



Parkland School Division

Fall Budget Report 2019/2020

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Corporate Supports and Services
November 26, 2019*

Where
THE **WORLD**
opens up

Note the information presented in this document is summary information only. Please see the Parkland School Division website (www.psd70.ab.ca) for the document after Fall budget approval November 26, 2019.

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EXECUTIVE SUMMARY

The Parkland School Division (PSD) has a total operating budget of \$132.6 million a decrease of \$1.4 million 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, 577 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 Education 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 was presented to the Board for approval 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 is expected to have 11,577 students enrolled in ECS through Grade twelve in the 2019-2020 school year which is an increase of 293 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 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 \$129.7 million. Total revenues for the division decreased by 2.75% or \$3.7 million from 2018-2019.

The 2019-2020 budget accounts for the funding of new student enrolment but funding for the Class Size Reduction Grant (2018/19 – \$5.2million), Classroom Improvement Fund (2018/19 - \$1.3 million), School Fee Reduction Grant (2018/19 - \$745 thousand), Transportation Fee Reduction Grant (2018/19 - \$263 thousand) were removed and replaced with a One Time Transition Grant (2019/20 – \$2.2 million) resulting in a net decrease to the division of \$5.3 million. The School Nutrition Grant has remained at \$194 thousand.

Transportation funding is lower than the previous year's budget as detailed projections have been done based on eligible registered riders and the elimination of the School Fee Reduction Grant. Base Funding represents 55.0% of the division's provincial funding and is based on the students enrolled as of September 30th of each year.

The Infrastructure Maintenance and Renewal (IMR) which provides funds for school renovation and facility upgrading projects, has increased by \$171,614 to \$3.2 million including an estimated \$1.1 million 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 \$132.6 million is allocated to four major program areas. The four major programs include Instruction, Operations and Maintenance, Transportation and Administration.

Instruction is the allocation to all schools and other instructional programs and services 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 Operations and Maintenance activities relate to the division's responsibility for the construction, operation, maintenance, insurance, safety and security of all school buildings.

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

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

Expenditures by Category

Parkland School Division will spend approximately \$98.6 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 expired 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 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. Pension costs for teachers are fully funded by the Provincial Government while pension costs for support staff are estimated to decrease slightly due to a lower contribution rate.

Financial Impact

As a result of this budget the division is utilizing reserves of \$3.0 million including to offset the reduction in funding from Alberta Education. The division's Accumulated Operating Reserves before School Generated Funds is \$4.3 million as of August 31, 2019. In the 2019-2020 budget, we anticipate a deficit of \$3.0 million, lowering reserves to \$2.3 million or 1.71% of operating expenses. The benchmark for operating reserves is 1-5% of operating expenses. This put the division's reserves on the lower end of the acceptable benchmark and insufficient to cover off the current operating deficit next fiscal year.

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. The unanticipated changes to the division's funding part way through the fiscal year have required the division to make difficult decisions impacting service levels. In the preliminary budget it was assumed that the government would fund the components of the ATA agreement that were centrally negotiated as they were out of the control of the division. The centrally negotiated items were not funded by the government and in addition the government reduced funding for

savings the board realized related to a decrease in the LAPP pension rates for support staff that were not related to government negotiations.

The division's risk also increased as the ATA and the government will enter arbitration on wages this year and based on the government decision not to fund the other centrally bargained items, such as the increase in employer's portion of teacher benefits to 100%, any increase in certificated wages could be left to the division to address. In addition, funding has not increased to cover inflationary pressures on the cost of supplies, salaries, benefits and contracted services, adding pressure on the division.

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

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

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

The division will need to monitor Accumulated Operating Reserves in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the 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 budgeted revenues, expenditures and operating reserves is shown on Schedule C.

Human Resources

Division staffing has the greatest impact on the educational opportunities provided to students within Parkland School Division and consequently makes up 76% of the division's budget. Total salaries and benefits for the division decreased by \$1.2 million or 1.2% over 2018-2019.

The division will employ 601.2 full time equivalent teachers and 431.6 full time equivalent support staff in 2019-2020 which is a decrease of 14.2 teaching staff and a decrease of 17.4 support staff. Overall staffing decreased 31.6 FTE or 3.0%. The decrease in 2019-20

includes a decrease in three teachers seconded to Alberta Education.

	2019-20 FTE	2018-19 FTE	Instruction Schools	Instruction Central	Admin	Maintenance	Transportation
Certificated	601.23	615.44	(0.79)	(13.43)	-	-	-
Support	431.61	449.00	(17.43)	(3.00)	-	0.06	2.98
	1,032.84	1,064.44	(18.22)	(16.43)	-	0.06	2.98

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 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. Unfortunately based on recent government announcements the division is not expecting any new projects to be awarded to the division.

The Capital Plan for 2020-2023 is referenced for information purposes only, and does not form part of Parkland School Division's operating budget.






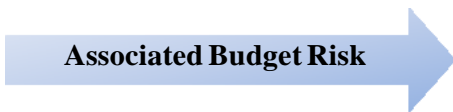
**The Parkland School Division
2019-2020 Fall Budget
Fall Budget Assumptions – November 2019**

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.

Budget	Assumption	Basis for Assumption	Associated Budget Risk
Enrolment	Enrolment will be reported by each school as part of the budget process.	Actual Student registrations at September 30.	Risk is low as actual enrolments are used at September 30 for the Final Budget.
Average Credit Enrolment Units (CEUs)	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 estimated by the school's using student transfers from feeder schools and assessing a reasonable amount using known information and school experience.	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.
Inclusive Education	\$9.7 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 Inclusive Education Leads (IELs), Educational Assistants, assessments, professional development for staff, consultations with specialized services, and adapted materials.	Risk is high as identified needs continue to grow and put pressure on existing resources, with decreased funding it will require the division to prioritize resources to balance class sizes and other supports.



**The Parkland School Division
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Fall Budget Assumptions – November 2019**

			
Budget	Assumption	Basis for Assumption	Associated Budget Risk
Small School Allocation	<p>The division provides an allocation to our small schools to help support their smaller economies of scale. The preliminary estimate of the allocation is \$758K. Revenues received from Alberta Education to support small schools by necessity are estimated to be \$371K.</p>	<p>Schools under 300 students receive additional support based on the average students per grade in the school.</p>	<p>Risk is high as the division provides a small school allocation to 7 schools. Alberta Education only provides funding for two schools as they do not consider the other 5 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.</p>
Teacher Salary Costs	<p>Average teacher salary cost: \$90,686 Average teacher salary and benefits cost \$101,106.</p>	<p>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 decrease in standard cost from 2018-2019 actuals (YTD) is .49% (\$101,604).</p>	<p>Risk is high, a new central ATA agreement has been negotiated and is in effect until August, 2020. Bargaining on local items has commenced 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, salary arbitration is expected in December, 2019 it is unknown if Alberta Education will fund any salary increases.</p>



The Parkland School Division
2019-2020 Fall Budget
Fall Budget Assumptions – November 2019

Budget	Assumption	Basis for Assumptions	Associated Budget Risks
Support Staff Salaries	Average costs will be budgeted on current salaries. No changes have been anticipated.	Average salaries are used for all school based positions and are determined by using actual salaries (including earned increments) for current staffing.	Risk is medium, CAAMSE collective agreement expired August 31, 2019. The IUOE collective agreement has been ratified and is in effect until August 31, 2022. There are no IUOE increases to salaries until 2021 and 2022.
Negotiated Benefits	Benefits will be budgeted based on current agreements and contracts.	ATA estimated based on current agreement.	Risk is high, a new central ATA agreement has been negotiated and is in effect until August, 2020. The new agreement has increased our costs as the employer is required to pay 100% of the premiums and the benefit costs when staff are on parental/maternity/EDB leave. The estimated impact on benefit cost to PSD is \$392K (this is included in the \$1.6 million cost of the agreement).
		Support benefits based on current agreements.	CAAMSE collective agreement expired August 31, 2019. IUOE collective agreement has been ratified and is in effect until August 31, 2022.



**The Parkland School Division
2019-2020 Fall Budget
Fall Assumptions – November 2019**

Budget	Assumption	Basis for Assumption	Associated Budget Risk
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 unknown. 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 medium that premium rates will be higher than estimated as inflation has been impacting claim amounts. The rates for 2020 will be based on 2019 utilization and any expected trends for 2020.



**The Parkland School Division
2019-2020 Fall Budget
Fall Budget Assumptions – November 2019**

Budget	Assumptions	Basis for Assumption	Associated Risks
Pension Costs	<p>Employer contributions for Alberta Teachers' Retirement Fund contributions are made by the Provincial Government.</p> <p>Local Authorities Pension Plan contribution rate is not expected to increase at January 1, 2020.</p>	<p>As of September 1, 2019 Alberta Teachers Retirement Fund (ATRF) government contribution remained at 11.29%.</p> <p>LAPP Trustees review the actuarial valuations and assess rates accordingly.</p>	<p>Risk is low as the plan is fully funded by Alberta Education.</p> <p>Risk is moderate, The LAPP Board may decide to implement an increase January 1, 2020.</p>
Human Resources	<p>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.</p>	<p>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.</p>	<p>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.</p>
Services and Supplies Costs	<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 moderate as costs increase annually due to inflation but base funding has not had an inflation increased since 2015-16. Reduction in funding has put additional pressure on sites to reduce costs.</p>
Utilities	<p>Utilities have been budgeted based on estimated consumption and current rates.</p>	<p>Current contract rates were used and consumption was estimated based on past experience and knowledge of our operations people.</p>	<p>Risk is low that consumption is higher than budgeted.</p>

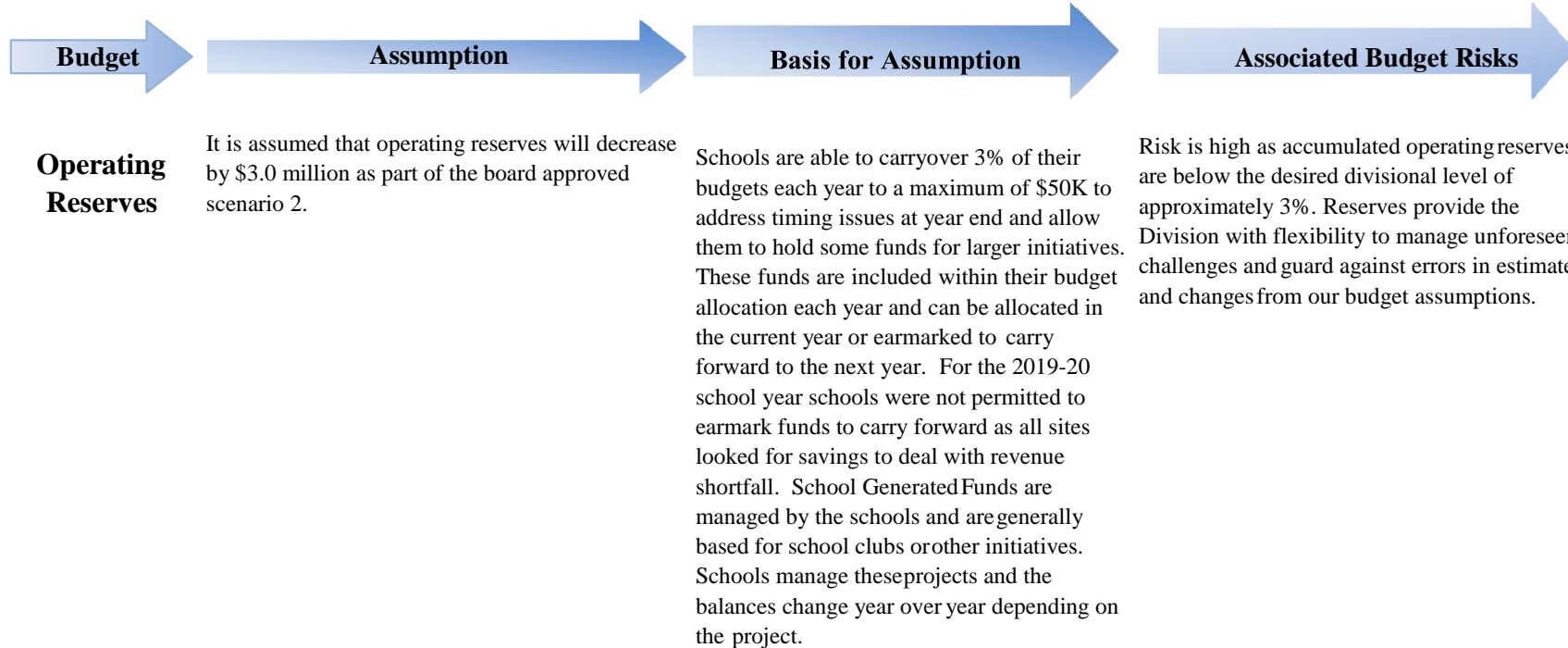


**The Parkland School Division
2019-2020 Fall Budget
Fall Budget Assumptions – November 2019**

Budget	Assumption	Basis for Assumption	Associated Budget Risk
Transportation Program	Transportation routes, costs and revenues have been based on actual bus registrations for the year. The Transportation Fee reduction grant was eliminated unexpectedly in the budget received at the end of October (\$263K). Transportation is budgeted to run a deficit of \$394K. Excluding the impact of the elimination of transportation fee grant Transportation is expected to operate within 2% of its allocated budget.	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 as costs will increase if more routes may need to be added or fuel prices increase beyond estimates.
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.	



**The Parkland School Division
2019-2020 Fall Budget
Fall Budget Assumptions – November 2019**



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	9/30/2019	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Blueberry		48	62	51	51	66	60	58	72	55	69				592	591	581	572	553	571
Brookwood	27	100	103	95	115	84									524	502	502	777	712	828
Maranatha		41	47	30	43	31									192	182	182	188	174	
Other		59	56	65	72	53									305	307	307	589	538	828
Connections for Learning			12	18	21	21	24	27	29	34	31	9	9	7	242	276	236	137	151	116
Home Ed			2	7	6	6	4	4	2	3	7	1			42	37	37	31	42	36
Bright Bank Institutional			1	3	3	1	1	3							12	12	12	12	10	11
Copperhaven		97	84	82	67	58	87	57	72	47	56				707	697	599			
Duffield	4	28	20	28	25	23	22	32	30	38	32				282	303	290	289	312	296
École Broxton Park	69	71	73	79	71	67	65	41	49	54	28				667	671	670	729	711	1016
French		71	73	79	70	65	61	36	43	44	24				566	559	559	579	561	533
Maranatha															-	-	-	-	-	313
Other	69				1	2	4	5	6	10	4				101	112	111	150	150	170
École Meridian Heights		83	91	82	75	73	86	80	64	69	54				757	722	725	732	705	723
English		21	34	23	24	19	29	32	28	29	23				262	234	237	251	245	263
French		62	57	59	51	54	57	48	36	40	31				495	488	488	481	460	460
Entwistle		10	13	23	15	17	12	10	7	8	10				125	131	133	121	133	130
Forest Green		50	27	37	33	32	43	32							254	270	275	301	275	273
Graminia		48	46	55	47	60	43	50	69	48	55				521	529	524	526	531	531
Greystone Centennial Middle							88	117	110	94	107				516	509	512	537	549	694
High Park	12	47	38	58	52	56	64	51	57	47	57				539	543	513	533	485	453
Memorial Composite High												336	375	362	1,073	1048	1,086	1122	1154	1162
Millgrove		109	98	98	97	103									505	495	473	545	555	414
Muir Lake		54	42	56	51	36	47	45	43	48	45				467	468	458	450	436	433
Parkland Village	16	27	38	41	31	39									192	182	186	189	196	249
Prescott Learning Centre	14	64	82	75	82	62	121	114	81	87	68				850	836	829	741	587	
Seba Beach	2	4	5	5	6	6	5	5	13	8	7				66	72	75	97	105	94
Spruce Grove Composite High												333	376	323	1,032	1043	1,029	987	1038	1029
English												284	332	279	895	896	882	860	933	937
French												49	44	44	137	147	147	127	105	92
Stony Plain Central	41	39	49	40	43	55	50	54	98	86	83				638	609	616	602	595	591
Tomahawk		13	9	14	12	11	10	10	7	5	1				92	107	108	115	110	129
Wabamun		7	8	9	10	14	10	13	11	8	12				102	78	83	96	118	126
Woodhaven Middle							88	97	84	94	88				451	459	467	633	621	608
Maranatha							34	36	24	28	27				149	123	123	124	120	
Other							54	61	60	66	61				302	336	344	509	501	608
ECS - Grade 12 Enrolment	185	899	903	956	913	890	930	900	898	833	810	679	760	692	11,248	11,190	11,019	10,874	10,684	10,513
Memorial Outreach												10	22	103	135	0	91	90	75	77
Spruce Grove Outreach												13	33	97	143	0	71	97	129	78
Outreach Programs												23	55	200	278	0	162	187	204	155
Total Enrolment	185	899	903	956	913	890	930	900	898	833	810	702	815	892	11,526	11190	11,181	11061	10888	10668
Projected Additional Outreach Enrolments*												20	20	11	51	260	103	62	80	108
Total Enrolment - Projected and Registered	185	899	903	956	913	890	930	900	898	833	810	722	835	903	11,577	11450	11,284	11123	10968	10776

*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	9/30/2019	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Duffield	4	28	20	28	25	23	22	32	30	38	32				282	303	290	289	312	296
Entwistle		10	13	23	15	17	12	10	7	8	10				125	131	133	121	133	130
Seba Beach	2	4	5	5	6	6	5	5	13	8	7				66	72	75	97	105	94
Tomahawk		13	9	14	12	11	10	10	7	5	1				92	107	108	115	110	129
Wabamun		7	8	9	10	14	10	13	11	8	12				102	78	83	96	118	126
Total Community A	6	62	55	79	68	71	59	70	68	67	62	-	-	-	667	691	689	718	778	775

Enrolment - Community B

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	9/30/2019	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Forest Green		50	27	37	33	32	43	32							254	270	275	301	275	273
High Park	12	47	38	58	52	56	64	51	57	47	57				539	543	513	533	485	453
Memorial Composite High												336	375	362	1,073	1048	1,086	1122	1154	1162
École Meridian Heights		83	91	82	75	73	86	80	64	69	54				757	722	725	732	705	723
Stony Plain Central	41	39	49	40	43	55	50	54	98	86	83				638	609	616	602	595	591
Stony Plain	53	219	205	217	203	216	243	217	219	202	194	336	375	362	3,261	3192	3,215	3290	3214	3202
Connections for Learning			12	18	21	21	24	27	29	34	31	9	9	7	242	276	236	137	151	116
Home Ed			2	7	6	6	4	4	2	3	7	1			42	37	37	31	42	36
Bright Bank Institutional			1	3	3	1	1	3							12	12	12	12	10	11
Muir Lake		54	42	56	51	36	47	45	43	48	45				467	468	458	450	436	433
Blueberry		48	62	51	51	66	60	58	72	55	69				592	591	581	572	553	571
Total Community B	53	321	324	352	335	346	379	354	365	342	346	346	384	369	4,616	4576	4,539	4492	4406	4369

Enrolment - Community C

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	9/30/2019	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Brookwood	27	100	103	95	115	84									524	502	502	777	712	828
École Broxton Park	69	71	73	79	71	67	65	41	49	54	28				667	671	670	729	711	1016
Copperhaven		97	84	82	67	58	87	57	72	47	56				707	697	599			
Greystone Centennial Middle							88	117	110	94	107				516	509	512	537	549	694
Millgrove		109	98	98	97	103									505	495	473	545	555	414
Prescott Learning Centre	14	64	82	75	82	62	121	114	81	87	68				850	836	829	741	587	
Spruce Grove Composite High												333	376	323	1,032	1043	1,029	987	1038	1029
Woodhaven Middle							88	97	84	94	88				451	459	467	633	621	608
Spruce Grove	110	441	440	429	432	374	449	426	396	376	347	333	376	323	5,252	5212	5,081	4949	4773	4589
Graminia		48	46	55	47	60	43	50	69	48	55				521	529	524	526	531	531
Parkland Village	16	27	38	41	31	39									192	182	186	189	196	249
Total Community C	126	516	524	525	510	473	492	476	465	424	402	333	376	323	5,965	5923	5,791	5664	5500	5369

Enrolment - Outreach Programs

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	9/30/2019	Preliminary 9/30/2019	9/28/2018	9/30/17	9/30/16	9/30/15
Memorial Outreach												10	22	103	135	0	91	90	75	77
Spruce Grove Outreach												13	33	97	143	0	71	97	129	78
Projected Additional Outreach Enrolments												20	20	11	51	260	103	62	80	108
Total Outreach												43	75	211	329	260	265	249	284	263

Schedule C - 2019-20 Final Budget Financial Forecast

Budget Statement of Revenues and Expenses

	Final Budget 2018-19	Final Budget 2019-20	Variance to Budget	% Increase (decrease)
Revenues				
Instruction (ECS to Grade 12)	101,209,593	97,830,444	(3,379,149)	-3.34%
School Generated Funds	1,762,720	1,818,504	55,784	3.16%
Operation and Maintenance	15,415,543	15,801,477	385,935	2.50%
Transportation	10,617,491	9,793,107	(824,384)	-7.76%
Board and System Administration	4,260,379	4,358,843	98,463	2.31%
External Services	58,680	58,680	-	0.00%
Total Revenues	133,324,405	129,661,054	(3,663,351)	-2.75%
Expenses				
Instruction (ECS to Grade 12)	101,357,451	99,140,386	(2,217,066)	-2.19%
School Generated Funds	1,762,720	1,818,504	55,784	3.16%
Operation and Maintenance	15,415,543	17,053,991	1,638,448	10.63%
Transportation	11,194,039	10,187,363	(1,006,676)	-8.99%
Board and System Administration	4,260,379	4,358,843	98,464	2.31%
External Services	58,680	58,680	-	0.00%
Total Expenses	134,048,813	132,617,767	(1,431,046)	-1.07%
Surplus/(Deficit)	(724,408)	(2,956,713)	(2,232,305)	

	Projected Operating Reserves at Aug 31, 2019	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2020
Block				
Instruction	3,956,634	(1,309,942)	(1,646,770)	999,922
Board and System Administration	328,425	-		328,425
Operations and Maintenance	-	(1,252,514)	1,252,514	-
Transportation	-	(394,256)	394,256	-
External Services	-	-		-
Total	4,285,059	(2,956,713)	-	1,328,347
Unrestricted	943,768			943,768
Total Accumulated Surplus from Operations (Excluding SGF)	5,228,827			2,272,115
A.S.O. to expense Ratio	3.88%			1.71%

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

REVENUES	Total	Instruction	Administration	Operations and Maintenance	Transportation	External Services
Alberta Education	117,520,269	93,834,986	4,023,609	10,748,000	8,913,674	-
Alberta Infrastructure	-	-	-	-	-	-
Alberta Finance	-	-	-	-	-	-
Other - Government of Alberta	-	-	-	-	-	-
Federal Government and/or First Nations	1,868,756	1,600,620	67,034	201,102	-	-
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	1,318,958	1,318,958	-	-	-	-
Transportation fees	686,076	-	-	-	686,076	-
Other Student Fees	1,591,647	1,591,647	-	-	-	-
Other sales and services	604,340	382,783	18,200	10,000	193,357	-
Investment income	250,000	-	250,000	-	-	-
Gifts and Donations	537,809	537,809	-	-	-	-
Fundraising	273,500	273,500	-	-	-	-
Rentals of facilities	18,680	-	-	-	-	18,680
Amortization of capital allocations	4,842,375	-	-	4,842,375	-	-
TOTAL REVENUES	129,661,054	99,648,948	4,358,843	15,801,477	9,793,107	58,680
EXPENSES						
Certificated Salaries	59,181,800	58,699,142	482,657	-	-	-
Certificated Benefits	12,812,210	12,690,791	121,419	-	-	-
Non-Certificated Salaries and Wages	21,236,937	14,865,116	1,831,821	3,730,687	750,633	58,680
Non-Certificated Benefits	5,368,132	3,795,891	410,294	999,387	162,561	-
SUB-TOTAL	98,599,078	90,050,940	2,846,191	4,730,074	913,194	58,680
Services, contracts and supplies	27,839,646	9,514,633	1,365,806	7,628,030	9,331,177	-
Cost recoveries between programs	-	410,398	(11,700)	(280,000)	(118,698)	-
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	-	-	-	-	-	-
TOTAL EXPENSES	132,617,767	100,958,890	4,358,843	17,053,991	10,187,363	58,680
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE EXTRAORDINARY ITEMS	(2,956,712)	(1,309,942)	-	(1,252,514)	(394,256)	-

BUDGET REVENUE

	Final Budget 2018-19	Final Budget 2019-20	Variance to Budget	% Increase (decrease)
Revenue Alberta Education				
School Jurisdiction Base Funding				
Early Childhood Services (ECS)	3,583,713	3,570,353	(13,360)	-0.37%
Base Instruction (Gr 1-12)	60,967,279	63,676,519	2,709,240	4.44%
Home Education	61,820	70,174	8,354	13.51%
Class Size (ECS)	820,946	-	(820,946)	-100.00%
Class Size (Gr 1-12)	4,359,632	-	(4,359,632)	-100.00%
Sub Total	69,793,390	67,317,046	(2,476,344)	-3.55%
Alberta Education - Administration				
Administration allocation	3,962,628	3,979,174	16,546	0.42%
Sub Total	3,962,628	3,979,174	16,546	0.42%
Differential Cost Funding				
ECS Program Unit	7,640,615	6,889,079	(751,536)	-9.84%
English as a Second Language	98,960	109,563	10,603	10.71%
Outreach Schools	188,918	188,918	-	0.00%
Small Schools by Necessity	441,603	370,953	(70,650)	-16.00%
Socio - economic Status	866,297	875,497	9,200	1.06%
School Fees Reduction Grant	744,760	-	(744,760)	-100.00%
Sub Total	9,981,154	8,434,011	(1,547,144)	-15.50%
Differential Cost Funding - Operations and Maintenance				
Operations & maintenance support	8,479,863	8,612,000	132,137	1.56%
Sub Total	8,479,863	8,612,000	132,137	1.56%
Alberta Education - Other				
Institutional Programs	253,053	253,053	-	0.00%
One Time Transition Grant	-	2,192,705	2,192,705	100.00%
Government Contributions to ATRF	6,305,982	6,305,982	-	0.00%
Other (Includes Secondments)	674,078	217,767	(456,311)	-67.69%
Sub Total	7,233,113	8,969,507	1,736,394	24.01%
Transportation Funding				
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	121,791	(185,781)	-60.40%
Transportation - In Home - ECS	54,300	62,308	8,008	14.75%
Urban Transportation	2,736,546	2,424,892	(311,654)	-11.39%
Transportation Fee Reduction Grant	262,980	-	(262,980)	-100.00%
Sub Total	9,608,150	8,913,674	(694,476)	-7.23%
Provincial Priority Targeted Funding				
Building Collaboration and Capacity in Education	280,747	21,703	(259,044)	-92.27%
Regional Collaborative Service Delivery	228,000	222,859	(5,141)	-2.25%
Equity of Opportunity	1,170,278	1,188,152	17,874	1.53%
First Nations, Metis & Inuit Education	866,493	866,493	-	0.00%
Inclusive Education	6,192,188	6,306,621	114,432	1.85%
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%
Sub Total	10,477,536	9,049,858	(1,427,679)	-13.63%

BUDGET REVENUE

	Final Budget 2018-19	Final Budget 2019-20	Variance to Budget	% Increase (decrease)
Capital Funding				
Infrastructure Maintenance and Renewal	1,964,386	2,136,000	171,614	8.74%
Sub Total	1,964,386	2,136,000	171,614	8.74%
Federal French Funding				
Federal French Funding	109,000	109,000	-	0.00%
Sub Total	109,000	109,000	-	0.00%
Federal Government				
First Nations Tuition's	1,732,905	1,675,850	(57,055)	-3.29%
Other Federal Grants	-	192,906	192,906	
Sub Total	1,732,905	1,868,756	135,851	7.84%
From Alberta School Authorities				
Tuition Fees	108,645	108,645	-	0.00%
Transportation Fees	211,554	-	(211,554)	-100.00%
Sub Total	320,199	108,645	(211,554)	-66.07%
From Municipalities				
Joint Use Agreements	40,000	40,000	-	0.00%
Sub Total	40,000	40,000	-	0.00%
Private Organizations				
Transportation Insurance	156,802	147,657	(9,145)	-5.83%
Sub Total	156,802	147,657	(9,145)	-5.83%
Individuals				
Optional Courses	319,500	353,111	33,611	10.52%
Activity Fees - Field Trip	761,628	815,846	54,219	7.12%
Activity Fees - Cultural Events	125,097	116,890	(8,207)	-6.56%
Full Time Early Childhood Services	126,675	315,650	188,975	149.18%
Other Course Material Fees	30,760	33,111	2,351	7.64%
Extra-curricular Fees	466,974	462,387	(4,587)	-0.98%
Tuition Fees - Foreign and Out of Jurisdiction	22,500	22,500	-	0.00%
Hot Lunch - Milk Programs	8,500	8,500	-	0.00%
Play Partners	135,630	91,080	(44,550)	-32.85%
Special Events and Graduations	217,080	344,300	127,220	58.61%
Non-Curricular Travel/Field Trips	389,310	360,184	(29,126)	-7.48%
Sales of Supplies and Services to Students	89,026	78,126	(10,900)	-12.24%
Transportation Fees - Ineligible	357,150	415,255	58,105	16.27%
Transportation Fees - Private	39,100	46,800	7,700	19.69%
Transportation Fees - Cross Attendance	171,660	173,080	1,420	0.83%
Transportation Fees - Alternate Seat	55,075	50,940	(4,135)	-7.51%
Miscellaneous Sales	290,540	365,603	75,063	25.84%
Rentals - Facilities	18,680	18,680	-	0.00%
Donations	626,049	537,809	(88,240)	-14.09%
Fundraising	291,000	273,500	(17,500)	-6.01%
Sub Total	4,541,934	4,883,352	341,419	7.52%
Other				
Interest & Investment Income	170,000	250,000	80,000	47.06%
Amortization of Capital Allocations	4,753,345	4,842,375	89,030	1.87%
Sub Total	4,923,345	5,092,375	169,030	3.43%
TOTAL REVENUES	133,324,405	129,661,054	(3,663,351)	-2.75%

Budget Expenses

By Program

	Final Budget 2018-19	Final Budget 2019-20	Variance to Budget	% Increase (decrease)
Early Childhood Services	10,313,338	11,530,121	1,216,784	11.80%
Instruction	92,806,833	89,428,768	(3,378,065)	-3.64%
Board & System Administration	4,260,379	4,358,843	98,464	2.31%
Plant Operations & Maintenance	13,451,157	14,917,991	1,466,834	10.90%
Infrastructure Maintenance Renewal	1,964,386	2,136,000	171,614	8.74%
Transportation	11,194,039	10,187,363	(1,006,676)	-8.99%
External Services	58,680	58,680	-	0.00%
TOTAL EXPENSES	134,048,813	132,617,767	(1,431,046)	-1.07%

By Category

	Final Budget 2018-19	Final Budget 2019-20	Variance to Budget	% Increase (decrease)
Salaries, wages and benefits	99,791,947	98,599,078	(1,192,869)	-1.20%
Services, contracts and supplies	24,501,712	23,885,142	(616,570)	-2.52%
School generated funds	1,762,720	1,818,504	55,784	3.16%
Infrastructure maintenance renewal	1,964,386	2,136,000	171,614	8.74%
Amortization of Property and equipment	6,028,047	6,179,042	150,995	2.50%
TOTAL EXPENSES	134,048,813	132,617,767	(1,431,046)	-1.07%

BUDGET EXPENDITURES BY SITE

Site	Final Budget 2018-19	Final 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	466,342	(206,833)	-30.72%
Corporate Supports and Services	-	2,548,405	2,548,405	100.00%
Education and System Services	-	285,228	285,228	100.00%
Communications	-	373,880	373,880	100.00%
Human Resources	495,791	481,744	(14,048)	-2.83%
Learning Services	1,328,402	363,043	(965,358)	-72.67%
Financial Services	2,254,007	1,253,358	(1,000,648)	-44.39%
Technology Services	2,068,317	1,765,779	(302,538)	-14.63%
Print Centre	87,000	87,000	-	0.00%
Transportation Services	11,131,061	10,120,113	(1,010,948)	-9.08%
Maintenance	4,517,574	4,726,353	208,780	4.62%
Custodial	3,700,615	3,700,615	0	0.00%
Infrastructure Maintenance Renewal	1,964,386	2,136,000	171,614	8.74%
Capital and Debt Services	5,528,047	5,979,042	450,995	8.16%
Instructional Pool	2,931,097	2,223,270	(707,827)	-24.15%
Government Contributions to ATRF	6,305,982	6,305,982	-	0.00%
Subtotal	44,152,329	43,851,032	(301,298)	-0.68%
Blueberry School	3,901,913	3,941,482	39,568	1.01%
Brookwood School	3,737,603	3,634,822	(102,781)	-2.75%
Ecole Broxton Park School	3,681,288	3,789,758	108,470	2.95%
Connections for Learning	2,032,202	2,126,094	93,892	4.62%
Copperhaven School	3,823,624	4,378,129	554,505	14.50%
Duffield School	2,008,060	1,907,172	(100,888)	-5.02%
Entwistle School	1,222,467	1,043,792	(178,675)	-14.62%
Forest Green School	2,005,058	1,978,179	(26,879)	-1.34%
Graminia School	3,569,436	3,468,585	(100,852)	-2.83%
Greystone Centennial Middle School	3,333,040	3,223,785	(109,256)	-3.28%
High Park School	3,223,247	3,254,884	31,637	0.98%
Memorial Composite High School	7,555,507	7,379,861	(175,646)	-2.32%
Memorial Outreach Program	501,480	535,861	34,381	6.86%
Ecole Meridian Heights School	4,646,478	4,764,935	118,457	2.55%
Millgrove School	3,496,571	3,532,609	36,038	1.03%
Muir Lake School	2,986,133	3,028,344	42,211	1.41%
Parkland Village School	1,389,107	1,343,024	(46,083)	-3.32%
Prescott Learning Centre	5,105,655	5,406,106	300,451	5.88%
Seba Beach School	774,137	797,143	23,006	2.97%
Spruce Grove Composite High School	6,880,253	6,894,569	14,316	0.21%
Spruce Grove Outreach Program	443,911	534,542	90,631	20.42%
Stony Plain Central School	3,964,319	4,049,399	85,081	2.15%
Tomahawk School	928,670	847,963	(80,707)	-8.69%
Wabamun School	857,841	781,682	(76,159)	-8.88%
Woodhaven Middle School	3,264,374	3,180,183	(84,191)	-2.58%
Early Learning	7,414,762	6,743,205	(671,557)	-9.06%
Student Services	1,557,943	1,103,192	(454,751)	-29.19%
School and Community Services	1,397,670	1,232,490	(165,180)	-11.82%
Instructional Services	-	276,860	276,860	100.00%
Real Program	1,591,070	1,136,460	(454,611)	-28.57%
Wellness Program	354,019	-	(354,019)	-100.00%
Specialized Classrooms	485,923	633,123	147,199	30.29%
School Generated Funds	1,762,720	1,818,504	55,784	3.16%
Subtotal School Instructional Sites	89,896,483	88,766,735	(1,129,748)	-1.26%
Total	134,048,813	132,617,767	(1,431,046)	-1.07%