



MEMORANDUM

May 28, 2024
Regular Board Meeting

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	2024-2025 FISCAL BUDGET

PURPOSE

For approval. Recommendation required.

RECOMMENDATION

That the Board of Trustees approves the 2024-2025 Fiscal Budget, as recommended by the Audit Committee and presented at the Regular Meetings of May 28, 2024.

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 8, 2024 the Audit Committee reviewed the 2024-2025 budget.

The budget results in a deficit of \$250K. This \$250K is the result of accounting for the amortization on the asset retirement obligation and does not impact PSD's operating reserves. Total revenue is \$157,920,167 with expenses of \$158,170,303. It is expected that Division's accumulated surplus from operations (inclusive of SGF-\$756,533) will have a balance of \$5,401,234 as of August 31, 2025.

Revenues increased \$4.4M or 2.9% from last year's budget while operating expenses increased by \$4.2M or 2.7%.

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, 2025.

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

SM:kz

THE PARKLAND SCHOOL DIVISION 2024-2025 Budget



PARKLAND
SCHOOL DIVISION

Corporate Supports and Services
Presented to the Board of Trustees
May 28, 2024

ANNUAL BUDGET PROCESS

December-January

Initial enrolment projections prepared

February-March

Review allocation model

Preliminary budget assumptions reviewed by the Board

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 enrolments

January

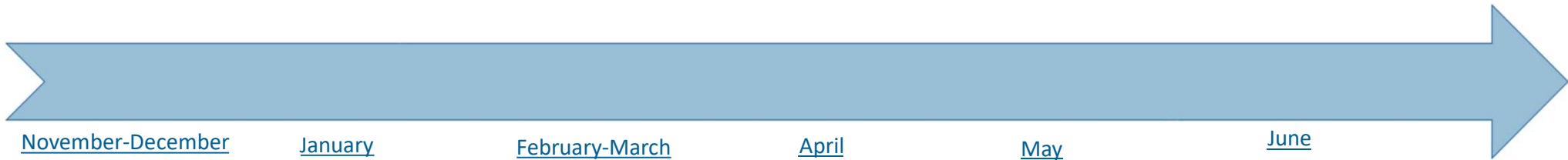
Enrolment Projections sent to Alberta Education

March

Grant announcements from Alberta Education

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

The Parkland School Division Budget 2024-2025

ANNUAL BUDGET PROCESS

Guiding Principles

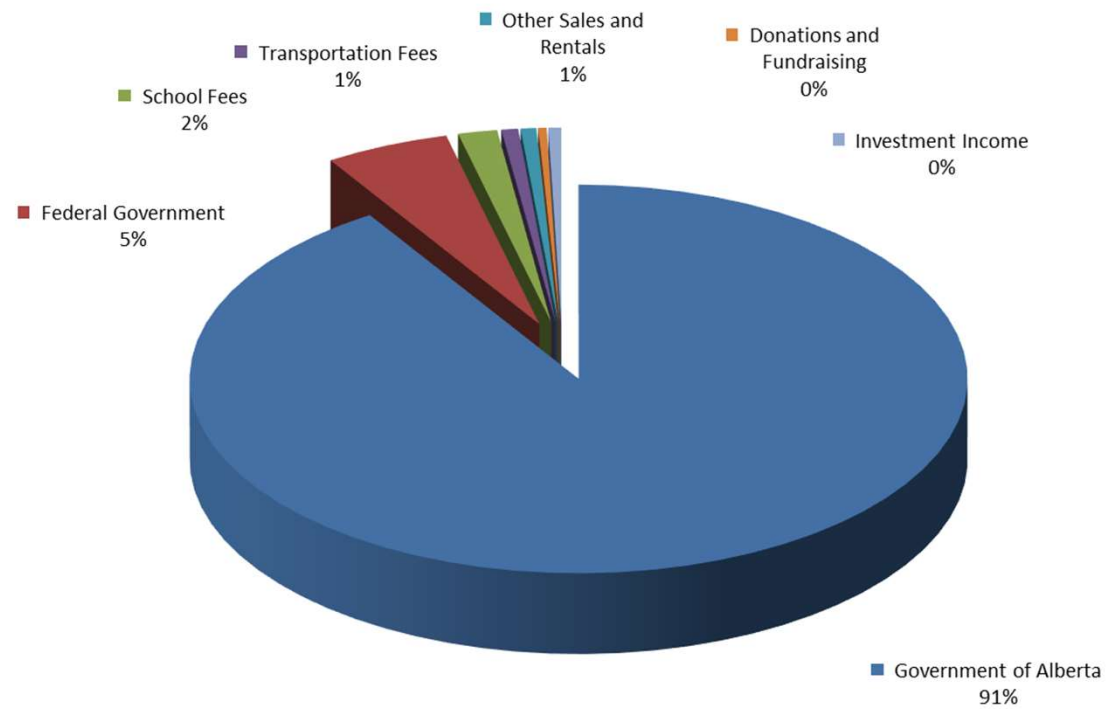
- Fair and Equitable Allocation Model
- Distributed Decision-Making Principles
- Based on Budget Assumptions

BUDGET SUMMARY

		2024-2025 Budget		2023-2024 Budget		Difference	%
↑	Revenues	\$	157,920,167	\$	153,486,289	\$ 4,433,878	2.9%
↑	Expenditures		158,170,303		153,969,690	4,200,613	2.7%
		\$	(250,136)	\$	(483,401)	\$ 233,265	

Current year deficit is comprised of:
\$250,136 Asset Retirement Obligation (ARO)

REVENUES



ENROLMENTS

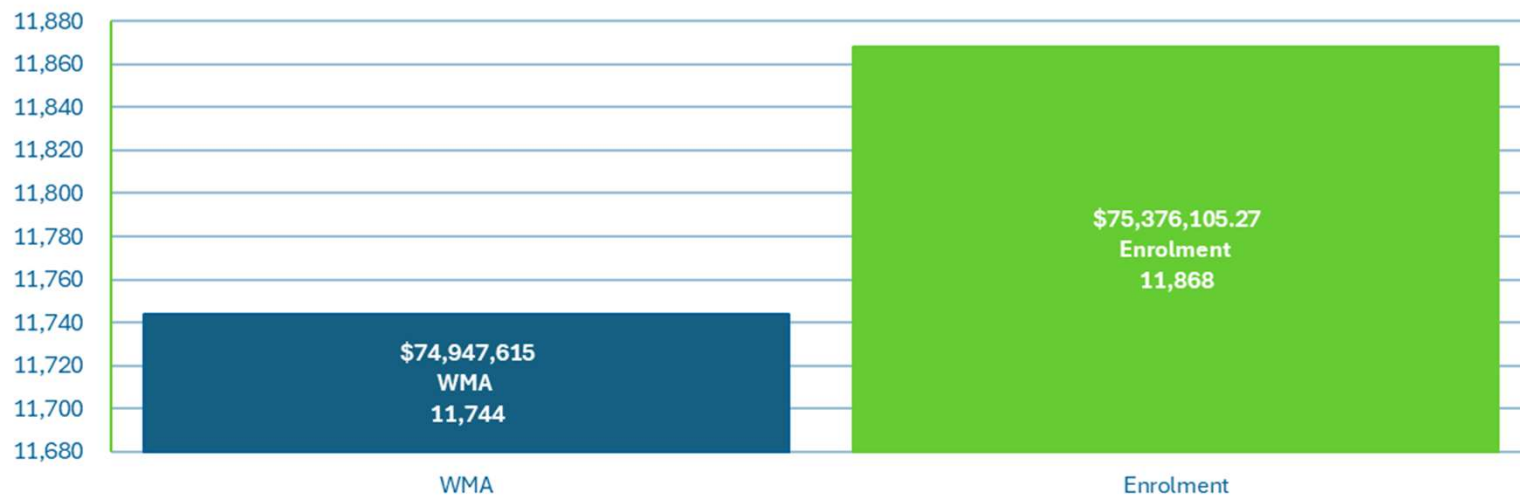
Enrolment Projections (Head Count)

	2024-2025 Budget	2023-2024 Budget	Difference	2023-2024 Actual
Pre-kindergarten and kindergarten	932	918	14	923
Grades 1 to 3	2,728	2,783	(55)	2,761
Grades 4 to 6	2,956	3,015	(59)	2,960
Grades 7 to 9	3,029	2,959	70	2,888
Grades 10 to 12	3,103	3,049	54	2,985
Total	12,748	12,724	24	12,517

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

REVENUES

Base Instruction Funding - Weighted Moving Average vs Enrolment-Includes ECS, Grades 1 - 9, and Regular High School Funding*

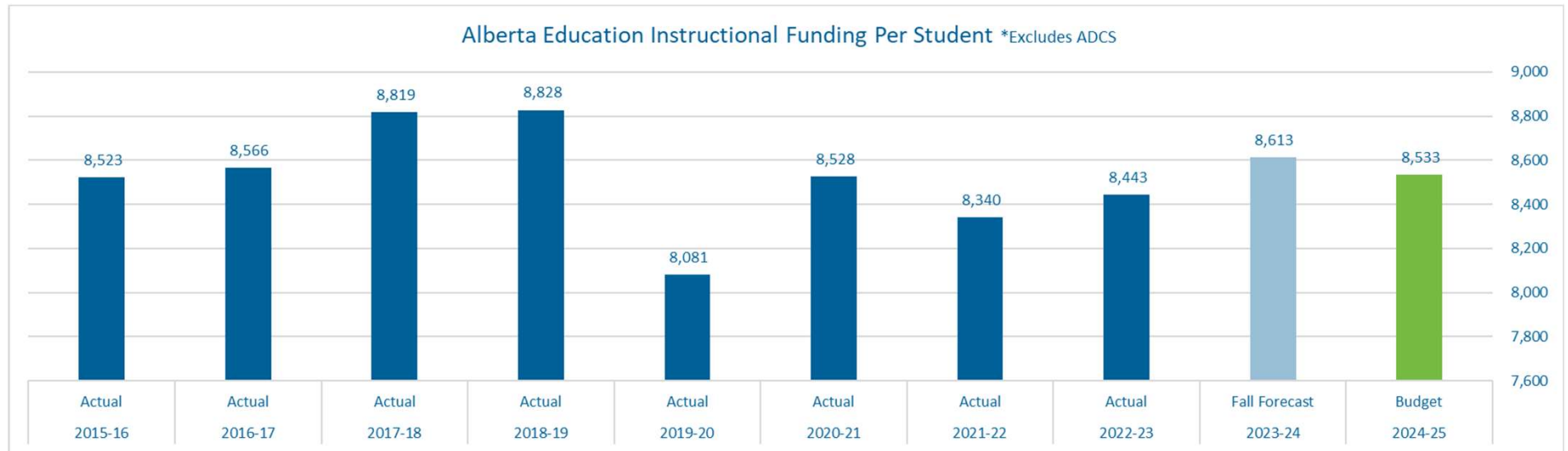


WMA FTE is 123 students lower than the Enrolment FTE. This equates to \$807K lower base funding partially offset by Supplemental Enrolment Growth Grant of \$379K resulting in a shortfall of \$428K.

WMA enrolments and enrolments are the funded Alberta Students from the grant calculation sheets.

*High School Enrolments and funding exclude Summer Schools and Distance Education.

REVENUES
















Alberta Education instructional funding is Alberta Education revenue deemed instructional as per the schedule of program operations less Alberta Education funding for Athabasca Delta Community School. Enrolments are calculated based on total enrolments as of September of each year less federally funded students and Athabasca Delta Community School Students.

REVENUES






	2024-2025 Budget	2023-2024 Budget	Difference	%
↑ Government of Alberta	\$ 143,603,230	\$ 141,896,628	\$ 1,706,602	1.2%
↑ Federal Government	8,207,497	5,699,074	2,508,423	44.0%
↓ School Fees	2,577,965	2,585,005	(7,040)	-0.3%
↑ Transportation Fees	1,101,060	1,051,575	49,485	4.7%
↓ Other Sales and Rentals	1,031,009	1,035,627	(4,618)	-0.4%
↑ Donations and Fundraising	549,406	468,380	81,026	17.3%
↑ Investment Income	850,000	750,000	100,000	13.3%
	\$ 157,920,167	\$ 153,486,289	\$ 4,433,878	2.9%

REVENUES

	2024-2025 Budget	2023-2024 Budget	Difference	%
 Government of Alberta	\$ 143,603,230	\$ 141,896,628	\$ 1,706,602	1.2%
 Base Funding	78,588,797	77,823,821	764,976	1.0%
 Services & Supports	14,511,390	14,444,448	66,942	0.5%
 Operations & Maintenance	10,584,661	10,548,251	36,410	0.3%
 Infrastructure Maintenance & Renewal	1,477,642	1,505,395	(27,753)	-1.8%
 Transportation	11,651,968	10,660,380	991,588	9.3%
 Community	2,900,213	2,938,745	(38,532)	-1.3%
 Jurisdictions	4,784,528	4,381,859	402,669	9.2%
 Spent Capital Contributions	6,411,911	6,629,101	(217,190)	-3.3%
 ATRF	5,869,503	6,420,311	(550,808)	-8.6%
 Teacher Salary Settlement Funding	2,438,460	2,438,310	150	0.0%
 Other GOA	1,852,473	2,277,353	(424,880)	-18.7%
 ADCS Funding	2,531,684	1,828,654	703,030	38.4%

The Parkland School Division Budget 2024-2025

REVENUES

	2024-2025 Budget	2023-2024 Budget	Difference	%
 Federal Government	\$ 8,207,497	\$ 5,699,074	\$ 2,508,423	44.0%
 Instruction	7,024,639	4,363,906	2,660,733	61.0%
 Operations & Maintenance	911,914	1,107,304	(195,390)	-17.6%
 Transportation	155,759	111,697	44,062	39.4%
 Other	115,185	116,167	(982)	-0.8%

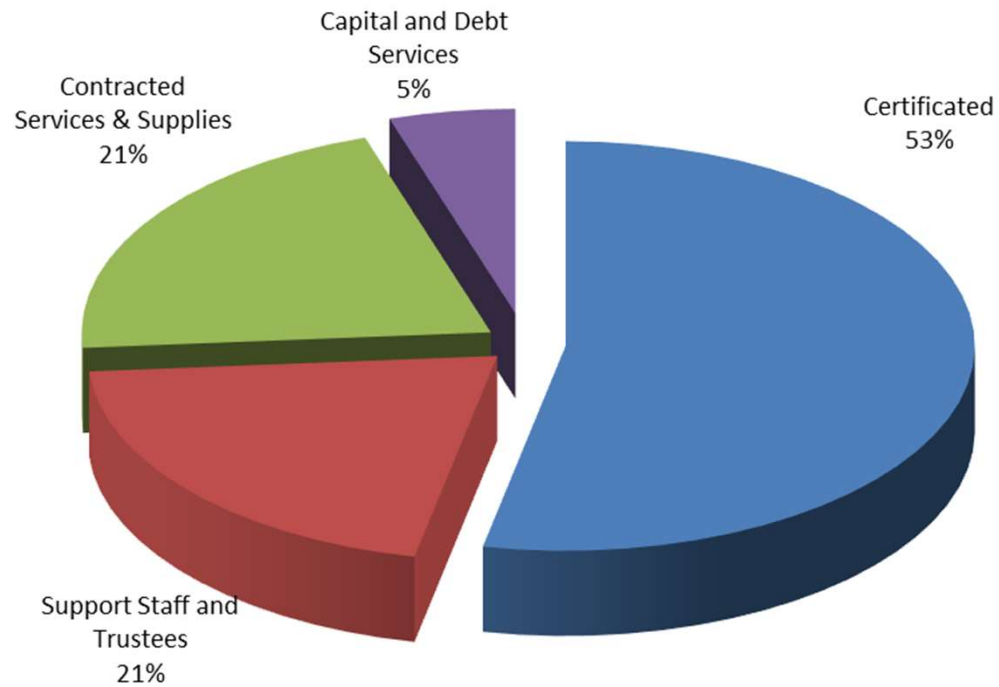
REVENUES

	2024-2025 Budget	2023-2024 Budget	Difference	%
↓ School Fees	\$ 2,577,965	\$ 2,585,005	\$ (7,040)	-0.3%
↑ Course Material Fees	398,830	395,310	3,520	0.9%
↓ Extra Curricular Fees	441,340	517,410	(76,070)	-14.7%
↑ Full-time Kindergarten	294,000	260,000	34,000	13.1%
↑ Other	1,443,795	1,412,285	31,510	2.2%
↑ Transportation Fees	1,101,060	1,051,575	49,485	4.7%
↑ Funded	946,760	937,875	8,885	0.9%
↑ Non funded	106,425	51,100	55,325	108.3%
↓ Other	47,875	62,600	(14,725)	-23.5%
	\$ 3,679,025	\$ 3,636,580	\$ 42,445	1.2%

REVENUES

Other Revenue		2024-2025 Budget	2023-2024 Budget	Difference	%
↓	Other Sales & Rentals	\$ 1,031,009	\$ 1,035,627	\$ (4,618)	-0.4%
↑	Miscellaneous Sales	575,294	524,142	51,152	9.8%
↓	Special Events & Graduations	137,000	178,000	(41,000)	-23.0%
↓	Rentals	154,250	161,250	(7,000)	-4.3%
↓	Other	164,465	172,235	(7,770)	-4.5%
↑	Donations & Fundraising	549,406	468,380	81,026	17.3%
↑	Investment Income	850,000	750,000	100,000	13.3%
		\$ 2,430,415	\$ 2,254,007	\$ 176,408	7.8%

EXPENDITURES



EXPENDITURES

By Category	2024-2025 Budget	2023-2024 Budget	Difference	%
↑ Salaries, wages and benefits	\$ 116,714,460	\$ 113,440,213	\$ 3,274,247	2.9%
↑ Services, contracts and supplies	30,789,477	29,733,413	1,056,064	3.6%
↓ School generated funds	1,290,680	1,362,840	(72,160)	(5.3%)
↓ Infrastructure maintenance & renewal	1,477,642	1,505,395	(27,753)	(1.8%)
↓ Amortization	7,898,044	7,927,829	(29,785)	(0.4%)
	\$ 158,170,303	\$ 153,969,690	\$ 4,200,613	2.7%

EXPENDITURES

By Category	2024-2025 Budget	2023-2024 Budget	Difference	%
↑ Salaries, wages and benefits	\$ 116,714,460	\$ 113,440,213	\$ 3,274,247	2.9%
↑ Certificated wages and benefits	84,207,778	83,151,139	1,056,639	1.3%
↑ Support wages and benefits	32,506,682	30,289,074	2,217,608	7.3%

STAFFING

	2024-2025	2023-2024	Total	Instruction	Instruction	Admin	Maintenance	Transportation
	FTE	FTE	Change	Schools	Central			
↑ Certificated	648.19	646.00	2.19	4.80	(2.61)	-	-	-
↑ Support	481.84	450.81	31.03	30.45	(0.91)	1.50	(1.28)	1.28
	1,130.03	1,096.81	33.22	35.25	(3.53)	1.50	(1.28)	1.28

EXPENDITURES

By Category	2024-2025 Budget		2023-2024 Budget		Difference	%
 Services , contracts and supplies	\$	30,789,477	\$	29,733,413	\$ 1,056,064	3.6%

EXPENDITURES

By Category		2024-2025 Budget		2023-2024 Budget		Difference	%
↓ School generated funds	\$	1,290,680	\$	1,362,840	\$	(72,160)	(5.3%)
↓ Infrastructure maintenance & renewal		1,477,642		1,505,395		(27,753)	(1.8%)
↓ Amortization		7,898,044		7,927,829		(29,785)	(0.4%)
	\$	10,666,366	\$	10,796,064	\$	(129,698)	(1.2%)

BUDGET SUMMARY – ADCS

	2024-2025 Budget		2023-2024 Budget		Difference	%
↑ Revenues	\$	5,908,825	\$	5,124,482	\$ 784,343	15.3%
↑ Expenditures		5,920,617		5,124,482	796,135	15.5%
	\$	(11,792)	\$	-	\$ (11,792)	

REVENUES - ADCS

	2024-2025		2023-2024		Difference	%
	Budget		Budget			
↑ Government of Alberta	\$	2,531,684	\$	1,828,654	\$ 703,030	38.4%
↑ Federal Government		3,143,690		3,073,648	70,042	2.3%
↓ Other Sales and Rentals		100,250		107,250	(7,000)	-6.5%
↓ Donations and Fundraising		14,800		15,800	(1,000)	-6.3%
↑ Spent Capital Contributions		118,401		99,130	19,271	19.4%
	\$	5,908,825	\$	5,124,482	\$ 784,343	15.3%

EXPENDITURES - ADCS

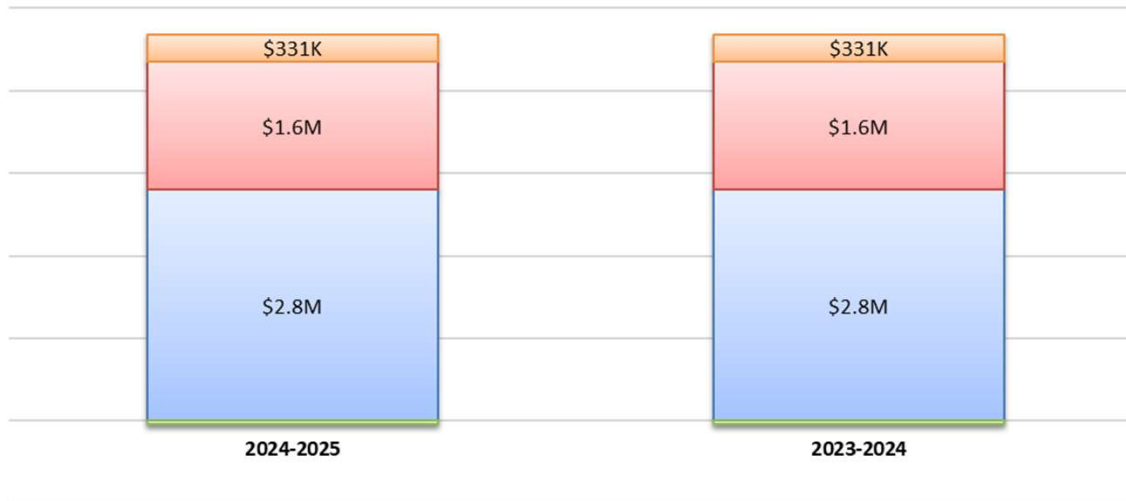
	2024-2025		2023-2024		Difference	%
	Budget		Forecast			
↑ Salaries, Wages and Benefits	\$	3,201,519	\$	2,615,254	\$ 586,265	22.4%
↑ Services, Contracts & Supplies		2,591,697		2,400,098	191,599	8.0%
↓ School Generated Funds		9,000		10,000	(1,000)	-10.0%
↑ Amortization of Capital Assets		118,401		99,130	19,271	19.4%
	\$	5,920,617	\$	5,124,482	\$ 796,135	15.5%

The Parkland School Division Budget 2024-2025

OPERATING RESERVES

Accumulated Surplus from Operations (ASO)
Excludes School Generated Funds

■ Instruction
 ■ Administration
 ■ Operations and Maintenance
 ■ Transportation
 ■ External Services
 ■ Unrestricted

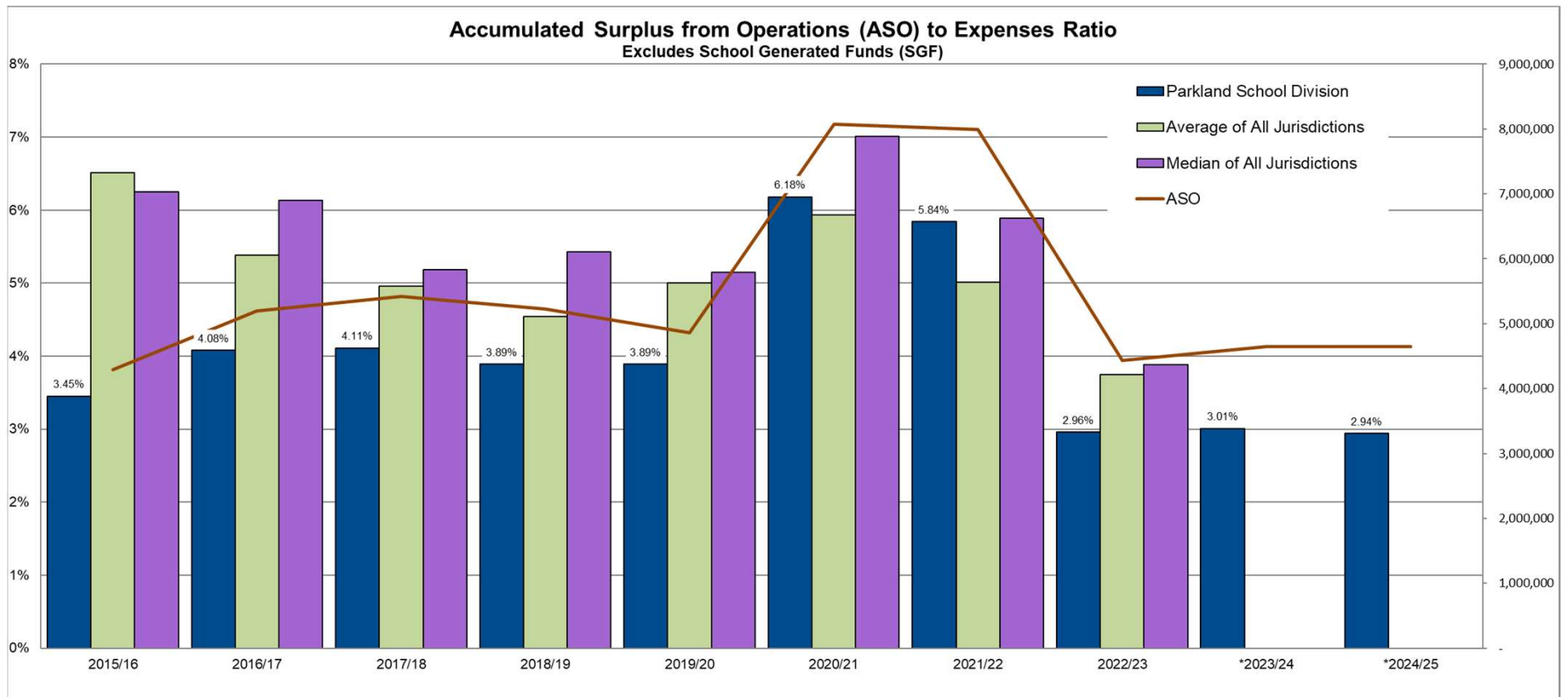


Total ASO 4,644,701

\$4,644,701

Projected ASO Cap
 2024-2025 \$9,272,499
 2023-2024 \$4,784,528

FINANCIAL PROFILE



The Parkland School Division Budget 2024-2025

QUESTIONS

The Parkland School Division Budget 2024-2025



PARKLAND
SCHOOL DIVISION

The Parkland School Division

Budget Analysis 2024-2025

*Prepared by: Scott McFadyen
Associate Superintendent Corporate
Supports and Services
May 28, 2024*

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 28, 2024.

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EXECUTIVE SUMMARY

Parkland School Division (PSD) has a total operating budget of \$158.2 million, an increase of \$4.2 million from the 2023-2024 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. PSD serves the educational needs of 12,748 students from Early Learning to Grade twelve within twenty-three schools and a number of alternative learning options offered through the Connections for Learning.

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 PSD 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 28, 2024 regular board meeting. An updated forecast will be made in the fall to reflect actual September 2024 enrolments.

Enrolment

PSD is forecasted to have 12,748 students enrolled in Early Learning through Grade twelve in the 2024-2025 school year which is an increase of 24 students over the previous year's budget. This is an increase of 231 students from the September 2023 enrolment count. Estimated enrolments at September 2024 and comparative figures for the 2023-2024 budget and 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. PSD 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 2024-2025 are \$157.9 million. Total revenues for PSD increased by 2.9% or \$4.4 million from the 2023-2024 budget.

Instruction

The 2024-2025 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 2022-2023 school year, 30% of estimated enrolments for the 2023-2024 school year and 50% of the projected enrolments for the 2024-2025 school year. Using the WMA allocation, growth is not fully funded for 3 years.

The WMA model is having an impact on instruction funding per student. In 2023-2024 funding per student is forecast to be \$8,613 per student and the 2024-2025 budget is forecast to be \$8,533 per student. The decrease of roughly 1% in per student funding is due to new growth as the WMA model does not fully fund new students until they have been in PSD for 3 years. 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 down a total of \$396K from the 2023-2024 budget. The decrease consists of a \$200K decrease to Athabasca Delta Community School resulting from capital funding from Alberta Infrastructure that became available for the repair of teacherages (\$2M) and the school (\$300K). The other decrease of \$192K is due to lower than expected supported amortization for Westview School and the Millgrove modular projects as the total cost at the time was not known. The Operations and Maintenance grant increased \$36K offset by Infrastructure Maintenance and Renewal (IMR) funding, which decreased by \$28K. 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 are 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, 2023.

Transportation

Transportation revenues increased by 9.1% (\$1.1M) and will operate within its funding envelope. A new funding model was introduced for the 2023-2024 school year, this year will continue to be a transition year between the old eligibility rules and the new eligibility rules. PSD is planning to contract additional routes to accommodate new ridership.

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, rent on teacherages in Fort Chipewyan, after school care and services provided to external organizations and individuals.

Spending by Program

Funding is allocated to PSD programs and services to ensure that programs meet the needs of students and schools remain viable. The \$158.2 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 implemented in 2025-2026. 2024-2025 continues to be 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 \$116.7 million on human resources, which is about 73.8% of the Division's budget.

Negotiations are in progress with the Canadian Union of Public Employees (CUPE) as the existing contract expired August 31, 2023.

The International Union of Operating Engineers (IUOE) collective agreement expires August 31, 2024.

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 2024-2025 budget is a balanced budget before ARO (\$250K). ARO does not impact operating reserves as it is recorded to investment in intangible capital assets, which is a portion of the accumulated surplus. PSD no longer requires Ministerial approval to use operating reserves. PSD's Accumulated Operating Reserves before School Generated Funds is projected to be \$4.6 million as of August 31, 2024. PSD's 2024-2025 operating reserves are subject to a cap of 6.0% (2023-2024 3.2%) of the prior year's audited operating expenses. The 2024-2025 budget leaves operating reserves at \$4.6 million or 2.94% of operating expenses.

ADCS

PSD is the interim school authority for ADCS. Revenues and expenses are accounted for separately from PSD south and the funding is distinctive to ADCS students from PSD south students.

Financial Risk and Impact

One of the risks to PSD is that funding is based on the WMA enrolments, therefore, PSD only receives 50% of the funding for new students which is causing a shortfall as PSD is growing.

PSD's 3 collective agreements have expired or will expire soon. One expired on August 31, 2023 (negotiations are taking place) and the other 2 will expire August 31, 2024. This could lead to higher costs once negotiations are completed.

PSD is part of a reciprocal 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, PSD must hold these funds in reserve for such an event. The risk to PSD is if one or more of these events took place within a short period of time, reserves could be depleted very quickly.

PSD will continue to monitor Accumulated Operating Reserves to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. Beginning in 2024-2025, the maximum limit of operating reserves will increase to 6% based on the total operating expenses for the school year. PSD is no longer required to obtain Ministerial approval to utilize operating reserves.

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

Human Resources

PSD staffing has the greatest impact on the educational opportunities provided to students within PSD and consequently makes up 73.8% of the Division's budget. Total salaries and benefits for PSD increased by \$3.3 million or 2.9% over the 2023-2024 budget. The increase in staffing is primarily due to enrolment growth and an increase in Jordan's Principle funding.

	2024-2025	2023-2024	Total	Instruction	Instruction	Admin	Maintenance	Transportation
	FTE	FTE	Change	Schools	Central			
↑ Certificated	648.19	646.00	2.19	4.80	(2.61)	-	-	-
↑ Support	481.84	450.81	31.03	30.45	(0.91)	1.50	(1.28)	1.28
	1,130.03	1,096.81	33.22	35.25	(3.53)	1.50	(1.28)	1.28

PSD will employ 648.19 full time equivalent teaching (FTE) and 481.84 full time equivalent support staff in 2024-2025 which is an increase of 2.19 FTE teaching staff and an increase of 31.03 FTE support staff over the 2023-2024 budget. Overall staffing increased 33.22 FTE or 3.0%. The increase in certificated positions in 2024-2025 consists of an increase in teaching positions and administrative staff.

The increase in support staff is due to the addition of educational assistants to support Jordan’s Principle funding, a new HR business partner, custodial, an electronics technician shared by maintenance and transportation, a part-time transportation associate and bus monitor.

Asset Retirement Obligation

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, PSD is required to account for it until agreements are in place during the modernization or replacement of a school. PSD will record offsetting revenues at the time the work is done if the work is supported by the government. Expenses related to ARO in the 2024-2025 budget are \$250K. The ARO does not impact PSD’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 Board approved Capital Plan list of priorities for 2024-2027 is listed as follows:

- Replacement of Spruce Grove Composite High School
- New K-9 school on the east side of Spruce Grove
- Modernization and preservation of Brookwood School
- Modernization and preservation of Forest Green School
- New K-9 school on the west side of Spruce Grove
- Replacement of Parkland Village School

The Capital Plan for 2024-2027 is referenced for information purposes only and does not form part of PSD’s operating budget.

Schedule A - 2024-2025 Budget
Enrolment Report

School Name	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2024-2025	Budget 2023-2024	2024-25 to 2023-24 Budget Variance	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021	Actual Sep 2020
Athabasca Delta Community School		10	15	17	16	14	17	14	19	15	10	4	3	2	156	165	(9)	151	156		
Blueberry		51	58	67	53	56	60	70	50	63	65				593	585	8	585	563	572	557
Brookwood	48	90	112	96	122	108									576	552	24	579	496	493	498
Connections for Learning		-	12	23	26	28	26	62	91	91	84	31	12	18	504	549	(45)	500	527	593	427
Home Ed		5	8	5	14	12	5	10	10	8	9	1	1	2	90	103	(13)	131	111	165	257
Copperhaven		60	75	76	66	86	92	78	90	55	55				733	735	(2)	721	782	739	708
Duffield		30	24	29	24	31	32	31	35	24	25				285	291	(6)	285	310	282	238
École Broxton Park	40	68	58	62	86	65	55	77	85	67	63				726	694	32	689	697	689	665
École Meridian Heights		45	60	61	66	65	63	91	60	55	61				627	692	(65)	628	687	724	716
Entwistle		9	7	8	17	11	9	5	9	5	4				84	115	(31)	98	107	126	122
Forest Green		26	28	45	41	40	35	35							250	246	4	255	250	229	226
Graminia		47	46	55	62	53	50	54	47	49	60				523	521	2	515	522	527	501
Greystone Centennial Middle		-					110	110	100	100	112				532	516	16	513	525	536	511
High Park	20	32	41	32	46	36	51	46	61	60	50				475	512	(37)	508	524	531	513
Memorial Composite High		-										436	442	468	1,346	1,325	21	1327	1267	1117	1027
Millgrove		95	89	119	84	116									503	528	(25)	510	519	470	464
Muir Lake		57	57	31	64	50	69	56	60	49	39				532	538	(6)	541	498	460	423
Parkland Village		22	20	25	25	25	30	27							174	175	(1)	172	157	145	149
Prescott Learning Centre		70	90	80	95	81	78	92	69	118	87				860	844	16	861	913	879	842
Spruce Grove Composite High		-										436	430	415	1,281	1,300	(19)	1247	1229	1134	1,097
Tomahawk		10	9	5	11	7	8	9	9	12	10				90	95	(5)	91	101	102	95
Westview	20	42	50	50	38	53	50	47	96	87	87				620	626	(6)	625	614	603	571
Wabamun		11	9	10	8	12	8	11	9	9	25				112	117	(5)	111	119	126	115
Woodhaven Middle		-					127	107	177	134	105				650	560	90	539	489	427	415
<i>Projected Additional Enrolments*</i>		24										19	18	19	80	-	80	0	0		
ECS - Grade 12 Enrolment	128	804	868	896	964	949	975	1,032	1,077	1,001	951	927	906	924	12,402	12,384	18	12,182	12,163	11,669	11,148
Outreach Programs												10	39	170	219	252	(33)	218	252	275	369
Virtual Part Time												19	20	88	127	88	39	117			
Projected Additional Enrolments*															-	-	-				
Outreach Programs												29	59	258	346	340	6	335	252	275	369
Total Enrolment	128	804	868	896	964	949	975	1032	1077	1001	951	956	965	1182	12,748	12,724	24	12517	12415	11,944	11,517

Schedule A - 2024-2025 Budget

Enrolment Report

Community A

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2024-2025	Budget 2023-2024	Variance	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021	Actual Sep 2020
Duffield		30	24	29	24	31	32	31	35	24	25				285	291	(6)	285	310	282	238
Entwistle		9	7	8	17	11	9	5	9	5	4				84	115	(31)	98	107	126	122
Seba Beach															-	-	-	-	-	-	-
Tomahawk		10	9	5	11	7	8	9	9	12	10				90	95	(5)	91	101	102	95
Wabamun		11	9	10	8	12	8	11	9	9	25				112	117	(5)	111	119	126	115
Total Community A	-	60	49	52	60	61	57	56	62	50	64	-	-	-	571	618	(47)	585	637	636	570

Community B

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2024-2025	Budget 2023-2024	Variance	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021	Actual Sep 2020
Forest Green		26	28	45	41	40	35	35							250	246	4	255	250	229	226
High Park	20	32	41	32	46	36	51	46	61	60	50				475	512	(37)	508	524	531	513
Memorial Composite High												436	442	468	1,346	1325	21	1327	1267	1117	1027
Ecole Meridian Heights		45	60	61	66	65	63	91	60	55	61				627	692	(65)	628	687	724	716
Westview	20	42	50	50	38	53	50	47	96	87	87				620	626	(6)	625	614	603	571
Stony Plain	40	145	179	188	191	194	199	219	217	202	198	436	442	468	3,318	3,401	(83)	3,343	3,342	3,204	3,053
Connections for Learning- Stony Plain			12	23	26	28	26	22	44	40	34	31	12	18	316	383	(67)	343	361	437	331
Home Ed		5	8	5	14	12	5	10	10	8	9	1	1	2	90	103	(13)	131	111	165	257
Bright Bank Institutional															-	0	-	0	-	0	11
Muir Lake		57	57	31	64	50	69	56	60	49	39				532	538	(6)	541	498	460	423
Blueberry		51	58	67	53	56	60	70	50	63	65				593	585	8	585	563	572	557
Total Community B	40	258	314	314	348	340	359	377	381	362	345	468	455	488	4,849	5,010	(161)	4,943	4,875	4,838	4,632

Community C

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2024-2025	Budget 2023-2024	Variance	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021	Actual Sep 2020
Brookwood	48	90	112	96	122	108									576	552	24	579	496	493	498
Ecole Broxton Park	40	68	58	62	86	65	55	77	85	67	63				726	694	32	689	697	689	665
Copperhaven		60	75	76	66	86	92	78	90	55	55				733	735	(2)	721	782	739	708
Greystone Centennial Middle							110	110	100	100	112				532	516	16	513	525	536	511
Millgrove		95	89	119	84	116									503	528	(25)	510	519	470	464
Prescott Learning Centre		70	90	80	95	81	78	92	69	118	87				860	844	16	861	913	879	842
Spruce Grove Composite High												436	430	415	1,281	1,300	(19)	1,247	1,229	1,134	1097
Woodhaven Middle							127	107	177	134	105				650	560	90	539	489	427	415
Projected Additional Enrolments*		24										19	18	19	80	-	80	-	-	-	-
Spruce Grove	88	407	424	433	453	456	462	464	521	474	422	455	448	434	5,941	5,729	212	5,659	5,650	5,367	5,200
Graminia		47	46	55	62	53	50	54	47	49	60				523	521	2	515	522	527	501
Parkland Village		22	20	25	25	25	30	27							174	175	(1)	172	157	145	149
Connections for Learning - Spruce Grove							40	47	51	50					188	166	22	157	166	156	96
Total Community C	88	476	490	513	540	534	542	585	615	574	532	455	448	434	6,826	6,591	235	6,503	6,495	6,195	5,946

Other

School Name	Pre-K	ECS	1	2	3	4	5	6	7	8	9	10	11	12	Budget 2024-2025	Budget 2023-2024	Variance	Actual Sep 2023	Actual Sep 2022	Actual Sep 2021	Actual Sep 2020
Outreach Programs												10	39	170	219	252	(33)	218	252	275	369
Virtual Part Time												19	20	88	127	88	39	117	-	-	-
Projected Additional Outreach Enrolments															-	-	-	-	-	-	-
Total Outreach												29	59	258	346	340	6	335	252	275	369
Athabasca Delta Community School		10	15	17	16	14	17	14	19	15	10	4	3	2	156	165	(9)	151	156	-	-
Total Enrolments	128	804	868	896	964	949	975	1,032	1,077	1,001	951	956	965	1,182	12,748	12,724	24	12,517	12,415	11,944	11,517

Schedule B - 2024-25 Budget Statement of Operations

	Annual Budget 2024-25	Annual Budget 2023-24	Change	% Increase (decrease)
Revenues				
Government of Alberta	\$ 143,603,230	\$ 141,896,628	\$ 1,706,602	1.2%
Federal Government	8,207,497	5,699,074	2,508,423	44.0%
Property Taxes	-	-	-	0.0%
Fees	3,679,025	3,636,580	42,445	1.2%
Sales of Services and Products	876,759	874,377	2,382	0.3%
Investment Income	850,000	750,000	100,000	13.3%
Donations and Other Contributions	549,406	468,380	81,026	17.3%
Other Revenue	154,250	161,250	(7,000)	-4.3%
Total Revenues	\$ 157,920,167	\$ 153,486,289	\$ 4,433,878	2.9%
Expenses				
Instruction - ECS	\$ 6,621,547	\$ 6,104,845	\$ 516,702	8.5%
Instruction - Grades 1 - 12	113,875,784	\$ 111,184,599	\$ 2,691,185	
Operations & Maintenance	19,667,351	20,063,331	(395,980)	-2.0%
Transportation	12,937,287	11,856,152	1,081,135	9.1%
System Administration	4,823,747	4,531,005	292,742	6.5%
External Services	244,587	229,758	14,829	6.5%
Total Expenses	\$ 158,170,303	\$ 153,969,690	\$ 4,200,613	2.7%
Annual Operating Surplus (Deficit)	\$ (250,136)	\$ (483,401)	\$ 233,265	

Accumulated Surplus from Operations

	Projected Operating Reserves at Aug 31, 2024	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2025
Instruction	\$ 2,796,644	\$ (112,888)	\$ 112,888	\$ 2,796,644
Board & System Administration	1,550,311	97,884	(97,884)	1,550,311
Operations & Maintenance	(33,584)	(235,132)	235,132	(33,584)
Transportation	331,330	-	-	331,330
External Services	-	-	-	-
Total	\$ 4,644,701	\$ (250,136)	\$ 250,136	\$ 4,644,701
Unrestricted	\$ -		\$ -	\$ -
Total Accumulated Surplus from Operations (Excluding SGF)	\$ 4,644,701			\$ 4,644,701
SGF	756,533			756,533
Accumulated Surplus from Operations	\$ 5,401,234			\$ 5,401,234
A.S.O. before SGF to expense Ratio	3.01%			2.94%

Allocation of Revenue and Expenses to Programs
SCHEDULE A

	REVENUES	Instruction			Operations and Maintenance of Schools & Maintenance Shops	Transportation	System Administration	External Services	TOTAL
		ECS	Grades 1-12	Total					
(1)	Alberta Education	\$ 6,095,312	\$ 102,304,615	\$ 108,399,927	\$ 12,810,488	\$ 11,651,968	\$ 4,831,123	\$ -	137,693,507
(2)	Alberta Infrastructure	-	-	-	5,628,817	-	-	34,909	5,663,726
(3)	Other - Government of Alberta	-	245,997	245,997	-	-	-	-	245,997
(4)	Federal Government and First Nations	-	7,024,639	7,024,639	911,914	155,759	89,758	25,428	8,207,497
(5)	Other Alberta school authorities	-	-	-	-	-	-	-	-
(6)	Out of province authorities	-	-	-	-	-	-	-	-
(7)	Alberta Municipalities-special tax levies	-	-	-	-	-	-	-	-
(8)	Property Taxes	-	-	-	-	-	-	-	-
(9)	Fees	294,000	2,283,965	2,577,965	-	1,101,060	-	-	3,679,025
(10)	Other sales and services	23,400	794,109	817,509	-	28,500	750	30,000	876,759
(11)	Investment income	-	850,000	850,000	-	-	-	-	850,000
(12)	Gifts and donations	-	336,541	336,541	81,000	-	-	-	417,541
(13)	Rental of facilities	-	-	-	-	-	-	154,250	154,250
(14)	Fundraising	-	131,865	131,865	-	-	-	-	131,865
(15)	Gains on disposal of capital assets	-	-	-	-	-	-	-	-
(16)	Other revenue	-	-	-	-	-	-	-	-
	TOTAL REVENUES	\$ 6,412,712	\$ 113,971,731	\$ 120,384,443	\$ 19,432,219	\$ 12,937,287	\$ 4,921,632	\$ 244,587	\$ 157,920,167
	EXPENSES								
(1)	Certificated salaries	\$ 2,974,325	\$ 64,848,360	\$ 67,822,685	-	-	\$ 522,371	\$ 30,000	\$ 68,375,056
(2)	Certificated benefits	487,268	15,206,978	15,694,245	-	-	138,476	-	15,832,722
(3)	Non-certificated salaries and wages	2,120,393	15,748,634	17,869,027	4,296,071	829,505	2,086,723	28,000	25,109,326
(4)	Non-certificated benefits	609,057	4,851,263	5,460,320	1,189,633	208,446	538,957	-	7,397,356
(5)	SUB - TOTAL	6,191,043	100,655,234	106,846,277	5,485,704	1,037,952	3,286,527	58,000	116,714,460
(6)	Services, contracts and supplies	430,504	12,495,553	12,926,057	7,375,654	11,744,210	1,360,200	151,678	33,557,799
(7)	Amortization of supported tangible capital assets	-	-	-	6,458,002	-	-	34,909	6,492,911
(8)	Amortization of unsupported tangible capital assets	-	712,109	712,109	112,859	155,125	174,904	-	1,154,997
(9)	Amortization of supported ARO tangible capital assets	-	-	-	-	-	-	-	-
(10)	Amortization of unsupported ARO tangible capital assets	-	12,888	12,888	235,132	-	2,116	-	250,136
(11)	Unsupported interest on capital debt	-	-	-	-	-	-	-	-
(12)	Other interest and finance charges	-	-	-	-	-	-	-	-
(13)	Losses on disposal of tangible capital assets	-	-	-	-	-	-	-	-
(14)	Other expense	-	-	-	-	-	-	-	-
(13)	TOTAL EXPENSES	6,621,547	113,875,784	120,497,331	19,667,351	12,937,287	4,823,747	244,587	158,170,303
(14)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (208,835)	\$ 95,947	\$ (112,888)	\$ (235,132)	\$ -	\$ 97,884	\$ -	\$ (250,136)

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

	Annual Budget 2024-2025
Annual surplus (deficit)	\$ (250,136)
Effect of changes in tangible capital assets	
Acquisition of tangible capital assets	(3,238,864)
Amortization of tangible capital assets	7,883,040
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	
Other changes	-
Total effect of changes in tangible capital assets	4,644,176
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	(5,942,911)
Other changes	-
Increase (decrease) in net financial assets	4,394,040
Net financial assets at beginning of year	(1,575,667)
Net financial assets at end of year	\$ 2,818,373

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2025**

[Education Act, Sections 139(2)(a) 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 28, 2024 .
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	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2024/2025 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:

Teacher salary increases will continue to be funded through Alberta Education.
 Support staff union collective agreements are currently being negotiated and any increases will be within Government of Alberta prescribed mandates and funded by Alberta Education.
 The budget includes Athabasca Delta Community School (ADCS) that was added by Ministerial Order after the 2022-2023 budget. The funding model for Athabasca Delta is based on a separate agreement with Alberta Education. Reserves that belong to ADCS are accounted for separately from PSD South and are not included within PSD's Operating Reserve limits.
 Transportation, Maintenance and Administration will operate within their funding envelopes.
 Actual enrolments will increase by 231 students this year.

Significant Business and Financial Risks:

WMA enrolment growth is not fully funded until the third year a student attends school in the Division.
 Of the Division's 3 union collective agreements, 2 will expire in August 2024 and the other is currently under negotiations. The ratification and/or ongoing negotiations of these collective agreements will increase operating expenditures which will need to be funded by Alberta Education.
 Ridership, inflation and capacity issues increase risk to the transportation system during the second year of the new funding model. Hiring bus drivers and purchasing new or used buses continues to be challenging for external contractors who serve the Division's Transportation System.
 Enrolment estimates for ADCS can fluctuate based on programs and grades being offered by another school in the community. As ADCS operates within its own funding envelope, this can create challenges if there are large changes in September to the budget.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
REVENUES			
Government of Alberta	\$ 143,603,229	\$141,896,628	\$135,762,065
Federal Government and First Nations	\$ 8,207,498	\$5,699,074	\$5,066,552
Property taxes	\$ -	\$0	\$0
Fees	\$ 3,679,025	\$3,636,580	\$3,496,712
Sales of services and products	\$ 876,759	\$874,377	\$1,473,630
Investment income	\$ 850,000	\$750,000	\$896,019
Donations and other contributions	\$ 549,406	\$468,380	\$976,385
Other revenue	\$ 154,250	\$161,250	\$597,877
TOTAL REVENUES	\$157,920,167	\$153,486,289	\$148,269,240
EXPENSES			
Instruction - ECS	\$ 5,901,294	\$6,104,845	\$6,359,187
Instruction - Grade 1 to 12	\$ 114,596,037	\$111,184,595	\$109,568,450
Operations & maintenance	\$ 19,667,351	\$20,063,331	\$18,029,618
Transportation	\$ 12,937,287	\$11,856,152	\$10,868,298
System Administration	\$ 4,823,747	\$4,531,009	\$4,337,791
External Services	\$ 244,587	\$229,758	\$353,164
TOTAL EXPENSES	\$158,170,303	\$153,969,690	\$149,516,508
ANNUAL SURPLUS (DEFICIT)	(\$250,136)	(\$483,401)	(\$1,247,268)

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
EXPENSES			
Certificated salaries	\$ 68,375,057	\$67,600,676	\$65,553,561
Certificated benefits	\$ 15,832,721	\$15,550,463	\$14,964,179
Non-certificated salaries and wages	\$ 25,109,326	\$23,353,721	\$21,804,196
Non-certificated benefits	\$ 7,397,356	\$6,935,353	\$6,144,048
Services, contracts, and supplies	\$ 33,557,798	\$32,601,648	\$33,988,847
Capital and debt services			
Amortization of capital assets			
Supported	\$ 6,492,911	\$6,684,618	\$5,851,309
Unsupported	\$ 1,405,134	\$1,243,211	\$1,210,368
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	\$158,170,303	\$153,969,690	\$149,516,508

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

REVENUES	Approved Budget 2024/2025							Actual Audited 2022/23
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 6,095,312	\$ 102,304,615	\$ 12,810,488	\$ 11,651,968	\$ 4,831,123	\$ -	\$ 137,693,506	\$ 130,391,223
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 5,628,817	\$ -	\$ -	\$ 34,909	\$ 5,663,726	\$ 5,124,323
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 245,997	\$ -	\$ -	\$ -	\$ -	\$ 245,997	\$ 201,519
(5) Federal Government and First Nations	\$ -	\$ 7,024,639	\$ 911,914	\$ 155,759	\$ 89,758	\$ 25,428	\$ 8,207,498	\$ 5,066,552
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 294,000	\$ 2,283,965	\$ -	\$ 1,101,060	\$ -	\$ -	\$ 3,679,025	\$ 3,496,712
(11) Sales of services and products	\$ 23,400	\$ 794,109	\$ -	\$ 28,500	\$ 750	\$ 30,000	\$ 876,759	\$ 1,473,630
(12) Investment income	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 896,019
(13) Gifts and donations	\$ -	\$ 336,541	\$ 81,000	\$ -	\$ -	\$ -	\$ 417,541	\$ 684,467
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,250	\$ 154,250	\$ 186,322
(15) Fundraising	\$ -	\$ 131,865	\$ -	\$ -	\$ -	\$ -	\$ 131,865	\$ 291,918
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411,555
(18) TOTAL REVENUES	\$ 6,412,712	\$ 113,971,731	\$ 19,432,219	\$ 12,937,287	\$ 4,921,631	\$ 244,587	\$ 157,920,167	\$ 148,269,240
EXPENSES								
(19) Certificated salaries	\$ 2,974,325	\$ 64,848,360	\$ -	\$ -	\$ 522,371	\$ 30,000	\$ 68,375,056	\$ 65,553,561
(20) Certificated benefits	\$ 487,268	\$ 15,206,978	\$ -	\$ -	\$ 138,476	\$ -	\$ 15,832,722	\$ 14,964,179
(21) Non-certificated salaries and wages	\$ 2,120,393	\$ 15,748,634	\$ 4,296,071	\$ 829,505	\$ 2,086,723	\$ 28,000	\$ 25,109,326	\$ 21,804,196
(22) Non-certificated benefits	\$ 609,057	\$ 4,851,263	\$ 1,189,633	\$ 208,446	\$ 538,957	\$ -	\$ 7,397,356	\$ 6,144,048
(23) SUB - TOTAL	\$ 6,191,043	\$ 100,655,235	\$ 5,485,704	\$ 1,037,951	\$ 3,286,527	\$ 58,000	\$ 116,714,460	\$ 108,465,984
(24) Services, contracts and supplies	\$ 430,504	\$ 12,495,552	\$ 7,375,654	\$ 11,744,210	\$ 1,360,200	\$ 151,678	\$ 33,557,798	\$ 33,988,847
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 6,458,002	\$ -	\$ -	\$ 34,909	\$ 6,492,911	\$ 5,851,309
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 712,109	\$ 112,859	\$ 155,126	\$ 174,904	\$ -	\$ 1,154,998	\$ 946,777
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ 12,888	\$ 235,132	\$ -	\$ 2,116	\$ -	\$ 250,136	\$ 263,591
(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	\$ 6,621,547	\$ 113,875,784	\$ 19,667,351	\$ 12,937,287	\$ 4,823,747	\$ 244,587	\$ 158,170,303	\$ 149,516,508
(36) OPERATING SURPLUS (DEFICIT)	\$ (208,835)	\$ 95,947	\$ (235,132)	\$ -	\$ 97,884	\$ -	\$ (250,136)	\$ (1,247,268)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$1,101,060	\$1,051,575	\$1,178,503
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$2,829
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$363,000	\$238,306
Fees for optional courses	\$365,670	\$365,835	\$427,466
ECS enhanced program fees	\$294,000	\$260,000	\$226,431
Activity fees	\$761,235	\$887,260	\$762,831
Other fees to enhance education Cultural Events, Other Course Material Fees	\$519,780	\$13,270	\$25,000
NON-CURRICULAR FEES			
Extra-curricular fees	\$441,340	\$517,410	\$428,067
Non-curricular goods and services	\$14,240	\$19,040	\$22,797
Non-curricular travel	\$181,700	\$159,190	\$184,482
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$3,679,025	\$3,636,580	\$3,496,712

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 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs	\$2,500	\$8,500	\$0
Special events	\$137,000	\$178,000	\$174,525
Sales or rentals of other supplies/services	\$108,565	\$117,935	\$91,790
International and out of province student revenue	\$0	\$0	\$32,000
Adult education revenue	\$30,000	\$35,000	\$34,623
Preschool	\$23,400	\$10,800	\$23,988
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	\$301,465	\$350,235	\$356,926

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, 2023	\$10,827,885	(\$619,970)	\$0	\$5,095,400	\$0	\$5,095,400	\$6,352,455
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$2,140,698			\$2,140,698	\$2,140,698		
Estimated board funded capital asset additions		\$3,773,864		(\$1,085,000)	\$0	(\$1,085,000)	(\$2,688,864)
Projected board funded ARO tangible capital asset additions		\$0		\$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)		(\$7,238,241)		\$7,238,241	\$7,238,241		
Estimated capital revenue recognized - Alberta Education		\$647,668		(\$647,668)	(\$647,668)		
Estimated capital revenue recognized - Alberta Infrastructure		\$5,390,836		(\$5,390,836)	(\$5,390,836)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$81,075		(\$81,075)	(\$81,075)		
Budgeted amortization of ARO tangible capital assets		(\$250,136)		\$250,136	\$250,136		
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	\$0
Estimated reserve transfers (net)				(\$2,118,662)	(\$3,509,496)	\$1,390,834	\$2,118,662
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$12,968,583	\$1,785,096	\$0	\$5,401,234	\$0	\$5,401,234	\$5,782,253
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$250,136)			(\$250,136)	(\$250,136)		
Projected board funded tangible capital asset additions		\$1,067,000		\$0	\$0	\$0	(\$1,067,000)
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)		(\$7,647,909)		\$7,647,909	\$7,647,909		
Budgeted capital revenue recognized - Alberta Education		\$748,185		(\$748,185)	(\$748,185)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$5,663,726		(\$5,663,726)	(\$5,663,726)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$81,000		(\$81,000)	(\$81,000)		
Budgeted amortization of ARO tangible capital assets		(\$250,136)		\$250,136	\$250,136		
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)				(\$1,154,998)	(\$1,154,998)	\$0	\$1,154,998
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0		\$0
Projected Balances for August 31, 2025	\$12,718,447	\$1,446,962	\$0	\$5,401,234	\$0	\$5,401,234	\$5,870,251

**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-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027
Projected opening balance	\$0	\$0	\$0	\$5,401,234	\$5,401,234	\$5,401,234	\$5,782,253	\$5,870,251	\$6,004,251
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$7,898,045	\$8,087,000	\$8,087,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$6,492,911)	(\$6,522,864)	(\$6,522,864)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	(\$1,154,998)	(\$1,314,000)	(\$1,314,000)	\$0	\$0	\$0	\$1,154,998	\$1,314,000	\$1,314,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	(\$237,000)	(\$405,000)	(\$800,000)
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,000)	(\$150,000)	(\$400,000)
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$180,000)	(\$75,000)	(\$75,000)
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$350,000)	(\$350,000)	(\$600,000)
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$300,000)
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
ARO Amortization Costs	(\$250,136)	(\$250,136)	(\$250,136)		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$5,401,234	\$5,401,234	\$5,401,234	\$5,870,251	\$6,004,251	\$4,943,251

Total surplus as a percentage of 2025 Expenses	7.13%	7.21%	6.54%
ASO as a percentage of 2025 Expenses	3.41%	3.41%	3.41%

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2024/2025 **2023/2024** **2022/2023**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	8,444	8,408	8,284	Head count
Grades 10 to 12	3,034	2,906	2,782	Head count
Total	11,478	11,314	11,066	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.4%	2.2%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	253	293	237	Note 3
Total Net Enrolled Students	11,731	11,607	11,303	
Home Ed Students	85	125	111	Note 4
Total Enrolled Students, Grades 1-12	11,816	11,732	11,414	
Percentage Change	0.7%	2.8%		

Of the Eligible Funded Students:

Students with Severe Disabilities	600	591	551	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	952	938	839	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	914	899	991	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	13	13	10	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	927	912	1,001	
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	464	456	501	
Percentage Change	1.6%	-8.9%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	5	13		Note 4
Total Enrolled Students, ECS	932	925	1,001	
Percentage Change	0.8%	-7.6%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	206	172	169	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	31	44	41	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2024/2025 budget report preparation.
- 3) 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.
- 4) 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 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	622	622	619	619	619	619	Teacher certification required for performing functions at the school level.
Non-School Based	22	18	22	18	21	17	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	644.0	640.0	640.7	636.7	640.7	636.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.5%		0.0%		0.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	19,795,031		1975%		1938%		

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	2	-					
Other Factors	1	-					Jordans Principle Teacher
Total Change	3.3	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					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	523	519	541	537	513	509
Permanent - Part time	33	33	35	35	38	38
Probationary - Full time	42	42	39	39	43	43
Probationary - Part time	11	11	10	10	8	8
Temporary - Full time	69	69	44	44	51	51
Temporary - Part time	11	11	7	7	19	19

NON-CERTIFICATED STAFF

Instructional - Education Assistants	254	247	214	210	222	218	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	126	101	124	99	120	102	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	67	64	69	66	66	62	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	1	1	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	13	6	11	5	11	5	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	20	5	19	4	18	5	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	481.8	424.4	437.2	383.7	438.2	392.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	10.2%		-0.2%		9.9%		

Explanation of Changes to Non-Certificated Staff:

The changes in FTE for Non Certificated Staff is due to the anticipated funding for Jordans Principle in 24/25.

Additional Information

Are non-certificated staff subject to a collective agreement?

MOST	
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Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

CUPE (formerly CAAMSE) staff collective agreement expire on August 31, 2024. IUOE staff collective agreement expire on August 31, 2023. There are 57.47 FTE Non Union Staff budgeted for 24/25(includes Athabasca)