



## MEMORANDUM

May 24, 2022  
Regular Board Meeting

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**TO** Board of Trustees

**FROM** Eric Cameron, Audit Committee Chair

**ORIGINATOR** Scott McFadyen, Associate Superintendent

**RESOURCE** Jason Krefting, Director Financial Services

**GOVERNANCE POLICY** Board Policy 2: Role of the Board  
Board Policy 8: Board Committees  
Board Policy 12: Role of the Superintendent

**ADDITIONAL REFERENCE** Board Policy 2: Resource Stewardship  
Board Policy 8.5: Audit Committee Terms of Reference  
Board Annual Work Plan  
*Education Act*

**SUBJECT** **BUDGET FOR THE 2022-2023 FISCAL YEAR**

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### PURPOSE

For approval. Recommendation required.

### RECOMMENDATION

That the Board of Trustees approve the Budget for the 2022-2023 fiscal year, as recommended by the Audit Committee and presented at the Regular Meetings of May 24, 2022.

### BACKGROUND

The *Education Act*, Part 6: sections 139, specify that school boards are required to provide a budget to the Education Minister. The Audit Committee is empowered by the Board of Trustees to oversee review the budget and provide recommendations to the Board. The following report supports these fiscal responsibilities and provincial reporting requirements.

**REPORT SUMMARY**

On Wednesday, May 11, 2022 the Audit Committee reviewed the 2022-2023 budget.

The budget indicates a deficit of \$2.3M. Total revenue is \$136,993,818 with expenses of \$139,262,710. It is expected that Division's accumulated surplus from operations (inclusive of SGF-\$958,945) will have a balance of \$4,948,858 as of August 31, 2023.

Revenues increased \$5.1M or 3.9% from last year's budget while operating expenses increased by \$5.3M or 4.0%. Revenues for 2022-23 include \$6.4 million in Bridge Funding that is expected to be eliminated as the province uses this funding to fund growth throughout the province. Covid-19 continues to be identified as a high risk to this budget as it may impact assumptions around the opening reserves, funding, operations, and expenditures in 2022-23.

After discussion with Corporate Supports & Services staff, the Audit Committee approved the recommendation that the Board of Trustees approve the Parkland School Division budget for the fiscal year ending August 31, 2023.

The Audit Committee would be pleased to respond to any questions.

SM:rg

# THE PARKLAND SCHOOL DIVISION 2022-2023 Budget

Corporate Supports and Services

Presented to the Board of Trustees

May 24, 2022



**PARKLAND**  
SCHOOL DIVISION

# ANNUAL BUDGET PROCESS

December-January

Initial enrolment projections prepared

February

Expected grant announcements from Alberta Education

March-April

Budgets prepared by site administrators  
Budget assumptions approved by Audit Committee

May

Budget approved by the Board  
Budget sent to Alberta Education

September-October

Adjust school allocations based on actual September 30<sup>th</sup> enrolments

January

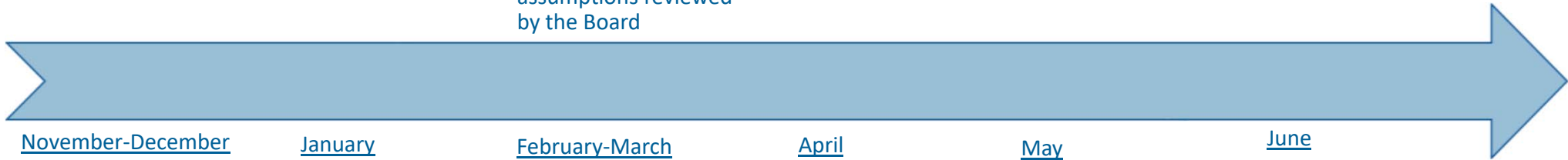
Enrolment Projections sent to Alberta Education

February-March

Review allocation model  
Preliminary budget assumptions reviewed by the Board

April

Budget assumptions approved by the Board



November-December

Q1 forecast prepared by site administrators

January

Q1 forecast presented to the Board

February-March

Q2 forecasts prepared by site administrators

April

Q2 forecast presented to the Board

May

Q3 forecasts prepared by site administrators

June

Q3 forecasts presented to the Board

# ANNUAL BUDGET PROCESS

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## Guiding Principles

- Fair and Equitable Allocation Model
- Distributed Decision Making Principles
- Based on Budget Assumptions

# ANNUAL BUDGET PROCESS

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## Key Budget Assumptions

- Covid-19 will have a limited impact on operations or funding
- Teacher salaries are based on current rates
- Transportation, Operations & Maintenance, IMR and Board & System Administration will operate within their funding allocations
- The Minister will approve the use of \$2.0M in operating reserves

# FUNDING PROFILE

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	2022-2023	2021-2022	Change
Projected Operational Funding	\$117,561,609	\$113,551,546	\$4,010,063

- 2022-2023 to 2021-2022 difference between profiles is the result of:
  - Enrolment growth,
  - 1% increase in Base Instruction and Maintenance grants, and
  - 4.6% increase in the Transportation grant.

# ENROLMENTS

## Enrolment Projections (Head Count)

	2022-2023 Budget	2021-2022 Budget	Difference	2021-2022 Actual
Pre-kindergarten and kindergarten	1,045	957	88	1,025
Grades 1 to 3	2,768	2,614	154	2,715
Grades 4 to 6	2,855	2,744	111	2,809
Grades 7 to 9	2,788	2,774	14	2,771
Grades 10 to 12	2,815	2,528	287	2,624
<b>Total</b>	<b>12,271</b>	<b>11,617</b>	<b>654</b>	<b>11,944</b>

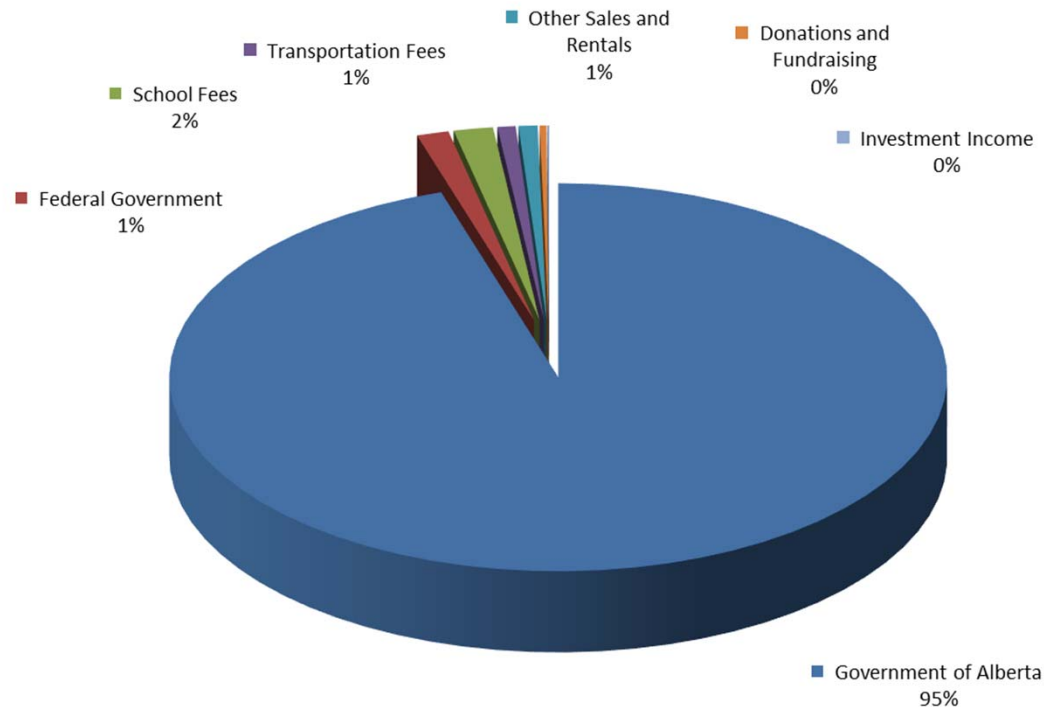
- Includes all students (Home Education, Outreach, Virtual, etc.)
- Actual Enrolments are at September 29, 2021



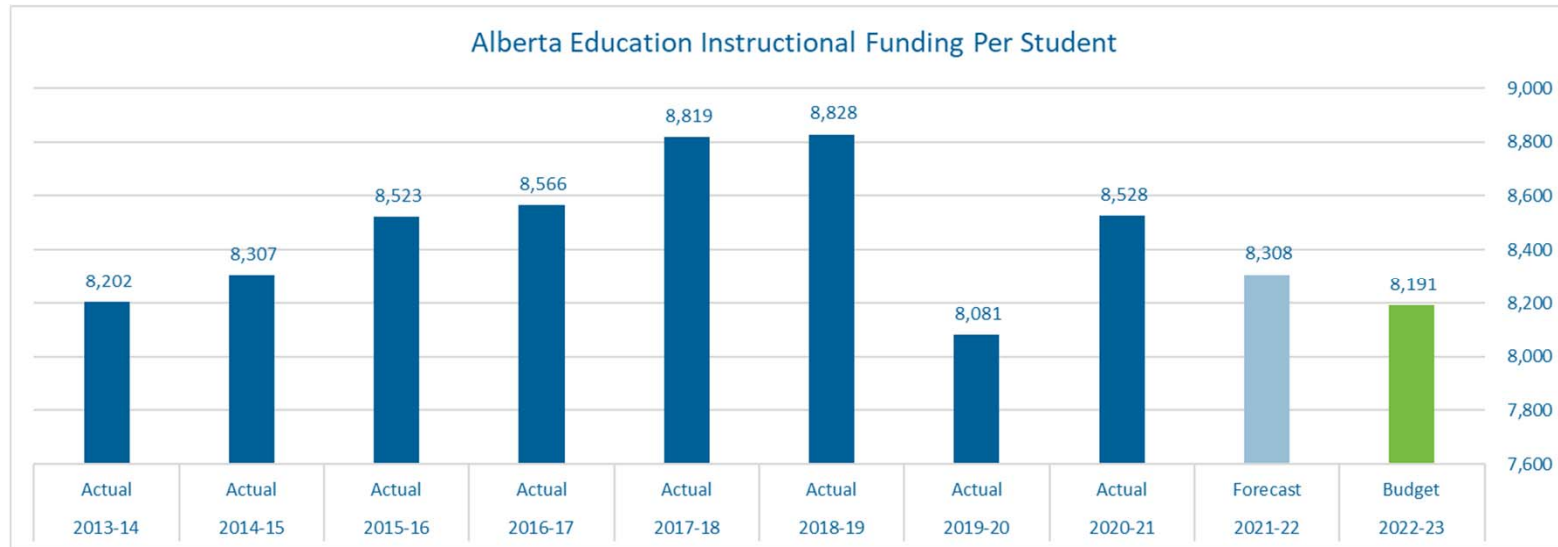
# BUDGET SUMMARY

	2022-2023 Budget	2021-2022 Budget	Difference	%
↑ Revenues	\$ 136,993,818	\$ 131,880,835	\$ 5,112,983	3.9%
↑ Expenditures	139,262,708	133,880,835	5,381,873	4.0%
	\$ (2,268,890)	\$ (2,000,000)	\$ (268,890)	

# REVENUES










# REVENUES



Alberta Education instructional funding is Alberta Education revenue deemed instructional as per the schedule of program operations.

Enrolments are calculated based on total enrolments projected or at September 30 of each year less federally funded students

# REVENUES

	2022-23 Budget	2021-22 Budget	Difference	%
 Government of Alberta	\$130,316,119	\$125,512,863	\$4,803,256	3.8%
 Federal Government	1,823,434	1,256,628	566,806	45.1%
 School Fees	2,240,708	2,243,049	(2,341)	-0.1%
 Transportation Fees	1,031,808	1,036,508	(4,700)	-0.5%
 Other Sales and Rentals	1,079,570	1,176,198	(96,628)	-8.2%
 Donations and Fundraising	392,179	520,589	(128,410)	-24.7%
 Investment Income	110,000	135,000	(25,000)	-18.5%
	<b>\$ 136,993,818</b>	<b>\$ 131,880,835</b>	<b>\$ 5,112,983</b>	<b>3.9%</b>

# REVENUES

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## Revenue Differences

Changes to Government of Alberta revenues compared to the prior year budget include:

- Base funding for instruction increased by \$3.2M due to a 1.0% increase in rates and increase in enrolments
- Services & Supports increased by \$53K. This includes an increase to specialized learning supports, First Nations, and moderate language delay offset by the elimination of the institutional program and reduction of PUF funding related to the number of students.
- Operations & Maintenance funding increased by \$261K and IMR funding for operational purposes decreased by \$174K
- Transportation funding increased by \$425K due to a 4.6% increase in funding
- Bridge funding increased by \$509K
- Spent deferred capital allocations recognized as revenue increased by \$296K.

# REVENUES

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## Revenue Differences

Federal government revenues increased by:

- \$321K compared to the prior year budget due to other federal grants
- \$245K due to increased enrolments

Transportation fee revenue decreased by:

- \$5K due to anticipated lower ridership for school of choice riders.

Donations and fundraising decreased by:

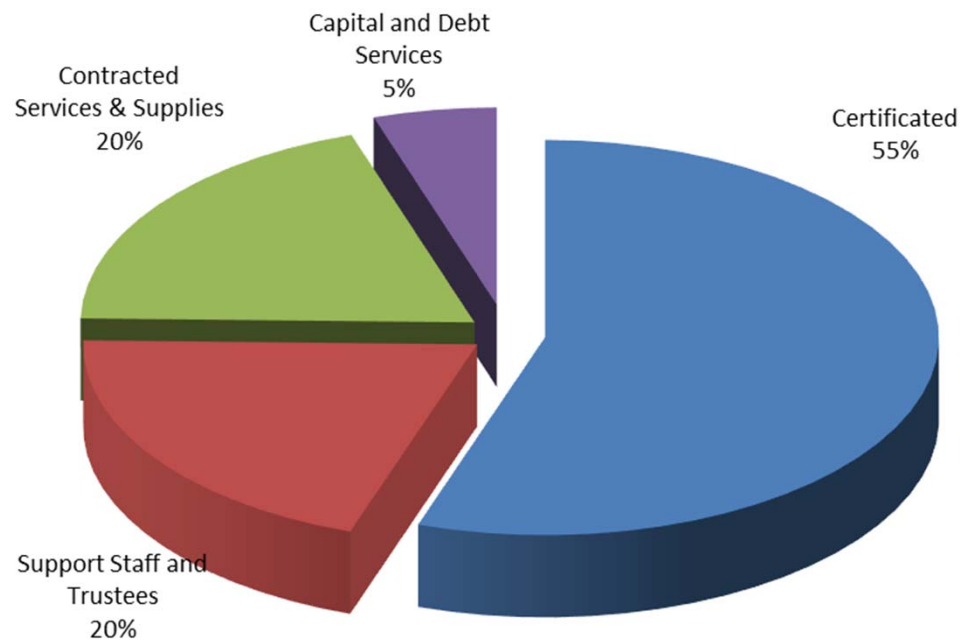
- \$128K based on site administrators estimates for next year.

Investment income decreased by:

- \$25K over the prior year as a result of lower interest rates.

# EXPENDITURES

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# EXPENDITURES

	By Category	2022-23 Budget	2021-22 Budget	Difference	%
↑	Salaries, wages and benefits	\$ 104,896,282	\$ 99,167,824	\$ 5,728,458	5.8%
↓	Services, contracts and supplies	24,912,158	25,155,031	(242,873)	(1.0%)
↓	School generated funds	1,115,001	1,276,936	(161,935)	(12.7%)
↓	Infrastructure maintenance & renewal	1,288,274	1,462,579	(174,305)	(11.9%)
↑	Amortization	7,050,992	6,818,465	232,527	3.4%
		\$ 139,262,708	\$ 133,880,835	\$ 5,381,873	4.0%



# EXPENDITURES

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## Expenditure Differences

- Salaries, wages and benefits increased by \$5.7M primarily due to:
  - Certificated staff increased by \$4.0M (28.23 FTE) due to new positions added to support growth, a change in standard cost and increases in employer payroll taxes.
- Support staff increased by \$1.6M (16.2 FTE) primarily due to:
  - additional positions to support growth including new counselling positions added at a higher rate, increase in benefit rates and an increase in employer payroll taxes.

# EXPENDITURES

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## Expenditure Differences

- School generated fund (SGF) expenditures decreased by \$162K to match the decrease in budgeted SGF revenues.
- IMR expenditures decreased by \$174K to align with IMR revenues
- Amortization expense increased due to the addition of Asset Retirement Obligation (ARO) amortization

# IMR AND CMR

- Infrastructure Maintenance and Renewal (IMR) funding is operational funding used to maintain school facilities.
- Capital Maintenance and Renewal funding must be capitalized and are funded by project. Projects must be approved by Alberta Infrastructure.

Capital Funding	2022-23		2021-22	
IMR Operating	\$	1,488,274	\$	1,462,579
CMR		1,028,132		1,585,820
	\$	<b>2,516,406</b>	\$	<b>3,048,399</b>
% Capital		41%		52%

# STAFFING

	2022-23	2021-22	Total	Instruction	Instruction	Admin	Maintenance	Transportation
	FTE	FTE	Change	Schools	Central			
↑ Certificated	629.08	600.85	28.23	26.23	2.00	-	-	-
↑ Support	432.87	416.67	16.20	15.92	-	-	0.56	(0.29)
	<b>1061.95</b>	<b>1017.52</b>	<b>44.43</b>	<b>42.16</b>	<b>2.00</b>	<b>0.00</b>	<b>0.56</b>	<b>(0.29)</b>

- Increase in certificated positions:
  - Due to additional teaching positions and one school administrative position
  - Central instruction changes include the addition of two facilitators
- Increase in support positions:
  - Includes additional educational assistants, new counsellor positions and a computer system administrator to support growth and student well being partially offset by a reduction in community support workers

# STAFFING

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- Increase in Operations & Maintenance is due to an increase in carpentry and master electrician positions partially offset by a reduction in maintenance service workers and one custodial position
- Decrease in Transportation is due to less school bus monitor time

# ASSET RETIREMENT OBLIGATION (ARO)

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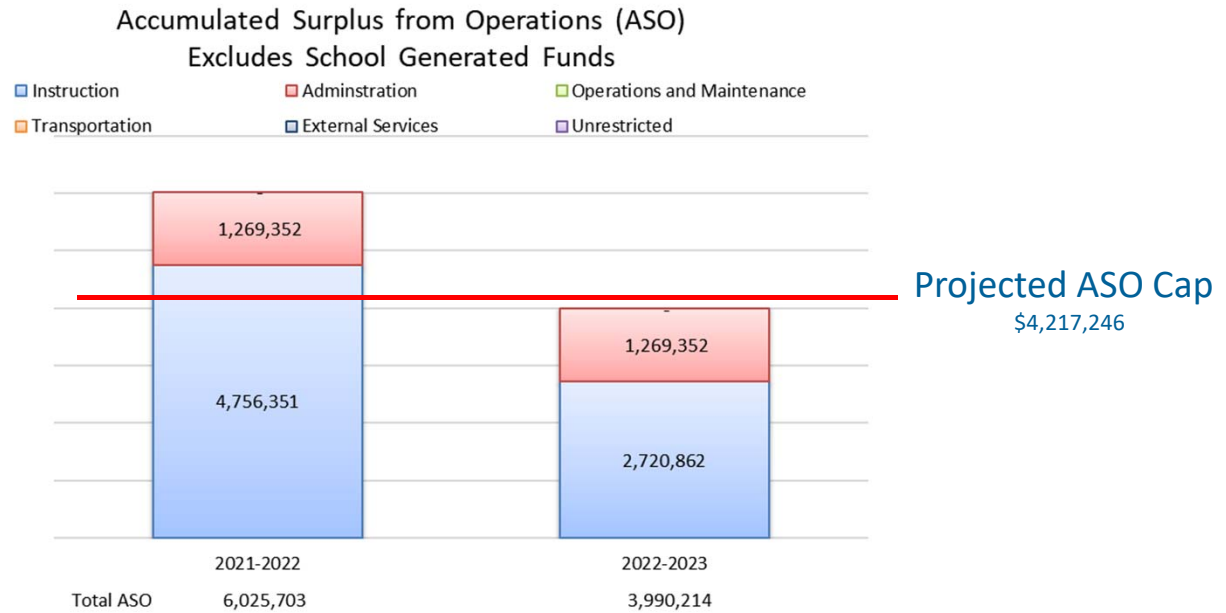
- New Accounting standard PS3280 - Asset Retirement Obligation
- Addresses the reporting of legal obligations associated with the retirement of tangible capital assets including the removal of hazardous materials such as asbestos.
- The Division must record and account for estimated AROs as an unsupported asset up until the point that government does a supported modernization or school replacement at which point the liability is removed from the Division.
- Initial recognition and ongoing amortization of ARO impacts the investment in tangible capitals assets component of Accumulated Operating Surplus.

Total ARO Obligation	\$	9,248,000
Obligation to Aug 31, 2022		7,189,044
Remaining obligation		2,058,956
ARO Amortization for 2022-2023	\$	233,401

# ASSET RETIREMENT OBLIGATION (ARO)

	Aug 31, 2023 Before ARO	Projected Balances Initial Recognition of ARO	2022-2023 ARO Amortization	Aug 31, 2023 With ARO
Operating Reserves	\$ 3,990,213			\$ 3,990,213
Operating Reserves (SGF)	958,645			958,645
Unrestricted Reserves	-			-
Accumulated Surplus from Operations	4,948,858			4,948,858
Capital Reserves	4,930,702			4,930,702
Investment in tangible capital Assets	6,911,730	(7,189,044)	(233,401)	(510,715)
Accumulated Operating Surplus	\$ 16,791,290			\$ 9,368,845

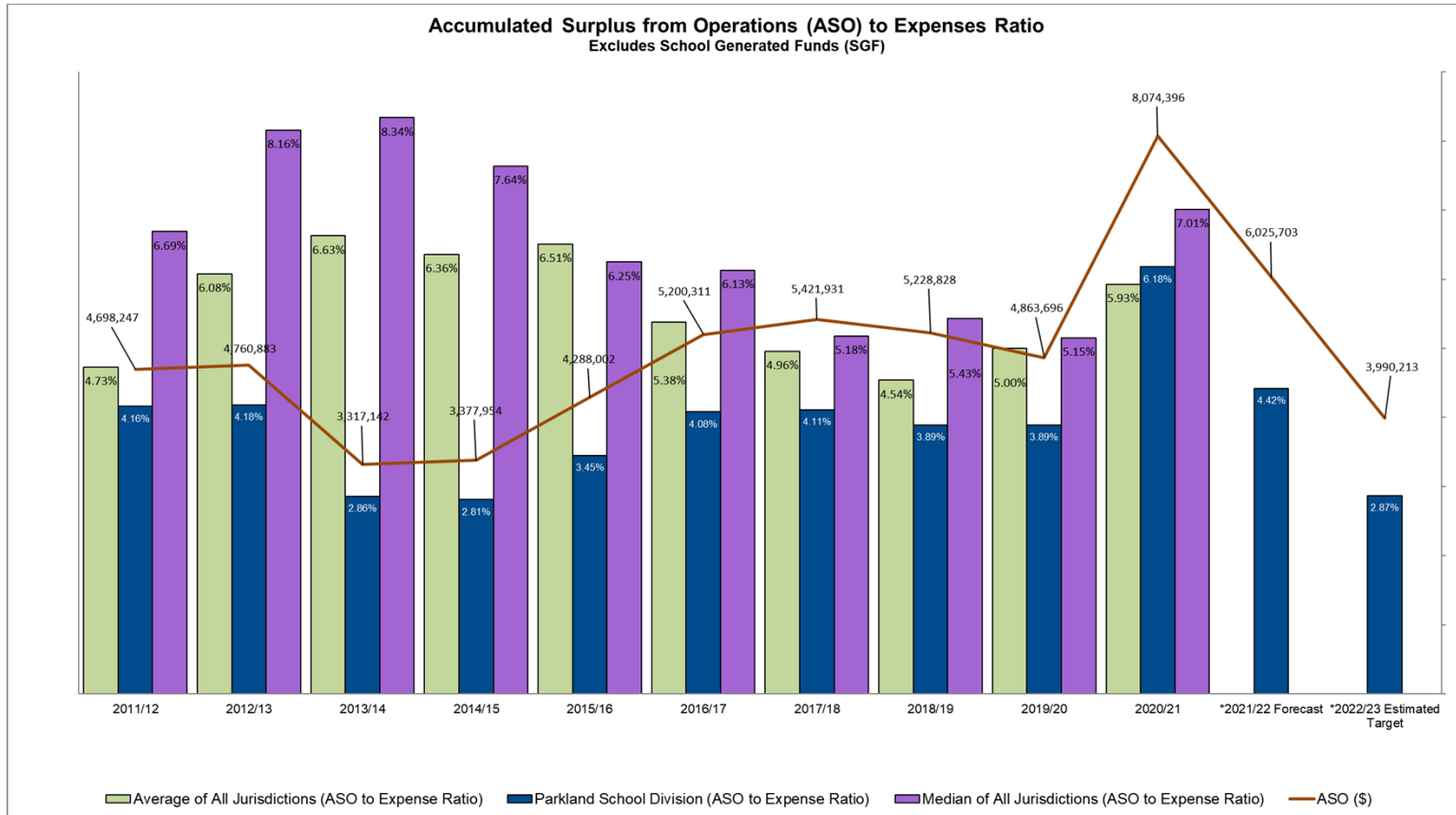
# OPERATING RESERVES



Alberta Education Operating Reserves Cap Calculation: Forecasted 2021-2022 AFS Operating Expenses multiplied by 3.15% (133,880,835 x .0315)



# FINANCIAL PROFILE



# BUDGET HIGHLIGHTS

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- **Operating Reserves**
  - The requirement for Ministerial approval provides less flexibility for PSD to manage unforeseen challenges and guard against errors in estimates and changes from budget assumptions
  - A maximum limit on operating reserves will take effect at the end of the 2022-23 school year. The limit is equivalent to the Division's System Administration percentage of 3.15% based on the prior year's AFS total operating expenses

# BUDGET HIGHLIGHTS

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## Operating Reserves

- The Minister may, on any conditions that the Minister prescribes, permit or require a board to make a payment, or transfer money, from an accumulated surplus fund.

**Source: Bill 5 – Fiscal Measures and Taxation Act, 2020**

- Projected operating reserves are estimated in April and actuals are not known until November in the following fiscal year
- This means the budget reserve numbers could be different from actuals
- In addition, our operating reserve cap is not known until November

# BUDGET HIGHLIGHTS

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## Risks to PSD

- Grant funding includes \$6.4M in one time funding
- A cap on operating reserves increases the complexity of the budgeting process since actual numbers are not known until late in the year
- A lower operation reserve cap reduces the flexibility to address emerging needs
- ATA collective agreement expired August 31, 2020

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# QUESTIONS



**PARKLAND**  
SCHOOL DIVISION

The Parkland School Division

# Budget Report 2022-2023

*Prepared by: Scott McFadyen  
Associate Superintendent Corporate  
Supports and Services  
May 24, 2022*

*Where*  
THE **WORLD**  
opens up

Note the information presented in this document is summary information only. Please see the Parkland School Division website ([www.psd.ca](http://www.psd.ca)) for the document after Budget approval May 24, 2022.

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## EXECUTIVE SUMMARY

The Parkland School Division (PSD) has a total operating budget of \$139.3 million an increase of \$5.4 million from the 2021-2022 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 12,271 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 Foster Quality Learning and Wellness to Promote Student Achievement**

Trustees establish, monitor and govern a system of education that fosters quality learning and wellness to promote student achievement.

**Trustees Engage, Listen and Advocate**

Trustees consider and represent community perspectives and advocate, in a manner consistent with the Board’s Vision, Mission and Values.

**Trustees Demonstrate Responsibility**

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 Plan for Continual Improvement**

Trustees employ a cycle of continual improvement to inform ongoing planning and priority setting, and to further develop capacity.

**Trustees Foster Community Relationships**

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 2021-2022, and throughout the formation of the Board’s Education Plan. Parkland School Division’s stakeholders are confident that our assurance elements will deliver increased student success and well-being.

Domain	Assurance Element				
Student Growth and Achievement	Students Demonstrate Success		Students Demonstrate Well-Being		
Teaching and Leading	PSD Staff Build Systems and Structures that Promote Success and Well-Being	PSD Staff Expand Success in Literacy and Numeracy		PSD Staff Develop and Apply Indigenous Foundational Knowledge	
Learning Supports	Support Systems Increase Success and Well-Being	Support Systems Promote Care, Respect and Safety		Support Systems Promote Equity, Community and Belonging	
Governance	Trustees Foster Quality Learning and Wellness to Promote Student Achievement	Trustees Engage, Listen and Advocate	Trustees Demonstrate Responsibility	Trustees Plan for Continual Improvement	Trustees Foster Community Relationships
Local and Societal Context	Staff, Students and Stakeholders Respond to Unique and Diverse Cultural, Social and Economic Factors				

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 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.

The assurance elements are defined in detail in the Board's 2022-2023 Education Plan. The plan includes specific avenues for development and performance measures.

### **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 is presented to the Board for approval on May 24, 2022 regular board meeting. An updated forecast will be made in the fall to reflect actual September 30, 2022 enrolments.

### **Enrolment**

PSD is forecasted to have 12,271 students enrolled in Early Learning through Grade twelve in the 2022-2023 school year which is an increase of 654 students over the previous year's budget. This is an increase of 327 students from the September 29, 2021 enrolment count. Estimated enrolments at September 30, 2022 and comparative figures for the 2021-2022 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 96% 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 4% of the total revenue.

Total budgeted revenues for 2022-2023 are \$137.0 million. Total revenues for the Division increased by 3.9% or \$5.1 million from the 2021-2022 budget.

## **Instruction**

The 2022-2023 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 2020-21 school year, 30% of estimated enrolments for the 2021-2022 school year and 50% of the projected enrolments for the 2022-2023 school year. Using the WMA allocation, growth is not fully funded for three years. A Bridge Funding grant of \$6.4 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.

The WMA model is having an impact on instruction funding per student. In 2021-22 the funding per student is forecast to be \$8,300 per student and the 2022-23 budget is forecast to be under \$8,200 per student. Alberta Education instructional funding includes Alberta Education revenue from the schedule of program operations for pre-k to grade 12.

## **Operations & Maintenance**

Operations & Maintenance is up a total of \$87K from the 2021-2022 budget. The increase consists of \$261K increase in the Operations & Maintenance grant and a decrease of \$174K in operational Infrastructure Maintenance and Renewal (IMR). Operations & Maintenance is budgeted to operate within its funding envelope.

The IMR grant which provides operational funds for school and facility upgrading projects, is \$1.3 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 percentage of total operating expenses. The Administration grant is a fixed amount for three years, which began in 2020-2021.

## **Transportation**

Transportation funding increased by 4.6% (\$425K) and will operate within its funding envelope.

## **External Services**

Amortization of supported buildings utilized through external services is recognized as revenue. External services include services offered outside the Board's regular education programs for students who are served by the Board. Some examples of external services include joint use agreements with municipalities (Horizon Stage), after school care and services provided to external organizations and individuals (custodial).

## **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 \$139.3 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 has been based on a fixed allocation since the 2019-20 school year as Alberta Education is still in the process of developing a new funding model for transportation. The transportation program received a funding increase of 4.6%.

## **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 \$104.9 million on human resources, which is about 75% of the Division's budget.

The Central Alberta Association of Municipal and School Employees (CAAMSE) has a 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 2022-2023 budget is planning the utilization of \$2.3 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 \$6.0 million as of August 31, 2022 based on the current year Q2 forecast. The 2022-2023 budget leaves operating reserves at \$4.0 million or 2.87% of operating expenses.

### **Financial Risk and Impact**

One of the risks to the Division is that funding is based on the WMA enrolments and the Division only receives 50% of the funding for new students. The allocation model has some risk as the Division is allocating resources to schools based on projected enrolments at September 30. These projections are due to government at the beginning of January prior to the budget year.

In addition, we are slowly emerging from a global pandemic. A new variant in the future could have parents questioning whether in-class learning or online learning options are best.

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.

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 cap on operating reserves was introduced in the 2022-2023 budget by Alberta Education. The maximum operating reserve percentage for the Division is equivalent to the Division's System Administration percentage of 3.15% multiplied by the prior year Audited Financial Statements (AFS) operating expenses. The risk associated with this is that the budget is prepared in March/April to estimate operating reserves and actuals are not realized until much later in the year. Any reserves in excess of reserve limits will be recovered by Alberta Education.

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 75% of the Division's budget. Total salaries and benefits for the Division increased by \$5.7 million or 5.8% over the 2021-2022 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 629.1 full time equivalent teaching (FTE) and 432.9 full time equivalent support staff in 2022-2023 which is an increase of 28.2 FTE teaching staff and an increase of 16.2 FTE support staff over the 2021-2022 budget. Overall staffing increased 44.4 FTE or 4.4%. The increase in 2022-2023 consists of an increase in teaching positions, central instructional positions and a school administrative position.

The increase in support staff is primarily due to the increase of educational assistants and additional counselling positions to support students.

	2022-23	2021-22	Total	Instruction	Instruction	Admin	Maintenance	Transportation
	FTE	FTE	Change	Schools	Central			
↑ Certificated	629.08	600.85	28.23	26.23	2.00	-	-	-
↑ Support	432.87	416.67	16.20	15.92	-	-	0.56	(0.29)
	1061.95	1017.52	44.43	42.16	2.00	0.00	0.56	-0.29

### **Asset Retirement Obligation**

A new accounting standard comes into effect for all public sector reporting entities with Fiscal years beginning April 1, 2022 or later. The accounting standard PS3280 – Asset Retirement Obligations (ARO) addresses the reporting of legal obligations associated with the retirement of tangible capital assets including the removal of hazardous materials such as asbestos. Although Alberta Infrastructure normally funds this work, the Division is required to account for it until agreements are in place during the modernization or replacement of a school. The Division will record offsetting revenues at the time the work is done if the work is supported by government. The total ARO estimated for the Division is \$9.2M. In 1991, legislation was put in place on asbestos to ban the use of hazardous materials in building construction, however, materials in inventory may have continue to be used until approximately 1995.

This results in \$7.2M of past amortization up to the end of 2022 that is recorded against the Division’s Accumulated Operating Surplus. Expenses related to ARO in the 2022-2023 budget are \$233K. The ARO within the accumulated operating surplus is not included in calculating the Division’s operating reserves that are available to the Division and caps imposed by government.

### **Capital Plan**

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

The year one, priority one of the Board approved Capital Plan is the replacement of Spruce Grove Composite High School (SGCHS). The year one priority two is a new K-9 school on the east side of Spruce Grove. The year two, priority one is the modernization of Tomahawk School with a focus on the gym. The year two, priority two is the modernization and preservation of Brookwood School. The year three, priority one is the modernization and preservation of Forest Green School. The year three, priority two is a new K-9 school on the west side of Spruce Grove.

The Capital Plan for 2022-2025 is referenced for information purposes only, and does not form part of PSD’s operating budget.



Schedule A - 2022-2023 Budget  
Enrolment Report

School Name	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2022-23	Budget 2021-22	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016	
Blueberry		60	60	55	55	64	54	54	68	50	50				570	532	572	557	592	581	572	553	
Brookwood	50	80	90	86	97	88									491	501	493	498	524	502	777	712	
Connections for Learning		5	17	24	18	32	35	57	68	102	93	16	19	23	509	518	593	427	242	236	137	151	
Home Ed			17	16	14	18	17	16	17	10	10	7	8		150	103	165	257	42	37	31	42	
Bright Bank Institutional															-	9	0	11	12	12	12	10	
Copperhaven		70	73	96	87	76	91	66	66	82	49				756	753	739	708	707	599			
Duffield		32	32	32	32	23	32	22	24	25	32				286	250	282	238	282	290	289	312	
École Broxton Park	74	75	87	82	68	61	69	70	62	58	38				744	683	689	665	667	670	729	711	
École Meridian Heights		76	76	67	75	88	66	67	65	71	67				718	728	724	716	757	725	732	705	
Entwistle		12	14	13	11	13	21	12	8	7	5				116	122	126	122	125	133	121	133	
Forest Green		34	36	30	37	32	37	28							234	199	229	226	254	275	301	275	
Graminia		50	55	48	53	51	54	52	62	43	53				521	522	527	501	521	524	526	531	
Greystone Centennial Middle							96	95	110	104	120				525	525	536	511	516	512	537	549	
High Park	26	40	47	37	45	36	63	56	57	63	50				520	510	531	513	539	513	533	485	
Memorial Composite High												450	394	390	1,234	1,057	1117	1027	1,073	1,086	1122	1154	
Millgrove		96	92	109	103	98									498	450	470	464	505	473	545	555	
Muir Lake		43	65	50	70	54	60	45	29	43	35				494	431	460	423	467	458	450	436	
Parkland Village		20	21	25	26	25									117	157	145	149	192	186	189	196	
Prescott Learning Centre		85	95	70	73	96	125	117	96	113	100				970	887	879	842	850	829	741	587	
Seba Beach															-	-	-	-	66	75	97	105	
Spruce Grove Composite High												407	420	353	1,180	1,072	1134	1,097	1,032	1,029	987	1038	
Stony Plain Central	24	44	40	43	42	47	48	50	82	90	85				595	592	603	571	638	616	602	595	
Tomahawk		9	11	7	10	9	11	13	9	9	12				100	95	102	95	92	108	115	110	
Wabamun		10	8	13	10	12	12	12	20	9	20				126	113	126	115	102	83	96	118	
Woodhaven Middle							98	108	75	83	86				450	423	427	415	451	467	633	621	
Projected Additional Enrolments*		30	1	1	1	1	1	1	1	1	1	1	1	7	48	65							
<b>ECS - Grade 12 Enrolment</b>	<b>174</b>	<b>871</b>	<b>937</b>	<b>904</b>	<b>927</b>	<b>924</b>	<b>990</b>	<b>941</b>	<b>919</b>	<b>963</b>	<b>906</b>	<b>881</b>	<b>842</b>	<b>773</b>	<b>11,952</b>	<b>11,297</b>	<b>11,669</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	230	319	320	275	369	278	162	187	204	
Projected Additional Enrolments*															-	-	-	-	51	103	62	80	
<b>Outreach Programs</b>												<b>27</b>	<b>62</b>	<b>230</b>	<b>319</b>	<b>320</b>	<b>275</b>	<b>369</b>	<b>329</b>	<b>265</b>	<b>249</b>	<b>284</b>	
<b>Total Enrolment</b>	<b>174</b>	<b>871</b>	<b>937</b>	<b>904</b>	<b>927</b>	<b>924</b>	<b>990</b>	<b>941</b>	<b>919</b>	<b>963</b>	<b>906</b>	<b>908</b>	<b>904</b>	<b>1003</b>	<b>12,271</b>	<b>11,617</b>	<b>11,944</b>	<b>11,517</b>	<b>11,577</b>	<b>11,284</b>	<b>11,123</b>	<b>10,968</b>	

Schedule A - 2022-2023 Budget

Enrolment Report

Community A

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2022-23	Budget 2021-22	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Duffield		32	32	32	32	23	32	22	24	25	32				286	250	282	238	282	290	289	312
Entwistle		12	14	13	11	13	21	12	8	7	5				116	122	126	122	125	133	121	133
Seba Beach															-	-	-	-	66	75	97	105
Tomahawk		9	11	7	10	9	11	13	9	9	12				100	95	102	95	92	108	115	110
Wabamun		10	8	13	10	12	12	12	20	9	20				126	113	126	115	102	83	96	118
<b>Total Community A</b>	<b>-</b>	<b>63</b>	<b>65</b>	<b>65</b>	<b>63</b>	<b>57</b>	<b>76</b>	<b>59</b>	<b>61</b>	<b>50</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>628</b>	<b>580</b>	<b>636</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 2022-23	Budget 2021-22	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Forest Green		34	36	30	37	32	37	28							234	199	229	226	254	275	301	275
High Park	26	40	47	37	45	36	63	56	57	63	50				520	510	531	513	539	513	533	485
Memorial Composite High												450	394	390	1,234	1057	1117	1027	1,073	1,086	1,122	1,154
École Meridian Heights		76	76	67	75	88	66	67	65	71	67				718	728	724	716	757	725	732	705
Stony Plain Central	24	44	40	43	42	47	48	50	82	90	85				595	592	603	571	638	616	602	595
<b>Stony Plain</b>	<b>50</b>	<b>194</b>	<b>199</b>	<b>177</b>	<b>199</b>	<b>203</b>	<b>214</b>	<b>201</b>	<b>204</b>	<b>224</b>	<b>202</b>	<b>450</b>	<b>394</b>	<b>390</b>	<b>3,301</b>	<b>3,086</b>	<b>3,204</b>	<b>3,053</b>	<b>3,261</b>	<b>3,215</b>	<b>3,290</b>	<b>3,214</b>
Connections for Learning		5	17	24	18	32	35	57	68	102	93	16	19	23	509	518	593	427	242	236	137	151
Home Ed			17	16	14	18	17	16	17	10	10	7	8		150	103	165	257	42	37	31	42
Bright Bank Institutional															-	9	0	11	12	12	12	10
Muir Lake		43	65	50	70	54	60	45	29	43	35				494	431	460	423	467	458	450	436
Blueberry		60	60	55	55	64	54	54	68	50	50				570	532	572	557	592	581	572	553
<b>Total Community B</b>	<b>50</b>	<b>302</b>	<b>358</b>	<b>322</b>	<b>356</b>	<b>371</b>	<b>380</b>	<b>373</b>	<b>386</b>	<b>429</b>	<b>390</b>	<b>473</b>	<b>421</b>	<b>413</b>	<b>5,024</b>	<b>4,679</b>	<b>4,994</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 2022-23	Budget 2021-22	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Brookwood	50	80	90	86	97	88									491	501	493	498	524	502	777	712
École Broxton Park	74	75	87	82	68	61	69	70	62	58	38				744	683	689	665	667	670	729	711
Copperhaven		70	73	96	87	76	91	66	66	82	49				756	753	739	708	707	599	-	-
Greystone Centennial Middle							96	95	110	104	120				525	525	536	511	516	512	537	549
Millgrove		96	92	109	103	98									498	450	470	464	505	473	545	555
Prescott Learning Centre		85	95	70	73	96	125	117	96	113	100				970	887	879	842	850	829	741	587
Spruce Grove Composite High												407	420	353	1,180	1,072	1,134	1097	1,032	1,029	987	1,038
Woodhaven Middle							98	108	75	83	86				450	423	427	415	451	467	633	621
Projected Additional Enrolments*		30	1	1	1	1	1	1	1	1	1	1	1	7	48	65	-	-	-	-	-	-
<b>Spruce Grove</b>	<b>124</b>	<b>436</b>	<b>438</b>	<b>444</b>	<b>429</b>	<b>420</b>	<b>480</b>	<b>457</b>	<b>410</b>	<b>441</b>	<b>394</b>	<b>408</b>	<b>421</b>	<b>360</b>	<b>5,662</b>	<b>5,359</b>	<b>5,367</b>	<b>5,200</b>	<b>5,252</b>	<b>5,081</b>	<b>4,949</b>	<b>4,773</b>
Graminia		50	55	48	53	51	54	52	62	43	53				521	522	527	501	521	524	526	531
Parkland Village		20	21	25	26	25									117	157	145	149	192	186	189	196
<b>Total Community C</b>	<b>124</b>	<b>506</b>	<b>514</b>	<b>517</b>	<b>508</b>	<b>496</b>	<b>534</b>	<b>509</b>	<b>472</b>	<b>484</b>	<b>447</b>	<b>408</b>	<b>421</b>	<b>360</b>	<b>6,300</b>	<b>6,038</b>	<b>6,039</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 2022-23	Budget 2021-22	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018	Actual Sep 30 2017	Actual Sep 30 2016
Outreach Programs												27	62	230	319	320	275	369	278	162	187	204
Projected Additional Outreach Enrolments															-	-	-	-	51	103	62	80
<b>Total Outreach</b>												<b>27</b>	<b>62</b>	<b>230</b>	<b>319</b>	<b>320</b>	<b>275</b>	<b>369</b>	<b>329</b>	<b>265</b>	<b>249</b>	<b>284</b>

## Schedule B - 2022-23 Budget

### Budget Statement of Revenues and Expenses

	Budget 2022-23	Budget 2021-22	Change	% Increase (decrease)
<b>Revenues</b>				
Instruction ( ECS to Grade 12)	\$ 103,566,094	\$ 98,963,589	\$ 4,602,505	4.7%
School Generated Funds	1,115,001	1,276,936	(161,935)	-12.7%
Operations & Maintenance	16,881,901	16,683,948	197,953	1.2%
Transportation	10,991,218	10,544,536	446,682	4.2%
Board & System Administration	4,354,965	4,327,126	27,839	0.6%
External Services	84,638	84,700	(62)	-0.1%
<b>Total Revenues</b>	<b>\$ 136,993,818</b>	<b>\$ 131,880,835</b>	<b>\$ 5,112,983</b>	<b>3.9%</b>
<b>Expenses</b>				
Instruction ( ECS to Grade 12)	\$ 105,601,582	\$ 100,963,589	\$ 4,637,993	4.6%
School Generated Funds	1,115,001	1,276,936	(161,935)	-12.7%
Operations & Maintenance	17,115,302	16,683,948	431,354	2.6%
Transportation	10,991,218	10,544,536	446,682	4.2%
Board & System Administration	4,354,967	4,327,126	27,842	0.6%
External Services	84,638	84,700	(62)	-0.1%
<b>Total Expenses</b>	<b>\$ 139,262,708</b>	<b>\$ 133,880,835</b>	<b>\$ 5,381,873</b>	<b>4.0%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (2,268,890)</b>	<b>\$ (2,000,000)</b>	<b>\$ (268,890)</b>	

### Accumulated Surplus from Operations

	Projected Operating Reserves at Aug 31, 2022	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2023
Instruction	\$ 4,756,351	\$ (2,035,489)	\$ -	\$ 2,720,862
Board & System Administration	1,269,352	-	-	1,269,352
Operations & Maintenance	-	(233,401)	233,401	-
Transportation	-	-	-	-
External Services	-	-	-	-
<b>Total</b>	<b>\$ 6,025,703</b>	<b>\$ (2,268,890)</b>	<b>\$ 233,401</b>	<b>\$ 3,990,214</b>
Unrestricted	\$ -			\$ -
<b>Total Accumulated Surplus from Operations (Excluding SGF)</b>	<b>\$ 6,025,703</b>			<b>\$ 3,990,214</b>
SGF	958,645	-		958,645
Accumulated Surplus from Operations	6,984,348	-	-	4,948,858
A.S.O. before SGF to expense Ratio	4.50%			2.87%
Accumulated Surplus from Operations before SGF to Expense Ratio Cap (133,880,835 x .0315)			\$	4,217,246

**Schedule B - 2022-23 Budget**

**Budget of Revenues and Expenses By Program**

	Total	Instruction	System Administration	Operations & Maintenance	Transportation	External Services
<b>Revenues</b>						
Alberta Education	\$ 125,166,894	\$ 99,435,047	\$ 4,284,908	\$ 11,784,529	\$ 9,662,410	\$ -
Alberta Infrastructure (Amortization of Capital Alloc)	5,113,010	-	-	5,097,372	-	15,638
Other - Government of Alberta	-	-	-	-	-	-
Federal Government and/or First Nations	1,823,434	1,768,377	55,057	-	-	-
Other Alberta school authorities	36,215	36,215	-	-	-	-
School based course material fees	2,240,708	2,240,708	-	-	-	-
Transportation fees	1,031,808	-	-	-	1,031,808	-
Other sales and services	1,025,570	698,570	15,000	-	297,000	15,000
Investment income	110,000	110,000	-	-	-	-
Gifts and Donations	304,909	304,909	-	-	-	-
Fundraising	87,270	87,270	-	-	-	-
Rentals of facilities	54,000	-	-	-	-	54,000
<b>Total Revenues</b>	<b>\$ 136,993,818</b>	<b>\$ 104,681,095</b>	<b>\$ 4,354,965</b>	<b>\$ 16,881,901</b>	<b>\$ 10,991,218</b>	<b>\$ 84,638</b>
<b>Expenses</b>						
Certificated salaries	\$ 62,537,172	\$ 62,022,973	\$ 499,199	\$ -	\$ -	\$ 15,000
Certificated benefits	14,358,555	14,214,687	143,868	-	-	-
Non-certificated salaries and wages	21,459,955	15,313,961	1,838,598	3,622,466	656,930	28,000
Non-certificated benefits	6,540,600	4,764,340	478,304	1,133,606	164,349	-
Sub-total	104,896,282	96,315,964	2,959,968	4,756,072	821,278	43,000
Services, contracts and supplies	27,315,433	9,379,209	1,235,111	6,502,045	10,173,069	26,000
Cost recoveries between programs	-	390,311	(6,070)	(370,478)	(13,763)	-
Amortization of capital assets	-	-	-	-	-	-
Supported	5,878,489	-	-	5,862,851	-	15,638
Unsupported	939,102	631,100	165,957	131,411	10,634	-
Supported ARO	-	-	-	-	-	-
Unsupported ARO	233,401	-	-	233,401	-	-
Total Amortization	7,050,992	631,100	165,957	6,227,663	10,634	15,638
Interest on capital debt	-	-	-	-	-	-
Supported	-	-	-	-	-	-
Unsupported	-	-	-	-	-	-
Other interest charges	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 139,262,708</b>	<b>\$ 106,716,584</b>	<b>\$ 4,354,965</b>	<b>\$ 17,115,302</b>	<b>\$ 10,991,218</b>	<b>\$ 84,638</b>
<b>Excess(Deficiency) of Revenues Over Expenses Before Extraordinary Items</b>	<b>\$ (2,268,890)</b>	<b>\$ (2,035,489)</b>	<b>\$ -</b>	<b>\$ (233,401)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule B - 2022-23 Budget Revenues

	Budget 2022-23	Budget 2021-22	Change	% Increase (decrease)
<b>Revenue Alberta Education</b>				
<b>Base Instruction</b>				
Early Learning	\$ 2,994,030	\$ 2,902,230	\$ 91,800	3.2%
Grades 1 - 9	47,459,223	46,062,750	1,396,473	3.0%
High Schools	17,159,891	15,633,364	1,526,527	9.8%
Rural Small Schools	2,656,300	2,550,000	106,300	4.2%
Home Education	271,428	175,100	96,328	55.0%
Outreach Programs	150,000	150,000	-	0.0%
Distance Education	4,050	24,623	(20,573)	-83.6%
<b>Base Instruction Subtotal</b>	<b>70,694,922</b>	<b>67,498,068</b>	<b>3,196,855</b>	<b>4.7%</b>
<b>Services &amp; Supports</b>				
Specialized Learning Support (SLS)	7,845,207	7,574,669	270,538	3.6%
Specialized Learning Support - Kindergarten (Severe)	964,600	1,026,700	(62,100)	-6.0%
First Nations, Metis and Inuit Education	1,671,851	1,521,777	150,074	9.9%
English as a Second Language	143,640	121,920	21,720	17.8%
Refugee Student	18,700	22,000	(3,300)	-15.0%
Institutional Program (EPI)	-	248,336	(248,336)	-100.0%
Moderate Language Delay Grant (Pre-K & SLS K)	124,000	80,000	44,000	55.0%
ECS Program Unit Funding (PUF) <sup>3</sup>	1,689,000	1,809,000	(120,000)	-6.6%
<b>Services &amp; Supports Subtotal</b>	<b>12,456,999</b>	<b>12,404,402</b>	<b>52,596</b>	<b>0.4%</b>
<b>Schools</b>				
Operations & Maintenance Grant	9,499,032	9,228,455	270,577	2.9%
SuperNet	231,744	241,344	(9,600)	-4.0%
Transportation - Urban	2,659,257	2,542,311	116,946	4.6%
Transportation - Rural	6,227,696	5,953,820	273,876	4.6%
Transportation - Special	622,552	595,174	27,378	4.6%
Transportation - Early Learning (PUF)	100,299	95,888	4,411	4.6%
Transportation - Early Learning Family Oriented Programming	52,606	50,293	2,313	4.6%
Infrastructure Maintenance and Renewal	1,288,274	1,462,579	(174,305)	-11.9%
<b>Schools Subtotal</b>	<b>20,681,460</b>	<b>20,169,864</b>	<b>511,596</b>	<b>2.5%</b>
<b>Community</b>				
Socio-Economic Status	1,410,547	1,355,814	54,733	4.0%
Geographic	1,275,237	1,268,023	7,214	0.6%
School Nutrition Program	200,000	200,000	-	0.0%
<b>Community Subtotal</b>	<b>2,885,785</b>	<b>2,823,837</b>	<b>61,947</b>	<b>2.2%</b>
<b>Jurisdictions</b>				
System Administration	4,237,458	4,237,450	8	0.0%
<b>Bridge Funding</b>				
Bridge Funding Framework	6,354,592	5,846,055	508,537	8.7%
<b>Other Alberta Education</b>				
Government contributions to ATRF	6,275,000	6,305,982	(30,982)	-0.5%
Other (includes secondments)	575,912	227,291	348,621	153.4%
Other Alberta Education System Instructional Support	-	50,000	(50,000)	-100.0%
Alberta Education School Based Revenues or Grants	99,009	-	99,009	100.0%
Other Alberta Grants	-	16,150	(16,150)	-100.0%
<b>Other Alberta Education Subtotal</b>	<b>6,949,921</b>	<b>6,599,423</b>	<b>350,498</b>	<b>5.3%</b>

## Schedule B - 2022-23 Budget Revenues

	Budget 2022-23	Budget 2021-22	Change	% Increase (decrease)
<b>Federal French Funding (Through Alberta Ed)</b>				
Federal French Funding	140,279	140,279	-	0.0%
<b>Amortization of Capital Allocations</b>				
Amortization of Capital Allocations - AB Education	765,479	469,870	295,609	62.9%
<b>Total Alberta Education</b>	<b>125,166,894</b>	<b>120,189,249</b>	<b>4,977,646</b>	<b>4.1%</b>
<b>Alberta Infrastructure</b>				
Amortization of Capital Allocations - AB Infrastructure	5,113,010	5,287,400	(174,390)	-3.3%
<b>Federal Government</b>				
First Nations tuition	1,376,430	1,131,020	245,410	21.7%
Other federal grants	447,004	125,608	321,396	255.9%
<b>Federal Government Subtotal</b>	<b>1,823,434</b>	<b>1,256,628</b>	<b>566,806</b>	<b>45.1%</b>
<b>Alberta School Authorities</b>				
Tuition fees	36,215	36,215	-	0.0%
<b>Fees</b>				
Optional courses	326,343	306,608	19,735	6.4%
Activity fees - field trips	754,658	728,678	25,980	3.6%
Activity fees - cultural events	118,245	110,469	7,776	7.0%
Full time kindergarten	277,000	313,000	(36,000)	-11.5%
Other course material fees	211,977	207,007	4,970	2.4%
Extra-curricular fees	402,035	418,037	(16,002)	-3.8%
Non-curricular travel/field trips	150,450	159,250	(8,800)	-5.5%
Transportation fees - eligible	318,807	318,807	-	0.0%
Transportation fees - ineligible	452,689	452,689	-	0.0%
Transportation fees - private	41,950	41,950	-	0.0%
Transportation fees - cross attendance	171,367	176,067	(4,700)	-2.7%
Transportation fees - alternate seat	46,995	46,995	-	0.0%
<b>Fees Subtotal</b>	<b>3,272,516</b>	<b>3,279,557</b>	<b>(7,041)</b>	<b>-0.2%</b>
<b>Other Sales and Services</b>				
Transportation insurance (private organizations)	270,000	243,542	26,458	10.9%
Tuition fees - foreign and out of jurisdiction	-	22,500	(22,500)	-100.0%
Tuition fees - adults	15,000	15,000	-	0.0%
Hot lunch - milk programs	5,500	9,000	(3,500)	-38.9%
Play partners	28,800	43,200	(14,400)	-33.3%
Special events and graduations	106,500	169,800	(63,300)	-37.3%
Sales of supplies and services to students	74,889	84,172	(9,283)	-11.0%
Miscellaneous sales	524,881	534,984	(10,103)	-1.9%
<b>Other Sales and Services Subtotal</b>	<b>1,025,570</b>	<b>1,122,198</b>	<b>(96,628)</b>	<b>-8.6%</b>

**Schedule B - 2022-23 Budget  
Revenues**

	<b>Budget 2022-23</b>	<b>Budget 2021-22</b>	<b>Change</b>	<b>% Increase (decrease)</b>
<b>Investment Income</b>				
Interest & investment income	110,000	135,000	(25,000)	-18.5%
<b>Gifts and Donations</b>				
Donations	304,909	407,899	(102,990)	-25.2%
<b>Rental of Facilities</b>				
Rentals - facilities	54,000	54,000	-	0.0%
<b>Fundraising</b>				
Fundraising	87,270	112,690	(25,420)	-22.6%
<b>Total Revenues</b>	<b>\$ 136,993,818</b>	<b>\$ 131,880,835</b>	<b>\$ 5,112,983</b>	<b>3.9%</b>

**Schedule B - 2022-23 Budget Expenses**

	Budget 2022-23	Budget 2021-22	Change	% Increase (decrease)
<b>By Program</b>				
Instruction	\$ 106,716,583	\$ 102,240,522	\$ 4,476,061	4.4%
Board & System Administration	4,354,968	4,327,129	27,839	0.6%
Operations & Maintenance	15,827,028	15,221,369	605,659	4.0%
Infrastructure Maintenance Renewal	1,288,274	1,462,579	(174,305)	-11.9%
Transportation	10,991,218	10,544,536	446,682	4.2%
External Services	84,638	84,700	(62)	-0.1%
<b>Total Expenses</b>	<b>\$ 139,262,708</b>	<b>\$ 133,880,835</b>	<b>\$ 5,381,873</b>	<b>4.0%</b>

	Budget 2022-23	Budget 2021-22	Change	% Increase (decrease)
<b>By Category</b>				
Salaries, wages and benefits	\$ 104,896,282	\$ 99,167,824	\$ 5,728,458	5.8%
Services, contracts and supplies	24,912,158	25,155,031	(242,873)	-1.0%
School Generated Funds	1,115,001	1,276,936	(161,935)	-12.7%
Infrastructure Maintenance Renewal	1,288,274	1,462,579	(174,305)	-11.9%
Amortization of property and equipment	7,050,992	6,818,465	232,527	3.4%
<b>Total Expenses</b>	<b>\$ 139,262,708</b>	<b>\$ 133,880,835</b>	<b>\$ 5,381,873</b>	<b>4.0%</b>



## Schedule B - 2022-23 Budget

### Expenditures by Site

Site	Budget 2022-23	Budget 2021-22	Change	% Increase (decrease)
Governance	\$ 555,283	\$ 686,675	\$ (131,392)	-19.1%
Office of the Superintendent	468,518	552,988	(84,470)	-15.3%
Deputy Superintendent	442,725	520,010	(77,285)	-14.9%
Corporate Supports & Services	863,601	920,397	(56,796)	100.0%
Education & System Services	290,499	430,314	(139,815)	100.0%
Student Supports & Services	445,907	467,162	(21,255)	-4.5%
Communications	374,083	388,712	(14,629)	100.0%
Human Resources	486,561	481,744	4,817	1.0%
Financial Services	1,164,630	1,163,000	1,630	0.1%
Technology Services	1,779,544	1,634,920	144,624	8.8%
Print Centre	82,760	87,000	(4,240)	-4.9%
Transportation Services	10,972,884	10,490,157	482,727	4.6%
Maintenance	6,038,888	5,704,099	334,789	5.9%
Custodial	3,680,172	3,628,000	52,172	1.4%
Infrastructure Maintenance Renewal	1,288,274	1,462,579	(174,305)	-11.9%
Capital & Debt Services	6,975,992	6,742,935	233,057	3.5%
Instructional Pool	3,524,041	3,523,315	726	0.0%
<b>Subtotal</b>	<b>\$ 39,434,362</b>	<b>\$ 38,884,007</b>	<b>\$ 550,355</b>	<b>1.4%</b>
Blueberry School	\$ 3,897,022	\$ 3,662,410	\$ 234,612	6.4%
Brookwood School	3,190,761	3,254,206	(63,445)	-1.9%
Ecole Broxton Park School	4,708,969	4,472,364	236,605	5.3%
Connections for Learning	4,902,309	4,890,392	11,917	0.2%
Copperhaven School	5,138,207	5,038,867	99,340	2.0%
Duffield School	2,286,212	1,977,178	309,034	15.6%
Entwistle School	1,038,454	1,059,895	(21,441)	-2.0%
Forest Green School	2,086,236	1,696,479	389,757	23.0%
Graminia School	3,673,944	3,592,383	81,561	2.3%
Greystone Centennial Middle School	3,614,549	3,582,015	32,534	0.9%
High Park School	3,504,225	3,382,557	121,668	3.6%
Memorial Composite High School	8,611,047	7,466,217	1,144,830	15.3%
Ecole Meridian Heights School	5,025,731	5,016,521	9,210	0.2%
Millgrove School	3,689,116	3,331,030	358,086	10.8%
Muir Lake School	3,614,372	3,244,212	370,160	11.4%
Parkland Village School	1,059,185	1,323,768	(264,583)	-20.0%
Prescott Learning Centre	6,480,752	5,954,943	525,809	8.8%
Spruce Grove Composite High School	8,109,678	7,376,613	733,065	9.9%
Stony Plain Central School	4,216,026	4,059,517	156,509	3.9%
Tomahawk School	951,677	920,738	30,939	3.4%
Wabamun School	1,248,414	1,048,488	199,926	19.1%
Woodhaven Middle School	3,317,585	3,144,818	172,767	5.5%
Early Learning	3,045,402	3,318,648	(273,246)	-8.2%
Student Services	1,709,422	1,721,974	(12,552)	-0.7%
Wellness & Community Partnership	460,000	485,000	(25,000)	-5.2%
Literacy & Lifelong Learning	404,616	295,507	109,109	36.9%
Indigenous Education & Numeracy	450,800	327,016	123,784	37.9%
Real Program	944,820	720,000	224,820	31.2%
Wellness Program	290,500	369,000	(78,500)	-21.3%
Specialized Classrooms	815,766	681,153	134,613	19.8%
Government Contributions to ATRF	6,227,550	6,305,982	(78,432)	-1.2%
School Generated Funds	1,115,001	1,276,936	(161,935)	-12.7%
<b>Subtotal School Instructional Sites</b>	<b>\$ 99,828,347</b>	<b>\$ 94,996,828</b>	<b>\$ 4,831,521</b>	<b>5.1%</b>
<b>Total</b>	<b>\$ 139,262,708</b>	<b>\$ 133,880,835</b>	<b>\$ 5,381,873</b>	<b>4.0%</b>

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2023**

[Education Act, Sections 139(2)(b) and 244]

**2305 The Parkland School Division**

**Legal Name of School Jurisdiction**

4603 48 Street Stony Plain AB AB T7Z 2A8; 780-963-4010; scott.mcfadyen@psd.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Dr. Lorraine Stewart

Name

Signature

**SUPERINTENDENT**

Ms. Shauna Boyce

Name

Signature

**SECRETARY TREASURER or TREASURER**

Mr. Scott McFadyen

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board**







**of Trustees at its meeting held on May 24, 2022.**  
Date

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
Phone: (780) 427-3855  
E-MAIL: EDC.FRA@gov.ab.ca

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15 Color coded cells:

16 	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
17 	salmon cells: populated from data entered in this template		white cells: within text boxes REQUIRE the input of points and data.
18 	green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT**

21 The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into  
 22 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year  
 23 Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will  
 24 support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

25  
 26  
 27 The Division is anticipating the use of \$2M in operating reserves to support students. These include the addition of a certified counsellor in all of our  
 28 schools, the addition of dedicated numeracy and literacy facilitators, Elder in-residence program and land-based learning.  
 29 The Division is anticipating more growth this year with an increase of 654 students or 5.6% over last year's budget and 327 students or 2.7% over the September 29 actual count.  
 30 Key Assumptions include:  
 31 -Covid-19 will not have an impact on school operations next year  
 32 -Any increases in the central ATA agreement will be funded by the Government.  
 33 -Use of reserves will be approved by the Minister  
 34 -Government funding will be consistent with the funding manual.

**Significant Business and Financial Risks:**

35 -WMA Funding-If enrolment growth is higher than predicted or the mix of students changes between home education, outreach or in class learning changes, base funding may  
 36 not support allocations to schools based on the Division's allocation model.  
 37 -The ATA collective agreement expired August 2020 and there is a risk that settlements will increase costs to the Division  
 38 -Covid-19 may continue to have an impact on the divisions operations when budget assumptions assume a return to normal status these include  
 39 staffing costs related sick days, long-term illnesses, cleaning protocols, class size considerations and other unplanned costs  
 40 -The Division's insurance deductible is \$500K; in the event of a catastrophic event, operational funding would not be sufficient to pay such a large deductible requiring the use of  
 41 reserves which are now capped at 3.15% and require ministerial approval to access.  
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**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual Audited 2020/2021</b>
<b>REVENUES</b>			
Government of Alberta	\$ 130,316,119	\$125,512,863	\$129,036,486
Federal Government and First Nations	\$ 1,823,434	\$1,256,628	\$1,614,136
Property taxes	\$ -	\$0	\$0
Fees	\$ 3,272,516	\$3,279,557	\$1,391,626
Sales of services and products	\$ 1,025,570	\$1,122,198	\$1,184,080
Investment income	\$ 110,000	\$135,000	\$119,035
Donations and other contributions	\$ 392,179	\$520,589	\$475,621
Other revenue	\$ 54,000	\$54,000	\$468,503
<b>TOTAL REVENUES</b>	<b>\$136,993,818</b>	<b>\$131,880,835</b>	<b>\$134,289,487</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 6,240,197	\$6,115,394	\$5,320,394
Instruction - Grade 1 to 12	\$ 100,476,388	\$96,125,131	\$92,940,241
Operations & maintenance	\$ 17,115,302	\$16,683,948	\$18,212,042
Transportation	\$ 10,991,218	\$10,544,536	\$10,278,964
System Administration	\$ 4,354,965	\$4,327,126	\$3,784,134
External Services	\$ 84,638	\$84,700	\$79,022
<b>TOTAL EXPENSES</b>	<b>\$139,262,708</b>	<b>\$133,880,835</b>	<b>\$130,614,797</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$2,268,890)</b>	<b>(\$2,000,000)</b>	<b>\$3,674,690</b>

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**

for the Year Ending August 31

	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual Audited 2020/2021</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 62,537,172	\$59,551,179	\$58,749,200
Certificated benefits	\$ 14,358,555	\$13,303,924	\$13,017,991
Non-certificated salaries and wages	\$ 21,459,955	\$20,306,420	\$19,346,254
Non-certificated benefits	\$ 6,540,600	\$6,006,301	\$5,348,549
Services, contracts, and supplies	\$ 27,315,434	\$27,894,546	\$27,418,178
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 6,044,446	\$5,757,270	\$5,547,595
Unsupported	\$ 1,006,546	\$1,061,195	\$1,187,030
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$139,262,708</b>	<b>\$133,880,835</b>	<b>\$130,614,797</b>

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31**

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 5,771,630	\$ 93,663,417	\$ 11,784,529	\$ 9,662,410	\$ 4,284,908	\$ -	\$ 125,166,894	\$ 123,882,955
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 5,097,372	\$ -	\$ -	\$ 15,638	\$ 5,113,010	\$ 5,111,923
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
(5) Federal Government and First Nations	\$ -	\$ 1,768,377	\$ -	\$ -	\$ 55,057	\$ -	\$ 1,823,434	\$ 1,614,136
(6) Other Alberta school authorities	\$ -	\$ 36,215	\$ -	\$ -	\$ -	\$ -	\$ 36,215	\$ 40,608
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 2,240,708	\$ -	\$ 1,031,808	\$ -	\$ -	\$ 3,272,516	\$ 1,391,626
(11) Sales of services and products	\$ -	\$ 698,570	\$ -	\$ 297,000	\$ 15,000	\$ 15,000	\$ 1,025,570	\$ 1,184,080
(12) Investment income	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 119,035
(13) Gifts and donations	\$ -	\$ 304,909	\$ -	\$ -	\$ -	\$ -	\$ 304,909	\$ 429,522
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000	\$ 27,135
(15) Fundraising	\$ -	\$ 87,270	\$ -	\$ -	\$ -	\$ -	\$ 87,270	\$ 46,099
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441,368
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) <b>TOTAL REVENUES</b>	\$ 5,771,630	\$ 98,909,466	\$ 16,881,901	\$ 10,991,218	\$ 4,354,965	\$ 84,638	\$ 136,993,818	\$ 134,289,487
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 2,757,690	\$ 59,265,283	\$ -	\$ -	\$ 499,199	\$ 15,000	\$ 62,537,172	\$ 58,749,200
(20) Certificated benefits	\$ 355,470	\$ 13,859,217	\$ -	\$ -	\$ 143,868	\$ -	\$ 14,358,555	\$ 13,017,991
(21) Non-certificated salaries and wages	\$ 2,025,000	\$ 13,288,961	\$ 3,622,466	\$ 656,930	\$ 1,838,598	\$ 28,000	\$ 21,459,955	\$ 19,346,254
(22) Non-certificated benefits	\$ 708,750	\$ 4,055,591	\$ 1,133,606	\$ 164,349	\$ 478,304	\$ -	\$ 6,540,600	\$ 5,348,549
(23) SUB - TOTAL	\$ 5,846,910	\$ 90,469,052	\$ 4,756,072	\$ 821,279	\$ 2,959,969	\$ 43,000	\$ 104,896,282	\$ 96,461,994
(24) Services, contracts and supplies	\$ 393,287	\$ 9,376,236	\$ 6,131,567	\$ 10,159,305	\$ 1,229,039	\$ 26,000	\$ 27,315,434	\$ 27,418,178
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 5,862,851	\$ -	\$ 165,957	\$ 15,638	\$ 6,044,446	\$ 5,547,595
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 631,100	\$ 131,411	\$ 10,634	\$ -	\$ -	\$ 773,145	\$ 1,187,030
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 233,401	\$ -	\$ -	\$ -	\$ 233,401	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) <b>TOTAL EXPENSES</b>	\$ 6,240,197	\$ 100,476,388	\$ 17,115,302	\$ 10,991,218	\$ 4,354,965	\$ 84,638	\$ 139,262,708	\$ 130,614,797
(36) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ (468,567)	\$ (1,566,922)	\$ (233,401)	\$ -	\$ -	\$ -	\$ (2,268,890)	\$ 3,674,690

**BUDGETED SCHEDULE OF FEE REVENUE  
for the Year Ending August 31**

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
<b>FEES</b>			
TRANSPORTATION	\$1,031,808	\$1,036,508	\$856,002
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$4,830
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$166,830	\$155,000	\$0
Fees for optional courses	\$326,343	\$306,608	\$217,622
ECS enhanced program fees	\$277,000	\$313,000	\$240,479
<b>ACTIVITY FEES</b>			
Other fees to enhance education Summer School	\$25,000	\$25,000	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$402,035	\$418,037	\$19,187
Non-curricular goods and services	\$20,147	\$27,007	\$10,743
<b>NON-CURRICULAR TRAVEL</b>			
	\$150,450	\$159,250	(\$25,232)
<b>OTHER FEES</b>			
	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$3,272,516	\$3,279,557	\$1,391,626

*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY*

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$5,500	\$9,000	\$786
Special events	\$106,500	\$169,800	\$80,796
Sales or rentals of other supplies/services	\$74,889	\$84,172	\$57,893
International and out of province student revenue	\$0	\$22,500	\$37,750
Adult education revenue	\$0	\$0	\$23,075
Preschool	\$28,800	\$43,200	\$4,215
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$215,689	\$328,672	\$204,515

**PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)**  
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6) (7)	
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2021</b>	\$20,826,779	\$6,616,070	\$0	\$8,984,347	\$943,769	\$8,040,578	\$5,226,362
<b>2021/2022 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$2,000,000)			(\$2,000,000)	(\$2,000,000)		
Estimated board funded capital asset additions		\$1,430,000		\$0	\$0	\$0	(\$1,430,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$6,818,465)		\$6,818,465	\$6,818,465		
Estimated capital revenue recognized - Alberta Education		\$469,870		(\$469,870)	(\$469,870)		
Estimated capital revenue recognized - Alberta Infrastructure		\$5,287,400		(\$5,287,400)	(\$5,287,400)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$1,061,195)	(\$4,964)	(\$1,056,231)	\$1,061,195
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2022</b>	\$18,826,779	\$6,984,875	\$0	\$6,984,347	(\$0)	\$6,984,347	\$4,857,557
<b>2022/23 Budget projections for:</b>							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$7,189,044)	(\$7,189,044)		\$0	\$0		
Budgeted surplus(deficit)	(\$2,268,890)			(\$2,268,890)	(\$2,268,890)		
Projected board funded tangible capital asset additions		\$700,000		\$0	\$0	\$0	(\$700,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,817,591)		\$6,817,591	\$6,817,591		
Budgeted capital revenue recognized - Alberta Education		\$765,469		(\$765,469)	(\$765,469)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$5,260,977		(\$5,260,977)	(\$5,260,977)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$18,000		(\$18,000)	(\$18,000)		
Budgeted amortization of ARO tangible capital assets		(\$233,401)		\$233,401	\$233,401		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$773,145)	\$1,262,345	(\$2,035,490)	\$773,145
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2023</b>	\$9,368,845	(\$510,715)	\$0	\$4,948,858	\$0	\$4,948,858	\$4,930,702

**SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES**  
for the Year Ending August 31

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage			
	Year Ended			Year Ended			Year Ended			
	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	
Projected opening balance	(\$0)	\$0	\$0	\$6,984,347	\$4,948,858	\$4,948,858	\$4,857,557	\$4,930,702	\$4,887,301	
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted amortization of capital assets (expense)	Explanation	\$7,050,992	\$7,500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$0	
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$6,044,446)	(\$6,500,000)	(\$6,500,000)	\$0	\$0	\$0	\$0	\$0	
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$1,262,345	(\$806,599)	(\$853,144)	(\$2,035,490)	\$0	\$0	\$773,145	\$806,599	\$853,144
Projected assumptions/transfers of operations	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
New school start-up costs	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Decentralized school reserves	Schools are allowed to carry over 3% or \$50,000	(\$518,131)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Non-recurring certificated remuneration	A literacy facilitator and additional certificated staff are b	(\$373,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Non-recurring non-certificated remuneration	Counselling positions added to support growth and stud	(\$1,043,858)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Professional development, training & support	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transportation Expenses	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
English language learners	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
System Administration	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OH&S / wellness programs	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debt repayment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
POM expenses	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - Technology	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	(\$300,000)	\$0	(\$275,000)	
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	(\$90,000)	(\$250,000)	(\$200,000)	
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	(\$310,000)	(\$600,000)	(\$600,000)	
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Building leases	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Allocation to Building Futures Program	Explanation	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ARO Amortization	Explanation	(\$233,401)	(\$193,401)	(\$146,856)	\$0	\$0	\$0	\$0	\$0	
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Opening balance adjustment due to adoption of PS 3280 (ARO)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Estimated closing balance for operating contingency		\$0	\$0	\$0	\$4,948,858	\$4,948,858	\$4,948,858	\$4,930,702	\$4,887,301	\$4,665,445

Total surplus as a percentage of 2023 Expenses 7.09% 7.06% 6.90%  
ASO as a percentage of 2023 Expenses 3.55% 3.55% 3.55%



**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)**  
for the Year Ending August 31

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ (2,268,890)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(2,268,890)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Amortization of board funded ARO capital assets	\$233,451	non operating cost that is expected to be recovered when the actual remediation work is completed in the future.
Decentralized School Reserves	\$518,131	Within our Division procedures we allow schools to carryover 3% of their budgets up to a maximum of \$50,000 to help with expense timing issues at the end of the year, provide flexibility from one year to the next, support students with extra needs, assist in keeping class sizes smaller and provide flexibility to deal with enrolments that do work out for targeted class sizes, and provide schools the opportunity to save up for larger purchases including photocopiers, technology, and other equipment.
Non-recurring certificated remuneration	\$373,500	The Division is adding a numeracy and literacy facilitator to continue the work started this year to assist students who need additional support in these areas. In addition, reserve funds were provided to schools to address class sizes and provide additional supports.
Non-recurring non-certificated remuneration	\$1,043,808	The Division is adding a certified counsellor to every school next year. The Division is funding the implementation and the first-year operating costs through reserves to ensure that the initiative has the resources it needs to be successful without negatively impacting school operations or other initiatives at the school. After the first year, the benefits to the school will be realized and the school's will be required to fund this cost from their budgets.
Allocation to Building Futures Program	\$100,000	The Building Futures program has been given additional funding from reserves as the Division continues to build the program. The program provides students with experience in the trades as they build a house as part of their education.
Description 6 (F/R only if your board projected an operating deficit)	\$0	
Description 7 (F/R only if your board projected an operating deficit)	\$0	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	<b>2,268,890</b>	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	-	
Projected disposal of unsupported tangible capital assets, including board funded ARO	-	
Projected amortization of board funded ARO tangible capital assets	(773,140)	
Projected amortization of board funded ARO tangible capital assets	(233,451)	
Projected board funded ARO liabilities - recognition	-	
Projected board funded ARO liabilities - remediation	-	
Projected unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	773,140	
<b>Total final projected amount to access ASO in 2022/23</b>	<b>\$ 2,496,489</b>	
<b>Total amount approved by the Minister</b>		

**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
<b>Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	8,209	8,078	7,766	Head count
Grades 10 to 12	2,740	2,551	2,452	Head count
Total	10,949	10,629	10,218	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	3.0%	4.0%		Spruce Grove, Stony Plain and Parkland County are experiencing a lot of growth. In-person classes have increased as the pandemic has eased.
<b>Other Students:</b>				
Total	127	125	119	Note 3
<b>Total Net Enrolled Students</b>	11,076	10,754	10,337	
<b>Home Ed Students</b>	150	165	257	Note 4
<b>Total Enrolled Students, Grades 1-12</b>	11,226	10,919	10,594	
Percentage Change	2.8%	3.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	563	531	544	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	832	785	714	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	1,041	1,021	922	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	4	4	1	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	1,045	1,025	923	
<b>Program Hours</b>	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.594	0.594	0.594	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	620	609	548	
Percentage Change and VA for change > 3% or < -3%	2.0%	11.1%		Many parents elected to keep their children at home instead of attending in-person classes during the pandemic.
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	212	182	178	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	31	89	49	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students.

**PROJECTED STAFFING STATISTICS  
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	603	603	584	584	584	584	Teacher certification required for performing functions at the school level.
Non-School Based	20	16	18	14	13	9	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	623.0	619.0	602.0	598.0	597.0	593.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	3.5%		0.8%		4.4%		Enrollment Increase
If an average standard cost is used, please disclose rate:					101,119		
Student F.T.E. per certificated Staff	19.01519864		19.1		18.7		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change	21						If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-						Enrollment Increase
Total Change	21.0	21.0					Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					Descriptor (required):
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	537	533	478	478	501	501	
Permanent - Part time	40	40	36	36	27	27	
Probationary - Full time	30	30	27	27	24	24	
Probationary - Part time	10	10	9	9	7	7	
Temporary - Full time	53	53	48	48	44	44	
Temporary - Part time	26	26	23	23	11	11	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	217	217	203	203	172	172	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	122	102	112	112	103	103	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	65	62	65	62	63	59	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	11	5	10	5	12	9	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	18	5	18	3	17	3	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	433.0	391.0	408.0	385.0	367.2	346.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.1%		11.1%		17.9%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
Note: 2022-2023 budgeted is more than 2021-2022 actual due to increased enrollment.							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Most							
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
CAAMSE staff collective agreement has an expiry date of August 31, 2023. IUOE staff collective agreement has an expiry date of August 31, 2023. There is a 2% increase for IUOE for 2022-23. There are 42.00 FTE Non Union Staff budgeted for 22/23.							

School Jurisdiction Code:

2305

System Admin Expense Limit %	
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2305 The Parkland School Division	3.15%
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