

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2018**

[School Act, Sections 147(2)(b) and 276]

**3260 Fort McMurray Public School District No. 2833**

Legal Name of School Jurisdiction

Telephone & Fax Numbers, Email Address

**BOARD CHAIR**

Jeff Thompson

Name

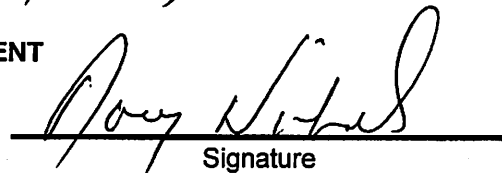


Signature

**SUPERINTENDENT**

Doug Nicholls

Name



Signature

**SECRETARY TREASURER or TREASURER**

Allan Kallal CPA-CMA

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 17, 2017

Date

Version: 170316

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

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**Color coded cells:**

blue cells: require the input of data/descriptors wherever applicable.  
 salmon cells: contain referenced juris. information - protected  
 green cells: populated based on information previously submitted

grey cells: data not applicable - protected  
 white cells: within text boxes REQUIRE the input of points and data.  
 yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2017/2018 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:**

Enrollment for the district is projected to be down 56 students, Current Registrations at the end of June see an increase in the number of students.. New schools have commitments to support Furniture/Equipment and building enhancements such as tournament size gymnasium, and Air Conditioning. The 5 major Capital Projects have \$3.9 million allocated from reserves., 2016 to 2018

- 1 Facility and Technology Costs are Increasing due to adding 2 new facilities, utilities, custodial, snow removal, maintenance...
- 2 Facility and Technology Costs are Increasing due Insurance remediation covering normal operating expenditures ending
- 3 Tech ever greening has been moved from 3 to 4 years (33% change) and 5 to 6 years (20%) To reduce the budget, not if Computer for Schools pulls support this is \$300,000 \$400,000 annually in hardware FMPSD would have to buy.
- 4 CSI 17/23/25/27 in the preliminary budget is 20/25/27/29
- 5 Supports for Mental Health and from Donations is dropping next year, application to Red Cross to backfill but this may not be supported.
- 6 Transportation new schools create new walk zones and up to 2.4km unfunded transportation grant zones. This results in reduced grants, \$225,000
- 7 Fees, government has limited Board Capacity to charge fees but has provided some funding Estimated enough to cover previous district fees (\$704,000) but not SGF fees.
- 8 EA's on non-instructional Fridays, staff has been submitting LOA's requesting more flexibility. Have option to opt out of all or in for all.
- 9 FMNI Accountability to Ministry Increasing, included 1.0 FTE Coordinator Reporting to Coordinator on how funds allocated to schools expended (FTE/Supplies...).
- 10 One time Stabilization funding of 1.7 million has been Eliminated.
- 11 CEU's have been capped at 45, down from 60, per year per student In the province for 2017-18 Impact on District is estimated at \$450,000 per and will impact next year Summer School.
- 12 Equity of Opportunity and Inclusive Education Funding is down \$170,000.
- 13 Small School By necessity Funding is up due to declining enrollment, \$165,000.
- 14 One time grants and donation from the fire are down \$650,000, applications to Red Cross have been submitted.
- 15 Facilities Grants to operate the buildings are down by \$274,000, due to declining enrollment.

**Significant Business and Financial Risks:**

Fort McMurray is a Petroleum City, if the price of Oil goes up or Down that directly impacts the number of jobs and families in the region. Conflict could increase the demand for oil and increase the jobs in the region as a stable producer. The decline in the cost of housing could encourage more families to relocated especially with the reduced support from producers for travel costs. Consolidation of Producers is reducing the workforce. Changes in technology such as automated/robotic equipment can reduce the work force and number of families. Changes in consumer practices if a Uber and driverless cars combine the demand for oil could be impacted in the medium to long term.

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**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>REVENUES</b>			
Alberta Education	\$74,603,262	\$77,103,568	\$77,076,964
Other - Government of Alberta	\$1,457,185	\$1,510,185	\$994,688
Federal Government and First Nations	\$31,890	\$31,890	\$87,471
Other Alberta school authorities	\$100,000	\$100,000	\$107,216
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$831,650	\$1,059,050	\$2,810,084
Other sales and services	\$753,494	\$753,494	\$592,361
Investment income	\$150,000	\$150,000	\$177,131
Gifts and donations	\$194,551	\$767,623	\$418,614
Rental of facilities	\$925,000	\$925,000	\$989,111
Fundraising	\$683,000	\$683,000	\$398,723
Gains on disposal of capital assets	\$0	\$0	\$200
Other revenue	\$145,000	\$145,000	\$41,371
<b>TOTAL REVENUES</b>	<b>\$79,875,032</b>	<b>\$83,228,810</b>	<b>\$83,693,934</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$9,567,557	\$9,748,345	\$9,154,926
Instruction - Grades 1-12	\$53,260,411	\$55,389,642	\$54,137,398
Plant operations & maintenance	\$15,447,716	\$14,612,638	\$14,250,827
Transportation	\$2,305,484	\$2,291,857	\$2,093,480
Administration	\$3,490,375	\$3,463,509	\$2,985,503
External Services	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$84,071,543</b>	<b>\$85,505,991</b>	<b>\$82,622,134</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$4,196,511)</b>	<b>(\$2,277,181)</b>	<b>\$1,071,800</b>

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>EXPENSES</b>			
Certificated salaries	\$32,252,821	\$33,876,483	\$32,921,496
Certificated benefits	\$8,521,619	\$8,950,612	\$8,985,165
Non-certificated salaries and wages	\$16,753,990	\$16,711,675	\$15,426,258
Non-certificated benefits	\$4,196,004	\$4,185,406	\$3,972,282
Services, contracts, and supplies	16,196,803	\$15,631,510	\$14,993,338
Capital and debt services			
Amortization of capital assets			
Supported	\$5,921,428	\$5,921,428	\$6,025,182
Unsupported	\$208,878	\$208,877	\$276,893
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$20,000	\$20,000	\$21,520
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$84,071,543</b>	<b>\$85,505,991</b>	<b>\$82,622,134</b>

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>FEES</b>			
TRANSPORTATION	\$250,000	\$400,000	\$400,758
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$430,645
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$1,500	\$0	\$0
Alternative program fees	\$319,000	\$319,000	\$247,990
Fees for optional courses	\$9,850	\$0	\$512,823
Students from other boards			\$0
Tuition from Ineligible students			\$8,900
ECS enhanced program fees	\$81,550	\$139,050	\$408,453
<b>ACTIVITY FEES</b>			
Other fees to enhance education	\$3,940		
Other enhancement fees		\$14,000	\$0
Other enhancement fees            Music		\$0	\$9,094
Other enhancement fees            Wellness (we day)		\$0	\$29,997
Other enhancement fees            School based		\$0	\$10,251
Other enhancement fees		\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$118,300	\$41,790	\$356,062
Non-curricular supplies and materials	\$18,260	\$0	\$119,973
NON-CURRICULAR TRAVEL	\$5,910	\$80,220	
<b>OTHER FEES</b>			
Other non-curricular fees            Other non-curricular fees (describe here)		\$4,000	\$0
Other non-curricular fees            Other non-curricular fees (describe here)		\$60,990	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	<b>\$831,650</b>	<b>\$1,059,050</b>	<b>\$2,810,084</b>

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

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (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 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
Cafeteria sales, hot lunch, milk programs	\$115,000	\$115,000	\$159,632
Special events	\$75,000	\$75,000	\$197,401
Sales or rentals of other supplies/services	\$45,000	\$45,000	\$144,959
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$0	\$0	
Student travel (international, recognition trips, non-curricular)			\$131,014
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$10,000	\$10,000	
Other (describe)            Book Fair	\$7,000	\$7,000	\$85,446
Other (describe)            Comissions	\$0	\$0	\$12,741
Other (describe)            Market revenue & rental income	\$0	\$0	\$63,310
Other (describe)            Student Travel	\$90,000	\$90,000	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	<b>\$342,000</b>	<b>\$342,000</b>	<b>\$794,503</b>

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

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
<b>FEES</b>					
	<b>TRANSPORTATION</b>		\$250,000	\$0	\$250,000
	<b>LUNCH SUPERVISION &amp; ACTIVITY</b>		\$0	\$0	\$0
	<b>FEES TO ENHANCE BASIC INSTRUCTION</b>				
	Technology user fees				
	Consumables				
	Alternative program fees	\$117,850	\$35,000	\$1,500	\$1,500
	Fees for optional courses	\$0	\$0	\$166,150	\$319,000
	ECS enhanced program fees	\$61,550	\$0	\$9,850	\$9,850
	<b>ACTIVITY FEES</b>				
	Other fees to enhance education	\$0	\$0	\$0	\$61,550
	<b>NON-CURRICULAR FEES</b>				
	Extra-curricular fees	\$0	\$0	\$43,340	\$43,340
	Non-curricular supplies, materials, and services	\$0	\$88,750	\$3,940	\$3,940
	<b>NON-CURRICULAR TRAVEL</b>				
	OTHER FEES***	\$0	\$5,910	\$0	\$5,910
	<b>TOTAL FEES</b>	\$179,400	\$379,660	\$272,560	\$831,650

\*\*Supplies and Materials may include consumables (one-time use such as paper), reusable supplies, equipment rental, workbooks).

\*\*\*Describe purpose of fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

\*\*\*\*Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.

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

School Jurisdiction Code: 3260

	(1)	(2)	(3)	(4)	(5)	(6) (7)	
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2016</b>	\$16,687,917	\$7,177,315	\$0	\$8,853,285	\$5,316	\$8,847,969	\$657,317
<b>2016/2017 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$100,000)			(\$100,000)	(\$100,000)		
Estimated board funded capital asset additions		\$1,800,000		(\$1,800,000)	\$0	(\$1,800,000)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$6,530,520)		\$6,530,520	\$6,530,520		
Estimated capital revenue recognized - Alberta Education		\$6,321,642		(\$6,321,642)	(\$6,321,642)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	(\$100,000)	\$100,000	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2017</b>	\$16,587,917	\$8,768,437	\$0	\$7,162,163	\$14,194	\$7,147,969	\$657,317
<b>2016/2017 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$4,196,511)			(\$4,196,511)	(\$4,196,511)		
Projected board funded capital asset additions		\$2,190,000		(\$2,100,000)	\$0	(\$2,100,000)	(\$90,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,130,306)		\$6,130,306	\$6,130,306		
Budgeted capital revenue recognized - Alberta Education		\$5,921,428		(\$5,921,428)	(\$5,921,428)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$4,315,000	(\$4,315,000)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2018</b>	\$12,391,408	\$10,749,559	\$0	\$1,074,530	\$341,561	\$732,969	\$567,317

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance		\$14,184	\$1,481	\$1,481	\$7,147,969	\$732,969	\$32,969	\$657,317	\$567,317	\$477,317
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$8,130,306	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$5,921,428)	\$0	\$0		\$2,800,000	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$4,315,000	\$0	\$0	(\$4,315,000)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Reduction in programs, increased class sizes	\$0	\$0	\$0	\$0	\$0	\$3,100,000	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	(\$1,000,000)	\$0	\$0		(\$400,000)	\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	(\$357,080)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	(\$50,000)	\$0	\$0		(\$50,000)	(\$50,000)			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	(\$50,000)	\$0	\$0		(\$50,000)	(\$50,000)			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$1,400,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$700,000)	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,000)	(\$25,000)	(\$25,000)
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,000)	(\$35,000)	(\$35,000)
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$30,000)	(\$30,000)	(\$30,000)
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Other 1 - please use this row only if no other row is appropriate	Transportation Deficit	(\$844,892)	\$0	\$0		(\$750,000)	(\$750,000)		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	POM Deficit	(\$2,234,839)	\$0	\$0		(\$2,250,000)	(\$2,250,000)		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$1,481	\$1,481	\$1,481	\$732,968	\$32,969	\$32,969	\$567,317	\$477,317	\$387,317

Out of Balance			
Total surplus as a percentage of 2018 Expenses	1.55%	0.61%	0.50%
ASO as a percentage of 2010 Expenses	0.67%	0.04%	0.04%

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2016/2017**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2016 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

It is anticipated that significant Supplies, Services and Equipment expenditures will be covered by Insurance Claim. This is subject to adjuster review and recommendation to underwriters.

Staffing turnover was higher than anticipated reducing the overall total wages and benefits.

Vacancies and staff turnover and the volume of work to handle a 50 million dollar insurance claim necessitated that IMR projects be deferred.

**2017/2018**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Enrollment for the district is projected to be down 56 students, Current Registrations at the end of June see a slight increase in the number of students not a decrease.

New schools have commitments to support Furniture/Equipment and building enhancements such as tournament size gymnasium, and Air Conditioning. The 5 major Capital Projects have \$3.9 million allocated from reserves.

- 1 Facility Costs are increasing due to adding 2 new facilities, utilities, custodial, snow removal, maintenance...
- 2 Facility Costs are increasing due insurance remediation covering normal operating expenditures ending
- 3 Tech Costs are increasing due to adding 2 new facilities
- 4 Tech Costs are increasing due to insurance remediation replacing and remediating equipment ending
- 5 Tech ever greening has been moved from 3 to 4 years (33% change) and 5 to 6 years (20%)  
To reduce the budget, not if Computer for Schools pulls support this is \$300,000 to \$400,000 annually in hardware FMPSD would have to buy.
- 6 CSI 17/23/25/27 in the preliminary budget is 20/25/27/29
- 7 Supports for Mental Health and from Donations is dropping next year, application to Red Cross to backfill but this may not be supported.
- 8 Transportation new schools create new walk zones and up to 2.4km unfunded transportation grant zones. This results in reduced grants, \$225,000 and increased number of unfunded routes.
- 9 Transportation is budgeting the same number of routes, as families are moving around, BH is going home, CG and DM are opening.
- 10 Fees, government has limited Board Capacity to charge fees but has provided some funding Estimated enough to cover previous district fees (\$704,000) but not SGF fees.
- 11 EA's on non-instructional Fridays, staff has been submitting LOA's requesting more flexibility. Have option to opt out of all or in for all.
- 12 FMNI Accountability to Ministry increasing, included 1.0 FTE Coordinator Reporting to Coordinator on how funds allocated to schools expended (FTE/Supplies...).
- 13 One time Stabilization funding of 1.7 million has been Eliminated.
- 14 CEU's have been capped at 45, down from 60, per year per student in the province for 2017-18 Impact on District is estimated at \$450,000 per and will impact next year Summer School.
- 15 Equity of Opportunity and Inclusive Education Funding is down \$170,000, due adjustments to grants calculations.
- 16 Small School By necessity Funding is up due to declining enrollment, \$165,000.
- 17 One time grants and donation from the fire are down \$650,000, applications to Red Cross have been submitted.
- 18 Facilities Grants to operate the buildings are down by \$274,000, due to declining enrollment.

**Areas under review:**

- i Custodial Services have a \$150,000 casual budget, eliminating this would result in reduced service and catch up on non-instructional days
- ii Maintenance Hires summer casuals to cut grass and maintain grounds, reducing this would impact grounds
- iii ECDP could be taught by diploma's limited number of qualified diplomas is a hinderance.
- iv Casual EA's for less than 5 day absences is estimated at \$200,000
- v ATA and CUPE LOA coverage costs \$2.2 million.



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2018/2019**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

FMPSD continues to struggle with cost of yellow bus. FMPSD and FMRCSSD do joint bussing, combined loads. Deficit is \$844,000.

Funding and Fees for Regular buses would have to increase 2 to 3 times the proposed rates for regular buses and funding for little buses would have to increase 2 to 3 times as well.

Plant operations and maintenance runs a Deficit of 2.2 million and that is after significant rental income is allocated to the department, as well as transfer of 1.1 million from other departments.

The accumulated operating surplus will be used to support budgets adjustments to step down the district deficit until a balanced budget can be achieved.

New schools come with additional costs to fully equip and build, these have been detailed in AOS.

**2019/2020**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

FMPSD continues to struggle with cost of yellow bus. FMPSD and FMRCSSD do joint bussing, combined loads. Deficit is \$844,000.

Funding and Fees for Regular buses would have to increase 2 to 3 times the proposed rates for regular buses and funding for little buses would have to increase 2 to 3 times as well.

Plant operations and maintenance runs a Deficit of 2.2 million and that is after significant rental income is allocated to the department, as well as transfer of 1.1 million from other departments.

The accumulated operating surplus will be used to support budgete adjustments to step down the district deficits until a balanced budget can be achieved.

**August 31, 2020**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

FMPSD continues to struggle with cost of yellow bus. FMPSD and FMRCSSD do joint bussing, combined loads. Deficit is \$844,000.

Funding and Fees for Regular buses would have to increase 2 to 3 times the proposed rates for regular buses and funding for little buses would have to increase 2 to 3 times as well.

Plant operations and maintenance runs a Deficit of 2.2 million and that is after significant rental income is allocated to the department, as well as transfer of 1.1 million from other departments.

The accumulated reserves will be depleted, final budget adjustments will have to be completed to balance.

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	3,160	3,159	3,347	Head count
Grades 10 to 12	1,017	1,078	1,197	Note 3
<b>Total</b>	<b>4,177</b>	<b>4,235</b>	<b>4,544</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.4%	-6.8%		
<b>Other Students:</b>				
<b>Total</b>	<b>3</b>	<b>3</b>	<b>8</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>4,180</b>	<b>4,238</b>	<b>4,552</b>	
<b>Home Ed and Blended Program Students</b>	<b>3</b>	<b>3</b>	<b>2</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>4,183</b>	<b>4,241</b>	<b>4,554</b>	
Percentage Change	-1.4%	-6.9%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	185	185	177	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	324	336	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
Eligible Funded Children	757	755	792	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	137	136	91	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>894</b>	<b>891</b>	<b>883</b>	
Program Hours	504	480	480	Minimum: 475 Hours
FTE Ratio	0.531	0.505	0.505	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>474</b>	<b>450</b>	<b>446</b>	
Percentage Change	5.4%	0.9%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	89	88	98	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	480	478	500	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 2016/2017 budget report preparation.
  - The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
  - Other Grade 1-12 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. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

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

	Budgeted 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
<b>CERTIFICATED STAFF</b>					
School Based	276.0	294.3	292.0	312.4	Teacher certification required for performing functions at the school level.
Non-School Based	14.0	14.0	14.0	14.0	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>290.0</b>	<b>308.3</b>	<b>306.0</b>	<b>326.4</b>	<b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</b>
Percentage change from prior period	-5.9%	-5.6%	-5.2%	-6.2%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	16.1	15.2		15.3	
Certificated Staffing Change due to:					
	Please Allocate	Please Allocate			
	(18.3)	2.3			
Enrolment Change	18.3	2.3	(20.4)		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-		n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	n/a		Descriptor required.
<b>Total Change</b>	<b>18.3</b>	<b>2.3</b>	<b>n/a</b>		<b>Year-over-year change in Certificated FTE</b>
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	12.3	-	n/a		FTEs
Other (retirement, attrition, etc.)	6.0	-	n/a		Descriptor required: Retirements and resignations
<b>Total Negative Change in Certificated FTEs</b>	<b>18.3</b>	<b>-</b>	<b>n/a</b>		<b>Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.</b>
Please Allocate					
<b>NON-CERTIFICATED STAFF</b>					
Instructional	175.0	180.0	177.0	173.4	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	52.0	48.0	48.0	48.1	Personnel providing support to maintain school facilities
Transportation	1.2	1.2	1.2	1.2	Personnel providing direct support to the transportation of students to and from school
Other	25.4	24.4	23.6	23.6	Personnel in Board & System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>253.6</b>	<b>253.6</b>	<b>250.0</b>	<b>246.5</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>
Percentage Change	0.0%	2.6%	1.4%	1.4%	
Explanation of Changes:					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes					
Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
2017-18 zero and zero					

**BOARD AND SYSTEM ADMINISTRATION  
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

3260

**TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)** **\$84,071,543**

Enter Number of Net Enrolled Students: **4,180**

Enter Number of Funded (ECS) Children: **757**

Enter "C" if Charter School

**STEP 1**

Calculation of maximum expense limit percentage for Board and System Administration expenses

If "Total Net Enrolled Students" are 6,000 and over = 3.6% **4.42%**

If "Total Net Enrolled Students" are 2,000 and less = 5.4%

4.15%

The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).

**STEP 2**

**A. Calculate maximum expense limit amounts for Board and System Administration expenses**

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$3,715,121**

**B. Considerations for Charter Schools and Small School Boards:**

If charter schools and small school boards,  
The amount of Small Board Administration funding (*Funding Manual* Section 1.13) **\$0**

**2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)** **\$3,715,121**

**Actual Board & System Administration from G31 of "Budgeted Statement of Operations"** **\$3,490,375**

**Amount Overspent** **\$0**

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