



MEMORANDUM

May 30, 2023
Regular Board Meeting

TO	Board of Trustees
FROM	Jill Osborne, 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	2023-2024 FISCAL BUDGET

PURPOSE

For approval. Recommendation required.

RECOMMENDATION

That the Board of Trustees approves the 2023-2024 Fiscal Budget, as recommended by the Audit Committee and presented at the Regular Meetings of May 30, 2023.

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 the budget and provide recommendations to the Board. The following report supports these fiscal responsibilities and provincial reporting requirements.

REPORT SUMMARY

On Wednesday, May 10, 2023 the Audit Committee reviewed the 2023-2024 budget.

The budget indicates a deficit of \$483,401. Total revenue is \$153,486,289 with expenses of \$153,969,690. It is expected that Division's accumulated surplus from operations (inclusive of SGF-\$593,275) will have a balance of \$3,893,674 as of August 31, 2024.

Revenues increased \$16.5 million or 12.0% from last year's budget while operating expenses increased by \$14.7 million or 10.6%. This budget includes the addition of Athabasca Delta Community School (ADCS) as it was added to PSD by Ministerial Order(#011/2022) on August 8, 2022. As ADCS was added after the 2022-2023 budget was approved, it is not included in the 2022-2023 comparators.

The Audit Committee met May 10, 2023 to review the budget for 2023-2024. 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, 2024.

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

SM:kz

THE PARKLAND SCHOOL DIVISION 2023-2024 Budget



PARKLAND
SCHOOL DIVISION

Corporate Supports and Services
Presented to the Board of Trustees
May 30, 2023

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 30th 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

Guiding Principles

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

ANNUAL BUDGET PROCESS

Key Budget Assumptions and Risks

- The Government of Alberta provides 92% of the Division's funding and a large portion of it is based on projected enrolments
- The Division requires Ministerial approval to access operating reserves; any reserves in excess of the reserve limits will be clawed back by Alberta Education
- Collective Agreement Bargaining (CAAMSE and IUOE)
- New Transportation Funding Model impacts grant funding and fees
- Transportation, Operations & Maintenance, IMR and Board & System Administration will operate within their funding allocations

FUNDING PROFILE

	2023-2024	2022-2023	Change
Projected Operational Funding	\$125,338,825	\$119,084,536	\$6,254,288

- 2023-2024 to 2022-2023 difference between profiles is the result of:
 - ↑ Base Instruction - \$6.4 million due to enrolment growth and 6% increase in base rate
 - ↓ Bridge Funding – (\$6.4 million) due to removal of Bridge Funding
 - ↑ Transportation - \$2.1 million due to new funding model
 - ↑ Services and Supports - \$2.0 million due to enrolment growth, 10% increase funding rate, new classroom complexity grant
 - ↑ Teacher Settlement Funding – \$1.3 million due to September 1, 2023 increase.
 - ↑ Operations and Maintenance – \$823k due to 8.5% increase in O&M Funding, 1.2% increase in Infrastructure Maintenance and Renewal funding.

BUDGET SUMMARY

		2023-2024 Budget		2022-2023 Budget		Difference	%
↑	Revenues	\$	153,486,289	\$	136,993,818	\$ 16,492,471	12.0%
↑	Expenditures		153,969,690		139,262,708	14,706,982	10.6%
		\$	(483,401)	\$	(2,268,890)	\$ 1,785,489	

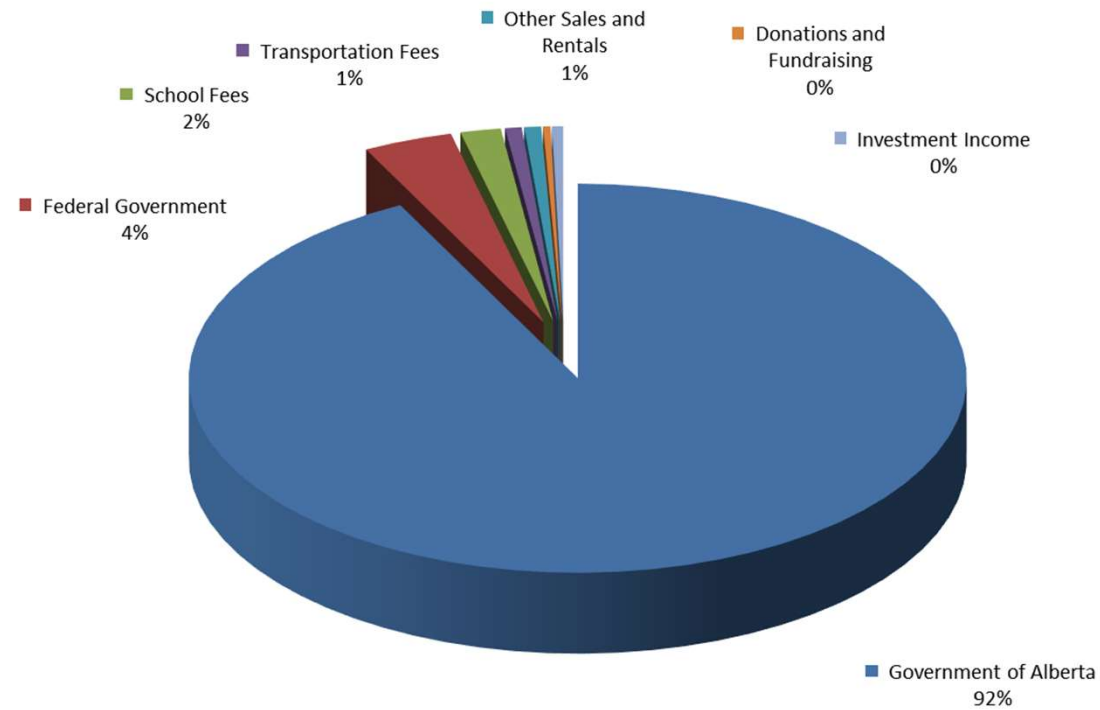
* 2022-2023 Budget does not include ADCS

Current year deficit is comprised of:

\$250,000 Operating Loss

\$233,401 Asset Retirement Obligation (ARO)












REVENUES



REVENUES

		2023-2024 Budget		2022-2023 Budget		Difference	%
↑	Government of Alberta	\$ 141,896,628	\$	130,316,119	\$	11,580,510	8.9%
↑	Federal Government	5,699,074		1,823,434		3,875,640	212.5%
↑	School Fees	2,585,005		2,240,708		344,297	15.4%
↑	Transportation Fees	1,051,575		1,031,808		19,767	1.9%
↓	Other Sales and Rentals	1,075,627		1,079,570		(3,943)	-0.4%
↑	Donations and Fundraising	468,380		392,179		76,201	19.4%
↑	Investment Income	710,000		110,000		600,000	545.5%
		\$ 153,486,289	\$	136,993,818	\$	16,492,472	12.0%

REVENUES

	2023-2024 Budget	2022-2023 Budget	Difference	%
 Government of Alberta	\$ 141,896,628	\$ 130,316,119	\$ 11,580,509	8.9%
 Base Funding	77,823,821	70,694,922	7,128,899	10.1%
 Services & Supports	14,444,448	12,456,999	1,987,449	16.0%
 Operations & Maintenance	10,548,251	9,730,776	817,475	8.4%
 Infrastructure Maintenance & Renewal	1,505,395	1,288,274	217,121	16.9%
 Transportation	10,660,380	9,662,410	997,970	10.3%
 Community	2,938,745	2,885,785	52,960	1.8%
 Jurisdictions	4,381,859	4,237,458	144,401	3.4%
 Bridge Funding	-	6,354,592	(6,354,592)	-100.0%
 Spent Deferred Capital Contributions	6,629,101	5,878,489	750,612	12.8%
 Other GOA (includes ATRF, teacher increases, ADCS funding and other grants)	12,964,628	7,126,414	5,838,214	81.9%
	\$ 141,896,628	\$ 130,316,119	\$ 11,580,509	8.9%

REVENUES

		2023-2024 Budget		2022-2023 Budget		Difference	%
↑ Federal Government	\$	5,699,074	\$	1,823,434	\$	3,875,640	212.5%
↑ Instruction		4,363,906		1,768,377		2,595,529	146.8%
↑ Operations & Maintenance		1,107,304		-		1,107,304	0.0%
↑ Transportation		111,697		-		111,697	0.0%
↑ Other		116,167		55,057		61,110	111.0%
	\$	5,699,074	\$	1,823,434	\$	3,875,640	212.5%

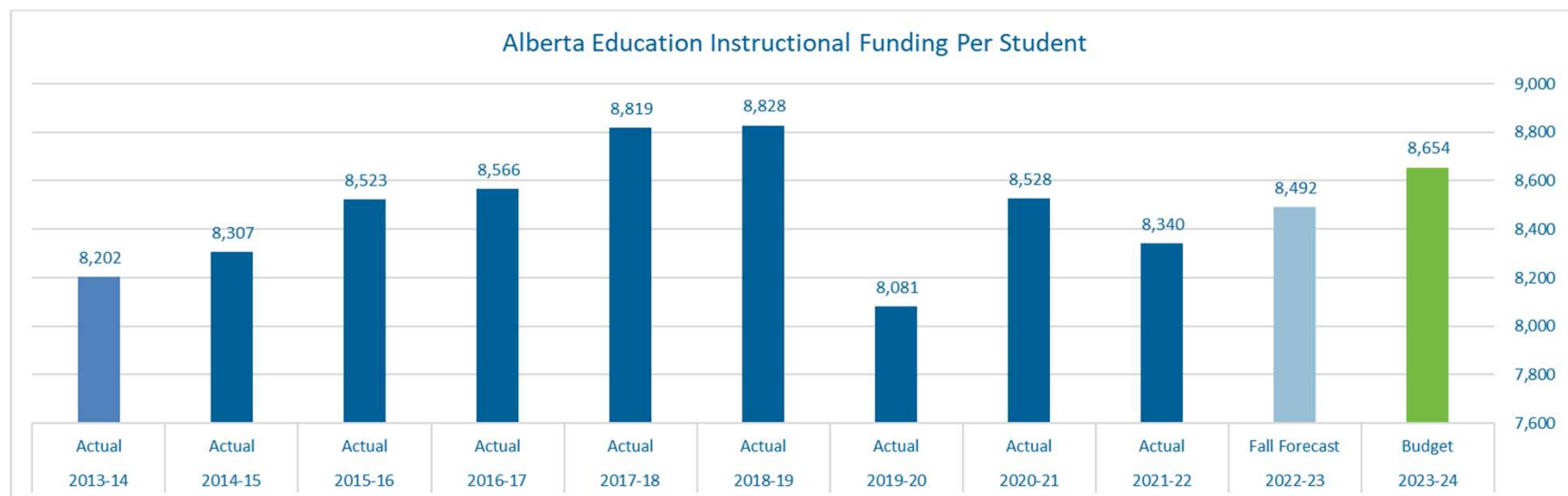
REVENUES

	2023-2024 Budget		2022-2023 Budget		Difference	%
↑ School Fees	\$	2,585,005	\$	2,240,708	\$ 344,297	15.4%
↑ Course Material Fees		395,310		211,977	183,333	86.5%
↑ Extra Curricular Fees		517,410		402,035	115,375	28.7%
↓ Full-time Kindergarten		260,000		277,000	(17,000)	-6.1%
↑ Other		1,412,285		1,349,696	62,589	4.6%
↑ Transportation Fees		1,051,575		1,031,808	19,767	1.9%
↑ Eligible		937,875		318,807	619,068	194.2%
↓ Ineligible		51,100		452,689	(401,589)	-88.7%
↓ Cross Attendance		-		171,367	(171,367)	-100.0%
↓ Other		62,600		88,945	(26,345)	-29.6%
	\$	3,636,580	\$	3,272,516	\$ 364,064	11.1%

REVENUES

Other Revenue		2023-2024 Budget	2022-2023 Budget	Difference	%
↑ Other Sales & Rentals	\$	1,035,627	\$ 1,079,570	\$ (43,943)	-4.1%
↓ Miscellaneous Sales		524,142	524,881	(739)	-0.1%
↑ Special Events & Graduations		178,000	106,500	71,500	67.1%
↓ Transportation Insurance		-	270,000	(270,000)	-100.0%
↑ Rentals		161,250	54,000	107,250	198.6%
↑ Other		172,235	124,189	48,046	38.7%
↑ Donations & Fundraising		468,380	392,179	76,201	19.4%
↑ Investment Income		750,000	110,000	640,000	581.8%
	\$	2,254,007	\$ 1,581,749	\$ 672,258	42.5%

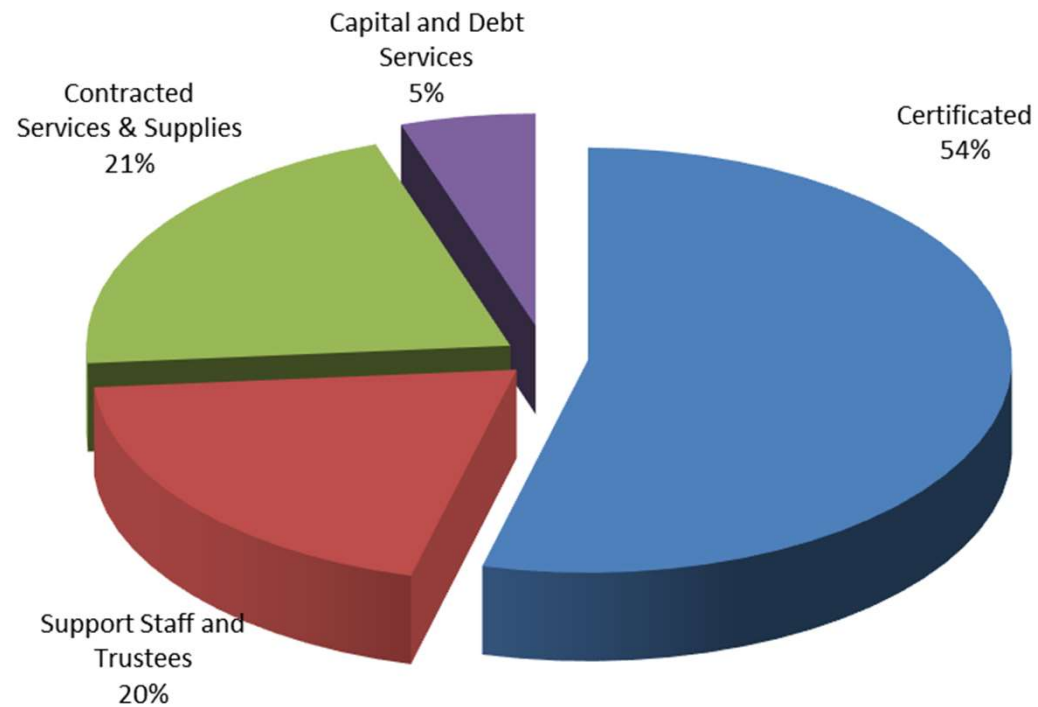
REVENUES



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

EXPENDITURES



EXPENDITURES

By Category		2023-2024 Budget		2022-2023 Budget		Difference	%
↑	Salaries, wages and benefits	\$	113,440,213	\$	104,896,282	\$ 8,543,931	8.1%
↑	Services, contracts and supplies		29,733,415		24,912,158	4,821,257	19.4%
↑	School generated funds		1,362,840		1,115,001	247,839	22.2%
↑	Infrastructure maintenance & renewal		1,505,395		1,288,274	217,121	16.9%
↑	Amortization		7,927,829		7,050,992	876,837	12.4%
		\$	153,969,690	\$	139,262,708	\$ 14,706,982	10.6%

EXPENDITURES

By Category		2023-2024 Budget		2022-2023 Budget		Difference	%
↑	Salaries, wages and benefits	\$	113,440,213	\$	104,896,282	\$ 8,543,931	8.1%
↑	Certificated wages and benefits		83,151,139		76,895,727	6,255,412	8.1%
↑	Support wages and benefits		30,289,074		28,000,555	2,288,519	8.2%
		\$	113,440,213	\$	104,896,282	\$ 8,543,931	8.1%

EXPENDITURES

By Category		2023-2024 Budget		2022-2023 Budget		Difference		%
	Services , contracts and supplies	\$	29,733,415	\$	24,912,158	\$	4,821,256	19.4%

EXPENDITURES

By Category		2023-2024 Budget		2022-2023 Budget		Difference	%
↑	School generated funds	\$	1,362,840	\$	1,115,001	\$ 247,839	22.2%
↑	Infrastructure maintenance & renewal		1,505,395		1,288,274	217,121	16.9%
↑	Amortization		7,927,829		7,050,992	876,837	12.4%
		\$	10,796,064	\$	9,454,267	\$ 1,341,797	14.2%

BUDGET SUMMARY – ADCS

		2023-2024 Budget		2022-2023 Forecast		Difference	%
↑	Revenues	\$	5,124,482	\$	4,623,473	\$ 501,009	10.8%
↑	Expenditures		5,124,482		4,623,473	501,009	10.8%
		\$	-	\$	-	\$ -	

REVENUES - ADCS

	2023-2024 Budget	2022-2023 Forecast	Difference	%
↑ Government of Alberta	\$ 1,828,654	\$ 1,619,514	\$ 209,140	12.9%
↑ Federal Government	3,073,648	2,751,779	321,869	11.7%
Other Sales and Rentals	107,250	107,250	-	0.0%
↓ Donations and Fundraising	15,800	45,800	(30,000)	-65.5%
Spent Deferred Capital Contributions	99,130	99,130	-	0.0%
	\$ 5,124,482	\$ 4,623,473	\$ 501,009	10.8%

EXPENDITURES - ADCS

	2023-2024 Budget	2022-2023 Forecast	Difference	%
↑ Salaries, Wages and Benefits	\$ 2,615,254	\$ 2,390,225	\$ 225,029	9.4%
↑ Services, Contracts & Supplies	2,400,098	2,099,118	300,980	14.3%
↓ School Generated Funds	10,000	35,000	(25,000)	-71.4%
Amortization of Capital Assets	99,130	99,130	-	0.0%
	\$ 5,124,482	\$ 4,623,473	\$ 501,009	10.8%

ENROLMENTS

Enrolment Projections (Head Count)

	2023-2024 Budget	2022-2023 Budget	Difference	2022-2023 Actual
Pre-kindergarten and kindergarten	918	1045	(127)	1,001
Grades 1 to 3	2,783	2,768	15	2,800
Grades 4 to 6	3,015	2,855	160	2,924
Grades 7 to 9	2,959	2,788	171	2,831
Grades 10 to 12	3,049	2,815	234	2,859
Total	12,724	12,271	453	12,415

*2022-2023 Budget does not include ADCS

- Includes all students (Home Education, Outreach, Virtual, etc.)
- Actual Enrolments are at September 29, 2023

STAFFING

	2023-24	2022-23	Total	Instruction	Instruction	Admin	Maintenance	Transportation
	FTE	FTE	Change	Schools	Central			
↑ Certificated	646.00	629.08	16.92	13.41	3.51	-	-	-
↑ Support	450.81	432.87	17.94	11.31	2.00	(0.06)	2.61	2.08
	1,096.81	1,061.95	34.86	24.72	5.51	(0.06)	2.61	2.08

*2022-2023 Budget does not include ADCS

Increase in Instruction Schools:

- Certificated - Due to an increase in teaching and administrative positions with the addition of ADCS
- Support - Includes the addition of family support coordinator, cooks and educational assistant positions due to the addition of ADCS

Increase in Instruction Central:

- Certificated increased one division principal to support ADCS, increased one facilitator to full time and increased seconded teachers
- Support Increase in family wellness workers to support ADCS

STAFFING

- Decrease in System Administration due to the addition of a new procurement lead offset by the reduction of a web communications coordinator and caretaker
- Increase in Operations & Maintenance is primarily due to the addition of two maintenance service workers and a caretaker V partially offset by the reduction of a caretaker II position
- Increase in Transportation is due to the addition of a bus driver to support ADCS and additional school bus site monitor positions

ASSET RETIREMENT OBLIGATION (ARO)

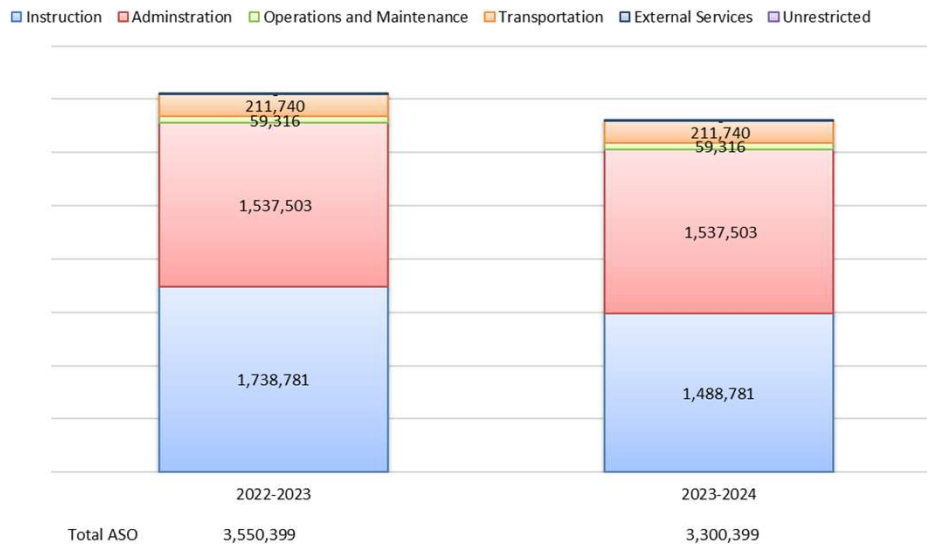
- Addresses the reporting of legal obligations associated with the retirement of tangible capital assets including the removal of hazardous materials such as asbestos.
- The Division must record and account for estimated AROs as an unsupported asset up until the point that government does a supported 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 August 31, 2023		7,422,445
Remaining Obligation		1,825,555

ARO Amortization for 2023-2024	\$	233,401
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OPERATING RESERVES

Accumulated Surplus from Operations (ASO)
Excludes School Generated Funds

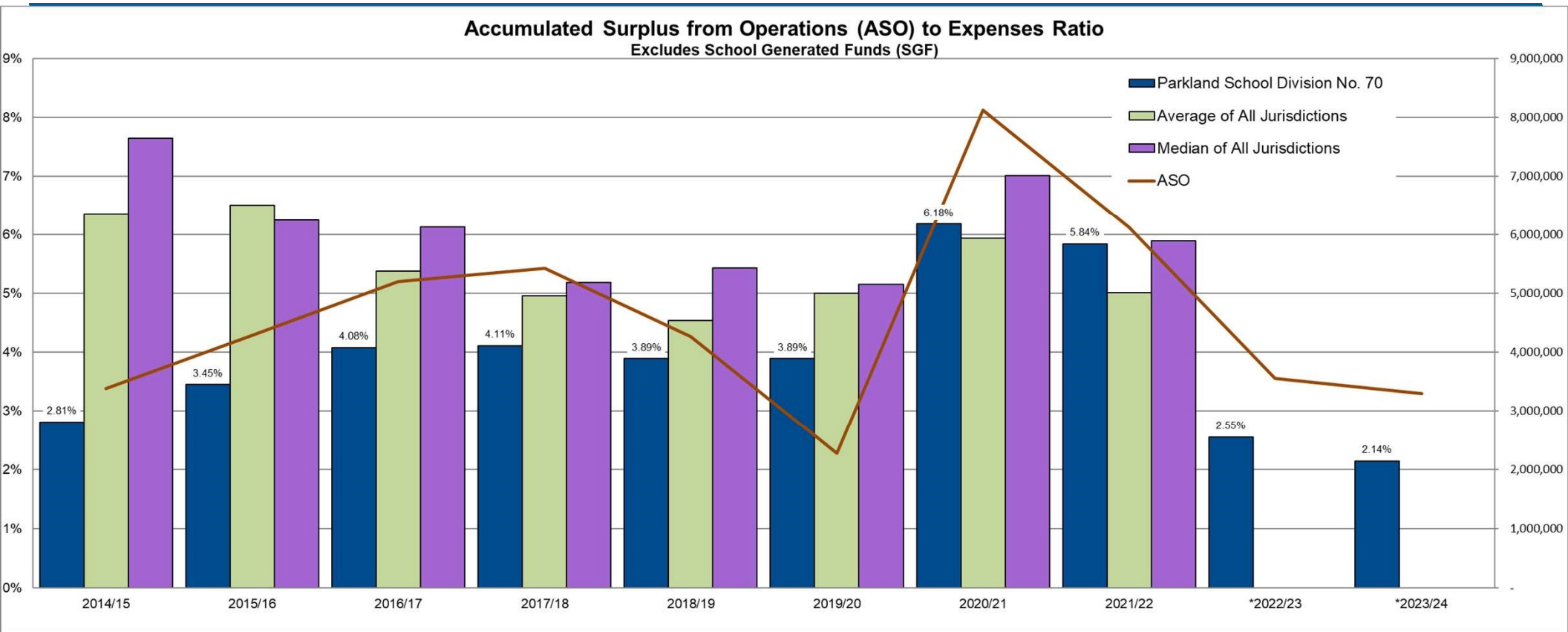


Projected ASO Cap
\$4,789,838

Alberta Education Operating Reserves Cap Calculation: Forecasted 2022-2023 AFS Operating Expenses multiplied by 3.2% (149,682,427 x .032)
Excludes ADCS Reserves - TBD

The Parkland School Division Budget 2023-2024

FINANCIAL PROFILE



QUESTIONS



PARKLAND
SCHOOL DIVISION

The Parkland School Division

Budget Report 2023-2024

*Prepared by: Scott McFadyen
Associate Superintendent Corporate
Supports and Services
May 30, 2023*

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) for the document after Budget approval May 30, 2023.

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EXECUTIVE SUMMARY

The Parkland School Division (PSD) has a total operating budget of \$154.0 million an increase of \$14.7 million from the 2022-2023 budget. PSD provides public education services to the citizens of the Tri-Municipal Region, including Spruce Grove, Stony Plain, Parkland County and Paul First Nation. With the agreement to be the interim education authority for Athabasca Delta Community School (ADCS), the north remote community of Fort Chipewyan in Treaty 8 Territory was added to the mix beginning in the 2022-2023 school year. The Division serves the educational needs of 12,724 students from Early Learning to Grade twelve within twenty-four urban and rural instructional sites. As ADCS was added after the 2022-2023 budget was approved, it is not included in the 2022-2023 comparators.

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

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.*

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 30, 2023 regular board meeting. An updated forecast will be made in the fall to reflect actual September 29, 2023 enrolments.

Enrolment

PSD is forecasted to have 12,724 students enrolled in Early Learning through Grade twelve in the 2023-2024 school year which is an increase of 453 students over the previous year's budget. This is an increase of 309 students from the September 29, 2022 enrolment count. Estimated enrolments at September 30, 2023 and comparative figures for the 2022-2023 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 2023-2024 are \$153.5 million. Total revenues for the Division increased by 12.0% or \$16.5 million from the 2022-2023 budget.

Instruction

The 2023-2024 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 2021-22 school year, 30% of estimated enrolments for the 2022-2023 school year and 50% of the projected enrolments for the 2023-2024 school year. Using the WMA allocation, growth is not fully funded for three years.

The WMA model is having an impact on instruction funding per student. In 2022-23 the funding per student is forecast to be \$8,492 per student and the 2023-24 budget is forecast to be \$8,654 per student. This increase in per student funding is a 1.9% increase despite base funding rates increasing by 6% and increases in Specialized Learning Support Funding. Alberta Education instructional funding includes Alberta Education revenue from the schedule of program operations for pre-k to grade 12.

Operations and Maintenance

Operations and Maintenance is up a total of \$1.0m from the 2022-2023 budget. The increase consists of \$817K increase in the Operations and Maintenance grant and an increase of \$217K in operational Infrastructure Maintenance and Renewal (IMR) Actual grant funding for IMR increased by \$17K, but \$200K in the prior year was budgeted towards capital projects so it was not included in operating revenues. Operations and Maintenance is budgeted to operate within its funding envelope.

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

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

Board and System Administration

Administration is a targeted grant based on 3.2% of total audited operating expenses for the year ended August 31, 2022.

Transportation

Transportation revenues increased by 7.9% (\$865K) and will operate within its funding envelope. A new funding model was introduced for the 2023-2024 school year, this year will be a transition year between the old eligibility rules and the new eligibility rules. This has created some uncertainty as grants that will be based on actual riders in September and will be dependent on the Division's ability to contract additional routes.

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), rent on teacherages in Fort Chipewyan, 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 \$153.5 million is allocated to four major program areas. The four major programs include Instruction, Operations and Maintenance, Transportation and Board and 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 and 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. A revised funding model and criteria has been developed for Transportation which will be fully implement in 2024-2025. 2023-2024 is a transition year to the new model and criteria.

Board and 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 \$113.4 million on human resources, which is about 74% of the Division's budget.

The Central Alberta Association of Municipal and School Employees (CAAMSE) collective expires August 31, 2023.

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

The Alberta Teachers Association collective agreement expires August 31, 2024.

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 2023-2024 budget is planning the utilization of \$250k 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 \$3.6 million as of August 31, 2023 based on the current year Q2 forecast. Division operating reserves are subject to a cap of 3.20% (3.15% for 2022-2023) of the prior years audited operating expenses. The 2023-2024 budget leaves operating reserves at \$3.3 million or 2.14% 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 29. These projections are due to government at the beginning of January prior to the budget year.

The Division's two support unions collective agreements expire August 31, 2023. This 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 74% of the Division's budget. Total salaries and benefits for the Division increased by \$8.5 million or 8.1% over the 2022-2023 budget. The increase in staffing is the result of collective agreement settlement increases, increases in benefit costs including employer payroll taxes, an increase in WCB costs and the addition of ADCS.

The Division will employ 646.0 full time equivalent teaching (FTE) and 450.8 full time equivalent support staff in 2023-2024 which is an increase of 16.9 FTE teaching staff and an increase of 17.9 FTE support staff over the 2022-2023 budget. Overall staffing increased 34.9 FTE or 3.3%. The increase in certificated positions in 2023-2024 consists of an increase in teaching positions, teachers, administrative staff and a Division principal to support ADCS.

The increase in support staff is due to the addition of ADCS including, educational assistants, administrative staff, bus driver, cooks and maintenance staff. Other positions were added in the rest of the division to support growth.

	2023-24	2022-23	Total	Instruction	Instruction	Admin	Maintenance	Transportation
	FTE	FTE	Change	Schools	Central			
 Certificated	646.00	629.08	16.92	13.41	3.51	-	-	-
 Support	450.81	432.87	17.94	11.31	2.00	(0.06)	2.61	2.08
	1,096.81	1,061.95	34.86	24.72	5.51	(0.06)	2.61	2.08

Asset Retirement Obligation

A new accounting standard came 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 2023-2024 budget are \$233K. The ARO does not impact Division's operating reserves ratio.

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 and preservation of Tomahawk School. 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 2023-2026 is referenced for information purposes only, and does not form part of PSD's operating budget.

Schedule A - 2023-2024 Budget
Enrolment Report April 28, 2023

School Name	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2023-2024	Budget 2022-2023	Sep 2022 to 2022-23 Variance	Actual Sep 29 2022	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018
Athabasca Delta Community School		10	10	15	13	16	14	18	15	17	15	9	7	6	165		165	156				
Blueberry		55	61	56	56	56	71	50	62	66	52				585	570	15	563	572	557	592	581
Brookwood	38	90	93	115	105	111									552	491	61	496	493	498	524	502
Connections for Learning		-	21	36	28	29	40	66	77	88	106	36	12	10	549	509	40	527	593	427	242	236
Home Ed		-	10	12	12	12	12	13	11	10	7	1	3		103	150	(47)	111	165	257	42	37
Copperhaven		70	64	58	86	88	75	82	68	69	75				735	756	(21)	782	739	708	707	599
Duffield		29	32	27	32	33	26	31	26	26	29				291	286	5	310	282	238	282	290
École Broxton Park	39	61	62	88	71	64	51	68	72	56	62				694	744	(50)	697	689	665	667	670
École Meridian Heights		58	65	70	67	70	93	70	66	73	60				692	718	(26)	687	724	716	757	725
Entwistle		10	13	16	16	12	9	21	8	5	5				115	116	(1)	107	126	122	125	133
Forest Green		23	31	34	40	39	33	46							246	234	12	250	229	226	254	275
Graminia		45	50	60	53	52	55	52	56	62	36				521	521	0	522	527	501	521	524
Greystone Centennial Middle		-					102	99	98	116	101				516	525	(9)	525	536	511	516	512
High Park	21	45	30	47	33	50	45	62	56	53	70				512	520	(8)	524	531	513	539	513
Memorial Composite High		-										428	483	414	1,325	1,234	91	1267	1117	1027	1,073	1,086
Millgrove		92	119	94	118	105									528	498	30	519	470	464	505	473
Muir Lake		60	39	68	55	70	60	59	46	38	43				538	494	44	498	460	423	467	458
Parkland Village		20	22	24	24	28	26	31							175	117	58	157	145	149	192	186
Prescott Learning Centre		68	77	83	71	71	97	74	105	88	110				844	970	(126)	913	879	842	850	829
Spruce Grove Composite High		-										469	419	412	1,300	1,180	120	1229	1134	1,097	1,032	1,029
Westview	22	44	49	45	48	50	52	50	86	80	100				626	595	31	614	603	571	638	616
Tomahawk		6	5	12	11	10	10	10	12	11	8				95	100	(5)	101	102	95	92	108
Wabamun		12	9	9	13	9	12	10	11	22	10				117	126	(9)	119	126	115	102	83
Woodhaven Middle		-					105	140	125	93	97				560	450	110	489	427	415	451	467
Projected Additional Enrolments *															-	48	(48)	0				
ECS - Grade 12 Enrolment	120	798	862	969	952	975	988	1,052	1,000	973	986	943	924	842	12,384	11,952	432	12,163	11,669	11,148	11,248	11,019
Outreach Programs												18	50	184	252	319	(67)	252	275	369	278	162
Virtual Part Time												18	30	40	88							
Projected Additional Enrolments *															-	0					51	103
Outreach Programs												36	80	224	340	319	(67)	252	275	369	329	265
Total Enrolment	120	798	862	969	952	975	988	1052	1000	973	986	979	1004	1066	12,724	12,271	365	12415	11,944	11,517	11,577	11,284

Schedule A - 2023-2024 Budget
Enrolment Report April 28, 2023

Community A

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2023-2024	Budget 2022-2023	Variance	Actual Sep 29 2022	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018
Duffield		29	32	27	32	33	26	31	26	26	29				291	286	5	310	282	238	282	290
Entwistle		10	13	16	16	12	9	21	8	5	5				115	116	-1	107	126	122	125	133
Seba Beach															-	-	-	-	-	-	66	75
Tomahawk		6	5	12	11	10	10	10	12	11	8				95	100	-5	101	102	95	92	108
Wabamun		12	9	9	13	9	12	10	11	22	10				117	126	-9	119	126	115	102	83
Total Community A	-	57	59	64	72	64	57	72	57	64	52	-	-	-	618	628	(10)	637	636	570	667	689

Community B

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2023-2024	Budget 2022-2023	Variance	Actual Sep 29 2022	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018
Forest Green		23	31	34	40	39	33	46							246	234	12	250	229	226	254	275
High Park	21	45	30	47	33	50	45	62	56	53	70				512	520	-8	524	531	513	539	513
Memorial Composite High												428	483	414	1,325	1234	91	1267	1117	1027	1,073	1,086
École Meridian Heights		58	65	70	67	70	93	70	66	73	60				692	718	-26	687	724	716	757	725
Westview	22	44	49	45	48	50	52	50	86	80	100				626	595	31	614	603	571	638	616
Stony Plain	43	170	175	196	188	209	223	228	208	206	230	428	483	414	3,401	3,301	100	3,342	3,204	3,053	3,261	3,215
Connections for Learning- Stony Plain			21	36	28	29	40	37	46	21	67	36	12	10	383	355	28	361	437	331	242	236
Home Ed			10	12	12	12	12	13	11	10	7	1	3		103	150	-47	111	165	257	42	37
Bright Bank Institutional															-	0	0	-	0	11	12	12
Muir Lake		60	39	68	55	70	60	59	46	38	43				538	494	44	498	460	423	467	458
Blueberry		55	61	56	56	56	71	50	62	66	52				585	570	15	563	572	557	592	581
Total Community B	43	285	306	368	339	376	406	387	373	341	399	465	498	424	5,010	4,870	140	4,875	4,838	4,632	4,616	4,539

Community C

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2023-2024	Budget 2022-2023	Variance	Actual Sep 29 2022	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018
Brookwood	38	90	93	115	105	111									552	491	61	496	493	498	524	502
École Broxton Park	39	61	62	88	71	64	51	68	72	56	62				694	744	(50)	697	689	665	667	670
Copperhaven		70	64	58	86	88		75	82	68	69	75			735	756	(21)	782	739	708	707	599
Greystone Centennial Middle							102	99	98	116	101				516	525	(9)	525	536	511	516	512
Millgrove		92	119	94	118	105									528	498	30	519	470	464	505	473
Prescott Learning Centre		68	77	83	71	71	97	74	105	88	110				844	970	(126)	913	879	842	850	829
Spruce Grove Composite High												469	419	412	1,300	1,180	120	1,229	1,134	1097	1,032	1,029
Woodhaven Middle							105	140	125	93	97				560	450	110	489	427	415	451	467
Projected Additional Enrolments*															-	48	(48)	-	-	-	-	-
Spruce Grove	77	381	415	438	451	439	430	463	468	422	445	469	419	412	5,729	5,662	67	5,650	5,367	5,200	5,252	5,081
Graminia		45	50	60	53	52	55	52	56	62	36				521	521	-	522	527	501	521	524
Parkland Village		20	22	24	24	28	26	31							175	117	58	157	145	149	192	186
Connections for Learning - Spruce Grove								29	31	67	39				166	154	12	166	156	96		
Total Community C	77	446	487	522	528	519	511	575	555	551	520	469	419	412	6,591	6,454	137	6,495	6,195	5,946	5,965	5,791

Other

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2023-2024	Budget 2022-2023	Variance	Actual Sep 29 2022	Actual Sep 29 2021	Actual Sep 30 2020	Actual Sep 30 2019	Actual Sep 30 2018
Outreach Programs												18	50	184	252	319	-67	252	275	369	278	162
Virtual Part Time												18	30	40	88		88	-				
Projected Additional Outreach Enrolments															-	-	-	-	-	-	51	103
Total Outreach												36	80	224	340	319	21	252	275	369	329	265
Athabasca Delta Community School		10	10	15	13	16	14	18	15	17	15	9	7	6	165	-	165	156	-	-	-	-
Total Enrolments	120	798	862	969	952	975	988	1,052	1,000	973	986	979	1,004	1,066	12,724	12,271	453	12,415	11,944	11,517	11,577	11,284

Schedule B - 2023-24 Budget

Statement of Revenues and Expenses

		Budget 2023-24	Budget 2022-23	Change	% Increase (decrease)
Revenues					
Instruction (ECS to Grade 12)	\$	115,676,601	\$ 103,566,094	\$ 12,110,507	11.7%
School Generated Funds		1,362,840	1,115,001	247,839	22.2%
Operations & Maintenance		19,829,930	16,881,901	2,948,029	17.5%
Transportation		11,856,152	10,991,218	864,934	7.9%
Board & System Administration		4,531,008	4,354,965	176,043	4.0%
External Services		229,758	84,638	145,120	171.5%
Total Revenues	\$	153,486,289	\$ 136,993,818	\$ 16,492,472	12.0%
Expenses					
Instruction (ECS to Grade 12)	\$	115,926,603	\$ 105,601,582	\$ 10,325,021	9.8%
School Generated Funds		1,362,840	1,115,001	247,839	22.2%
Operations & Maintenance		20,063,331	17,115,302	2,948,029	17.2%
Transportation		11,856,152	10,991,218	864,934	7.9%
Board & System Administration		4,531,005	4,354,967	176,038	4.0%
External Services		229,758	84,638	145,120	171.5%
Total Expenses	\$	153,969,690	\$ 139,262,708	\$ 14,706,981	10.6%
Surplus/(Deficit)	\$	(483,401)	\$ (2,268,890)	\$ 1,785,489	

Accumulated Surplus from Operations

		Projected Operating Reserves at Aug 31, 2023	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2024
Instruction	\$	1,738,781	\$ (250,000)	\$ -	\$ 1,488,781
Board & System Administration		1,537,503	-	-	1,537,503
Operations & Maintenance		59,316	(233,401)	233,401	59,316
Transportation		211,740	-	-	211,740
External Services		3,059	-	-	3,059
Total	\$	3,550,399	\$ (483,401)	\$ 233,401	\$ 3,300,399
Unrestricted	\$	-		\$ -	\$ -
Total Accumulated Surplus from Operations (Excluding SGF)	\$	3,550,399		\$	3,300,399
SGF		593,276			647,362
Accumulated Surplus from Operations	\$	4,143,675		\$	3,947,761
A.S.O. before SGF to expense Ratio		2.55%			2.14%
Accumulated Surplus from Operations before SGF to Expense Ratio Cap (149,682,427 x .032)	\$			\$	4,789,838

Schedule B - 2023-24 Budget

Budget of Revenues and Expenses By Program

Revenues	Total	Instruction	System Administration	Operations & Maintenance	Transportation	External Services
Alberta Education	\$ 135,748,220	\$ 107,849,514	\$ 4,432,712	\$ 12,805,615	\$ 10,660,380	\$ -
Alberta Infrastructure (Amortization of Capital Alloc)	5,877,132	-	-	5,861,494	-	15,638
Alberta Finance	-	-	-	-	-	-
Other - Government of Alberta	235,061	235,061	-	-	-	-
Federal Government and/or First Nations	5,699,074	4,363,906	98,297	1,107,304	111,697	17,870
Other Alberta school authorities	36,215	36,215	-	-	-	-
Out of province authorities	-	-	-	-	-	-
Alberta Municipalities	-	-	-	-	-	-
Instruction resource fees	-	-	-	-	-	-
School based course material fees	2,585,005	2,585,005	-	-	-	-
Transportation fees	1,051,575	-	-	-	1,051,575	-
Other Student Fees	-	-	-	-	-	-
Other sales and services	874,377	806,878	-	-	32,500	35,000
Investment income	750,000	750,000	-	-	-	-
Gifts and Donations	349,515	293,998	-	55,517	-	-
Fundraising	118,865	118,865	-	-	-	-
Rentals of facilities	161,250	-	-	-	-	161,250
Total Revenues	\$ 153,486,289	\$ 117,039,442	\$ 4,531,008	\$ 19,829,930	\$ 11,856,152	\$ 229,758
Expenses						
Certificated salaries	\$ 67,600,676	\$ 67,051,496	\$ 514,180	\$ -	\$ -	\$ 35,000
Certificated benefits	15,550,462	15,401,651	148,812	-	-	-
Non-certificated salaries and wages	23,353,722	16,445,560	1,884,633	4,243,915	751,613	28,000
Non-certificated benefits	6,935,353	5,035,132	494,904	1,226,332	178,985	-
Sub-total	113,440,213	103,933,840	3,042,528	5,470,247	930,598	63,000
Services, contracts and supplies	32,601,650	12,715,863	1,302,817	7,556,807	10,875,043	151,120
Cost recoveries between programs	-	24,263	12,000	(23,000)	(13,263)	-
Amortization of capital assets	-	-	-	-	-	-
Supported	6,684,618	-	-	6,668,980	-	15,638
Unsupported	1,009,810	615,477	173,663	156,896	63,774	-
Supported ARO	-	-	-	-	-	-
Unsupported ARO	233,401	-	-	233,401	-	-
Total Amortization	7,927,829	615,477	173,663	7,059,277	63,774	15,638
Interest on capital debt	-	-	-	-	-	-
Supported	-	-	-	-	-	-
Unsupported	-	-	-	-	-	-
Other interest charges	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-
Total Expenses	\$ 153,969,692	\$ 117,289,443	\$ 4,531,008	\$ 20,063,331	\$ 11,856,152	\$ 229,758
Excess(Deficiency) of Revenues Over Expenses Before Extraordinary Items	\$ (483,401)	\$ (250,000)	\$ -	\$ (233,401)	\$ -	\$ -

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

	Annual Budget 2023-2024
Annual surplus (deficit)	\$ (483,401)
Effect of changes in tangible capital assets	
Acquisition of tangible capital assets	(3,308,754)
Amortization of tangible capital assets	7,927,829
Net (gain)/loss on disposal of tangible capital assets	-
Net proceeds from disposal of unsupported capital assets	
Write-down carrying value of tangible capital assets	-
Transfer of tangible capital assets (from)/to other entities	(1,000,000)
Other changes	-
Total effect of changes in tangible capital assets	3,619,075
Acquisition of inventory supplies	
Consumption of inventory supplies	-
(Increase)/Decrease in prepaid expenses	-
(Increase)/Decrease in other non-financial assets	-
Net remeasurement gains and (losses)	-
Change in spent deferred capital contributions	(3,415,864)
Other changes	-
Increase (decrease) in net financial assets	3,135,674
Net financial assets at beginning of year	12,500,000
Net financial assets at end of year	\$ 15,635,674

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

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 30, 2023 .**
Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
E-MAIL: EDC.FRA@gov.ab.ca

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Legend:

Blue	Data input is required
Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education

Grey	No entry required - the cell is protected.
White	Calculation cells. These are protected and cannot be changed.
Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2023/2024 BUDGET REPORT

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 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

This budget includes Athabasca Delta Community School that was added by Ministerial Order after the 2022-2023 budget. Transportation, Maintenance and Administration will operate within their funding envelopes. The request for operating reserves will be approved by the minister for the 2023-2024 school year. Actual enrolments at September 29, 2023 will not be materially different from those budgeted. Inflation and supply chain issues will not be as large of an issue as they have been this year.

Significant Business and Financial Risks:

The new transportation funding model creates business and financial risks during this first year as it is a transition year creating difficulty in predicting ridership, estimating the grant and trying to determine fees as the Division contracts to external operators and finding new busses and drivers is a challenge. The Division's two support union collective agreements both expire August 31, 2023 and negotiations have not started on new agreements for next year. The Division does not have the ability to utilize reserves without Ministerial approval and there is a hard cap on operating reserves making it difficult to react to unforeseen circumstances or put contingencies in place where there is budget uncertainty. Differences in enrolments continue to be a risk as the Division is required to submit predictions on enrolments for funding purposes in early January for the following school year, the division's enrolments are impacted by changes in the economy, there are still student returning that left during covid and our Division covers a large diverse area including both urban and rural schools that have areas with high growth and others in decline.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 141,896,628	\$130,316,119	\$129,896,757
Federal Government and First Nations	\$ 5,699,074	\$1,823,434	\$1,701,844
Property taxes	\$ -	\$0	\$0
Fees	\$ 3,636,580	\$3,272,516	\$2,598,978
Sales of services and products	\$ 874,377	\$1,025,570	\$1,589,387
Investment income	\$ 750,000	\$110,000	\$203,019
Donations and other contributions	\$ 468,380	\$392,179	\$535,597
Other revenue	\$ 161,250	\$54,000	\$82,997
TOTAL REVENUES	\$153,486,289	\$136,993,818	\$136,608,579
EXPENSES			
Instruction - ECS	\$ 6,104,845	\$6,240,197	\$6,238,231
Instruction - Grade 1 to 12	\$ 111,184,595	\$100,476,388	\$98,093,239
Operations & maintenance	\$ 20,063,331	\$17,115,302	\$17,560,269
Transportation	\$ 11,856,152	\$10,991,218	\$10,735,850
System Administration	\$ 4,531,009	\$4,354,965	\$4,162,029
External Services	\$ 229,758	\$84,638	\$143,479
TOTAL EXPENSES	\$153,969,690	\$139,262,708	\$136,933,097
ANNUAL SURPLUS (DEFICIT)	(\$483,401)	(\$2,268,890)	(\$324,518)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 67,600,676	\$62,537,172	\$60,822,763
Certificated benefits	\$ 15,550,463	\$14,358,555	\$13,913,404
Non-certificated salaries and wages	\$ 23,353,721	\$21,459,955	\$20,509,165
Non-certificated benefits	\$ 6,935,353	\$6,540,600	\$5,752,835
Services, contracts, and supplies	\$ 32,601,648	\$27,315,434	\$29,176,949
Capital and debt services			
Amortization of capital assets			
Supported	\$ 6,684,618	\$6,044,446	\$5,719,029
Unsupported	\$ 1,243,211	\$1,006,546	\$1,038,952
Interest on capital debt			
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
TOTAL EXPENSES	\$153,969,690	\$139,262,708	\$136,933,097

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

REVENUES	Approved Budget 2023/2024							Actual Audited 2021/22
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 6,069,845	\$ 101,779,668	\$ 12,805,615	\$ 10,660,380	\$ 4,432,712	\$ -	\$ 135,748,220	\$ 124,742,505
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 5,861,494	\$ -	\$ -	\$ 15,638	\$ 5,877,132	\$ 5,099,804
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 235,061	\$ -	\$ -	\$ -	\$ -	\$ 235,061	\$ 9,448
(5) Federal Government and First Nations	\$ 35,000	\$ 4,328,906	\$ 1,107,304	\$ 111,697	\$ 98,297	\$ 17,870	\$ 5,699,074	\$ 1,701,844
(6) Other Alberta school authorities	\$ -	\$ 36,215	\$ -	\$ -	\$ -	\$ -	\$ 36,215	\$ 45,000
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 2,585,005	\$ -	\$ 1,051,575	\$ -	\$ -	\$ 3,636,580	\$ 2,598,978
(11) Sales of services and products	\$ -	\$ 806,877	\$ -	\$ 32,500	\$ -	\$ 35,000	\$ 874,377	\$ 1,589,387
(12) Investment income	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 203,019
(13) Gifts and donations	\$ -	\$ 293,998	\$ 55,517	\$ -	\$ -	\$ -	\$ 349,515	\$ 380,934
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,250	\$ 161,250	\$ 74,019
(15) Fundraising	\$ -	\$ 118,865	\$ -	\$ -	\$ -	\$ -	\$ 118,865	\$ 154,663
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,978
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 6,104,845	\$ 110,934,595	\$ 19,829,930	\$ 11,856,152	\$ 4,531,009	\$ 229,758	\$ 153,486,289	\$ 136,608,579
EXPENSES								
(19) Certificated salaries	\$ 2,547,260	\$ 64,504,236			\$ 514,180	\$ 35,000	\$ 67,600,676	\$ 60,822,763
(20) Certificated benefits	\$ 322,369	\$ 15,079,282			\$ 148,812	\$ -	\$ 15,550,463	\$ 13,913,404
(21) Non-certificated salaries and wages	\$ 2,154,616	\$ 14,290,944	\$ 4,243,915	\$ 751,613	\$ 1,884,633	\$ 28,000	\$ 23,353,721	\$ 20,509,165
(22) Non-certificated benefits	\$ 616,926	\$ 4,418,206	\$ 1,226,332	\$ 178,985	\$ 494,904	\$ -	\$ 6,935,353	\$ 5,752,835
(23) SUB - TOTAL	\$ 5,641,171	\$ 98,292,668	\$ 5,470,247	\$ 930,598	\$ 3,042,529	\$ 63,000	\$ 113,440,213	\$ 100,998,167
(24) Services, contracts and supplies	\$ 463,674	\$ 12,276,450	\$ 7,533,807	\$ 10,861,780	\$ 1,314,817	\$ 151,120	\$ 32,601,648	\$ 29,176,949
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 6,668,980	\$ -	\$ -	\$ 15,638	\$ 6,684,618	\$ 5,719,029
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 615,477	\$ 156,896	\$ 63,774	\$ 173,663		\$ 1,009,810	\$ 1,038,952
(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) TOTAL EXPENSES	\$ 6,104,845	\$ 111,184,595	\$ 20,063,331	\$ 11,856,152	\$ 4,531,009	\$ 229,758	\$ 153,969,690	\$ 136,933,097
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ (250,000)	\$ (233,401)	\$ -	\$ -	\$ -	\$ (483,401)	\$ (324,518)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEES			
TRANSPORTATION	\$1,051,575	\$1,031,808	\$1,017,668
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$2,792
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$363,000	\$166,830	\$0
Fees for optional courses	\$365,835	\$326,343	\$403,740
ECS enhanced program fees	\$260,000	\$277,000	\$341,675
ACTIVITY FEES	\$887,260	\$872,903	\$531,157
Other fees to enhance education Recorders and other supplies	\$13,270	\$25,000	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$517,410	\$402,035	\$217,270
Non-curricular goods and services	\$19,040	\$20,147	\$18,144
NON-CURRICULAR TRAVEL	\$159,190	\$150,450	\$66,532
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$3,636,580	\$3,272,516	\$2,598,978

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 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs	\$8,500	\$5,500	\$26
Special events	\$178,000	\$106,500	\$104,419
Sales or rentals of other supplies/services	\$117,935	\$74,889	\$28,860
International and out of province student revenue	\$0	\$0	\$38,394
Adult education revenue	\$35,000	\$0	\$23,035
Preschool	\$10,800	\$28,800	\$35,645
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	
TOTAL	\$350,235	\$215,689	\$230,379

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
Actual balances per AFS at August 31, 2022	\$20,502,261	\$6,417,090	\$0	\$8,640,553	\$943,768	\$7,696,785	\$5,444,618
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0		\$0	\$0		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$7,189,044)	(\$7,189,044)		\$0	\$0		
Estimated surplus(deficit)	(\$2,829,031)			(\$2,829,031)	(\$2,829,031)		
Estimated board funded capital asset additions		\$3,041,232		(\$1,901,249)	(\$943,768)	(\$957,481)	(\$1,139,983)
Projected board funded ARO tangible capital asset additions		\$0		\$0		\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$7,004,840)		\$7,004,840	\$7,004,840		
Estimated capital revenue recognized - Alberta Education		\$763,592		(\$763,592)	(\$763,592)		
Estimated capital revenue recognized - Alberta Infrastructure		\$5,198,544		(\$5,198,544)	(\$5,198,544)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated 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		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$1,024,704)	\$1,570,926	(\$2,595,630)	\$1,024,704
	\$0	\$0	\$0	\$0	\$0	\$0	
Estimated Balances for August 31, 2023	\$10,484,186	\$1,011,173	\$0	\$4,143,674	(\$0)	\$4,143,674	\$5,329,339
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$483,401)			(\$483,401)	(\$483,401)		
Projected board funded tangible capital asset additions		\$1,040,000		\$0	\$0	\$0	(\$1,040,000)
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)		(\$7,694,428)		\$7,694,428	\$7,694,428		
Budgeted capital revenue recognized - Alberta Education		\$751,969		(\$751,969)	(\$751,969)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$5,877,132		(\$5,877,132)	(\$5,877,132)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$55,517		(\$55,517)	(\$55,517)		
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) MINISTERIAL APPROVAL REQUIRED				(\$1,009,810)	(\$1,009,810)		\$1,009,810
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$250,000	(\$250,000)	\$0
Projected Balances for August 31, 2024	\$10,000,785	\$807,962	\$0	\$3,893,674	(\$0)	\$3,893,674	\$5,299,149

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-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
Projected opening balance		(\$0)	(\$0)	(\$0)	\$4,143,674	\$3,893,674	\$3,893,674	\$5,329,339	\$5,299,149	\$4,884,149
Projected excess of revenues over expenses (surplus only)	Explanation	\$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)	Current Capital project opens Sep 1. No large supported	\$7,927,829	\$8,000,000	\$8,000,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Current Capital project opens Sep 1. No large supported	(\$6,684,618)	(\$6,766,599)	(\$6,766,599)		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	-	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	(\$1,009,810)	(\$1,000,000)	(\$1,000,000)	\$0	\$0	\$0	\$1,009,810	\$1,000,000	\$1,000,000
Projected assumptions/transfers of operations	Additional Resources to support additional student growth	\$250,000	\$0	\$0	(\$250,000)	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Projected growth is now higher than submitted in January	(\$150,000)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Projected growth is now higher than submitted in January	(\$75,000)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Projected growth is now higher than submitted in January	(\$25,000)	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Capital projects related to replacement High School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,000,000)
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	(\$205,000)	(\$405,000)	(\$505,000)
Capital costs - Vehicle & transportation	Maintenance and Transportation vehicles on a regular re	\$0	\$0	\$0	\$0	\$0	\$0	(\$210,000)	(\$385,000)	(\$385,000)
Capital costs - Administration building	Ongoing maintenance to extend life of building	\$0	\$0	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)
Capital costs - POM building & equipment	Includes floor scrubbers, cleaners, lifts, cargo trailers and c	\$0	\$0	\$0	\$0	\$0	\$0	(\$75,000)	(\$75,000)	(\$75,000)
Capital Costs - Furniture & Equipment	Photocopiers, CTS equipment, phone systems and other s	\$0	\$0	\$0	\$0	\$0	\$0	(\$350,000)	(\$350,000)	(\$600,000)
Capital costs - Other	Bus Transfer Sites renewal including pavement, lights and	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$800,000)
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
ARO Amortization costs	ARO Amortization expense	(\$233,401)	(\$233,401)	(\$233,401)		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$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
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		(\$0)	(\$0)	(\$0)	\$3,893,674	\$3,893,674	\$3,893,674	\$5,299,149	\$4,884,149	\$2,319,149
Total surplus as a percentage of 2024 Expenses		5.97%	5.70%	4.04%						
ASO as a percentage of 2024 Expenses		2.53%	2.53%	2.53%						

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/transferring ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2024	\$ (483,401)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(483,401)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$233,401	
	\$250,000	Providing additional funding to schools to deal with higher than anticipated growth, reserves are offsetting reduced funding due to WMA calculation
Description 3 (Fill only if your board projected an operating deficit)		
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	483,401	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(1,009,810)	
Budgeted amortization of board funded ARO tangible capital assets	(233,401)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	1,009,810	The Division moves amortization to capital reserves each year to have funds available at the end of the assets life to replace them. The Division has a schedule that details the capital reserve spending plan
Total final projected amount to access ASO in 2023/24	250,000	

This section will appear only if B7 is in a deficit position. If it is a deficit, it will show in blue.

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted 2023/2024 (Note 2)	Actual 2022/2023	Actual 2021/2022
-----------------------------------	---------------------	---------------------

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	8,485	8,284	8,078	Head count
Grades 10 to 12	2,875	2,782	2,551	Head count
Total	11,360	11,066	10,629	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.7%	4.1%		

Other Students:

Total	255	237	125	Note 3
Total Net Enrolled Students	11,615	11,303	10,754	
Home Ed Students	103	111	165	Note 4
Total Enrolled Students, Grades 1-12	11,718	11,414	10,919	
Percentage Change	2.7%	4.5%		

Of the Eligible Funded Students:

Students with Severe Disabilities	566	551	531	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	861	839	785	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	911	991	1,021	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	7	10	4	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	918	1,001	1,025	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	459	501	513	
Percentage Change	-8.3%	-2.3%		Schools are forecasted lower numbers based on spring registrations

Home Ed Students	10			Note 4
Total Enrolled Students, ECS	928	1,001	1,025	
Percentage Change	-7.3%	-2.3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	199	169	182	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	30	41	89	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 2023/2024 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. Home Education Kindergartens, under ECS, do not apply to charter schools.

PROJECTED STAFFING STATISTICS FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	617	617	619	619	584	584	Teacher certification required for performing functions at the school level.
Non-School Based	21	17	21	17	18	14	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	637.8	633.8	640.7	636.2	602.0	598.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.5%		6.4%		5.9%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	19.827843		1938%		1984%		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	(3)	(3)					support students. These funds were for 1 year initiatives within the schools to support students. The funds were not available this year.
Total Change	(2.9)	(2.9)					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(3)	(3)					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	(2.9)	(2.9)					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	544	540	513	509	478	478
Permanent - Part time	40	40	38	38	36	36
Probationary - Full time	46	46	43	43	27	27
Probationary - Part time	8	8	8	8	9	9
Temporary - Full time	54	54	51	51	48	48
Temporary - Part time	20	20	19	19	23	23

NON-CERTIFICATED STAFF

Instructional - Education Assistants	223	223	222	218	203	203	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	128	105	120	102	112	112	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	69	64	66	62	65	62	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	1	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	12	5	11	5	10	5	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	19	5	18	5	18	3	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	450.8	401.4	438.2	392.4	408.0	385.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.9%		7.4%		10.5%		

Explanation of Changes to Non-Certificated Staff:

Additional Information

Are non-certificated staff subject to a collective agreement?

Most

Please provide terms of contract for 2022/23 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

CAAMSE and IUOE staff collective agreements expire on August 31, 2023. There are 42.9 FTE Non Union Staff budgeted for 23/24.

School Jurisdiction Code: 2305

System Admin Expense Limit %	
The Parkland School Dvision	3.20%