



The Parkland School Division

# Budget Report 2021-2022

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Supports and Services  
May 25, 2021*

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*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](http://www.psd70.ab.ca)) for the document after Budget approval May 25, 2021.

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## EXECUTIVE SUMMARY

The Parkland School Division (PSD) has a total operating budget of \$133.9 million an increase of \$2.2 million from the 2020-2021 budget. 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 11,617 students from Early Learning to Grade twelve within twenty-four urban and rural instructional sites.

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

### **Governance**

PSD'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**

PSD 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.*

### **Governance Priorities**

Governance refers to the processes by which our trustees engage stakeholders within our local context, provide assurance that quality learning is occurring, demonstrate fiscal responsibility, strategically plan for improvement and foster community relationships.

Public assurance occurs when the public has trust and confidence that our Board of Trustees demonstrates stewardship of system resources with an emphasis on student success, generative community engagement, transparency and accountability.

Our Governance Priorities support our mission as we progress toward our vision for education:

#### **VISION:**

**Our students possess the confidence, resilience, insight, and skills required to thrive in, and positively impact, the world.**

#### **Mission:**

**We assure supportive learning environments, meaningful experiences and healthy relationships that create opportunities to develop resilience, to gain diversity in perspectives and to achieve enduring success.**

The following Assurance Elements provide stakeholders with trust and confidence that Parkland School Division is well-aligned to the [\*Alberta Business Plan for Education\*](#):

Outcome 1: Alberta's students are successful;

Outcome 2: First Nation, Métis and Inuit students in Alberta are successful;

Outcome 3: Alberta has excellent teachers, school leaders, and school authority leaders;

and

Outcome 4: Alberta's K-12 education system is well-governed and managed.

Parkland School Division’s Governance Domain includes the following key assurance elements in support of a well-governed and well-managed system:

- Trustees consider and represent community perspectives and advocate, in a manner consistent with the Board’s Vision, Mission and Values;
- Trustees establish, monitor and govern a system of education that promotes student achievement through quality learning, and that fosters wellness for all staff and students;
- Trustees attend to governance actions and allocate fiscal resources in alignment with the Division’s priorities and in accordance with all statutory, regulatory and disclosure requirements;
- Trustees employ a cycle of continual improvement to inform ongoing planning and priority setting, and to further develop capacity; and
- Trustees promote positive community relationships within the Division and across the Province, and engage with partners in education in a timely, frank and constructive manner.

Students, staff, parents and community representatives continued to affirm the Board’s priorities through stakeholder engagements throughout 2020-2021, and throughout the formation of the Board’s Education Plan. Parkland School Division’s stakeholders are confident that the following elements will deliver increased student success and well-being.

Trustees, with school and system leaders, establish priorities, goals, strategies and performance measures to ensure that success for all students is obtained. The budget allocates resources to assist in achieving this end.

The assurance elements are defined in detail in the Board’s 2021-2022 Education Plan. The plan includes specific avenues for development and performance measures:

Domain	Assurance Element				
<b>Student Growth &amp; Achievement</b>	Students Demonstrate Success			Students Demonstrate Well-Being	
<b>Teaching &amp; Leading</b>	Teachers and Leaders Demonstrate Provincial Quality Standards	Teachers and Leaders Promote Literacy and Numeracy	Teachers and Leaders Collaborate	Teachers and Leaders Model and Promote Wellness	Teachers and Leaders Engage in Indigenous Ways of Knowing
<b>Learning Supports</b>	System Support Infrastructure Enables Success and Well-Being	The Learning Community is Inclusive and Supportive	The Learning Community Promotes Care, Respect and Safety	The Learning Community Values Relationships and Community Support	

<b>Governance</b>	Trustees Engage, Listen and Advocate	Trustees Assure Quality Learning and Wellness	Trustees Demonstrate Responsibility	Trustees Plan for Continual Improvement	Trustees Foster Community Relationships
<b>Local &amp; Societal Context</b>	Staff, Students and Stakeholders Respond to Unique and Diverse Cultural, Social and Economic Factors				

The Board of Trustees plans to promote further discussion and improvement of the Provincial Funding Model for education, and ensures that stakeholders have a clear understanding of the provincial process restrictions and subsequent challenges that impact the Board’s ability to act on fiscal priorities for the Division.

**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 Division allocation model was developed in collaboration with School Administrators, Directors and Senior Executive. Assumptions used to prepare the budget are approved by the board. 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 25, 2021 regular board meeting. An updated forecast will be made in the fall to reflect actual September 30, 2021 enrolments.

**Enrolment**

PSD is forecasted to have 11,617 students enrolled in Early Learning through Grade twelve in the 2021-2022 school year which is a decrease of 268 students over the previous year’s budget. This is an increase of 100 students from the September 30, 2020 enrolment count. Estimated enrolments at September 30, 2021 and comparative figures for the 2020-2021 budget and the actual enrolments for the past five years are shown on Schedule A.

## **Funding Sources**

PSD is financially dependent on funding from the Province of Alberta and receives 95% of its funding from government sources. The Division has other revenues such as school fees, school generated funds, external grants and investment revenues which comprise only 5% of the total revenue.

Total budgeted revenues for 2021-2022 are \$131.9 million. Total revenues for the Division increased by 0.1% or \$190K from the 2020-2021 budget.

## **Instruction**

The 2021-2022 budget is based on the Alberta government funding model which uses the three-year weighted moving average enrolment to allocate funding grants. The weighted moving average (WMA) formula is based on 20% of the actual enrolments for the 2019-20 school year, 30% of estimated enrolments for the 2020-2021 school year and 50% of the projected enrolments for the 2021-2022 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 \$5.8 million is included in this budget, however, it is unknown how long this grant will continue. Bridge Funding is expected to decline as these funds are used to fund enrolment growth throughout the province.

## **Operations & Maintenance**

Operations & Maintenance is down a total of \$591K from the 2020-2021 budget. The decrease consists of \$372K decrease in the Operations & Maintenance grant and a decrease of \$792K in operational Infrastructure Maintenance and Renewal (IMR) funding offset by an increase in spent deferred capital allocations recognized for supported assets. Operations & Maintenance is budgeted to operate within its funding envelope.

The IMR grant which provides operational funds for school and facility upgrading projects, is \$1.5 million. Funding provided under the existing IMR program is no longer subject to the 30% capitalization requirement since Capital Maintenance Renewal (CMR) funding is now allocated for specific maintenance and renewal capital projects.

The CMR program was introduced in the 2021-2022 budget to provide funding for specific maintenance and renewal projects identified by school jurisdictions and approved in accordance with treasury board and finance criteria. CMR funding may only be used for the purpose for which it is approved. Completed projects must be capitalized unless otherwise stated and is allocated based on the government fiscal year (April 1 – March 30<sup>th</sup>).

## **Board & System Administration**

Administration is a targeted grant based on a WMA enrolment formula specific to each program. The Administration grant is a fixed amount for three years, which began in 2020-2021.

## **Transportation**

Transportation funding is the same as the 2020-2021 grant and will operate within its funding envelope.

## **External Services**

Spent deferred capital allocations are recognized as revenue for amortization of supported buildings utilized through external services.

## **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 \$133.9 million is allocated to four major program areas. The four major programs include Instruction, Operations and Maintenance, Transportation and Board & System Administration.

## **Instruction**

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.

## **Operations & Maintenance**

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



## **Transportation**

The Transportation program relates to all activities of transporting students to, from and between schools. Funding is a fixed allocation based on students transported in the 2019-20 school year who lived 2.4 kilometers or greater away from their resident school.

## **Board & System Administration**

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

## **Expenditures by Category**

PSD will spend approximately \$99.2 million on human resources, which is about 74% of the Division's budget.

The Central Alberta Association of Municipal and School Employees (CAAMSE) has a new collective agreement with a term of September 1, 2019 to August 31, 2023.

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

The Alberta Teachers Association collective agreement expired August 31, 2020. Central table negotiations are currently in progress.

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 2021-2022 budget is planning the utilization of \$2.0 million in operating reserves. The Division requires Ministerial approval to use operating reserves, which became effective in 2020-2021. The Division's Accumulated Operating Reserves before School Generated Funds is projected to be \$8.1 million as of August 31, 2021 based on the current year Q2 forecast. The 2021-2022 budget leaves operating reserves at \$6.1 million or 4.52% of operating expenses. The benchmark for operating reserves is 1-5% of operating expenses. This will place the Division's reserves on the upper end of the

acceptable benchmark.

### **Financial Risk and Impact**

One of the risks to the Division is that funding is based on the WMA enrolments and is no longer adjusted in the fall based on actual student enrolments. The 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, we are slowly emerging from a global pandemic and parents are questioning whether in-class learning or online learning options are best, which poses challenges to estimating enrolments.

The ATA is in the process of negotiating a new collective agreement that could lead to higher costs once negotiations are completed.

The Division is part of a consortium that has helped to stabilize insurance costs. As the current policy requires payment of the first \$500K in the occurrence of a catastrophic event or loss, the Division must hold these funds in reserve for such an event. The risk to the Division is if one or more of these events took place within a short period of time, reserves could be depleted very quickly.

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 at PSD.

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 PSD budgeted revenues, expenditures and operating reserves is shown on Schedule B.

**Human Resources**

Division staffing has the greatest impact on the educational opportunities provided to students within PSD and consequently makes up 74% of the Division’s budget. Total salaries and benefits for the Division increased by \$2.7 million or 2.8% over the 2020-2021 budget. The increase in staffing is the result of new positions, increases in benefit costs including employer payroll taxes, an increase in WCB costs and changes in standard costs.

The Division will employ 600.85 full time equivalent teaching (FTE) and 416.67 full time equivalent support staff in 2021-2022 which is an increase of 10.83 FTE teaching staff and a decrease of 3.59 FTE support staff over the 2020-2021 budget. Overall staffing increased 7.24 FTE or .07%. The increase in 2021-2022 consists of an increase in teaching positions and central instructional positions partially offset by a reduction in collaborative teaching partners positions.

The decrease in support staff include education assistants partially offset by additional positions of psychologists, community support workers, therapists and therapy assistants to support specialized education programs.

	2021-22 FTE	2020-21 FTE	Total Change	Instruction Schools	Instruction Central	Admin	Maintenance	Transportation
 Certificated	600.85	590.02	10.83	7.53	3.30	-	-	-
 Support	416.67	420.26	(3.59)	(3.11)	2.00	-	(2.76)	0.29
	<b>1,017.52</b>	<b>1,010.28</b>	<b>7.24</b>	<b>4.42</b>	<b>5.30</b>	<b>-</b>	<b>(2.76)</b>	<b>0.29</b>

**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 (Option A) of the Board approved Capital Plan is the modernization of Spruce Grove Composite High School (SGCHS). The year one priority

one (Option B) is to replace SGCHS with a new 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 2022-2025 is referenced for information purposes only, and does not form part of PSD's operating budget.

Schedule A - 2021-2022 Budget  
Enrolment Report

School Name	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2021-22	Budget 2020-21	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016	
Blueberry		52	50	48	60	48	48	62	47	54	63				532	586	557	592	581	572	553	
Brookwood	48	80	85	100	88	100									501	530	498	524	502	777	712	
Connections for Learning		2	19	21	33	36	32	55	75	91	98	15	15	26	518	344	427	242	236	137	151	
Home Ed			8	8	15	15	12	12	12	9	4	1	6	1	103	42	257	42	37	31	42	
<i>Bright Bank Institutional</i>			2	1	1	1	2	2							9	12	11	12	12	12	10	
Copperhaven		88	88	86	72	84	61	65	88	55	66				753	759	708	707	599			
Duffield		27	26	26	21	27	24	20	21	29	29				250	282	238	282	290	289	312	
École Broxton Park	48	76	78	69	65	70	68	62	59	38	50				683	709	665	667	670	729	711	
École Meridian Heights		70	69	79	85	74	71	69	73	70	68				728	750	716	757	725	732	705	
Entwistle		14	14	11	14	20	17	12	10	5	5				122	134	122	125	133	121	133	
Forest Green		20	24	33	26	35	28	33							199	251	226	254	275	301	275	
Graminia		50	39	50	50	56	49	63	49	51	65				522	508	501	521	524	526	531	
Greystone Centennial Middle							100	105	95	115	110				525	535	511	516	512	537	549	
High Park	24	38	37	45	34	58	51	57	62	49	55				510	533	513	539	513	533	485	
Memorial Composite High												376	369	312	1,057	1,070	1,027	1,073	1,086	1,122	1,154	
Millgrove		71	92	100	91	96									450	503	464	505	473	545	555	
Muir Lake		52	45	58	44	55	45	25	39	32	36				431	480	423	467	458	450	436	
Parkland Village		30	30	29	30	38									157	185	149	192	186	189	196	
Prescott Learning Centre		89	70	66	82	78	111	94	117	108	72				887	858	842	850	829	741	587	
Seba Beach															-	-	-	66	75	97	105	
Spruce Grove Composite High												376	322	374	1,072	1,082	1,097	1,032	1,029	987	1,038	
Stony Plain Central	24	35	42	38	45	40	46	45	96	86	95				592	644	571	638	616	602	595	
Tomahawk		8	8	10	8	12	11	9	11	10	8				95	104	95	92	108	115	110	
Wabamun		6	13	7	11	10	11	16	10	15	14				113	117	115	102	83	96	118	
Woodhaven Middle							102	81	87	90	63				423	451	415	451	467	633	621	
<i>Projected Additional Enrolments*</i>		5	5	5	5	5	5	5	5	5	5	5	5	5	65	81						
<b>ECS - Grade 12 Enrolment</b>	<b>144</b>	<b>813</b>	<b>844</b>	<b>890</b>	<b>880</b>	<b>958</b>	<b>894</b>	<b>892</b>	<b>956</b>	<b>912</b>	<b>906</b>	<b>773</b>	<b>717</b>	<b>718</b>	<b>11,297</b>	<b>11,550</b>	<b>11,148</b>	<b>11,248</b>	<b>11,019</b>	<b>10,874</b>	<b>10,684</b>	
Outreach Programs												27	62	231	320	335	369	278	162	187	204	
<i>Projected Additional Enrolments*</i>															-			51	103	62	80	
<b>Outreach Programs</b>												<b>27</b>	<b>62</b>	<b>231</b>	<b>320</b>	<b>335</b>	<b>369</b>	<b>329</b>	<b>265</b>	<b>249</b>	<b>284</b>	
<b>Total Enrolment</b>	<b>144</b>	<b>813</b>	<b>844</b>	<b>890</b>	<b>880</b>	<b>958</b>	<b>894</b>	<b>892</b>	<b>956</b>	<b>912</b>	<b>906</b>	<b>800</b>	<b>779</b>	<b>949</b>	<b>11,617</b>	<b>11,885</b>	<b>11,517</b>	<b>11,577</b>	<b>11,284</b>	<b>11,123</b>	<b>10,968</b>	

**Schedule A - 2021-2022 Budget  
Enrolment Report  
Community A**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2021-22	Budget 2020-21	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Duffield		27	26	26	21	27	24	20	21	29	29				250	282	238	282	290	289	312
Entwistle		14	14	11	14	20	17	12	10	5	5				122	134	122	125	133	121	133
Seba Beach															-	-	-	66	75	97	105
Tomahawk		8	8	10	8	12	11	9	11	10	8				95	104	95	92	108	115	110
Wabamun		6	13	7	11	10	11	16	10	15	14				113	117	115	102	83	96	118
<b>Total Community A</b>	<b>-</b>	<b>55</b>	<b>61</b>	<b>54</b>	<b>54</b>	<b>69</b>	<b>63</b>	<b>57</b>	<b>52</b>	<b>59</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580</b>	<b>637</b>	<b>570</b>	<b>667</b>	<b>689</b>	<b>718</b>	<b>778</b>

**Community B**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2021-22	Budget 2020-21	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Forest Green		20	24	33	26	35	28	33							199	251	226	254	275	301	275
High Park	24	38	37	45	34	58	51	57	62	49	55				510	533	513	539	513	533	485
Memorial Composite High												376	369	312	1,057	1070	1027	1,073	1,086	1,122	1,154
École Meridian Heights		70	69	79	85	74	71	69	73	70	68				728	750	716	757	725	732	705
Stony Plain Central	24	35	42	38	45	40	46	45	96	86	95				592	644	571	638	616	602	595
<b>Stony Plain</b>	<b>48</b>	<b>163</b>	<b>172</b>	<b>195</b>	<b>190</b>	<b>207</b>	<b>196</b>	<b>204</b>	<b>231</b>	<b>205</b>	<b>218</b>	<b>376</b>	<b>369</b>	<b>312</b>	<b>3,086</b>	<b>3,248</b>	<b>3,053</b>	<b>3,261</b>	<b>3,215</b>	<b>3,290</b>	<b>3,214</b>
Connections for Learning		2	19	21	33	36	32	55	75	91	98	15	15	26	518	344	427	242	236	137	151
Home Ed			8	8	15	15	12	12	12	9	4	1	6	1	103	42	257	42	37	31	42
Bright Bank Institutional			2	1	1	1	2	2							9	12	11	12	12	12	10
Muir Lake		52	45	58	44	55	45	25	39	32	36				431	480	423	467	458	450	436
Blueberry		52	50	48	60	48	48	62	47	54	63				532	586	557	592	581	572	553
<b>Total Community B</b>	<b>48</b>	<b>269</b>	<b>296</b>	<b>331</b>	<b>343</b>	<b>362</b>	<b>335</b>	<b>360</b>	<b>404</b>	<b>391</b>	<b>419</b>	<b>392</b>	<b>390</b>	<b>339</b>	<b>4,679</b>	<b>4,712</b>	<b>4,728</b>	<b>4,616</b>	<b>4,539</b>	<b>4,492</b>	<b>4,406</b>

**Community C**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2021-22	Budget 2020-21	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Brookwood	48	80	85	100	88	100									501	530	498	524	502	777	712
École Broxton Park	48	76	78	69	65	70	68	62	59	38	50				683	709	665	667	670	729	711
Copperhaven		88	88	86	72	84	61	65	88	55	66				753	759	708	707	599	-	-
Greystone Centennial Middle							100	105	95	115	110				525	535	511	516	512	537	549
Millgrove		71	92	100	91	96									450	503	464	505	473	545	555
Prescott Learning Centre		89	70	66	82	78	111	94	117	108	72				887	858	842	850	829	741	587
Spruce Grove Composite High												376	322	374	1,072	1,082	1097	1,032	1,029	987	1,038
Woodhaven Middle							102	81	87	90	63				423	451	415	451	467	633	621
Projected Additional Enrolments*		5	5	5	5	5	5	5	5	5	5	5	5	5	65	81	-	-	-	-	-
<b>Spruce Grove</b>	<b>96</b>	<b>409</b>	<b>418</b>	<b>426</b>	<b>403</b>	<b>433</b>	<b>447</b>	<b>412</b>	<b>451</b>	<b>411</b>	<b>366</b>	<b>381</b>	<b>327</b>	<b>379</b>	<b>5,359</b>	<b>5,508</b>	<b>5,200</b>	<b>5,252</b>	<b>5,081</b>	<b>4,949</b>	<b>4,773</b>
Graminia		50	39	50	50	56	49	63	49	51	65				522	508	501	521	524	526	531
Parkland Village		30	30	29	30	38									157	185	149	192	186	189	196
<b>Total Community C</b>	<b>96</b>	<b>489</b>	<b>487</b>	<b>505</b>	<b>483</b>	<b>527</b>	<b>496</b>	<b>475</b>	<b>500</b>	<b>462</b>	<b>431</b>	<b>381</b>	<b>327</b>	<b>379</b>	<b>6,038</b>	<b>6,201</b>	<b>5,850</b>	<b>5,965</b>	<b>5,791</b>	<b>5,664</b>	<b>5,500</b>

**Outreach Programs**

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2021-22	Budget 2020-21	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Outreach Programs												27	62	231	320	335	369	278	162	187	204
Projected Additional Outreach Enrolments															-	-	-	51	103	62	80
<b>Total Outreach</b>												<b>27</b>	<b>62</b>	<b>231</b>	<b>320</b>	<b>335</b>	<b>369</b>	<b>329</b>	<b>265</b>	<b>249</b>	<b>284</b>

## Schedule B - 2021-22 Budget

### Budget Statement of Revenues and Expenses

	Budget 2021-22	Budget 2020-21	Change	% Increase (decrease)
<b>Revenues</b>				
Instruction ( ECS to Grade 12)	\$ 98,963,589	\$ 98,017,470	\$ 946,120	1.0%
School Generated Funds	1,276,936	1,700,344	(423,408)	-24.9%
Operations & Maintenance	16,683,948	17,274,612	(590,664)	-3.4%
Transportation	10,544,536	10,309,343	235,193	2.3%
Board & System Administration	4,327,126	4,290,322	36,804	0.9%
External Services	84,700	98,700	(14,000)	-14.2%
<b>Total Revenues</b>	<b>\$ 131,880,835</b>	<b>\$ 131,690,791</b>	<b>\$ 190,044</b>	<b>0.1%</b>
<b>Expenses</b>				
Instruction ( ECS to Grade 12)	\$ 100,963,589	\$ 98,017,469	\$ 2,946,120	3.0%
School Generated Funds	1,276,936	1,700,344	(423,408)	-24.9%
Operations & Maintenance	16,683,948	17,274,612	(590,664)	-3.4%
Transportation	10,544,536	10,309,343	235,193	2.3%
Board & System Administration	4,327,126	4,290,322	36,804	0.9%
External Services	84,700	98,700	(14,000)	-14.2%
<b>Total Expenses</b>	<b>\$ 133,880,835</b>	<b>\$ 131,690,791</b>	<b>\$ 2,190,044</b>	<b>1.7%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (2,000,000)</b>	<b>\$ -</b>	<b>\$ (2,000,000)</b>	

	Projected Operating Reserves at Aug 31, 2021	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2022
Instruction	\$ 5,396,685	\$ (2,000,000)	\$ -	\$ 3,396,685
Board & System Administration	1,090,877	-	-	1,090,877
Operations & Maintenance	602,587	-	-	602,587
Transportation	1,454	-	-	1,454
External Services	19,327	-	-	19,327
<b>Total</b>	<b>\$ 7,110,930</b>	<b>\$ (2,000,000)</b>	<b>\$ -</b>	<b>\$ 5,110,930</b>
Unrestricted	\$ 943,768			\$ 943,768
<b>Total Accumulated Surplus from Operations (Excluding SGF)</b>	<b>\$ 8,054,698</b>			<b>\$ 6,054,698</b>

A.S.O. to expense Ratio 6.12% 4.52%

## Schedule B - 2021-22 Budget

### Budget of Revenues and Expenses By Program

Revenues	Total	Instruction	Board & System Administration	Operations & Maintenance	Transportation	External Services
Alberta Education	\$ 120,173,098	\$ 95,251,479	\$ 4,281,885	\$ 11,402,248	\$ 9,237,486	\$ -
Alberta Infrastructure (Amortization of Capital Alloc)	5,287,400	-	-	5,271,700	-	15,700
Other - Government of Alberta	16,150	16,150	-	-	-	-
Federal Government and/or First Nations	1,256,628	1,211,387	45,241	-	-	-
Other Alberta school authorities	36,215	36,215	-	-	-	-
School based course material fees	2,243,049	2,243,049	-	-	-	-
Transportation fees	1,036,508	-	-	-	1,036,508	-
Other sales and services	1,122,198	826,656	-	10,000	270,542	15,000
Investment income	135,000	135,000	-	-	-	-
Gifts and Donations	407,899	407,899	-	-	-	-
Fundraising	112,690	112,690	-	-	-	-
Rentals of facilities	54,000	-	-	-	-	54,000
<b>Total Revenues</b>	<b>\$ 131,880,835</b>	<b>\$ 100,240,525</b>	<b>\$ 4,327,126</b>	<b>\$ 16,683,948</b>	<b>\$ 10,544,536</b>	<b>\$ 84,700</b>
<b>Expenses</b>						
Certificated salaries	\$ 59,551,179	\$ 59,033,152	\$ 503,027	\$ -	\$ -	\$ 15,000
Certificated benefits	13,303,924	13,164,049	139,875	-	-	-
Non-certificated salaries and wages	20,306,420	14,422,105	1,735,727	3,458,945	661,643	28,000
Non-certificated benefits	6,006,301	4,352,729	418,400	1,079,549	155,623	-
Sub-total	99,167,824	90,972,035	2,797,029	4,538,494	817,266	43,000
Services, contracts and supplies	27,894,546	10,181,083	1,382,948	6,537,014	9,767,501	26,000
Cost recoveries between programs	-	455,694	(7,913)	(360,000)	(87,781)	-
Amortization of capital assets	-	-	-	-	-	-
Supported	5,757,270	-	-	5,741,570	-	15,700
Unsupported	1,061,195	631,713	155,062	226,870	47,550	-
Total Amortization	6,818,465	631,713	155,062	5,968,440	47,550	15,700
Interest on capital debt	-	-	-	-	-	-
Supported	-	-	-	-	-	-
Unsupported	-	-	-	-	-	-
Other interest charges	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 133,880,835</b>	<b>\$ 102,240,525</b>	<b>\$ 4,327,126</b>	<b>\$ 16,683,948</b>	<b>\$ 10,544,536</b>	<b>\$ 84,700</b>
<b>Excess(Deficiency) of Revenues Over Expenses Before Extraordinary Items</b>	<b>\$ (2,000,000)</b>	<b>\$ (2,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Schedule B - 2021-22 Budget

### Revenues

	Budget 2021-22	Budget 2020-21	Change	% Increase (decrease)
<b>Revenue Alberta Education</b>				
<b>Base Instruction</b>				
Early Learning	\$ 2,902,230	\$ 3,162,982	\$ (260,752)	-8.2%
Grades 1 - 9	46,062,750	46,001,504	61,246	0.1%
High Schools	15,633,364	15,354,792	278,572	1.8%
Rural Small Schools	2,550,000	2,660,000	(110,000)	-4.1%
Home Education	175,100	73,800	101,300	137.3%
Outreach Programs	150,000	150,000	-	0.0%
Distance Education	24,623	-	24,623	100.0%
<b>Base Instruction Subtotal</b>	<b>67,498,068</b>	<b>67,403,079</b>	<b>94,989</b>	<b>0.1%</b>
<b>Services &amp; Supports</b>				
Specialized Learning Support (SLS)	7,574,669	8,453,708	(879,038)	-10.4%
Specialized Learning Support - Kindergarten (Severe) <sup>1</sup>	1,026,700		1,026,700	100.0%
First Nations, Metis and Inuit Education	1,521,777	1,293,772	228,005	17.6%
English as a Second Language	121,920	114,790	7,130	6.2%
Refugee Student	22,000	-	22,000	100.0%
Institutional Program (EPI)	248,336	248,336	-	0.0%
Moderate Language Delay Grant (Pre-K & SLS K) <sup>2</sup>	80,000		80,000	100.0%
ECS Program Unit Funding (PUF) <sup>3</sup>	1,809,000	2,224,500	(415,500)	-18.7%
<b>Services &amp; Supports Subtotal</b>	<b>12,404,402</b>	<b>12,335,106</b>	<b>69,297</b>	<b>0.6%</b>
<b>Schools</b>				
Operations & Maintenance Grant	9,228,455	9,600,247	(371,792)	-3.9%
SuperNet	241,344	241,344	-	0.0%
Transportation - Urban	2,542,311	2,542,311	-	0.0%
Transportation - Rural	5,953,820	5,953,820	-	0.0%
Transportation - Special	595,174	595,174	-	0.0%
Transportation - Early Learning (PUF)	95,888	95,888	-	0.0%
Transportation - Early Learning Family Oriented Programming	50,293	50,293	-	0.0%
Infrastructure Maintenance and Renewal	1,462,579	2,255,021	(792,442)	-35.1%
<b>Schools Subtotal</b>	<b>20,169,864</b>	<b>21,334,098</b>	<b>(1,164,234)</b>	<b>-5.5%</b>
<b>Community</b>				
Socio-Economic Status	1,355,814	1,338,987	16,828	1.3%
Geographic	1,268,023	1,265,131	2,892	0.2%
School Nutrition Program	200,000	200,000	-	0.0%
<b>Community Subtotal</b>	<b>2,823,837</b>	<b>2,804,118</b>	<b>19,720</b>	<b>0.7%</b>
<b>Jurisdictions</b>				
System Administration	4,237,450	4,237,450	-	0.0%
<b>Bridge Funding</b>				
Bridge Funding Framework	5,846,055	5,529,031	317,024	5.7%
<b>Other Alberta Education</b>				
Government contributions to ATRF	6,305,982	6,305,982	-	0.0%
Other (includes secondments)	227,291	218,158	9,133	4.2%
Other Alberta Education System Instructional Support	50,000	-	50,000	100.0%
Other Alberta Grants	16,150	-	16,150	100.0%
<b>Other Alberta Education Subtotal</b>	<b>6,599,423</b>	<b>6,524,140</b>	<b>75,283</b>	<b>1.2%</b>

## Schedule B - 2021-22 Budget

### Revenues

	Budget 2021-22	Budget 2020-21	Change	% Increase (decrease)
<b>Federal French Funding (Through Alberta Ed)</b>				
Federal French Funding	140,279	-	140,279	100.0%
<b>Amortization of Capital Allocations</b>				
Amortization of Capital Allocations - AB Education	469,870	295,720	174,150	58.9%
<b>Total Alberta Education</b>	<b>120,189,248</b>	<b>120,462,741</b>	<b>(273,492)</b>	<b>-0.2%</b>
<b>Alberta Infrastructure</b>				
Amortization of Capital Allocations - AB Infrastructure	5,287,400	4,887,980	399,420	8.2%
<b>Federal Government</b>				
First Nations tuition	1,131,020	971,800	159,220	16.4%
Other federal grants	125,608	128,000	(2,392)	-1.9%
<b>Federal Government Subtotal</b>	<b>1,256,628</b>	<b>1,099,800</b>	<b>156,828</b>	<b>14.3%</b>
<b>Alberta School Authorities</b>				
Tuition fees	36,215	108,645	(72,430)	-66.7%
<b>Fees</b>				
Optional courses	306,608	307,689	(1,081)	-0.4%
Activity fees - field trips	728,678	768,019	(39,341)	-5.1%
Activity fees - cultural events	110,469	112,067	(1,598)	-1.4%
Full time kindergarten	313,000	157,500	155,500	98.7%
Other course material fees	207,007	33,213	173,794	523.3%
Extra-curricular fees	418,037	431,339	(13,302)	-3.1%
Non-curricular travel/field trips	159,250	368,274	(209,024)	-56.8%
Transportation fees - eligible	318,807	271,500	47,307	17.4%
Transportation fees - ineligible	452,689	373,500	79,189	21.2%
Transportation fees - private	41,950	40,000	1,950	4.9%
Transportation fees - cross attendance	176,067	154,700	21,367	13.8%
Transportation fees - alternate seat	46,995	41,000	5,995	14.6%
<b>Fees Subtotal</b>	<b>3,279,557</b>	<b>3,058,801</b>	<b>220,756</b>	<b>7.2%</b>
<b>Other Sales and Services</b>				
Transportation insurance (private organizations)	243,542	147,657	95,885	64.9%
Tuition fees - foreign and out of jurisdiction	22,500	22,500	-	0.0%
Tuition fees - adults	15,000	-	15,000	100.0%
Hot lunch - milk programs	9,000	9,000	-	0.0%
Play partners	43,200	140,400	(97,200)	-69.2%
Special events and graduations	169,800	345,150	(175,350)	-50.8%
Sales of supplies and services to students	84,172	80,322	3,850	4.8%
Miscellaneous sales	534,984	353,046	181,938	51.5%
<b>Other Sales and Services Subtotal</b>	<b>1,122,198</b>	<b>1,098,075</b>	<b>24,123</b>	<b>2.2%</b>

**Schedule B - 2021-22 Budget**  
**Revenues**

	<b>Budget 2021-22</b>	<b>Budget 2020-21</b>	<b>Change</b>	<b>% Increase (decrease)</b>
<b>Investment Income</b>				
Interest & investment income	135,000	250,000	(115,000)	-46.0%
<b>Gifts and Donations</b>				
Donations	407,899	465,979	(58,080)	-12.5%
<b>Rental of Facilities</b>				
Rentals - facilities	54,000	83,000	(29,000)	-34.9%
<b>Fundraising</b>				
Fundraising	112,690	175,770	(63,080)	-35.9%
<b>Total Revenues</b>	<b>\$ 131,880,835</b>	<b>\$ 131,690,791</b>	<b>\$ 190,044</b>	<b>0.1%</b>

Notes

- <sup>1</sup> Offered to students with a severe learning disability or language delay requiring additional supports beyond that offered in a regular kindergarten program (age 4 years 8 months to less than 6 years)
- <sup>2</sup> Offered to students with a moderate language delay requiring additional supports beyond that offered in a regular kindergarten program (age 4 years 8 months to less than 6 years)
- <sup>3</sup> PUF funding only applies to children aged 2 years 8 months and 4 years 8 months.

**Schedule B - 2021-22 Budget Expenses**

		Budget 2021-22		Budget 2020-21		Change	% Increase (decrease)
<b>By Program</b>							
Instruction	\$	102,240,522	\$	99,717,813	\$	2,522,709	2.5%
Board & System Administration		4,327,129		4,290,322		36,807	0.9%
Operations & Maintenance		15,221,369		15,019,591		201,778	1.3%
Infrastructure Maintenance Renewal		1,462,579		2,255,021		(792,442)	-35.1%
Transportation		10,544,536		10,309,343		235,193	2.3%
External Services		84,700		98,700		(14,000)	-14.2%
<b>Total Expenses</b>	<b>\$</b>	<b>133,880,835</b>	<b>\$</b>	<b>131,690,791</b>	<b>\$</b>	<b>2,190,044</b>	<b>1.7%</b>

		Budget 2021-22		Budget 2020-21		Change	% Increase (decrease)
<b>By Category</b>							
Salaries, wages and benefits	\$	99,167,824	\$	96,460,195	\$	2,707,629	2.8%
Services, contracts and supplies		25,155,031		24,500,096		654,935	2.7%
School Generated Funds		1,276,936		1,700,344		(423,408)	-24.9%
Infrastructure Maintenance Renewal		1,462,579		2,255,021		(792,442)	-35.1%
Amortization of property and equipment		6,818,465		6,775,135		43,330	0.6%
<b>Total Expenses</b>	<b>\$</b>	<b>133,880,835</b>	<b>\$</b>	<b>131,690,791</b>	<b>\$</b>	<b>2,190,044</b>	<b>1.7%</b>

## Schedule B - 2021-22 Budget Expenditures by Site

Site	Budget 2021-22	Budget 2020-21	Change	% Increase (decrease)
Governance	\$ 686,675	\$ 565,679	\$ 120,996	21.4%
Office of the Superintendent	552,988	469,198	83,790	17.9%
Deputy Superintendent	520,010	438,342	81,668	18.6%
Corporate Supports & Services	920,397	820,397	100,000	100.0%
Education & System Services	430,314	287,309	143,005	100.0%
Student Supports & Services <sup>3</sup>	467,162	327,264	139,898	42.7%
Communications	388,712	373,880	14,832	100.0%
Human Resources	481,744	481,744	-	0.0%
Financial Services	1,163,000	1,163,000	-	0.0%
Technology Services	1,634,920	1,631,179	3,741	0.2%
Print Centre	87,000	87,000	-	0.0%
Transportation Services	10,490,157	10,238,443	251,714	2.5%
Maintenance	5,704,099	5,969,002	(264,903)	-4.4%
Custodial	3,628,000	3,817,237	(189,237)	-5.0%
Infrastructure Maintenance Renewal	1,462,579	2,255,021	(792,442)	-35.1%
Capital & Debt Services	6,742,935	6,725,135	17,800	0.3%
Instructional Pool	3,523,315	5,154,100	(1,630,785)	-31.6%
Government Contributions to ATRF	6,305,982	6,305,982	-	0.0%
<b>Subtotal</b>	<b>\$ 45,189,989</b>	<b>\$ 47,109,912</b>	<b>\$ (1,919,923)</b>	<b>-4.1%</b>
Blueberry School <sup>1</sup>	\$ 3,662,410	\$ 3,784,403	\$ (121,993)	-3.2%
Brookwood School <sup>1</sup>	3,254,206	3,450,112	(195,906)	-5.7%
Ecole Broxton Park School <sup>1</sup>	4,472,364	4,190,006	282,358	6.7%
Connections for Learning <sup>2</sup>	4,890,392	2,197,196	2,693,196	122.6%
Connections for Learning Summer School <sup>2</sup>	-	140,280	(140,280)	-100.0%
Copperhaven School	5,038,867	4,812,713	226,154	4.7%
Duffield School <sup>1</sup>	1,977,178	1,969,900	7,278	0.4%
Entwistle School <sup>1</sup>	1,059,895	1,075,458	(15,563)	-1.4%
Forest Green School <sup>1</sup>	1,696,479	1,940,264	(243,785)	-12.6%
Graminia School	3,592,383	3,326,868	265,515	8.0%
Greystone Centennial Middle School	3,582,015	3,392,916	189,099	5.6%
High Park School <sup>1</sup>	3,382,557	3,369,136	13,421	0.4%
Memorial Composite High School	7,466,217	7,104,846	361,371	5.1%
Memorial Outreach Program <sup>2</sup>	-	529,200	(529,200)	-100.0%
Ecole Meridian Heights School <sup>1</sup>	5,016,521	4,853,795	162,726	3.4%
Millgrove School <sup>1</sup>	3,331,030	3,390,093	(59,063)	-1.7%
Muir Lake School <sup>1</sup>	3,244,212	3,126,270	117,942	3.8%
Parkland Village School <sup>1</sup>	1,323,768	1,361,979	(38,211)	-2.8%
Prescott Learning Centre	5,954,943	5,380,704	574,239	10.7%
Spruce Grove Composite High School	7,376,613	7,003,726	372,887	5.3%
Spruce Grove Outreach Program <sup>2</sup>	-	423,125	(423,125)	-100.0%
Stony Plain Central School <sup>1</sup>	4,059,517	4,099,266	(39,749)	-1.0%
Tomahawk School <sup>1</sup>	920,738	869,763	50,975	5.9%
Wabamun School	1,048,488	994,025	54,463	5.5%
Woodhaven Middle School <sup>1</sup>	3,144,818	2,985,961	158,857	5.3%
Early Learning	3,318,648	2,864,550	454,098	15.9%
Student Services <sup>3</sup>	1,721,974	2,019,267	(297,293)	-14.7%
Wellness & Community Partnership <sup>3</sup>	485,000	-	485,000	100.0%

**Schedule B - 2021-22 Budget  
Expenditures by Site**

<b>Site</b>	<b>Budget 2021-22</b>	<b>Budget 2020-21</b>	<b>Change</b>	<b>% Increase (decrease)</b>
Curriculum & Achievement <sup>3</sup>	295,507	435,500	(139,993)	-32.1%
FNMI/Instructional Programs <sup>3</sup>	327,016	-	327,016	100.0%
Real Program	720,000	1,116,000	(396,000)	-35.5%
Wellness Program <sup>2</sup>	369,000	-	369,000	100.0%
Specialized Classrooms	681,153	673,214	7,939	1.2%
School Generated Funds	1,276,936	1,700,344	(423,408)	-24.9%
<b>Subtotal School Instructional Sites</b>	<b>\$ 88,690,846</b>	<b>\$ 84,580,879</b>	<b>\$ 4,109,965</b>	<b>4.9%</b>
<b>Total</b>	<b>\$ 133,880,835</b>	<b>\$ 131,690,791</b>	<b>\$ 2,190,044</b>	<b>1.7%</b>

Notes

<sup>1</sup> School enrolment down from prior year budget

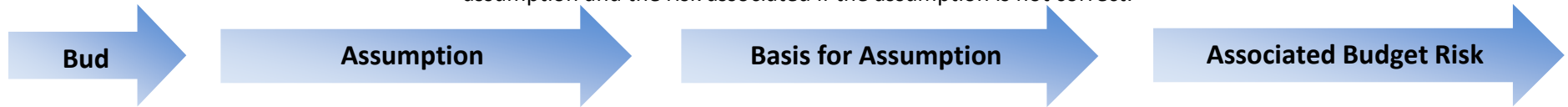
<sup>2</sup> CFL includes both outreaches, summer school and wellness

<sup>3</sup> Central instruction has added two new departments. Directors are now Division Principals.



**Parkland School Division  
2021-2022- Budget  
Budget Assumptions – April 2021**

The following table outlines the assumptions used in developing the 2021-2022 operating budget for Parkland School Division (PSD), the basis for the assumption and the risk associated if the assumption is not correct.



Bud	Assumption	Basis for Assumption	Associated Budget Risk
<b>COVID-19</b>	The budget assumption is that the Covid-19 Pandemic will have a limited impact on operations and funding for the September 1, 2021 school year.	Schools are budgeting enrolments based on the current registrations for next year. Budgeting of activities will assume that there will be a return to normal as vaccines rollout.  The Division is going to provide a virtual option through CFL for families who do not want to return to in class learning next year.	Risk is high as the impact of Covid-19 is unknown. The timelines, provincial finances and changes to operations are dependent on a number of factors that are unknown.
<b>Alberta Government Funding</b>	Funding is calculated based on the 2021-2022 funding manual.	The grants are calculated using the Weighted Moving Average (WMA).  For 2021-2022 the WMA is calculated using 20% of the actual enrolment for the 2019-2020 school year, 30% of the estimated enrolment for the 2020-2021 school year and 50% of the projected enrolment for the 2021-2022 school year.	The risk is high as the calculation uses 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 for 2021-2022. Bridge funding is reduced each year and will be removed after next year, therefore the funding cannot be used for permanent staffing.
<b>Enrolment</b>	Enrolment will be estimated by schools as part of the budget process. Alberta Education funding uses a three-year weighted average.	Review of students is prepared by each school Principal using the principles of trending and known information.	Risk is high as the WMA is used for funding. The Division continues to allocate funds based on actual enrolments which could result in higher actual enrolments in September than were projected in spring.



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

Budget	Assumption	Basis for Assumption	Associated Budget Risk
<b>Teacher Salary Costs</b>	Average teacher salary cost: \$91,389 Average teacher salary with benefits \$102,054 before Alberta Teachers' Retirement Fund (ATRF) Pension.	Average salaries are used for all school-based positions and are calculated using the current salaries and by advancing the experience of staff on the grid. The change in average cost is the result of changes in the experience level of our teachers. The ATRF pension is not included in the Division's average cost as it is fully funded by the government.	Risk is high, a new round of bargaining has started.  If the mix between new and experienced teachers changes, the average teacher salary could change.
<b>Negotiated Benefits – Teachers</b>	Benefits will be budgeted based on current agreements and contracts.	ATA estimated based on current agreement.	Risk is high as the ATA collective agreement expired August 31, 2020 and a new agreement is being negotiated.
<b>Benefit Provider Rates - Support Staff</b>	Sunlife – There was overall premium rate increase for 2021 of 8.6%. A further increase for 2022 may be forthcoming based on increasing costs.  Canada Pension Plan (CPP) costs to increase by 4.75% over the 2020-2021 school year.  Employment Insurance (EI) rates/costs to remain the same as 2021.	Sunlife rates continue to increase on the calendar year annually.  CPP increase due to a cap increase (62,400 from 61,600) and a rate increase (5.7% from 5.45%).  EI employer rate is a reduced rate of 1.3% (vs. 1.4%) times the employee's deduction rate.	Risk is high that premium rates will be higher than 2021 as the cost associated with the Administrative ASO plan increase.  Risk is low that there will be any further changes to the CPP rates for 2021-2022. Risk is low.  Risk is low that there will be any further changes to the EI rates for 2021-2022





**Parkland School Division  
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<b>Budget</b>	<b>Assumption</b>	<b>Basis for Assumption</b>	<b>Associated Budget Risk</b>
<b>Federal Government Funding</b>	Funding is calculated based on the average of the actual rates received in 2020-21, the funding manual for 2021-22 and the number of students who are expected to attend for the 2021-22 school year. In addition, other federal grants are budgeted by sites including Jordan’s Principal and wellness grants.	The federal government calculates the funding based on the Alberta Education funding manual.	The risk is moderate as the actual Federal rates are based on multiple variables and actual enrolments. The final calculation including the rate and the number of students is not available until February or March each year.
<b>Fees</b>	School and Transportation fees are budgeted by each site.	The sites set fees based on the Board approved fee schedules for the 2021-22 school year.	<p>The risk is moderate for Transportation fees as the fees are required to offset transportation costs not covered by grant funding. If there are less riders paying fees changes to services would be required to offset the lower revenues.</p> <p>The risk is low for School fees as they are charged on a cost recovery basis and changes in the fees result in equal changes in the offsetting expenditures.</p>
<b>Allocation Model</b>	The Division has an allocation model to distribute revenues to our schools in an equitable manner using a combination of a fixed and variable allocations. Projected enrolments will be used for the allocations and a quarter 1 adjustment will be made in the fall to adjust to 'Actual September 30 Enrolments'.	The fixed allocation provides every school regardless of size and location the resources to provide a quality education. The variable allocation provides funding for each student above a base threshold. Other allocations provide funding to address areas that the Division has identified as requiring additional support (K-4, FNMI, CTF, Inclusion).	The risk is moderate as our funding from government is based on the WMA enrolment count in the spring and will not be adjusted to actual enrolments. If the Division’s enrolment projections are incorrect in the spring, the Division could over or under allocate to schools. This may require adjustments in the fall to our allocation rates.

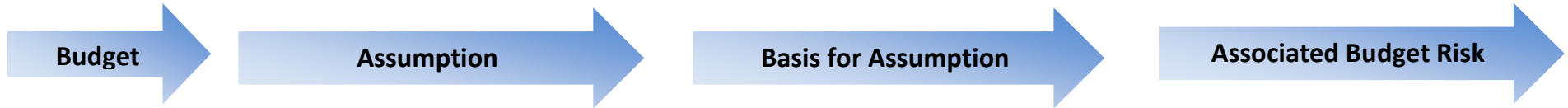


**Parkland School Division  
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Budget Assumptions – April 2021**

Budget	Assumption	Basis for Assumption	Associated Budget Risk
<b>Inclusive Education</b>	The Division allocates funding to the schools and Learning Services to support Inclusive Education and diversity within PSD.	Inclusive Education funds are allocated to support all students within PSD. The funds are used for support and services needed to effectively program for our students. Some examples of supports and services include specialized classrooms, Life Academic Work Skills (LAWS) program, Relating Everyday Academics & Life Skills (REAL) Program, tuition for specialized programs, assessments, identified supports, 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.
<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.
<b>Transportation Program</b>	Transportation funding is based on the 2020-2021 transportation grant.  Transportation operates within its funding envelope (grants and fees).	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. As the costs of fees increase, ridership may decrease. The transportation task force report is expected to come out this year, the impact to the division is unknown.



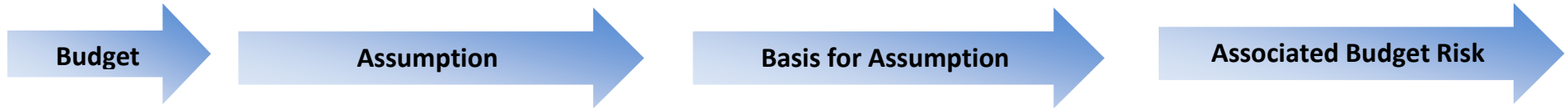
**Parkland School Division  
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Budget	Assumption	Basis for Assumption	Associated Budget Risk
<b>Operating Reserves</b>	<p>Operating reserves will change as a result of the net change in the Division’s operating results including school generated funds.</p> <p>The Division plans on requesting \$2.0M in reserves for the 2021-2022 budget including school carryovers.</p> <p>The Division requires Ministerial approval to access operating reserves that will be requested as part of the annual budget submission in the spring. It is assumed the Division will receive approval for the use of reserves.</p> <p>The Division will retain and have access to our reserves.</p>	<p>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.</p> <p>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.</p>	<p>Risk is moderate</p>
<b>Insurance</b>	<p>Rates will remain at the current levels</p>	<p>The Division's insurance rates have increased substantially over the last several years but we did see a decrease due to our involvement with ARMIC. The insurance market is in a hard market driving up rates for organizations.</p>	<p>Risk is moderate. The Division has taken a number of steps to mitigate future increases in the hard market.</p>



**Parkland School Division  
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<b>Budget</b>	<b>Assumption</b>	<b>Basis for Assumption</b>	<b>Associated Budget Risk</b>
<b>Support Staff Salary Costs</b>	<p>Average costs will be budgeted on current salaries.</p> <p>IOUE employees will be budgeted with a 1% increase as per their collective agreement. No other changes are anticipated.</p>	<p>Average salaries are used for all school-based positions and are determined by using actual salaries for current staffing.</p>	<p>Risk is low.</p> <p>The Central Alberta Association of Municipal &amp; School Employees (CAAMSE) collective agreement expires August 31, 2023.</p> <p>The International Union of Operating Engineers (IUOE) collective agreement expires August 31, 2023. The IUOE employees will be receiving a 1% wage increase in 2021-2022.</p>
<b>Negotiated Benefits – Support Staff</b>	<p>Benefits will be budgeted based on current agreements and contracts.</p>	<p>Support benefits based on current agreements</p>	<p>Risk is low.</p> <p>CAAMSE collective agreement expires August 31, 2023.</p> <p>IUOE collective agreement expires August 31, 2023.</p>

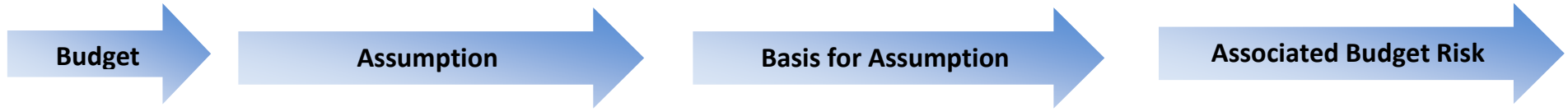


**Parkland School Division  
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Budget	Assumption	Basis for Assumption	Associated Budget Risk
<b>Benefit Provider Rates – Teachers</b>	<p>Alberta School Employee Benefit Plan (ASEBP) – The overall premium rates have seen a slight increase over 2020-2021.</p> <p>Canada Pension Plan (CPP) costs to increase by 4.75% over the 2020-2021 school year.</p> <p>Employment Insurance (EI) rates/costs to remain the same as 2021.</p>	<p>As per the March 2021 ASEBP Preliminary Premium Rate notification for the 2021-2022 school year the rates will increase. The Division will receive a further 5% (from 15% to 20%) discount on Life and Extended Disability Insurance and a 5% (from base rate to 5%) discount in Extended Health Care, Dental, and Vision as a result of claims history. Overall PSD will see a slight rate increase due to the ASEBP base rate increase.</p> <p>CPP increase due to a cap increase (62,400 from 61,600) and a rate increase (5.7% from 5.45%).</p> <p>EI employer rate is a reduced rate of 1.3% (vs. 1.4%) times the employee’s deduction rate.</p>	<p>Risk is low that PSD could move from a discount position and into surcharge on Life, Extended Disability Benefits, Extended Health Care, Dental or Vision, which would increase costs.</p> <p>Risk is low that there will be any further changes to the CPP rates for 2021-2022.</p> <p>Risk is low that there will be any further changes to the EI rates for 2021-2022</p>
<b>Pension Costs</b>	<p>Employer contributions for ATRF contributions are made by the Provincial Government. Annual cost per teacher based average salary is \$9,934.</p>	<p>The ATRF rate decreased to 10.87%.</p> <p>LAPP Trustees review the actuarial valuations and assess rates accordingly.</p>	<p>Risk is low for the ATRF as the plan is fully funded by Alberta Education.</p> <p>Risk is low, The LAPP Board may decide to implement an increase January 1, 2022.</p>
<b>Services and Supplies Costs</b>	<p>It is assumed that goods and services costs will not increase materially. Sites will budget costs within their given allocations.</p>	<p>Site administrators enter expenditures into site budgets based on programming and support initiatives.</p>	<p>Risk is low, costs increase annually due to inflation but our division buying initiatives have helped offset those increases.</p>



**Parkland School Division  
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<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.	Risk is low that consumption is higher than budgeted. A new long-term contract has been executed.
<b>Targeted Funding</b>	Specific funds will be spent in the respective areas within the budgets received from Alberta Education.	Operations and Maintenance, Administration, nutrition and Transportation will be allocated to their specific areas	Risk is low