

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2019

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

3260 Fort McMurray Public School District No. 2833

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

<u>Mywaart</u> Linda Mywaart Name	BOARD CHAIR <u>Linda Mywaart</u> Signature
<u>Mr. Douglas Nicholls</u> Name	SUPERINTENDENT <u>Doug Nicholls</u> Signature
<u>Mr. Allan Kallal</u> Name	SECRETARY TREASURER or TREASURER <u>AK Kallal</u> Signature
Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 20, 2018</u> Date	

Version: 170615

c.c. Alberta Education
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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- 2018/2019 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 up 13 funded students.

New schools have commitments to support Furniture/Equipment and building enhancements such as tournament size gymnasium, and air conditioning.

The Capital Projects have \$1.6 million allocated from reserves.

1. Facility Costs are increasing due to adding 1 new facility and returning another from modernization, these costs include: 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 1 new facility
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%) as a cost savings measure.
Note if Computer for Schools pulls support this is \$300,000 to \$400,000 annually in hardware FMPSD would have to buy.
6. Class Sizes in the budget are: Early Entry 21.73, ECS to GR3 21.2 Div2 26.5, Div3 28.62 and Div4 29
7. Red Cross and other Fire Related Funding is declining 2018/19 1.4million, 2019/20 0.9million, 2020/21 0.7 million
8. Transportation: new schools create new walk zones and up to 2.4km unfunded transportation grant zones. This results in reduced grants and increased number of unfunded routes.
9. FMNI Accountability to Ministry increasing, included 1.0 FTE Coordinator Reporting to Coordinator on how funds allocated to schools expended (FTE/Supplies...).
10. 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 and will impact next year Summer School.
11. Facilities Grants to operate the buildings are up due to a small school allocation to Dave M, this will decline as the school grows.

Significant Business and Financial Risks:

Enrollment for the district stops growing making funding new schools more difficult, current trend is towards 7000 student population.

Latent damage from the fire does not appear for several years and costs are not covered by insurance in future years.

Tech Budget; if Computer for Schools pulls support this is \$300,000 to \$400,000 annually in hardware FMPSD would have to buy.

Class Sizes in the budget are: Early Entry 21.73, ECS to GR3 21.2 Div2 26.5, Div3 28.62 and Div4 29
Continuing to cut costs and increase class sizes, impacts student education.

Red Cross and other Fire Related Funding is declining 2018/19 1.4million, 2019/20 0.9million 2020/21 0.7 million, services for students are reduced.

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 and will impact next year Summer School.

Staff turnover is still high, this impacts all aspects schools and business services (ATA and CUPE).

Areas under review:

- i) ECDP could be taught by diploma's, limited number of qualified diplomas is a hinderance.
- ii) ATA and CUPE LOA coverage costs \$2.2 million.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$77,731,717	\$78,578,880	\$75,863,757
Other - Government of Alberta	\$1,111,856	\$1,111,856	\$651,387
Federal Government and First Nations	\$53,150	\$53,150	\$30,631
Other Alberta school authorities	\$25,000	\$25,000	\$82,940
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$2,646,829	\$927,610	\$1,298,709
Other sales and services	\$1,021,215	\$1,231,244	\$394,071
Investment income	\$150,000	\$150,000	\$185,512
Gifts and donations	\$353,051	\$488,551	\$420,422
Rental of facilities	\$850,000	\$850,000	\$1,100,519
Fundraising	\$585,000	\$585,000	\$215,991
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$145,000	\$145,000	\$174,223
TOTAL REVENUES	\$84,672,818	\$84,146,291	\$80,418,162
EXPENSES			
Instruction - Early Childhood Services	\$9,263,078	\$8,096,598	\$8,251,073
Instruction - Grades 1-12	\$57,320,008	\$58,308,851	\$52,580,167
Plant operations & maintenance	\$16,266,244	\$16,677,812	\$13,057,316
Transportation	\$2,140,484	\$2,140,484	\$2,128,907
Administration	\$3,401,760	\$3,381,979	\$3,007,095
External Services		\$0	\$0
TOTAL EXPENSES	\$88,391,574	\$88,605,724	\$79,024,558
ANNUAL SURPLUS (DEFICIT)	(\$3,718,756)	(\$4,459,433)	\$1,393,604

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
EXPENSES			
Certificated salaries	\$32,724,237	\$34,710,541	\$32,178,555
Certificated benefits	\$8,646,173	\$9,170,981	\$8,284,532
Non-certificated salaries and wages	\$17,523,130	\$16,850,442	\$15,421,443
Non-certificated benefits	\$4,388,633	\$4,220,160	\$3,844,725
Services, contracts, and supplies	\$17,740,382	\$16,284,581	\$13,548,489
Capital and debt services			
Amortization of capital assets			
Supported	\$6,219,570	\$6,219,570	\$5,382,325
Unsupported	\$1,129,449	\$1,129,449	\$336,875
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$20,000	\$20,000	\$27,363
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$251
TOTAL EXPENSES	\$88,391,574	\$88,605,724	\$79,024,558

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEES			
TRANSPORTATION	\$259,797	\$264,000	\$362,965
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$17,660	\$0	\$50,924
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$1,500	\$0
Alternative program fees	\$468,450	\$325,000	\$169,980
Fees for optional courses	\$46,600	\$9,850	\$894
ECS enhanced program fees	\$58,300	\$102,960	\$210,965
ACTIVITY FEES	\$0	\$45,000	\$82,707
Other fees to enhance education (Describe here)	\$0	\$4,000	\$351,669
NON-CURRICULAR FEES			
Extra-curricular fees	\$1,152,530	\$142,300	\$43,848
Non-curricular goods and services	\$643,492	\$15,000	\$0
NON-CURRICULAR TRAVEL	\$0	\$6,000	\$0
OTHER FEES (Describe here)	\$0	\$12,000	\$24,757
TOTAL FEES	\$2,646,829	\$927,610	\$1,298,709

***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 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
Cafeteria sales, hot lunch, milk programs		\$50,000	\$70,000	\$64,427
Special events		\$25,000	\$75,000	\$11,924
Sales or rentals of other supplies/services		\$113,000	\$113,000	\$31,861
Out of district unfunded student revenue		\$0	\$0	\$0
International and out of province student revenue		\$0	\$0	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$10,000	\$10,000	\$9,088
Bulk supply sales		\$0	\$0	\$0
Other (describe)	Book Fair	\$30,000	\$30,000	\$28,864
Other (describe)	Other sales (describe here)	\$0	\$0	\$14,447
Other (describe)	Other sales (describe here)	\$0	\$0	\$80,633
Other (describe)	Other sales (describe here)	\$15,000	\$15,000	
Other (describe)	Other sales (describe here)	\$0	\$0	
TOTAL		\$243,000	\$313,000	\$241,244

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2018/2019	Entry Fees and Admissions 2018/2019	Transportation Component 2018/2019	Supplies & Materials** 2018/2019	Total 2018/2019
FEES						
TRANSPORTATION		\$0	\$0	\$259,797	\$0	\$259,797
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0	\$0	\$17,660	\$17,660
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES		\$0	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION						
Technology user fees		\$0	\$0	\$0	\$0	\$0
Alternative program fees		\$0	\$413,450	\$55,000	\$0	\$468,450
Fees for optional courses		\$0	\$0	\$0	\$46,600	\$46,600
ECS enhanced program fees	Additional Hours	\$58,300	\$0	\$0	\$0	\$58,300
ACTIVITY FEES		\$0	\$0	\$0	\$0	\$0
Other fees to enhance education		\$0	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES						
Extra-curricular fees		\$0	\$1,094,830	\$0	\$57,700	\$1,152,530
Non-curricular goods and services		\$0	\$416,015	\$26,500	\$200,977	\$643,492
NON-CURRICULAR TRAVEL		\$0	\$0	\$0	\$0	\$0
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
TOTAL FEES		\$58,300	\$1,924,295	\$341,297	\$322,937	\$2,646,829

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

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

***Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2018/2019

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 (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, 2017	\$18,081,521	\$7,578,711	\$0	\$9,845,493	\$5,439	\$9,840,054	\$657,317
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,500,000)			(\$1,500,000)	(\$1,500,000)		
Estimated board funded capital asset additions		\$2,370,000		(\$2,370,000)	\$0	(\$2,370,000)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$7,349,019)		\$7,349,019	\$7,349,019		
Estimated capital revenue recognized - Alberta Education		\$6,219,570		(\$6,219,570)	(\$6,219,570)		
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	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$16,581,521	\$8,819,262	\$0	\$7,104,942	(\$365,112)	\$7,470,054	\$657,317
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$3,718,756)			(\$3,718,756)	(\$3,718,756)		
Projected board funded capital asset additions		\$1,600,000		(\$1,600,000)	\$0	(\$1,600,000)	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$7,349,019)		\$7,349,019	\$7,349,019		
Budgeted capital revenue recognized - Alberta Education		\$6,219,570		(\$6,219,570)	(\$6,219,570)		
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	\$3,025,000	(\$3,025,000)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$12,862,765	\$9,289,813	\$0	\$2,915,635	\$70,581	\$2,845,054	\$657,317

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-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021
Projected opening balance		(\$365,112)	\$5,221	\$1,134,670	\$7,470,054	\$2,845,054	\$545,054	\$657,317	\$657,317	\$562,317
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	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$7,349,019	\$8,749,019	\$8,749,019	\$0	\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$6,219,570)	(\$7,619,570)	(\$7,619,570)	\$0	\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$3,025,000	\$0	\$0	(\$3,025,000)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$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	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$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	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$50,000)	(\$50,000)				
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$50,000)	(\$50,000)				
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,000)	(\$25,000)	(\$25,000)
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$70,000)	(\$70,000)	(\$70,000)
Capital costs - Other	Reallocate to Row 41-48 or Describe Asset	\$0	\$0	\$0	(\$1,600,000)	\$0	\$0	\$95,000	\$0	\$0
Building leases	Transportation Deficit	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	POM Deficit	(\$2,228,037)	\$0	\$0	(\$2,400,000)	(\$2,200,000)			\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Transportation Deficit	(\$893,442)	\$0	\$0	(\$800,000)	(\$750,000)			\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Instruction Deficit/Surplus	(\$662,637)	\$0	\$0	\$1,000,000	\$2,505,000			\$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	\$0
Estimated closing balance for operating contingency		\$5,221	\$1,134,670	\$2,264,119	\$2,845,054	\$545,054	\$54	\$657,317	\$562,317	\$467,317

Out of Balance

Total surplus as a percentage of 2019 Expenses	3.97%	2.54%	3.09%
ASO as a percentage of 2019 Expenses	3.22%	1.90%	2.56%

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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:

2017/2018

Provide an explanation of material changes from the fall budget update originally submitted in November, 2017 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

It is anticipated that up to \$1.7 million Supplies, Services and Maintenance expenditures will be covered by Insurance Claim. This is subject to adjuster review and recommendation to underwriters. Staff turnover was higher than estimated resulting in lower staffing costs.

Given the high volume of Insurance remediation and Capital Projects, IMR funds and projects are deferred to next year.

2018/2019

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 up 13 funded students.

New schools have commitments to support Furniture/Equipment and building enhancements such as tournament size gymnasium, and Air Conditioning. The Capital Projects have \$1.6 million allocated from reserves.

1. Facility Costs are increasing due to adding 1 new facility and returning another from Modernization, these costs include: 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 1 new facility
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%) as a cost savings measure.
Note if Computer for Schools pulls support this is \$300,000 to \$400,000 annually in hardware FMPSD would have to buy.
6. Class Sizes in the budget are: Early Entry 21.73, ECS to GR3 21.2 Div2 26.5, Div3 28.62 and Div4 29
7. Red Cross and other Fire Related Funding is declining 2018/19 1.4million, 2019/20 0.9million, 2020/21 0.7 million
8. Transportation: new schools create new walk zones and up to 2.4km unfunded transportation grant zones. This results in reduced grants and increased number of unfunded routes.
9. FMNI Accountability to Ministry increasing, included 1.0 FTE Coordinator Reporting to Coordinator on how funds allocated to schools expended (FTE/Supplies...).
10. 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 and will impact next year Summer School.
11. Facilities Grants to operate the buildings are up due to a small school allocation to Dave M, this will decline as the school grows.

Areas under review:

- i) ECDP could be taught by diploma's limited number of qualified diplomas is a hinderance.
- ii) 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 2017/2018, 2018/2019, 2019/2020, and 2020/2021 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:

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 \$800,000.

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 2.4 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 budget adjustments to step down the district deficit until a balanced budget can be achieved.

2020/2021

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 \$750,000.

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 2.4 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 budget adjustments to step down the district deficits until a balanced budget can be achieved.

August 31, 2021

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2021.

FMPSD continues to struggle with cost of yellow bus. FMPSD and FMRCSSD do joint bussing, combined loads. Deficit is \$750,000.

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 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	3,403	3,370	3,159	Head count
Grades 10 to 12	1,009	1,029	1,076	Note 3
Total	4,412	4,399	4,235	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.3%	3.9%		
Other Students:				
Total	4	5	3	Note 4
Total Net Enrolled Students	4,416	4,404	4,238	
Home Ed and Blended Program Students	1	1	3	Note 5
Total Enrolled Students, Grades 1-12	4,417	4,405	4,241	
Percentage Change	0.3%	3.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	194	197	185	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	282	287	336	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	788	885	755	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	157	153	136	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	945	1,038	891	
Program Hours	485	480	480	Minimum: 475 Hours
FTE Ratio	0.511	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	482	524	450	
Percentage Change	-8.0%	16.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	104	107	88	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	470	502	478	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 2016/2017 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.				
4) 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.				
5) 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.				

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

	Budgeted 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
CERTIFICATED STAFF					
School Board	293.0	305.2	292.0	294.3	Teacher certification required for performing functions at the school level.
Non-School Based	13.0	10.2	14.0	14.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	306.0	315.4	306.0	308.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.0%	2.3%	0.0%	-0.7%	
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated staff					
Certificated Staffing Change due to:	16.0	15.6		15.2	
	Please Allocate	Please Allocate			
Enrolment Change	(9.4)	9.4			
Small Class Size Initiative	-	9.4	(2.3)		negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(9.4)	-			If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Total Change	(9.4)	9.4			Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-			n/a FTEs
Non-permanent contracts not being renewed	(3.4)	-			n/a FTEs
Other (retirement, sabbatic, etc.)	(6.0)	-			Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Total Negative Change in Certificated FTEs	(9.4)	-			Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	183.0	183.8	185.0	180.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	54.0	50.8	52.0	48.0	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	-	36.0	25.4	24.4	Personnel in Board & System Admin. and External service areas
Total Non-Certificated Staff FTE	248.2	273.8	273.6	253.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-8.3%	7.9%	-0.3%	7.9%	
Explanation of Changes:					
Additional Information					
Are non-certificated staff subject to a collective agreement?					
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 FTEs.					
zero for 2017/18 all are CUPE negotiating for new agreement for future years beyond August 31, 2018.					

BOARD AND SYSTEM ADMINISTRATION 2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$88,391,574
Enter Number of Net Enrolled Students:	4,416
Enter Number of Funded (ECS) Children:	788
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%	4.31%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
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	\$3,812,152
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards, The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13)	\$0
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$3,812,152
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$3,401,760
Amount Overspent	\$0

3260

3.85%