



## MEMORANDUM

November 30, 2021  
Regular Board Meeting

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<b>TO</b>	Board of Trustees
<b>FROM</b>	Shauna Boyce, Superintendent
<b>ORIGINATOR</b>	Scott McFadyen, Associate Superintendent
<b>RESOURCE</b>	Jason Krefting, Director Financial Services
<b>GOVERNANCE POLICY</b>	Board Policy 2: Role of the Board Board Policy 12: Role of the Superintendent
<b>ADDITIONAL REFERENCE</b>	BP 2: Stakeholder Engagement and Communication BP 2: Resource Stewardship BP 12: Fiscal Responsibility
<b>SUBJECT</b>	<b>2021-2022 FALL FORECAST</b>

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### PURPOSE

For information. No recommendation required.

### BACKGROUND

The Division prepares a fall forecast based on the September 30 enrolments each year. The Division updates revenue projections, staffing and other expenses based on these actual enrolments to provide sites with an updated operating plan based on their revised allocations.

### REPORT SUMMARY

The October Forecast included within this package is an updated forecast for the year ended August 31, 2022. This report provides variance explanations for the changes from the approved budget for 2022.

The forecasted revenues are \$133,702,241 an increase of 1.4% over the budget. The forecasted expenditures are \$135,080,605 an increase of 0.9% over the budget. The Division is forecasting a deficit of \$1,378,364 compared to a deficit of \$2,000,000 in the budget.

Administration would be pleased to respond to any questions.

SM:kz

## **2021-2022 Fall Forecast**

The Fall Forecast provides an update to the 2021-2022 budget that was approved in the spring. This forecast incorporates changes in revenues including the updated Alberta Education revenues based on actual enrolments and other changes in revenues since the budget was approved. Expenditures have also been updated to include changes in staffing, and expenditures based on operations.

The Fall Forecast was prepared with September 29 enrolments. The September 29 enrolments are used by Alberta Education as the current year enrolment in the Weighted Moving Average (WMA) calculation that is used to calculate grant funding for the Division.

The Division also uses the enrolments on this date to determine the student-based allocations to the schools.

Overall school enrolments are up 327 students or 2.8% over the 2021-2022 budget.

The higher enrolments resulted in increased allocations to the schools. The increased allocations to the schools were only partially offset by the increase in WMA revenues as the Division only receives 50% of funding for new students. WMA enrolment is a weighted moving average calculated using three years data. The WMA enrolment for 2021-22 is calculated using 20% of 2019-20 enrolments, 30% of 2020-21 enrolments and 50% of 2021-22 enrolments. Therefore, as enrolment increases funding lags behind as new growth is only funded in 50% the first year and 80% in the second year.

Sites have updated their forecasts based on their actual enrolments, staffing and new information.

The Division is forecasting a deficit of \$1,378,364 for the year based on the fall forecast.

## 2021-2022 Fall Forecast

### Statement of Revenues and Expenses

	Fall Forecast		Budget		Change	% Increase (decrease)	
	2021-2022		2021-2022				
<b>Revenues</b>							
Instruction ( ECS to Grade 12)	\$	100,932,934	\$	98,963,589	\$	1,969,345	2.0%
School Generated Funds		1,088,476		1,276,936		(188,460)	-14.8%
Operations & Maintenance		16,699,199		16,683,948		15,251	0.1%
Transportation		10,544,536		10,544,536		-	0.0%
Board & System Administration		4,352,396		4,327,126		25,271	0.6%
External Services		84,700		84,700		-	0.0%
<b>Total Revenues</b>	<b>\$</b>	<b>133,702,241</b>	<b>\$</b>	<b>131,880,835</b>	<b>\$</b>	<b>1,821,406</b>	<b>1.4%</b>
<b>Expenses</b>							
Instruction ( ECS to Grade 12)	\$	102,311,298	\$	100,963,589	\$	1,347,709	1.3%
School Generated Funds		1,088,476		1,276,936		(188,460)	-14.8%
Operations & Maintenance		16,699,199		16,683,948		15,251	0.1%
Transportation		10,544,536		10,544,536		-	0.0%
Board & System Administration		4,352,396		4,327,126		25,271	0.6%
External Services		84,700		84,700		-	0.0%
<b>Total Expenses</b>	<b>\$</b>	<b>135,080,605</b>	<b>\$</b>	<b>133,880,835</b>	<b>\$</b>	<b>1,199,770</b>	<b>0.9%</b>
<b>Surplus/(Deficit)</b>	<b>\$</b>	<b>(1,378,364)</b>	<b>\$</b>	<b>(2,000,000)</b>	<b>\$</b>	<b>621,636</b>	

## Revenues

Revenues increased by \$1.8 million or 1.4% from the budget to \$133.7 million, key variances are:



**Overall increase in revenues of \$1.8 million**



\$1.6 million – Provincial COVID Mitigation Support, amount is equal to WMA revenue reduction for the 2020-2021 school year.



\$417,000 – Alberta Education revenues related to higher weighted moving average enrolments over budget



\$105,000 – Alberta Education revenues for increase in Home Education students over budget (increase of 62 students to 165 students)



(\$248,000) – Alberta Education revenues for Educational Programs in an Institution as the Division is not operating the Bright Bank program this year.



(\$293,000) - Alberta Education revenues for Program Unit Funding and Specialized Learning Supports for Kindergarten (Severe) students decreased due to a reduction in the number of students (decrease of 48 students to 140 students) from budget and resulting WMA calculation



\$181,000 – Federal grant funding for First Nations students due to increase in students



\$190,000 – Other federal grants - Jordan's Principle grant due to increase students approved for funding



(\$34,000) – Fee revenues



\$104,000 – Other revenues including sales and services, facility rentals, donations and fundraising

## Expenditures

Expenditures increased by \$1.2 million or 0.9% from budget to \$135.1 million, key variances are:



**Overall increase in expenditures of \$1.2 million**



\$1.1 million – Salaries, Wages and Benefits

- \$899,000 increase in certificated salaries and benefits to support increased enrolment (8.4FTE)
- \$235,000 increase in support salary and benefits to support increased enrolment (9.6 FTE)



\$283,000 – Services, Contracts and Supplies

- Increase in supplies and services to support increased enrolment



(\$188,000) – School Generated Funds

- (\$60,000) decrease in special events
- (\$53,000) decrease in donations and fundraising
- (\$38,000) decrease in noncurricular travel
- (\$21,000) decrease in extracurricular expenditures

**2021-2022 Fall Forecast**  
**Statement of Operating Reserves**

	Projected Operating Reserves at Aug 31, 2021	Projected Surplus (Deficit)	Transfers	Projected Operating Reserves at Aug 31, 2022
Instruction	\$ 5,779,877	\$ (1,378,364)	\$ -	\$ 4,401,513
Board & System Administration	1,269,352	-	-	1,269,352
Operations & Maintenance	-	-	-	-
Transportation	81,758	-	-	81,758
External Services	-	-	-	-
<b>Total</b>	<b>\$ 7,130,987</b>	<b>\$ (1,378,364)</b>	<b>\$ -</b>	<b>\$ 5,752,623</b>
Unrestricted	\$ 943,769		\$	943,769
<b>Total Accumulated Surplus from Operations (Excluding SGF)</b>	<b>\$ 8,074,756</b>		<b>\$</b>	<b>6,696,392</b>
A.S.O. to expense Ratio	5.98%			4.96%

## 2021-2022 Fall Forecast

### Revenues and Expenses By Program

			Board & System Administration	Operations & Maintenance	Transportation	External Services
Revenues	Total	Instruction				
Alberta Education	\$ 121,761,110	\$ 96,821,225	\$ 4,284,900	\$ 11,417,499	\$ 9,237,486	\$ -
Alberta Infrastructure (Amortization of Capital Alloc)	5,287,400	-	-	5,271,700	-	15,700
Other - Government of Alberta	16,150	16,150	-	-	-	-
Federal Government and/or First Nations	1,627,842	1,575,346	52,496	-	-	-
Other Alberta school authorities	36,215	36,215	-	-	-	-
School based course material fees	2,209,481	2,209,481	-	-	-	-
Transportation fees	1,036,508	-	-	-	1,036,508	-
Other sales and services	1,042,266	731,725	15,000	10,000	270,542	15,000
Investment income	135,000	135,000	-	-	-	-
Gifts and Donations	408,499	408,499	-	-	-	-
Fundraising	87,770	87,770	-	-	-	-
Rentals of facilities	54,000	-	-	-	-	54,000
<b>Total Revenues</b>	<b>\$ 133,702,241</b>	<b>\$ 102,021,410</b>	<b>\$ 4,352,396</b>	<b>\$ 16,699,199</b>	<b>\$ 10,544,536</b>	<b>\$ 84,700</b>
<b>Expenses</b>						
Certificated salaries	\$ 60,345,794	\$ 59,831,595	\$ 499,199	\$ -	\$ -	\$ 15,000
Certificated benefits	13,437,402	13,295,132	142,270	-	-	-
Non-certificated salaries and wages	20,443,969	14,494,581	1,744,089	3,517,687	659,612	28,000
Non-certificated benefits	6,046,534	4,370,988	420,222	1,098,332	156,992	-
Sub-total	100,273,698	91,992,296	2,805,779	4,616,019	816,604	43,000
Services, contracts and supplies	27,988,442	10,310,593	1,399,468	6,484,218	9,768,163	26,000
Cost recoveries between programs	-	465,172	(7,913)	(369,478)	(87,781)	-
Amortization of capital assets	-	-	-	-	-	-
Supported	5,757,270	-	-	5,741,570	-	15,700
Unsupported	1,061,195	631,713	155,062	226,870	47,550	-
Total Amortization	6,818,465	631,713	155,062	5,968,440	47,550	15,700
Interest on capital debt						
Supported	-	-	-	-	-	-
Unsupported	-	-	-	-	-	-
Other interest charges	-	-	-	-	-	-
Losses on disposal of capital assets	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 135,080,605</b>	<b>\$ 103,399,774</b>	<b>\$ 4,352,396</b>	<b>\$ 16,699,199</b>	<b>\$ 10,544,536</b>	<b>\$ 84,700</b>
<b>Excess(Deficiency) of Revenues Over Expenses Before Extraordinary Items</b>	<b>\$ (1,378,364)</b>	<b>\$ (1,378,364)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2021-2022 Fall Forecast Revenues By Source

	Fall Forecast		Budget		% Increase
	2021-2022	2021-2022	Change	(decrease)	
<b>Revenue Alberta Education</b>					
<b>Base Instruction</b>					
Early Learning	\$ 2,921,938	\$ 2,902,230	\$ 19,708		0.7%
Grades 1 - 9	46,073,666	46,062,750	10,915		0.0%
High Schools	15,919,357	15,633,364	285,993		1.8%
Rural Small Schools	2,550,000	2,550,000	-		0.0%
Home Education	280,500	175,100	105,400		60.2%
Outreach Programs	150,000	150,000	-		0.0%
Distance Education	24,623	24,623	-		0.0%
<b>Base Instruction Subtotal</b>	<b>67,920,084</b>	<b>67,498,068</b>	<b>422,016</b>		<b>0.6%</b>
<b>Services &amp; Supports</b>					
Specialized Learning Support (SLS)	7,620,851	7,574,669	46,181		0.6%
Specialized Learning Support - Kindergarten (Severe) <sup>1</sup>	963,900	1,026,700	(62,800)		-6.1%
First Nations, Metis and Inuit Education	1,521,777	1,521,777	-		0.0%
English as a Second Language	110,820	121,920	(11,100)		-9.1%
Refugee Student	16,500	22,000	(5,500)		-25.0%
Institutional Program (EPI)	-	248,336	(248,336)		-100.0%
Moderate Language Delay Grant (Pre-K & SLS K) <sup>2</sup>	128,000	80,000	48,000		60.0%
ECS Program Unit Funding (PUF) <sup>3</sup>	1,578,750	1,809,000	(230,250)		-12.7%
<b>Services &amp; Supports Subtotal</b>	<b>11,940,598</b>	<b>12,404,402</b>	<b>(463,805)</b>		<b>-3.7%</b>
<b>Schools</b>					
Operations & Maintenance Grant	9,243,706	9,228,455	15,251		0.2%
SuperNet	241,344	241,344	-		0.0%
Transportation - Urban	2,542,311	2,542,311	-		0.0%
Transportation - Rural	5,953,820	5,953,820	-		0.0%
Transportation - Special	595,174	595,174	-		0.0%
Transportation - Early Learning (PUF)	95,888	95,888	-		0.0%
Transportation - Early Learning Family Oriented Programming	50,293	50,293	-		0.0%
Infrastructure Maintenance and Renewal	1,462,579	1,462,579	-		0.0%
<b>Schools Subtotal</b>	<b>20,185,115</b>	<b>20,169,864</b>	<b>15,251</b>		<b>0.1%</b>
<b>Community</b>					
Socio-Economic Status	1,364,817	1,355,814	9,003		0.7%
Geographic	1,272,247	1,268,023	4,224		0.3%
School Nutrition Program	226,000	200,000	26,000		13.0%
<b>Community Subtotal</b>	<b>2,863,064</b>	<b>2,823,837</b>	<b>39,227</b>		<b>1.4%</b>
<b>Jurisdictions</b>					
System Administration	4,237,450	4,237,450	-		0.0%
<b>Bridge Funding</b>					
Bridge Funding Framework	5,846,055	5,846,055	-		0.0%
<b>Other Alberta Education</b>					
Government contributions to ATRF	6,275,000	6,305,982	(30,982)		-0.5%
Other (includes secondments)	162,950	227,291	(64,341)		-28.3%
Other Alberta Education System Instructional Support	99,009	50,000	49,009		98.0%
Provincial COVID mitigation support	1,621,636	-	1,621,636		100.0%
<b>Other Alberta Education Subtotal</b>	<b>8,158,595</b>	<b>6,583,273</b>	<b>1,575,322</b>		<b>23.9%</b>



## 2021-2022 Fall Forecast

### Revenues By Source

	Fall Forecast 2021-2022	Budget 2021-2022	Change	% Increase (decrease)
<b>Federal French Funding (Through Alberta Ed)</b>				
Federal French Funding	140,279	140,279	-	0.0%
<b>Amortization of Capital Allocations</b>				
Amortization of Capital Allocations - AB Education	469,870	469,870	-	0.0%
<b>Total Alberta Education</b>	<b>121,761,110</b>	<b>120,173,099</b>	<b>1,588,011</b>	<b>1.3%</b>
<b>Alberta Infrastructure</b>				
Amortization of Capital Allocations - AB Infrastructure	5,287,400	5,287,400	-	0.0%
<b>Other Government of Alberta</b>				
Other Government of Alberta	16,150	16,150	-	0.0%
<b>Federal Government</b>				
First Nations tuition	1,312,410	1,131,020	181,390	16.0%
Other federal grants	315,432	125,608	189,824	151.1%
<b>Federal Government Subtotal</b>	<b>1,627,842</b>	<b>1,256,628</b>	<b>371,214</b>	<b>29.5%</b>
<b>Alberta School Authorities</b>				
Tuition fees	36,215	36,215	-	0.0%
<b>Fees</b>				
Optional courses	319,578	306,608	12,970	4.2%
Activity fees - field trips	704,887	728,678	(23,791)	-3.3%
Activity fees - cultural events	109,909	110,469	(560)	-0.5%
Full time kindergarten	345,000	313,000	32,000	10.2%
Other course material fees	212,657	207,007	5,650	2.7%
Extra-curricular fees	397,000	418,037	(21,037)	-5.0%
Non-curricular travel/field trips	120,450	159,250	(38,800)	-24.4%
Transportation fees - eligible	318,807	318,807	-	0.0%
Transportation fees - ineligible	452,689	452,689	-	0.0%
Transportation fees - private	41,950	41,950	-	0.0%
Transportation fees - cross attendance	176,067	176,067	-	0.0%
Transportation fees - alternate seat	46,995	46,995	-	0.0%
<b>Fees Subtotal</b>	<b>3,245,989</b>	<b>3,279,557</b>	<b>(33,568)</b>	<b>-1.0%</b>
<b>Other Sales and Services</b>				
Transportation insurance (private organizations)	243,542	243,542	-	0.0%
Tuition fees - foreign and out of jurisdiction	22,500	22,500	-	0.0%
Tuition fees - adults	15,000	15,000	-	0.0%
Hot lunch - milk programs	9,000	9,000	-	0.0%
Play partners	28,800	43,200	(14,400)	-33.3%
Special events and graduations	109,800	169,800	(60,000)	-35.3%
Sales of supplies and services to students	76,889	84,172	(7,283)	-8.7%
Miscellaneous sales	536,736	534,984	1,752	0.3%
<b>Other Sales and Services Subtotal</b>	<b>1,042,267</b>	<b>1,122,198</b>	<b>(79,931)</b>	<b>-7.1%</b>

## 2021-2022 Fall Forecast Revenues By Source

	Fall Forecast 2021-2022	Budget 2021-2022	Change	% Increase (decrease)
<b>Investment Income</b>				
Interest & investment income	135,000	135,000	-	0.0%
<b>Gifts and Donations</b>				
Donations	408,499	407,899	600	0.1%
<b>Rental of Facilities</b>				
Rentals - facilities	54,000	54,000	-	0.0%
<b>Fundraising</b>				
Fundraising	87,770	112,690	(24,920)	-22.1%
<b>Total Revenues</b>	<b>\$ 133,702,241</b>	<b>\$ 131,880,835</b>	<b>\$ 1,821,406</b>	<b>1.4%</b>

### Notes

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

## 2021-2022 Fall Forecast

### Expenses

		Fall Forecast 2021-2022		Budget 2021-2022		Change	% Increase (decrease)
<b>By Program</b>							
Instruction	\$	103,399,774	\$	102,240,522	\$	1,159,252	1.1%
Board & System Administration		4,352,396		4,327,129		25,267	0.6%
Operations & Maintenance		15,236,620		15,221,369		15,251	0.1%
Infrastructure Maintenance Renewal		1,462,579		1,462,579		-	0.0%
Transportation		10,544,536		10,544,536		-	0.0%
External Services		84,700		84,700		-	0.0%
<b>Total Expenses</b>	<b>\$</b>	<b>135,080,605</b>	<b>\$</b>	<b>133,880,835</b>	<b>\$</b>	<b>1,199,770</b>	<b>0.9%</b>

		Fall Forecast 2021-2022		Budget 2021-2022		Change	% Increase (decrease)
<b>By Category</b>							
Salaries, wages and benefits	\$	100,273,698	\$	99,167,824	\$	1,105,874	1.1%
Services, contracts and supplies		25,437,387		25,155,031		282,356	1.1%
School Generated Funds		1,088,476		1,276,936		(188,460)	-14.8%
Infrastructure Maintenance Renewal		1,462,579		1,462,579		-	0.0%
Amortization of property and equipment		6,818,465		6,818,465		-	0.0%
<b>Total Expenses</b>	<b>\$</b>	<b>135,080,605</b>	<b>\$</b>	<b>133,880,835</b>	<b>\$</b>	<b>1,199,770</b>	<b>0.9%</b>

## 2021-2022 Fall Forecast Expenditures by Site

Site	Fall Forecast		Budget		Change	% Increase (decrease)
	2021-2022		2021-2022			
Governance	\$ 686,675	\$	686,675	\$	-	0.0%
Office of the Superintendent	552,988		552,988		-	0.0%
Deputy Superintendent	538,342		520,010		18,332	3.5%
Corporate Supports & Services	935,397		920,397		15,000	1.6%
Student Supports & Services	356,746		467,162		(110,416)	-23.6%
Education & System Services	320,648		430,314		(109,666)	-25.5%
Communications	370,380		388,712		(18,332)	-4.7%
Human Resources	481,744		481,744		-	0.0%
Financial Services	1,163,000		1,163,000		-	0.0%
Technology Services	1,634,920		1,634,920		-	0.0%
Print Centre	87,000		87,000		-	0.0%
Transportation Services	10,490,157		10,490,157		-	0.0%
Maintenance	5,719,350		5,704,099		15,251	0.3%
Custodial	3,628,000		3,628,000		-	0.0%
Infrastructure Maintenance Renewal	1,462,579		1,462,579		-	0.0%
Capital & Debt Services	6,742,935		6,742,935		-	0.0%
Instructional Pool	3,327,857		3,523,315		(195,458)	-5.5%
Government Contributions to ATRF	6,275,000		6,305,982		(30,982)	-0.5%
<b>Subtotal</b>	<b>\$ 44,773,718</b>	<b>\$</b>	<b>45,189,989</b>	<b>\$</b>	<b>(416,271)</b>	<b>-0.9%</b>
Blueberry School	\$ 3,830,469	\$	3,662,410	\$	168,059	4.6%
Brookwood School	3,297,702		3,254,206		43,496	1.3%
Ecole Broxton Park School	4,449,560		4,472,364		(22,804)	-0.5%
Connections for Learning	4,972,930		4,890,392		82,538	1.7%
Copperhaven School	4,810,070		5,038,867		(228,797)	-4.5% <sup>1,3</sup>
Duffield School	2,150,910		1,977,178		173,732	8.8% <sup>2</sup>
Entwistle School	1,068,719		1,059,895		8,824	0.8%
Forest Green School	2,010,831		1,696,479		314,352	18.5% <sup>2,3,4</sup>
Graminia School	3,634,622		3,592,383		42,239	1.2%
Greystone Centennial Middle School	3,655,108		3,582,015		73,093	2.0% <sup>2,3</sup>
High Park School	3,512,763		3,382,557		130,206	3.8% <sup>2</sup>
Memorial Composite High School	7,892,151		7,466,217		425,934	5.7% <sup>2,3</sup>
Ecole Meridian Heights School	4,960,210		5,016,521		(56,311)	-1.1%
Millgrove School	3,535,605		3,331,030		204,575	6.1% <sup>2,3</sup>
Muir Lake School	3,392,805		3,244,212		148,593	4.6% <sup>2,3</sup>
Parkland Village School	1,249,395		1,323,768		(74,373)	-5.6% <sup>1,3</sup>
Prescott Learning Centre	5,808,477		5,954,943		(146,466)	-2.5% <sup>1,3</sup>
Spruce Grove Composite High School	7,849,657		7,376,613		473,044	6.4% <sup>2,3</sup>
Stony Plain Central School	4,278,068		4,059,517		218,551	5.4% <sup>2,3</sup>
Tomahawk School	839,763		920,738		(80,975)	-8.8% <sup>3</sup>
Wabamun School	1,173,148		1,048,488		124,660	11.9% <sup>2,3</sup>
Woodhaven Middle School	3,264,877		3,144,818		120,059	3.8% <sup>3</sup>
Early Learning	2,739,312		3,318,648		(579,336)	-17.5% <sup>5</sup>
Student Services	1,597,573		1,721,974		(124,401)	-7.2%
Wellness & Community Partnership	408,459		485,000		(76,541)	-15.8%
Literacy and Lifelong Learning	403,757		295,507		108,250	36.6%
Indigenous Education and Numeracy	343,432		327,016		16,416	5.0%
Real Program	832,106		720,000		112,106	15.6%
Wellness Program	413,900		369,000		44,900	12.2%
Specialized Classrooms	842,032		681,153		160,879	23.6%
School Generated Funds	1,088,476		1,276,936		(188,460)	-14.8%
<b>Subtotal School Instructional Sites</b>	<b>\$ 90,306,887</b>	<b>\$</b>	<b>88,690,846</b>	<b>\$</b>	<b>1,616,042</b>	<b>1.8%</b>
<b>Total</b>	<b>\$ 135,080,605</b>	<b>\$</b>	<b>133,880,835</b>	<b>\$</b>	<b>1,199,770</b>	<b>0.9%</b>

### Notes

- <sup>1</sup> School enrolment down from budget
- <sup>2</sup> School enrolment up from budget
- <sup>3</sup> Impact of converting salaries from average to actual
- <sup>4</sup> Additional Revenues were forecast
- <sup>5</sup> Reduction in Grant Revenues and transfers to support other sites