

DRAFT



Parkland School Division

# Preliminary Budget Report 2019/2020

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Corporate Supports and Services  
June 25, 2019*

*Where*  
THE **WORLD**  
opens up

Note the information presented in this document is summary information only. Please see the Parkland School Division No. 70 website ([www.psd70.ab.ca](http://www.psd70.ab.ca)) for the document after Preliminary budget approval June 25, 2019.

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## EXECUTIVE SUMMARY

Parkland School Division No. 70 (PSD) has a total operating budget of \$133.2 million a decrease of \$826,499 from 2018-2019. PSD provides public education services to the citizens of Parkland County, Town of Stony Plain and the City of Spruce Grove. The division serves the educational needs of 11,450 students from Early Childhood Services to Grade twelve within twenty-six 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 School Act. There are 7 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.

### **Distributed Decision Making**

Parkland allocates its revenues in accordance with the following beliefs and guiding principles:

Distributed Decision Making Beliefs:

- ✓ *The distribution of decision-making responsibility will create, and draw upon, leadership capacity within our organization.*
- ✓ *The Division's staff has the capability to make decisions about activities within the realms of its responsibility.*
- ✓ *Individuals who have critical knowledge and expertise about a certain activity are best suited to make the necessary decisions on how to achieve the goal and objectives for that activity.*
- ✓ *Decision-making responsibility must be supported by equitable resource allocation.*
- ✓ *Equity is established through a process of collaboration and consensus building.*

- ✓ *Information sharing about external or internal conditions affecting an organization is important.*

## Distributed Decision Making Principles:

- ✓ *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.*
- ✓ *Informed decisions will be made with attention to balancing choice, responsibility, and accountability, while maintaining alignment with the organization's mission, vision and principles.*
- ✓ *Individuals will accept responsibility for their decisions.*
- ✓ *Decision makers will endeavor to take into account the full scope of impact of their decisions, and will collaborate with those who may be affected by such decisions.*
- ✓ *Information will be shared as freely as possible throughout the organization.*

## **Board Priorities**

Students will be encouraged to explore, create, imagine and engage in lifelong learning as they develop their skills/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 distributed decision making beliefs and guiding principles. 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 preliminary budget is presented to the Board for consideration at the June 25, 2019 regular board meeting. The final budget that reflects September 30, 2019 actual enrolments is scheduled to be presented at the November 26, 2019 regular board meeting. Once presented, the fall update is submitted to Alberta Education as required under legislation.

### **Enrolment**

Parkland School Division No. 70 is expected to have 11,450 students enrolled in ECS through Grade twelve in the 2019-2020 school year which is an increase of 166 students over the previous year. Estimated enrolments at September 30, 2019 and comparative figures for the past four years are shown on Schedule B.

## **Funding Sources**

Parkland School Division No. 70 is financially dependent on funding from the Province of Alberta and receives 96% of its funding from government sources. The division has control over other revenues such as school fees, school generated funds, outside grants and investment revenues which comprise only 4% of the total revenue.

Total budgeted revenues for 2019-2020 are \$132.8 million. Total revenues for the division decreased by 0.39% or \$518,133 from 2018-2019.

The 2019-2020 budget does not account for an increase in student enrolment but funding has been assumed to offset the centrally negotiated increases in the ATA agreement. No new grants have been included in the budget this year. The School Fee Reduction Grant (\$745K) and Transportation Fee Reduction Grant (\$300K) offset fees that are no longer charged to parents as a result of *Bill 1: An Act to Reduce School Fees* and remain the same as the prior year. The School Nutrition Grant has remained at \$194K. The Classroom improvement fund grant has eliminated for the 2019-20 school year.

Transportation funding is lower than the previous year's budget as detailed projections have been done based on registered riders. Base Funding represents 56.8% of the division's provincial funding and is based on the funding received during the 2018-19 school year plus the increase to offset the ATA agreement.

The Infrastructure Maintenance and Renewal (IMR) which provides funds for school renovation and facility upgrading projects, has been budgeted the same as 2018-19 amounts including an estimated \$1.0M of IMR revenue will be deferred 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 \$133.2 million of funding resources are allocated to four major program areas. The four major programs include Instruction, Plant Operations and Maintenance, Transportation and Administration.

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

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

The Plant Operations and Maintenance activities relate to the division's responsibility for the construction, operation, maintenance, 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, Business and Finance, Human Resources, and System Instructional Support.

## **Expenditures by Category**

Parkland School Division No. 70 will spend approximately \$100.5 million on human resources, which is about 76% of the division's budget.

The Central Alberta Association of Municipal and School Employees (CAAMSE) collective agreement expires August 31, 2019. The International Union of Operating Engineers (IUOE) collective agreement expires August 31, 2023. The newly ratified teacher's collective agreement expires August 31, 2020. The Alberta government has an active role in bargaining through legislation 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. Pension costs for teachers are fully funded by the Provincial Government while pension costs for support staff are estimated to remain constant.

## **Financial Impact**

As a result of this budget the division is utilizing the carryover balances from the prior year in the schools budgets and \$400 thousand of reserves to offset anticipated reduction in funding related to growth. The division is expecting Accumulated Operating Reserves before School Generated Funds of \$4.3 million as at August 31, 2019. In the 2019-2020 budget, we anticipate a deficit of \$416 thousand and \$300K is budgeted for the VOIP phone project.

## **Financial Risk and Impact**

We are faced with managing a difficult fiscal situation while protecting the educational programs and services and putting the best interest of students ahead of other needs. If Alberta Education fails to fund student growth and the increases negotiated by government for the ATA agreement, it will result in a forecasted \$3.0M shortfall in funding. Also, as funding has not increased to cover inflationary pressures on the cost of supplies, salaries, benefits and contracted services, additional pressure is placed on the budget. 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 exciting 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 district. The amount of reserves will be dependent on future financial resources and expenditure decisions made by the division

A summary of Parkland School Division No. 70 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 No. 70 and consequently makes up 76% of the division's budget. Total salaries and benefits for the division increased by 0.7% over 2018-2019.

The division will employ 607.1 full time equivalent teachers and 426.8 full time equivalent support staff in 2019-2020. 2019-2020 will see an overall decrease of 8.33 teaching staff and an overall decrease of 22.3 support staff. Instructional support staff will decrease by 25.3. There is an increase of 0.1 FTE in custodial staff and Transportation has increased by 3.0 FTE over 2018-19 budgeted FTE. The decrease in 2019-20 includes a decrease in three teachers seconded to Alberta Education and the Alberta Teachers Association.

### **Capital Plan**

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

The priority in year one of the Board approved Capital Plan is the modernization of Spruce Grove Composite High School. The year two priorities are a modernization and preservation of Brookwood School and a modernization and preservation of Forest Green School. The year three priorities are a modernization and preservation of Parkland Village School and a modernization and preservation of Tomahawk School.

The Capital Plan for 2020-2023 is referenced for information purposes only, and does not form part of Parkland School Division No. 70's operating budget.



**Parkland School Division No. 70  
2019-2020 Preliminary Budget  
Preliminary Budget Assumptions – April 2019**

The following table outlines the assumptions used in developing the 2019-2020 operating budget for Parkland School Division (PSD), the basis for the assumption and the risk associated if the assumption is not correct or other factors influence the original assumption made.

<b>Budget</b>	<b>Assumption</b>	<b>Basis for Assumption</b>	<b>Associated Budget Risk</b>
<b>Enrolment</b>	Enrolment will be estimated by each school as part of the budget process. Alberta Education is not funding enrolment growth.	Review of students is prepared by each school Principal using the principles of “Cohort Survival” and known information. Early indication from government during the election that education funding would be frozen.	Risk is high as actual enrolments are used at September 30 for the Final Budget. If the Alberta Government does not fund enrolment growth of an estimated 1.5% the impact on PSD would be approximately \$1.4 million
<b>Average Credit Enrolment Units (CEUs)</b>	FTE enrolment is based on estimating the number of credit earned units (CEU’s) earned in high school. Memorial High Schools average is based on their high school redesign average. Spruce Grove Composite High School and the Outreach schools CEU’s are based on the schools estimates.	Average CEU's per student is calculated by reviewing average CEU's earned over a three-year period, student transfers from feeder schools and assessing a reasonable amount using known information.	Risk is low, if the average CEU’s are below the estimate, there will be less revenue for the division and for the high schools. If CEU’s are higher than average, there may be a disproportionate amount of revenue being retained by the high schools, rather than being allocated under the budget allocation model.
<b>Inclusive Education</b>	\$10.2 Million is allocated to support inclusive education and diversity within PSD.	Inclusive Education funds are allocated to support all students within Parkland School Division. The funds are used for support and services needed to effectively program for our students. Some examples of supports and services include Collaborative Teaching Partners (CTPs), Inclusive Education Leads (IELs), assessments, professional development for staff, consultations with specialized services, and adapted materials.	Risk is moderate as identified needs continue to grow and put pressure on existing resources, that will require allocations from other priorities.



**Parkland School Division No. 70  
2019-2020 Preliminary Budget  
Preliminary Budget Assumptions – April 2019**



**Small School Allocation**

The division provides an allocation to our small schools to help support their smaller economies of scale. The preliminary estimate of the allocation is \$750K. Revenues received from Alberta Education to support small schools by necessity are estimated to be \$384K.

Schools under 300 students receive additional support based on the average students per grade in the school.

Risk is high as the division provides a small school allocation to 7 schools. Alberta Education only provides funding for two schools as the rest are not small schools by necessity as there is room in neighboring schools. If enrolments continue to decline in the small schools additional resources will be required from other priorities.

**Teacher Salary Costs**

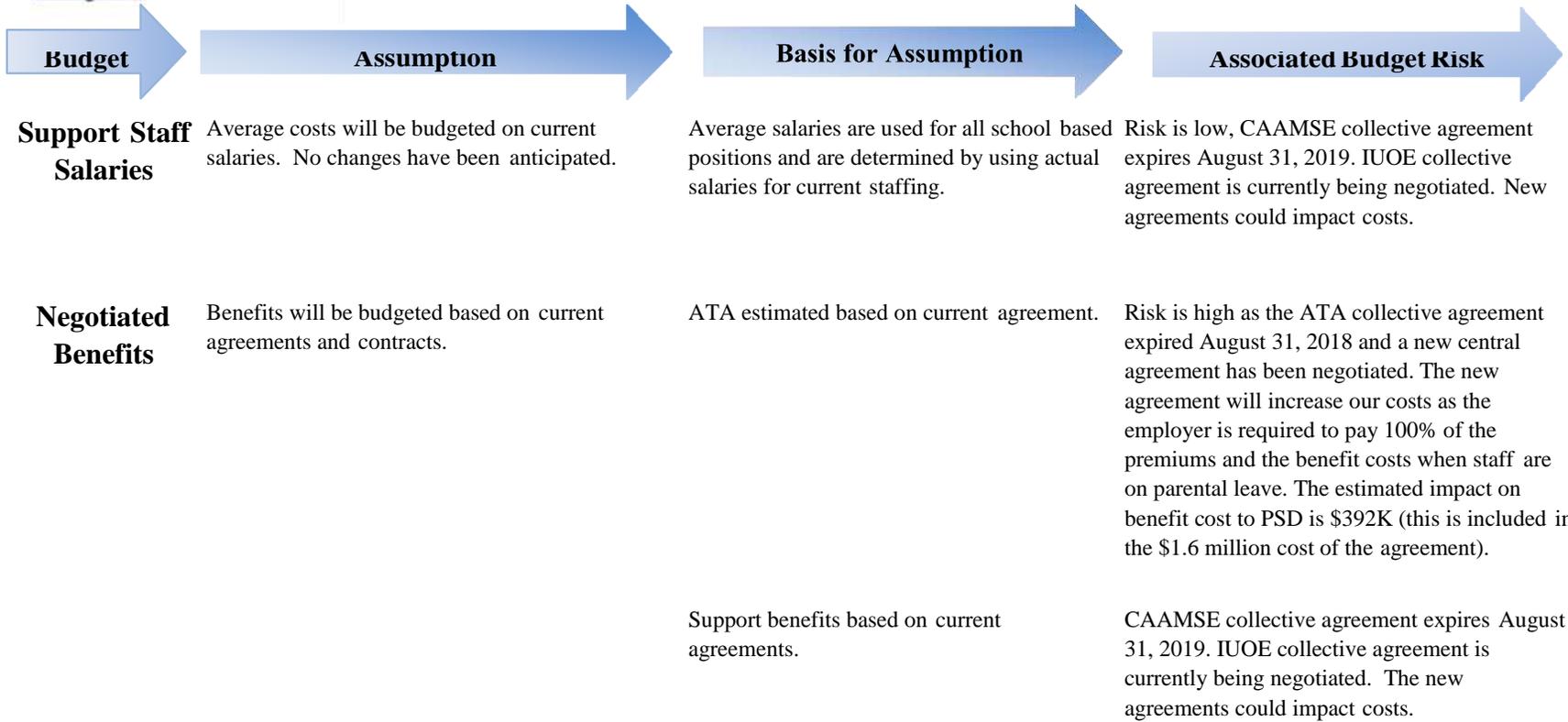
Average teacher salary cost: \$92,499  
Average teacher salary and benefits cost \$103,127.

Average salaries are used for all school based positions and are determined by advancing the experience of staff on the grid. Principal and Administrative positions include negotiated allowances as per the collective agreement. The increase in standard cost from 2018-2019 actuals (YTD) is 1.5% (\$101,604).

Risk is high, a new ATA agreement is currently being negotiated. Central items have been ratified with the exception of items that are being mediated and could include an increase in costs. Bargaining on local items may commence soon and could impact costs. If the mix between new and experienced teachers changes, the average teacher salary could change. 74% of the budget is staffing. Currently, it is unknown if Alberta Education will fund the new agreement expected to cost PSD \$1.6 million but it is budgeted.



**Parkland School Division No. 70  
2019-2020 Preliminary Budget  
Preliminary Budget Assumptions – April 2019**





**Parkland School Division No. 70  
2019-2020 Preliminary Budget  
Preliminary Budget Assumptions – April 2019**



**Benefit  
Provider  
Rates -  
Teachers**

ASEBP – The overall premium rates decreased by 5.0%.  
CPP costs to increase by 5.5%.

As per the March 2019 ASEBP Premium Rate notification for the 2019/20 school year. The decrease of 5.0% is the result of Parkland School Division receiving a 5% overall discount for all ASEBP benefits as a result of claims history. Due to the Enhancement to the CPP Program, CPP rates have increased from 4.95% to 5.1% of eligible earnings to an annual cap of \$57,400 for 2019 and CPP rates have increased from 5.1% to 5.25% of eligible earnings to an unknown cap for 2020.

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.

**Benefit  
Provider  
Rates -  
Support Staff**

Sunlife – The overall premium rate increase for 2020 is expected to be minimal.  
CPP costs to increase by 5.5%.

Due to the Enhancement to the CPP Program, CPP rates have increased from 4.95% to 5.1% of eligible earnings to an annual cap of \$57,400 for 2019. CPP rates have increased from 5.1% to 5.25% of eligible earnings to an unknown cap for 2020.

Risk is low that premium rates will be higher than estimated as the workforce demographics are stable.



**Parkland School Division No. 70  
2019-2020 Preliminary Budget  
Preliminary Budget Assumptions – April 2019**



<b>Budget</b>	<b>Assumption</b>	<b>Basis for Assumption</b>	<b>Associated Budget Risk</b>
<b>Pension Costs</b>	Employer contributions for Alberta Teachers' Retirement Fund contributions are made by the Provincial Government.  Local Authorities Pension Plan contribution rate is not expected to increase at January 1, 2020.	Alberta Teachers Retirement Fund (ATRF) rate remained at 11.29%.  LAPP Trustees review the actuarial valuations and assess rates accordingly.	Risk is low as the plan is fully funded by Alberta Education.  Risk is moderate, The LAPP Board may decide to implement an increase January 1, 2020.
<b>Human Resources</b>	Staffing will be budgeted by site based on the staffing requirements determined by the site Administrator to meet the needs of the students within the allocations provided to the schools.	Site Administrators enter each staff member into the budget by position. Staffing decisions are made according to availability of resources and delivery of educational programming and services.	Risk is moderate as staffing will be based on projected enrolments and school allocations. If the provincial budget provides less revenues than predicted allocations to the schools may need to be reduced and this could impact staffing. There may also be an increase in risk if the number of students with diverse learning needs rises and additional staff is required.
<b>Services and Supplies Costs</b>	It is assumed that goods and services costs will not increase materially. Sites will budget costs within their given allocations.	Site administrators enter expenditures into site budgets based on programming and support initiatives.	Risk is moderate as costs increase annually due to inflation but base funding has not had an inflation increased since 2015-16. Reduction in funding could put additional pressure on sites to reduce costs.
<b>Utilities</b>	Utilities have been budgeted based on estimated consumption and current rates.	Current contract rates were used and consumption was estimated based on past experience and knowledge of our operations people.	Risk is low that consumption is higher than budgeted.



**Parkland School Division No. 70  
2019-2020 Preliminary Budget  
Preliminary Budget Assumptions – April 2019**



**Transportation Program**

Transportation routes, costs and revenues have been based on projected bus registrations for next year. The transportation program will be budgeted to operate within their allocation for next year and operate without a deficit.

The cost of running the regional transportation system will be supported through transportation grants and transportation user fees.  
The regional transportation system includes Evergreen Catholic, Black Gold and Grande Yellowhead plus two private schools.

Risk is moderate if the number of eligible rural/urban and ineligible riders is different than projected revenues may increase or decrease.

**Targeted Funding**

Targeted funding will be spent in the respective areas within the budgets received from Alberta Education.

Targeted funding is available for specific expenditures only. Targeted funding includes Infrastructure, Maintenance and Renewal, Plant Operations and Maintenance and Program Unit Funding.



**Parkland School Division No. 70  
2019-2020 Preliminary Budget  
Preliminary Budget Assumptions – April 2019**



**Operating Reserves**

It is assumed that operating reserves will decrease by \$300K as part of the board approved VOIP project that is replacing the phone systems at all of the schools throughout the division over three years. In addition operating reserves will change as a result of the net change in school carryovers and school generated funds.

Schools are able to carryover 3% of their budgets each year to a maximum of \$50K to address timing issues at year end and allow them to hold some funds for larger initiatives. These funds are included within their budget allocation each year and can be allocated in the current year or earmarked to carry forward to the next year. School Generated Funds are managed by the schools and are generally project based for school clubs or other initiatives. Schools manage these projects and the balances change year over year depending on the project.

Risk is moderate as accumulated operating reserves are at the desired divisional level of approximately 3%. This provides flexibility for PSD to manage unforeseen challenges and guard against errors in estimate and changes from our budget assumptions.

**Schedule B**

**Enrolment Report at September 30, 2019**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Blueberry		43	68	50	51	64	57	55	74	58	71				591	581	572	553	571
Brookwood	13	94	96	91	117	91									502	502	777	712	828
Maranatha		43	29	43	33	34									182	182	188	174	
Other		51	67	48	84	57									307	307	589	538	
Connections for Learning			13	17	20	19	26	28	23	29	25	22	16	38	276	236	137	151	116
Home Ed			4	6	6	2	2	2	2	9	2		1	1	37	37	31	42	36
Bright Bank Institutional				2	2	2	1	4	1						12	12	12	10	11
Copperhaven	17	89	88	86	65	55	80	59	63	48	47				697	599			
Duffield	10	28	26	32	29	26	23	31	31	33	34				303	290	289	312	296
École Broxton Park	73	65	70	84	75	68	66	39	49	53	29				671	670	729	711	1016
French		70	89	77	70	64	39	44	45	25	36				559	559	579	561	533
Maranatha															-	-	0	0	313
Other				1	1	4	5	5	10	4	8				38	38	150	150	170
École Meridian Heights		85	78	82	72	70	85	74	61	63	52				722	725	732	705	723
English		33	11	30	13	8	30	31	17	34	27				234	237	251	245	263
French		52	67	52	59	62	55	43	44	29	25				488	488	481	460	460
Entwistle		10	13	24	16	21	11	8	6	9	13				131	133	121	133	130
Forest Green		48	32	43	37	34	43	33							270	275	301	275	273
Graminia		48	50	53	51	60	44	51	68	50	54				529	524	526	531	531
Greystone Centennial Middle							89	116	108	87	109				509	512	537	549	694
High Park	16	50	36	58	48	55	64	51	60	47	58				543	513	533	485	453
Keephills															-	-			
Memorial Composite High												336	366	346	1,048	1,086	1122	1154	1162
Millgrove		101	97	101	98	98									495	473	545	555	414
Muir Lake		52	43	56	51	35	44	49	44	47	47				468	458	450	436	433
Parkland Village	12	25	37	39	31	38									182	186	189	196	249
Prescott Learning Centre	25	68	78	69	80	57	120	107	78	89	65				836	829	741	587	
Seba Beach	2	5	5	4	7	7	7	11	8	9	7				72	75	97	105	94
Spruce Grove Composite High												346	388	309	1,043	1,029	987	1038	1029
English												292	336	268	896	882	860	933	937
French												54	52	41	147	147	127	105	92
Stony Plain Central	47	31	45	40	42	50	48	50	89	85	82				609	616	602	595	591
Tomahawk	3	12	10	18	12	12	13	12	8	5	2				107	108	115	110	129
Wabamun		6	7	7	8	11	8	9	9	4	9				78	83	96	118	126
Woodhaven Middle							90	97	87	94	91				459	467	633	621	608
Maranatha							33	21	25	23	21				123	123	124	120	
Other							57	76	62	71	70				336	344	509	501	
<b>ECS - Grade 12 Enrolment</b>	<b>218</b>	<b>860</b>	<b>896</b>	<b>962</b>	<b>918</b>	<b>875</b>	<b>921</b>	<b>886</b>	<b>869</b>	<b>819</b>	<b>797</b>	<b>704</b>	<b>771</b>	<b>694</b>	<b>11,190</b>	<b>11,019</b>	<b>10,874</b>	<b>10,684</b>	<b>10,513</b>
Memorial Outreach															-	91	90	75	77
Spruce Grove Outreach															-	71	97	129	78
<b>Outreach Programs</b>												-	-	-	-	162	187	204	155
<b>Total Enrolment</b>	<b>218</b>	<b>860</b>	<b>896</b>	<b>962</b>	<b>918</b>	<b>875</b>	<b>921</b>	<b>886</b>	<b>869</b>	<b>819</b>	<b>797</b>	<b>704</b>	<b>771</b>	<b>694</b>	<b>11,190</b>	<b>11,181</b>	<b>11061</b>	<b>10888</b>	<b>10668</b>
Projected Additional Outreach Enrolments*												18	62	180	260	103	62	80	108
<b>Total Enrolment - Projected and Registered</b>	<b>218</b>	<b>860</b>	<b>896</b>	<b>962</b>	<b>918</b>	<b>875</b>	<b>921</b>	<b>886</b>	<b>869</b>	<b>819</b>	<b>797</b>	<b>722</b>	<b>833</b>	<b>874</b>	<b>11,450</b>	<b>11,284</b>	<b>11123</b>	<b>10968</b>	<b>10776</b>

\*Outreach students enroll in classes throughout the year

**Schedule B**  
**Enrolment Report at September 30, 2019**

**Enrolment - Community A**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Duffield	10	28	26	32	29	26	23	31	31	33	34				303	290	289	312	296
Entwistle		10	13	24	16	21	11	8	6	9	13				131	133	121	133	130
Seba Beach	2	5	5	4	7	7	7	11	8	9	7				72	75	97	105	94
Tomahawk	3	12	10	18	12	12	13	12	8	5	2				107	108	115	110	129
Wabamun		6	7	7	8	11	8	9	9	4	9				78	83	96	118	126
<b>Total Community A</b>	<b>15</b>	<b>61</b>	<b>61</b>	<b>85</b>	<b>72</b>	<b>77</b>	<b>62</b>	<b>71</b>	<b>62</b>	<b>60</b>	<b>65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>691</b>	<b>689</b>	<b>718</b>	<b>778</b>	<b>775</b>

**Enrolment - Community B**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Forest Green		48	32	43	37	34	43	33							270	275	301	275	273
High Park	16	50	36	58	48	55	64	51	60	47	58				543	513	533	485	453
Memorial Composite High												336	366	346	1,048	1,086	1122	1154	1162
École Meridian Heights		85	78	82	72	70	85	74	61	63	52				722	725	732	705	723
Stony Plain Central	47	31	45	40	42	50	48	50	89	85	82				609	616	602	595	591
<b>Stony Plain</b>	<b>63</b>	<b>214</b>	<b>191</b>	<b>223</b>	<b>199</b>	<b>209</b>	<b>240</b>	<b>208</b>	<b>210</b>	<b>195</b>	<b>192</b>	<b>336</b>	<b>366</b>	<b>346</b>	<b>3,192</b>	<b>3,215</b>	<b>3290</b>	<b>3214</b>	<b>3202</b>
Connections for Learning			13	17	20	19	26	28	23	29	25	22	16	38	276	236	137	151	116
Home Ed			4	6	6	2	2	2	2	9	2		1	1	37	37	31	42	36
Bright Bank Institutional				2	2	2	1	4	1						12	12	12	10	11
Muir Lake		52	43	56	51	35	44	49	44	47	47				468	458	450	436	433
Blueberry		43	68	50	51	64	57	55	74	58	71				591	581	572	553	571
<b>Total Community B</b>	<b>63</b>	<b>309</b>	<b>319</b>	<b>354</b>	<b>329</b>	<b>331</b>	<b>370</b>	<b>346</b>	<b>354</b>	<b>338</b>	<b>337</b>	<b>358</b>	<b>383</b>	<b>385</b>	<b>4,576</b>	<b>4,539</b>	<b>4492</b>	<b>4406</b>	<b>4369</b>

**Enrolment - Community C**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Brookwood	13	94	96	91	117	91									502	502	777	712	828
École Broxton Park	73	65	70	84	75	68	66	39	49	53	29				671	670	729	711	1016
Copperhaven	17	89	88	86	65	55	80	59	63	48	47				697	599			
Greystone Centennial Middle							89	116	108	87	109				509	512	537	549	694
Millgrove		101	97	101	98	98									495	473	545	555	414
Prescott Learning Centre	25	68	78	69	80	57	120	107	78	89	65				836	829	741	587	
Spruce Grove Composite High												346	388	309	1,043	1,029	987	1038	1029
Woodhaven Middle							90	97	87	94	91				459	467	633	621	608
<b>Spruce Grove</b>	<b>128</b>	<b>417</b>	<b>429</b>	<b>431</b>	<b>435</b>	<b>369</b>	<b>445</b>	<b>418</b>	<b>385</b>	<b>371</b>	<b>341</b>	<b>346</b>	<b>388</b>	<b>309</b>	<b>5,212</b>	<b>5,081</b>	<b>4949</b>	<b>4773</b>	<b>4589</b>
Graminia		48	50	53	51	60	44	51	68	50	54				529	524	526	531	531
Parkland Village	12	25	37	39	31	38									182	186	189	196	249
<b>Total Community C</b>	<b>140</b>	<b>490</b>	<b>516</b>	<b>523</b>	<b>517</b>	<b>467</b>	<b>489</b>	<b>469</b>	<b>453</b>	<b>421</b>	<b>395</b>	<b>346</b>	<b>388</b>	<b>309</b>	<b>5,923</b>	<b>5,791</b>	<b>5664</b>	<b>5500</b>	<b>5369</b>

**Enrolment - Outreach Programs**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Memorial Outreach															-	91	90	75	77
Spruce Grove Outreach															-	71	97	129	78
Projected Additional Outreach Enrolments												18	62	180	260	103	62	80	108
<b>Total Outreach</b>												<b>18</b>	<b>62</b>	<b>180</b>	<b>260</b>	<b>265</b>	<b>249</b>	<b>284</b>	<b>263</b>

## Schedule C - 2019-20 Preliminary Budget Financial Forecast

### Budget Statement of Revenues and Expenses

	Final Budget 2018-19	Preliminary Budget 2019-20	Variance to Budget	% Increase (decrease)
<b>Revenues</b>				
Instruction ( ECS to Grade 12)	101,209,593	100,904,453	(305,139)	-0.30%
School Generated Funds	1,762,720	1,801,646	38,926	2.21%
Operation and Maintenance	15,415,543	15,496,268	80,725	0.52%
Transportation	10,617,491	10,230,856	(386,635)	-3.64%
Board and System Administration	4,260,379	4,314,369	53,990	1.27%
External Services	58,680	58,680	-	0.00%
<b>Total Revenues</b>	<b>133,324,405</b>	<b>132,806,272</b>	<b>(518,133)</b>	<b>-0.39%</b>
<b>Expenses</b>				
Instruction ( ECS to Grade 12)	101,357,451	101,320,495	(36,956)	-0.04%
School Generated Funds	1,762,720	1,801,646	38,926	2.21%
Operation and Maintenance	15,415,543	15,496,267	80,724	0.52%
Transportation	11,194,039	10,230,856	(963,183)	-8.60%
Board and System Administration	4,260,379	4,314,369	53,990	1.27%
External Services	58,680	58,680	-	0.00%
<b>Total Expenses</b>	<b>134,048,813</b>	<b>133,222,314</b>	<b>(826,499)</b>	<b>-0.62%</b>
<b>Surplus/(Deficit)</b>	<b>(724,408)</b>	<b>(416,042)</b>	<b>308,366</b>	

Block	Projected Operating Reserves at Aug 31, 2019	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2020
Instruction	3,050,331	(416,042)	(300,000)	2,334,289
Board and System Administration	264,020	-		264,020
Operations and Maintenance	-	-		-
Transportation	-	-		-
External Services	-	-		-
<b>Total</b>	<b>3,314,351</b>	<b>(416,042)</b>	<b>(300,000)</b>	<b>2,598,309</b>
Unrestricted	943,768			943,768
<b>Total Accumulated Surplus from Operations (Excluding SGF)</b>	<b>4,258,119</b>			<b>3,542,077</b>
A.S.O. to expense Ratio	3.16%			2.66%

**2019-20 Preliminary Budget**  
**BUDGET ALLOCATION OF REVENUES AND EXPENSES TO PROGRAMS**

<b>REVENUES</b>	<b>Total</b>	<b>Instruction</b>	<b>Administration</b>	<b>Operations and Maintenance</b>	<b>Transportation</b>	<b>External Services</b>
Alberta Education	120,933,616	96,996,457	4,059,621	10,444,249	9,433,289	-
Alberta Infrastructure and Transportation						
Alberta Finance	-	-	-	-	-	-
Other - Government of Alberta	-	-	-	-	-	-
Federal Government and/or First Nations	1,663,696	1,397,505	66,548	199,644	-	-
Other Alberta school authorities	108,645	108,645	-	-	-	-
Out of province authorities	-	-	-	-	-	-
Alberta Municipalities	40,000	-	-	-	-	40,000
Instruction resource fees	-	-	-	-	-	-
School based course material fees	1,361,622	1,361,622	-	-	-	-
Transportation fees	613,065	-	-	-	613,065	-
Other Student Fees	1,779,019	1,779,019	-	-	-	-
Other sales and services	483,505	270,803	18,200	10,000	184,502	-
Investment income	170,000	-	170,000	-	-	-
Gifts and Donations	516,549	516,549	-	-	-	-
Fundraising	275,500	275,500	-	-	-	-
Rentals of facilities	18,680	-	-	-	-	18,680
Amortization of capital allocations	4,842,375	-	-	4,842,375	-	-
<b>TOTAL REVENUES</b>	<b>132,806,272</b>	<b>102,706,099</b>	<b>4,314,369</b>	<b>15,496,268</b>	<b>10,230,856</b>	<b>58,680</b>
<b>EXPENSES</b>						
Certificated Salaries	60,781,909	60,287,252	494,657	-	-	-
Certificated Benefits	13,002,363	12,879,030	123,333	-	-	-
Non-Certificated Salaries and Wages	21,308,697	14,960,269	1,826,266	3,720,721	742,761	58,680
Non-Certificated Benefits	5,392,504	3,839,336	395,886	997,206	160,075	-
<b>SUB-TOTAL</b>	<b>100,485,473</b>	<b>91,965,888</b>	<b>2,840,142</b>	<b>4,717,927</b>	<b>902,836</b>	<b>58,680</b>
Services, contracts and supplies	26,557,800	9,818,036	1,326,881	6,082,454	9,330,429	-
Cost recoveries between programs	-	355,298	(11,200)	(280,000)	(64,098)	-
Direct Cost of Fundraising and Fees	-	-	-	-	-	-
Capital and debt services						
Amortization of capital assets						
Supported	4,842,375	-	-	4,842,375	-	-
Unsupported	1,336,667	982,919	158,546	133,512	61,690	-
Total Amortization	6,179,042	982,919	158,546	4,975,887	61,690	-
Interest on capital debt						
Supported	-	-	-	-	-	-
Unsupported	-	-	-	-	-	-
Other interest charges	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>133,222,315</b>	<b>103,122,141</b>	<b>4,314,369</b>	<b>15,496,268</b>	<b>10,230,856</b>	<b>58,680</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEMS</b>	<b>(416,042)</b>	<b>(416,042)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## BUDGET REVENUE

	Final Budget 2018-19	Preliminary Budget 2019-20	Variance to Budget	% Increase (decrease)
<b>Revenue Alberta Education</b>				
<b>School Jurisdiction Base Funding</b>				
Base Instruction (Gr 1-12)	66,147,857	66,912,020	764,162	1.16%
Early Childhood Services (ECS)	3,583,713	4,395,993	812,281	22.67%
Home Education	61,820	58,478	(3,342)	-5.41%
<b>Sub Total</b>	<b>69,793,390</b>	<b>71,366,491</b>	<b>1,573,101</b>	<b>2.25%</b>
<b>Alberta Education - Administration</b>				
Administration allocation	3,962,628	4,015,186	52,558	1.33%
<b>Sub Total</b>	<b>3,962,628</b>	<b>4,015,186</b>	<b>52,558</b>	<b>1.33%</b>
<b>Differential Cost Funding</b>				
ECS Program Unit	7,640,615	7,765,871	125,256	1.64%
English as a Second Language	98,960	103,673	4,712	4.76%
Outreach Schools	188,918	188,918	-	0.00%
Small Schools by Necessity	441,603	384,463	(57,140)	-12.94%
Socio - economic Status	866,297	842,954	(23,343)	-2.69%
School Fees Reduction Grant	744,760	744,760	-	0.00%
<b>Sub Total</b>	<b>9,981,154</b>	<b>10,030,639</b>	<b>49,485</b>	<b>0.50%</b>
<b>Differential Cost Funding - Operations and Maintenance</b>				
Operations & maintenance support	8,479,863	8,479,863	-	0.00%
<b>Sub Total</b>	<b>8,479,863</b>	<b>8,479,863</b>	<b>-</b>	<b>0.00%</b>
<b>Alberta Education - Other</b>				
Institutional Programs	253,053	253,053	-	0.00%
Government Contributions to ATRF	6,305,982	6,305,982	-	0.00%
Other (Includes Secondments)	674,078	217,767	(456,311)	-67.69%
<b>Sub Total</b>	<b>7,233,113</b>	<b>6,776,802</b>	<b>(456,311)</b>	<b>-6.31%</b>
<b>Transportation Funding</b>				
Transportation - Rural	5,710,286	5,808,705	98,419	1.72%
Special Education Transportation	536,466	495,978	(40,488)	-7.55%
Transportation - Disabled - ECS	307,572	379,605	72,033	23.42%
Transportation - In Home - ECS	54,300	62,563	8,263	15.22%
Urban Transportation	2,736,546	2,423,457	(313,089)	-11.44%
Transportation Fee Reduction Grant	262,980	262,980	-	0.00%
<b>Sub Total</b>	<b>9,608,150</b>	<b>9,433,289</b>	<b>(174,861)</b>	<b>-1.82%</b>
<b>Provincial Priority Targeted Funding</b>				
Building Collaboration and Capacity in Education	280,747	-	(280,747)	-100.00%
Regional Collaborative Service Delivery	228,000	222,859	(5,141)	-2.25%
Equity of Opportunity	1,170,278	1,147,600	(22,678)	-1.94%
First Nations, Metis & Inuit Education	866,493	854,712	(11,781)	-1.36%
Inclusive Education	6,192,188	6,088,757	(103,431)	-1.67%
Supernet Service	249,600	249,600	-	0.00%
Classroom Improvement Fund	1,295,800	-	(1,295,800)	-100.00%
School Nutrition Grant	194,431	194,431	-	0.00%
<b>Sub Total</b>	<b>10,477,536</b>	<b>8,757,959</b>	<b>(1,719,578)</b>	<b>-16.41%</b>

## BUDGET REVENUE

	Final Budget 2018-19	Preliminary Budget 2019-20	Variance to Budget	% Increase (decrease)
<b>Capital Funding</b>				
Infrastructure Maintenance and Renewal	1,964,386	1,964,386	-	0.00%
<b>Sub Total</b>	<b>1,964,386</b>	<b>1,964,386</b>	<b>-</b>	<b>0.00%</b>
<b>Federal French Funding</b>				
Federal French Funding	109,000	109,000	-	0.00%
<b>Sub Total</b>	<b>109,000</b>	<b>109,000</b>	<b>-</b>	<b>0.00%</b>
<b>Federal Government</b>				
First Nations Tuition's	1,732,905	1,663,696	(69,209)	-3.99%
<b>Sub Total</b>	<b>1,732,905</b>	<b>1,663,696</b>	<b>(69,209)</b>	<b>-3.99%</b>
<b>From Alberta School Authorities</b>				
Tuition Fees	108,645	108,645	-	0.00%
Transportation Fees	211,554	-	(211,554)	-100.00%
<b>Sub Total</b>	<b>320,199</b>	<b>108,645</b>	<b>(211,554)</b>	<b>-66.07%</b>
<b>From Municipalities</b>				
Joint Use Agreements	40,000	40,000	-	0.00%
<b>Sub Total</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.00%</b>
<b>Private Organizations</b>				
Transportation Insurance	156,802	156,802	-	0.00%
<b>Sub Total</b>	<b>156,802</b>	<b>156,802</b>	<b>-</b>	<b>0.00%</b>
<b>Individuals</b>				
Option Fees	446,175	344,071	(102,104)	-22.88%
Field Trip Fees	761,628	869,280	107,653	14.13%
Other Course Material Fees	30,760	33,111	2,351	7.64%
Cultural Fees	125,097	115,160	(9,937)	-7.94%
Extra-curricular Fees	466,974	446,309	(20,665)	-4.43%
Tuition Fees - Foreign and Out of Jurisdiction	22,500	22,500	-	0.00%
Hot Lunch - Milk Programs	8,500	8,500	-	0.00%
Early Childhood Services	135,630	515,880	380,250	280.36%
Special Events and Graduations	217,080	324,300	107,220	49.39%
Non-Curricular Travel/Field Trips	389,310	378,784	(10,526)	-2.70%
Sales of Supplies and Services to Students	89,026	82,746	(6,280)	-7.05%
Transportation Fees - Ineligible	357,150	357,150	-	0.00%
Transportation Fees - Private	39,100	39,100	-	0.00%
Transportation Fees - Cross Attendance	171,660	161,740	(9,920)	-5.78%
Transportation Fees - Alternate Seat	55,075	55,075	-	0.00%
Miscellaneous Sales	290,540	326,703	36,163	12.45%
Rentals - Facilities	18,680	18,680	-	0.00%
Donations	626,049	516,549	(109,500)	-17.49%
Fundraising	291,000	275,500	(15,500)	-5.33%
<b>Sub Total</b>	<b>4,541,934</b>	<b>4,891,138</b>	<b>349,205</b>	<b>7.69%</b>
<b>Other</b>				
Interest & Investment Income	170,000	170,000	-	0.00%
Amortization of Capital Allocations	4,753,345	4,842,375	89,030	1.87%
<b>Sub Total</b>	<b>4,923,345</b>	<b>5,012,375</b>	<b>89,030</b>	<b>1.81%</b>
<b>TOTAL REVENUES</b>	<b>133,324,405</b>	<b>132,806,272</b>	<b>(518,133)</b>	<b>-0.39%</b>

## Budget Expenses

<b>By Program</b>	<b>Final Budget 2018-19</b>	<b>Preliminary Budget 2019-20</b>	<b>Variance to Budget</b>	<b>% Increase (decrease)</b>
Early Childhood Services	10,313,338	11,790,167	1,476,829	14.32%
Instruction	92,806,833	91,331,974	(1,474,859)	-1.59%
Board & System Administration	4,260,379	4,314,369	53,990	1.27%
Plant Operations & Maintenance	13,451,157	13,531,882	80,725	0.60%
Infrastructure Maintenance Renewal	1,964,386	1,964,386	-	0.00%
Transportation	11,194,039	10,230,856	(963,183)	-8.60%
External Services	58,680	58,680	-	0.00%
<b>TOTAL EXPENSES</b>	<b>134,048,813</b>	<b>133,222,315</b>	<b>(826,498)</b>	<b>-0.62%</b>

<b>By Category</b>	<b>Final Budget 2018-19</b>	<b>Preliminary Budget 2019-20</b>	<b>Variance to Budget</b>	<b>% Increase (decrease)</b>
Salaries, wages and benefits	99,791,947	100,485,473	693,526	0.69%
Services, contracts and supplies	24,501,712	22,791,768	(1,709,945)	-6.98%
School generated funds	1,762,720	1,801,646	38,926	2.21%
Infrastructure maintenance renewal	1,964,386	1,964,386	-	0.00%
Amortization of Property and equipment	6,028,047	6,179,042	150,995	2.50%
<b>TOTAL EXPENSES</b>	<b>134,048,813</b>	<b>133,222,315</b>	<b>(826,498)</b>	<b>-0.62%</b>

## BUDGET EXPENDITURES BY SITE

Site	Final Budget 2018-19	Preliminary Budget 2019-20	Variance to Budget	% Increase (decrease)
Governance	647,679	565,679	(82,000)	-12.66%
Office of the Superintendent	519,198	469,198	(50,000)	-9.63%
Deputy Superintendent	673,174	438,342	(234,832)	-34.88%
Corporate Supports and Services	-	1,168,592	1,168,592	100.00%
Education and System Services	-	285,228	285,228	100.00%
Communications	-	383,880	383,880	100.00%
Human Resources	495,791	481,744	(14,048)	-2.83%
Learning Services	1,328,402	363,043	(965,359)	-72.67%
Financial Services	2,254,007	1,253,358	(1,000,648)	-44.39%
Technology Services	2,068,317	1,866,289	(202,028)	-9.77%
Print Centre	87,000	87,000	-	0.00%
Transportation Services	11,131,061	10,163,606	(967,455)	-8.69%
Maintenance	4,517,574	4,720,056	202,482	4.48%
Custodial	3,700,615	3,700,615	(0)	0.00%
Infrastructure Maintenance Renewal	1,964,386	1,964,386	-	0.00%
Capital and Debt Services	5,528,047	5,679,042	150,995	2.73%
Instructional Pool	2,931,097	2,324,984	(606,113)	-20.68%
Government Contributions to ATRF	6,305,982	6,305,982	-	0.00%
<b>Subtotal</b>	<b>44,152,329</b>	<b>42,221,024</b>	<b>(1,931,305)</b>	<b>-4.37%</b>
Blueberry School	3,901,913	3,961,826	59,913	1.54%
Brookwood School	3,737,603	3,509,779	(227,823)	-6.10%
Ecole Broxton Park School	3,681,288	3,994,268	312,980	8.50%
Connections for Learning	2,032,202	2,109,981	77,779	3.83%
Copperhaven School	3,823,624	4,481,679	658,055	17.21%
Duffield School	2,008,060	2,044,563	36,502	1.82%
Entwistle School	1,222,467	1,079,413	(143,054)	-11.70%
Forest Green School	2,005,058	1,982,300	(22,758)	-1.14%
Graminia School	3,569,436	3,587,059	17,623	0.49%
Greystone Centennial Middle School	3,333,040	3,210,175	(122,865)	-3.69%
High Park School	3,223,247	3,442,887	219,640	6.81%
Memorial Composite High School	7,555,507	7,169,971	(385,536)	-5.10%
Memorial Outreach Program	501,480	460,402	(41,077)	-8.19%
Ecole Meridian Heights School	4,646,478	4,839,665	193,187	4.16%
Millgrove School	3,496,571	3,431,234	(65,338)	-1.87%
Muir Lake School	2,986,133	3,119,077	132,945	4.45%
Parkland Village School	1,389,107	1,314,664	(74,444)	-5.36%
Prescott Learning Centre	5,105,655	5,428,497	322,842	6.32%
Seba Beach School	774,137	873,783	99,646	12.87%
Spruce Grove Composite High School	6,880,253	6,970,135	89,882	1.31%
Spruce Grove Outreach Program	443,911	447,502	3,591	0.81%
Stony Plain Central School	3,964,319	3,990,625	26,306	0.66%
Tomahawk School	928,670	949,846	21,176	2.28%
Wabamun School	857,841	815,712	(42,129)	-4.91%
Woodhaven Middle School	3,264,374	3,101,954	(162,421)	-4.98%
Early Education	7,414,762	7,722,914	308,152	4.16%
Student Services	1,557,943	1,125,016	(432,927)	-27.79%
Community and School Services	1,397,670	1,637,287	239,617	17.14%
Education Services	-	367,044	367,044	100.00%
Real Program	1,591,070	1,152,000	(439,070)	-27.60%
Wellness Program	354,019	222,431	(131,588)	-37.17%
Alternative Program	485,923	657,602	171,679	35.33%
School Generated Funds	1,762,720	1,799,996	37,276	2.11%
<b>Subtotal School Instructional Sites</b>	<b>89,896,483</b>	<b>91,001,289</b>	<b>1,104,806</b>	<b>1.23%</b>
<b>Total</b>	<b>134,048,813</b>	<b>133,222,314</b>	<b>(826,499)</b>	<b>-0.62%</b>