	12	10	8	10				134	125	133	121	133	130
Seba Beach															-	66	75	97	105	94
Tomahawk		10	12	9	13	14	10	11	10	9	6				104	92	108	115	110	129
Wabamun		9	7	12	11	11	19	12	15	11	10				117	102	83	96	118	126
Total Community A	5	51	62	58	76	65	72	59	67	62	60	-	-	-	637	667	689	718	778	775

Enrolment - Community B

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	2020-21	9/30/19	9/28/2018	9/30/17	9/30/16	9/30/15
Forest Green		35	44	26	37	36	31	42							251	254	275	301	275	273
High Park	11	45	50	40	57	50	58	61	50	57	54				533	539	513	533	485	453
Memorial Composite High												359	336	375	1,070	1073	1,086	1,122	1,154	1,162
École Meridian Heights		70	84	84	79	73	68	82	77	66	67				750	757	725	732	705	723
Stony Plain Central	40	34	45	52	43	45	55	55	90	100	85				644	638	616	602	595	591
Projected Additional Enrolments		12	2	2	2	2	2	2	2	2	2				30					
Stony Plain	51	196	225	204	218	206	214	242	219	225	208	359	336	375	3,278	3,261	3,215	3,290	3,214	3,202
Connections for Learning			15	17	18	19	21	51	62	63	58	7	8	5	344	242	236	137	151	116
Home Ed			2	7	6	6	4	4	2	3	7	1			42	42	37	31	42	36
Bright Bank Institutional			1	3	3	1	1	3							12	12	12	12	10	11
Muir Lake	16	47	55	42	58	50	35	46	43	40	48				480	467	458	450	436	433
Blueberry		50	49	66	56	54	68	60	59	70	54				586	592	581	572	553	571
Total Community B	67	293	347	339	359	336	343	406	385	401	375	367	344	380	4,742	4,616	4,539	4,492	4,406	4,369

Enrolment - Community C

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	2020-21	9/30/19	9/28/2018	9/30/17	9/30/16	9/30/15
Brookwood	28	100	102	100	105	95									530	524	502	777	712	828
École Broxton Park	71	75	72	72	77	73	66	64	38	49	52				709	667	670	729	711	1,016
Copperhaven		98	98	82	81	68	63	88	64	67	50				759	707	599			
Greystone Centennial Middle							105	105	115	105	105				535	516	512	537	549	694
Millgrove		95	106	105	97	100									503	505	473	545	555	414
Prescott Learning Centre	13	72	65	80	74	82	92	115	110	70	85				858	850	829	741	587	
Spruce Grove Composite High												400	321	361	1,082	1,032	1,029	987	1,038	1,029
Woodhaven Middle							88	97	84	94	88				451	451	467	633	621	608
Projected Additional Enrolments		24	3	3	3	3	3	3	3	3	3				51					
Spruce Grove	112	440	443	439	434	418	414	469	411	385	380	400	321	361	5,427	5,252	5,081	4,949	4,773	4,589
Graminia		43	47	46	55	46	61	46	50	68	46				508	521	524	526	531	531
Parkland Village	16	28	29	38	42	32									185	192	186	189	196	249
Total Community C	128	535	522	526	534	499	478	518	464	456	429	400	321	361	6,171	5,965	5,791	5,664	5,500	5,369

Enrolment - Outreach Programs

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	2020-21	9/30/19	9/28/2018	9/30/17	9/30/16	9/30/15
Memorial Outreach												20	32	108	160	135	91	90	75	77
Spruce Grove Outreach												25	45	105	175	143	71	97	129	78
Projected Additional Outreach Enrolments															-	51	103	62	80	108
Total Outreach												45	77	213	335	329	265	249	284	263

Schedule C - 2020-21 Budget Financial Forecast

Budget Statement of Revenues and Expenses

	Final Budget 2019-20	Budget 2020-21	Variance to Budget	% Increase (decrease)
Revenues				
Instruction (ECS to Grade 12)	\$97,830,444	\$98,017,470	\$187,026	0.19%
School Generated Funds	1,818,504	1,700,344	(118,160)	-6.50%
Operation and Maintenance	15,801,477	17,274,612	1,473,135	9.32%
Transportation	9,793,107	10,309,343	516,236	5.27%
Board and System Administration	4,358,843	4,290,322	(68,521)	-1.57%
External Services	58,680	98,700	40,020	68.20%
Total Revenues	\$129,661,054	\$131,690,791	\$2,029,737	1.57%
Expenses				
Instruction (ECS to Grade 12)	\$99,140,386	\$98,017,469	(\$1,122,917)	-1.13%
School Generated Funds	1,818,504	1,700,344	(118,160)	-6.50%
Operation and Maintenance	17,053,991	17,274,612	220,621	1.29%
Transportation	10,187,363	10,309,343	121,980	1.20%
Board and System Administration	4,358,843	4,290,322	(68,521)	-1.57%
External Services	58,680	98,700	40,020	68.20%
Total Expenses	\$132,617,767	\$131,690,791	(\$926,976)	-0.70%
Surplus/(Deficit)	(\$2,956,713)	-	\$2,956,713	
	Projected Operating Reserves at Aug 31, 2020	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2021
Instruction	\$999,922	-	-	\$999,922
Board and System Administration	328,425	-	-	328,425
Operations and Maintenance	-	-	-	-
Transportation	-	-	-	-
External Services	-	-	-	-
Total	\$1,328,347	-	-	\$1,328,347
Unrestricted	\$943,768			\$943,768
Total Accumulated Surplus from Operations (Excluding SGF)	\$2,272,115			\$2,272,115
A.S.O. to expense Ratio	1.71%			1.75%

**BUDGET ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS
2020-21 BUDGET**

REVENUES	Total Budget	Instruction	Administration	Operations and Maintenance	Transportation	External Services
Alberta Education	\$120,462,741	\$94,595,473	\$4,237,450	\$12,392,332	\$9,237,486	-
Alberta Infrastructure (Amortization of Capital Alloc)	4,887,980	-	-	4,872,280	-	15,700
Alberta Finance	-	-	-	-	-	-
Other - Government of Alberta	-	-	-	-	-	-
Federal Government and/or First Nations	1,099,800	1,060,928	38,872	-	-	-
Other Alberta school authorities	108,645	108,645	-	-	-	-
Out of province authorities	-	-	-	-	-	-
Alberta Municipalities	-	-	-	-	-	-
Instruction resource fees	-	-	-	-	-	-
School based course material fees	2,178,101	2,178,101	-	-	-	-
Transportation fees	880,700	-	-	-	880,700	-
Other Student Fees	-	-	-	-	-	-
Other sales and services	1,098,075	882,918	14,000	10,000	191,157	-
Investment income	250,000	250,000	-	-	-	-
Gifts and Donations	465,979	465,979	-	-	-	-
Fundraising	175,770	175,770	-	-	-	-
Rentals of facilities	83,000	-	-	-	-	83,000
TOTAL REVENUES	\$131,690,791	\$99,717,814	\$4,290,322	\$17,274,612	\$10,309,343	\$98,700
EXPENSES						
Certificated Salaries	\$58,010,596	\$57,515,939	\$494,657	-	-	-
Certificated Benefits	12,809,868	12,686,536	123,333	-	-	-
Non-Certificated Salaries and Wages	20,260,592	14,129,505	1,814,880	3,577,072	682,134	57,000
Non-Certificated Benefits	5,379,139	3,756,242	397,738	1,074,508	150,651	-
SUB-TOTAL	96,460,195	88,088,221	2,830,608	4,651,580	832,785	57,000
Services, contracts and supplies	28,455,461	10,092,670	1,291,504	7,546,648	9,498,639	26,000
Cost recoveries between programs	-	417,603	(11,790)	(318,032)	(87,781)	-
Direct Cost of Fundraising and Fees	-	-	-	-	-	-
Capital and debt services	-	-	-	-	-	-
Amortization of capital assets	-	-	-	-	-	-
Supported	4,887,980	-	-	4,872,280	-	15,700
Unsupported	1,887,155	1,119,319	180,000	522,136	65,700	-
Total Amortization	6,775,135	1,119,319	180,000	5,394,416	65,700	15,700
Interest on capital debt	-	-	-	-	-	-
Supported	-	-	-	-	-	-
Unsupported	-	-	-	-	-	-
Other interest charges	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-
TOTAL EXPENSES	131,690,791	99,717,813	\$4,290,322	\$17,274,612	\$10,309,343	\$98,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEMS	-	-	-	-	-	-

BUDGET REVENUE

	Final Budget 2019-20	Budget 2020-21	Variance to Budget	% Increase (decrease)
Revenue Alberta Education				
Base Instruction				
Grade ECS	3,570,353	3,162,982	(407,371)	-11.41%
Grades 1 - 9	47,693,654	46,001,504	(1,692,150)	-3.55%
High Schools	15,982,865	15,354,792	(628,073)	-3.93%
Rural Small Schools ₁	370,953	2,660,000	2,289,047	617.07%
Home Education	70,174	73,800	3,626	5.17%
Outreach Programs	188,918	150,000	(38,918)	-20.60%
Base Instruction Sub Total	67,876,917	67,403,079	(473,838)	-0.70%
Services & Supports				
Specialized Learning Support (SLS) ₂	6,306,621	8,453,708	2,147,087	34.04%
First Nations, Metis and Inuit Education	866,493	1,293,772	427,279	49.31%
English as a Second Language	109,563	114,790	5,227	4.77%
Institutional Program (EPI)	253,053	248,336	(4,717)	-1.86%
ECS Program Unit Funding (PUF) ₃	6,889,079	2,224,500	(4,664,579)	-67.71%
Services & Supports Sub Total	14,424,809	12,335,106	(2,089,703)	-14.49%
Schools				
Operations & Maintenance Grant	8,612,000	9,600,247	988,247	11.48%
SuperNet	249,600	241,344	(8,256)	-3.31%
Transportation - Urban	2,424,892	2,542,311	117,419	4.84%
Transportation - Rural	5,808,705	5,953,820	145,115	2.50%
Transportation - Special Ed	495,978	595,174	99,196	20.00%
Transportation - Trans Child with Disability	121,791	95,888	(25,903)	-21.27%
Transportation - Trans Family Oriented ECS	62,308	50,293	(12,015)	-19.28%
Infrastructure and Renewal	2,136,000	2,255,021	119,021	5.57%
Schools Sub Total	19,911,274	21,334,098	1,422,824	7.15%
Community				
Socio-Economic Status	875,497	1,338,987	463,490	52.94%
Geographic	1,188,152	1,265,131	76,979	6.48%
School Nutrition Program	194,431	200,000	5,569	2.86%
Community Sub Total	2,258,080	2,804,118	546,038	24.18%
System Administration				
System Administration	3,979,174	4,237,450	258,276	6.49%
Bridge Funding				
Bridge Funding Framework	2,192,705	5,529,031	3,336,326	152.16%
Other Alberta Education				
Government Contributions to ATRF - Instruction	6,305,982	6,305,982	-	0.00%
Other (Includes Secondments)	217,767	218,158	391	0.18%
Building Collaboration and Capacity in Education ₄	21,703	-	(21,703)	-100.00%
Regional Collaborative Service Delivery ₅	222,859	-	(222,859)	-100.00%
Sub Total Other Alberta Education	6,768,311	6,524,140	(244,171)	-3.61%
Federal French Funding (Through Alberta Ed)				
Federal French Funding	109,000	-	(109,000)	-100.00%
Amortization of Capital Allocations				
Amortization of Capital Allocations - AB Education	-	295,720	295,720	100.00%
Total Alberta Education	117,520,270	120,462,741	2,942,471	2.50%

BUDGET REVENUE

	Final Budget 2019-20	Budget 2020-21	Variance to Budget	% Increase (decrease)
Alberta Infrastructure				
Amortization of Capital Allocations - AB Infrastructure	4,842,375	4,887,980	45,605	0.94%
Federal Government				
First Nations Tuition's	1,675,850	971,800	(704,050)	-42.01%
Other Federal Grants	192,906	128,000	(64,906)	-33.65%
Sub Total	1,868,756	1,099,800	(768,956)	-41.15%
From Alberta School Authorities				
Tuition Fees	108,645	108,645	-	0.00%
Transportation Fees		-	-	100.00%
Sub Total	108,645	108,645	-	0.00%
Fees				
Basic Instruction Supplies - Instruction	-	-	-	100.00%
Optional Courses	353,111	307,689	(45,422)	-12.86%
Activity Fees - Field Trip	815,846	768,019	(47,827)	-5.86%
Activity Fees - Cultural Events	116,890	112,067	(4,823)	-4.13%
Full Time Kindergarten	315,650	157,500	(158,150)	-50.10%
Other Course Material Fees	33,111	33,213	102	0.31%
Extra-curricular Fees	462,387	431,339	(31,048)	-6.71%
Non-Curricular Travel/Field Trips	360,184	368,274	8,090	2.25%
Transportation Fees - Eligible ⁶	-	271,500	271,500	100.00%
Transportation Fees - Ineligible	415,255	373,500	(41,755)	-10.06%
Transportation Fees - Private	46,800	40,000	(6,800)	-14.53%
Transportation Fees - Cross Attendance	173,080	154,700	(18,380)	-10.62%
Transportation Fees - Alternate Seat	50,940	41,000	(9,940)	-19.51%
Sub Total Fees	3,143,254	3,058,801	(84,453)	-2.69%
Other Sales and Services				
Transportation Insurance (Private Organizations)	147,657	147,657	-	0.00%
Tuition Fees - Foreign and Out of Jurisdiction	22,500	22,500	-	0.00%
Tuition Fees - Adults	-	-	-	100.00%
Hot Lunch - Milk Programs	8,500	9,000	500	5.88%
Play Partners	91,080	140,400	49,320	54.15%
Special Events and Graduations	344,300	345,150	850	0.25%
Sales of Supplies and Services to Students	78,126	80,322	2,196	2.81%
Miscellaneous Sales	365,603	353,046	(12,557)	-3.43%
Sub Total Other Sales and Services	1,057,766	1,098,075	40,309	3.81%
Investment Income				
Interest & Investment Income ⁷	250,000	250,000	-	0.00%
Gifts and Donations				
Donations	537,809	465,979	(71,830)	-13.36%
Rental of Facilities				
Rentals - Facilities	58,680	83,000	24,320	41.45%
Fundraising				
Fundraising	273,500	175,770	(97,730)	-35.73%
TOTAL REVENUES	\$129,661,054	\$131,690,791	\$2,029,736	1.57%

BUDGET REVENUE

Notes

Revenues have been presented to align with the new Alberta Education allocation model.

- ¹ *The Rural Small Schools grant funds small schools at a block funding rate instead of a per student rate which replaces the basic grant for these students.*
- ² *The Specialized Learning Support grant includes funding for kindergarten students with severe disabilities and delays which was formerly in Program Unit Funding.*
- ³ *PUF funding only applies to children aged 2 years 8 months and 4 years 8 months.*
- ⁴ *Building Collaboration and Capacity in Education grant eliminated.*
- ⁵ *Regional Collaborative Service Delivery no longer being utilized.*
- ⁶ *A transportation eligible rider fee has been added.*
- ⁷ *Interest income under the old model was included in System Administration. It is now included under instruction.*

BUDGET EXPENSES

By Program	Final Budget 2019-20	Budget 2020-21	Variance to Budget	% Increase (decrease)
Instruction	\$100,958,889	\$99,717,813	(\$1,241,076)	-1.23%
Board & System Administration	4,358,843	4,290,322	(68,521)	-1.57%
Plant Operations & Maintenance	14,917,991	15,019,591	101,600	0.68%
Infrastructure Maintenance Renewal	2,136,000	2,255,021	119,021	5.57%
Transportation	10,187,363	10,309,343	121,980	1.20%
External Services	58,680	98,700	40,020	68.20%
TOTAL EXPENSES	\$132,617,767	\$131,690,791	(\$926,976)	-0.70%

By Category	Final Budget 2019-20	Budget 2020-21	Variance to Budget	% Increase (decrease)
Salaries, wages and benefits	\$98,599,078	\$96,460,195	(\$2,138,883)	-2.17%
Services, contracts and supplies	23,885,142	24,500,096	614,954	2.57%
School generated funds	1,818,504	1,700,344	(118,160)	-6.50%
Infrastructure maintenance renewal	2,136,000	2,255,021	119,021	5.57%
Amortization of Property and equipment	6,179,042	6,775,135	596,093	9.65%
TOTAL EXPENSES	\$132,617,767	\$131,690,791	(\$926,976)	-0.70%

BUDGET EXPENDITURES BY SITE

Site	Final Budget 2019-20	Budget 2020-21	Variance to Budget	% Increase (decrease)
Governance	\$565,679	\$565,679	-	0.00%
Office of the Superintendent	469,198	469,198	-	0.00%
Deputy Superintendent	466,342	438,342	(28,001)	-6.00%
Corporate Supports and Services	2,548,405	820,397	(1,728,008)	100.00%
Education and System Services	285,228	287,309	2,081	100.00%
Communications	373,880	373,880	-	100.00%
Human Resources	481,744	481,744	-	0.00%
Learning Services	363,044	327,264	(35,780)	-9.86%
Financial Services	1,253,358	1,163,000	(90,358)	-7.21%
Technology Services	1,765,779	1,631,179	(134,600)	-7.62%
Print Centre	87,000	87,000	-	0.00%
Transportation Services	10,120,113	10,238,443	118,330	1.17%
Maintenance	4,726,353	5,969,002	1,242,649	26.29%
Custodial	3,700,615	3,817,237	116,622	3.15%
Infrastructure Maintenance Renewal	2,136,000	2,255,021	119,021	5.57%
Capital and Debt Services	5,979,042	6,725,135	746,093	12.48%
Instructional Pool	2,223,270	5,154,100	2,930,830	131.83%
Government Contributions to ATRF	6,305,982	6,305,982	-	0.00%
Subtotal	\$43,851,032	\$47,109,912	\$3,258,880	7.43%
Blueberry School	\$3,941,482	\$3,784,403	(\$157,079)	-3.99%
Brookwood School	3,634,822	3,450,112	(184,710)	-5.08%
Ecole Broxton Park School	3,789,758	4,190,006	400,248	10.56%
Connections for Learning	2,126,094	2,197,196	71,102	3.34%
Connections for Learning Summer School	-	140,280	140,280	100.00%
Copperhaven School	4,378,129	4,812,713	434,584	9.93%
Duffield School	1,907,172	1,969,900	62,727	3.29%
Entwistle School	1,043,792	1,075,458	31,666	3.03%
Forest Green School	1,978,179	1,940,264	(37,915)	-1.92%
Graminia School	3,468,585	3,326,868	(141,717)	-4.09%
Greystone Centennial Middle School	3,223,785	3,392,916	169,131	5.25%
High Park School	3,254,884	3,369,136	114,252	3.51%
Memorial Composite High School	7,379,861	7,104,846	(275,015)	-3.73%
Memorial Outreach Program	535,861	529,200	(6,660)	-1.24%
Ecole Meridian Heights School	4,764,935	4,853,795	88,860	1.86%
Millgrove School	3,532,609	3,390,093	(142,516)	-4.03%
Muir Lake School	3,028,344	3,126,270	97,926	3.23%
Parkland Village School	1,343,025	1,361,979	18,954	1.41%
Prescott Learning Centre	5,406,106	5,380,704	(25,402)	-0.47%
Seba Beach School	797,143	-	(797,143)	-100.00%
Spruce Grove Composite High School	6,894,569	7,003,726	109,157	1.58%
Spruce Grove Outreach Program	534,542	423,125	(111,417)	-20.84%
Stony Plain Central School	4,049,399	4,099,266	49,866	1.23%
Tomahawk School	847,963	869,763	21,801	2.57%
Wabamun School	781,682	994,025	212,344	27.17%
Woodhaven Middle School	3,180,183	2,985,961	(194,222)	-6.11%
Early Learning	6,743,205	2,864,550	(3,878,655)	-57.52%
Student Services	1,103,192	2,019,267	916,075	83.04%
School and Community Services	1,232,490	-	(1,232,490)	-100.00%
Instructional Services	276,860	435,500	158,640	57.30%
Real Program	1,136,460	1,116,000	(20,460)	-1.80%
Wellness Program	-	-	-	0.00%
Specialized Classrooms	633,123	673,214	40,091	6.33%
School Generated Funds	1,818,504	1,700,344	(118,160)	-6.50%
Subtotal School Instructional Sites	\$88,766,735	\$84,580,879	(\$4,185,857)	-4.72%
Total	\$132,617,767	\$131,690,791	(\$926,976)	-0.70%