

# 3260 Fort McMurray Public School District No. 2833

School Jurisdiction Code and Name

## FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 1

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>OPERATIONS (SUMMARY)</b>				
<b>Revenues</b>				
Alberta Education	\$85,636,134	\$77,731,717	\$7,904,417	10.2%
Other - Government of Alberta	\$805,504	\$1,111,856	(\$306,352)	-27.6%
Federal Government and First Nations	\$106,300	\$53,150	\$53,150	100.0%
Other Alberta school authorities	\$75,000	\$25,000	\$50,000	200.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$2,470,645	\$2,581,469	(\$110,824)	-4.3%
Other sales and services	\$1,182,513	\$1,021,215	\$161,298	15.8%
Investment income	\$250,000	\$150,000	\$100,000	66.7%
Gifts and donation	\$388,051	\$353,051	\$35,000	9.9%
Rental of facilities	\$1,080,000	\$850,000	\$230,000	27.1%
Fundraising	\$541,297	\$585,000	(\$43,703)	-7.5%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$145,000	\$145,000	\$0	0.0%
Total revenues	\$92,680,444	\$84,607,458	\$8,072,986	9.5%
<b>Expenses By Program</b>				
Instruction - Early Childhood Services	\$10,221,330	\$9,263,078	\$958,252	10.3%
Instruction - Grades 1 - 12	\$61,422,707	\$57,320,008	\$4,102,699	7.2%
Plant operations and maintenance	\$18,074,406	\$16,266,244	\$1,808,162	11.1%
Transportation	\$2,478,794	\$2,140,484	\$338,310	15.8%
Board & system administration	\$3,484,680	\$3,401,760	\$82,920	2.4%
External services	\$0	\$0	\$0	0.0%
Total Expenses	\$95,681,917	\$88,391,574	\$7,290,343	8.2%
Annual Surplus (Deficit)	(\$3,001,473)	(\$3,784,116)	\$782,643	20.7%
<b>Expenses by Object</b>				
Certificated salaries & wages	\$35,442,091	\$32,724,237	\$2,717,854	8.3%
Certificated benefits	\$9,364,266	\$8,646,173	\$718,093	8.3%
Non-certificated salaries & wages	\$18,683,600	\$17,523,130	\$1,160,470	6.6%
Non-certificated benefits	\$4,679,271	\$4,388,633	\$290,638	6.6%
Services, contracts and supplies	\$18,715,508	\$17,740,382	\$975,126	5.5%
Amortization expense - supported	\$8,272,502	\$6,219,570	\$2,052,932	33.0%
Amortization expense - unsupported	\$499,679	\$1,129,449	(\$629,770)	-55.8%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$25,000	\$20,000	\$5,000	25.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$95,681,917	\$88,391,574	\$7,290,343	8.2%
<b>Accumulated Surplus from Operations (Projected)</b>				
Accumulated Surplus from Operations - August 31, 2018	\$6,775,493	\$7,104,942	(\$329,449)	-4.6%
Accumulated Surplus from Operations - August 31, 2019	\$1,773,699	\$2,850,275	(\$1,076,576)	-37.8%
Capital Reserves - August 31, 2018	\$562,317	\$657,317	(\$95,000)	-14.5%
Capital Reserves - August 31, 2019	\$467,317	\$657,317	(\$190,000)	-28.9%
<b>Certificated Staff FTE's</b>				
School based	313.0	293.0	20.0	6.8%
Non-school based	13.0	13.0	-	0.0%
Total Certificated Staff FTE's	326.0	306.0	20.0	6.5%
<b>Non-Certificated Staff FTE's</b>				
Instructional	206.0	193.0	13.0	6.7%
Plant operations & maintenance	56.0	54.0	2.0	3.7%
Transportation	1.2	1.2	-	0.0%
Other non-instructional	39.0	39.0	-	0.0%
Total Non-Certificated Staff FTE's	302.2	248.2	54.0	21.8%

### Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

*Nov 28 2018*

\*\*Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.

*[Signature]*



# 3260 Fort McMurray Public School District No. 2833

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## FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 2

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
<b>FEE &amp; SALES TO PARENTS &amp; STUDENTS</b>				
<b>Fees</b>				
Transportation	\$285,000	\$259,797	\$25,203	9.7%
Basic instruction supplies	\$57,660	\$17,660	\$40,000	226.5%
Lunchroom Supervision & Activity Fees	\$0	\$0	\$0	0.0%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$406,000	\$406,450	(\$450)	-0.1%
Fees for optional courses	\$49,100	\$46,600	\$2,500	5.4%
ECS enhanced program fees	\$153,900	\$58,300	\$95,600	164.0%
Activity fees	\$0	\$0	\$0	0.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$993,780	\$1,152,530	(\$158,750)	-13.8%
Non-curricular supplies, materials, and services	\$525,205	\$640,132	(\$114,927)	-18.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
<b>Total fees</b>	<b>\$2,470,645</b>	<b>\$2,581,469</b>	<b>(\$110,824)</b>	<b>-4.3%</b>
<b>Other Sales to Parents &amp; Students</b>				
Cafeteria sales, hot lunch, milk programs	\$60,000	\$50,000	\$10,000	20.0%
Special events	\$15,000	\$25,000	(\$10,000)	-40.0%
Sales or rentals of other supplies / services	\$165,000	\$113,000	\$52,000	46.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$0	\$0	\$0	0.0%
Adult education revenue	\$32,000	\$0	\$32,000	100.0%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$10,000	\$10,000	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
0	\$0	\$30,000	(\$30,000)	-100.0%
Book fair	\$45,000	\$0	\$45,000	100.0%
Comissions, market rental	\$25,000	\$0	\$25,000	100.0%
Other sales (describe here)	\$0	\$15,000	(\$15,000)	-100.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
<b>Total other sales</b>	<b>\$352,000</b>	<b>\$243,000</b>	<b>\$109,000</b>	<b>44.9%</b>
<b>Grades 1 - 12</b>				
Eligible funded students - Grades 1 to 9	3,791.0	3403.0	388.0	11.4%
Eligible funded students - Grades 10 to 12	1,048.0	1009.0	39.0	3.9%
Other students	-	4.0	(4.0)	-100.0%
Home ed and blended program students	2.0	1.0	1.0	100.0%
<b>Total Enrolled Students, Grades 1-12</b>	<b>4,841.0</b>	<b>4,417.0</b>	<b>424.0</b>	<b>9.6%</b>
<b>Early Childhood Services (ECS)</b>				
Eligible funded children - ECS	942.0	788.0	154.0	19.5%
Other children	163.0	157.0	6.0	3.8%
Program hours	485.0	485.0	-	0.0%
ECS FTE's Enrolled	564.1	482.4	81.7	16.9%

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Nov 28, 2018

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*[Signature]*

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### FALL 2018 UPDATE TO THE 2018/2019 BUDGET

#### Comments/Explanations of changes from original Spring 2018/2019 Budget Report:

##### Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

Increased enrollment has increased revenues and expenses, this is true for Alberta Education Grants.

Other Gov. of Ab. Grants are down due to reclassification of a grant from other to Ab Ed.

Federal Funding is up due to increased enrollment.

Other Ab School Authorities is up based on update on full impact of CEU cap.

Other Sales and services are high due to school estimating based on full participation in SGF.

Investment income is up due to increased interest rates.

Gifts and Donations are up based on school estimates for SGF.

Rental income is up due to estimates in SGF and some new leases.

Fundraising is up due to SGF estimates.

##### Explain any changes in program expenses >5% (any highlighted items in cells S27 - S32 on Page 1):

Increased enrollment has increased the Instruction expenses as well as the higher SGF estimates.

PO&M is up due to opening new schools and operating more space, as well as increased enrollment adding additional custodial to support.

Transportation is up due to increased enrollment and additional busses.

##### Explain any changes in expenses by object >5% (any highlighted items in cells S37 - S48 of Page 1):

Wages and Benefits are up due to increased enrollment.

Services and Supplies are up due to increased enrollment and new schools, as well as no more charges being allocated to insurance recovery.

Amortization is up due to new schools becoming operational.

Additional schools add additional banking services and increase service charges.

##### Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2018 or August 31, 2019 by >5% (any highlighted items in cells S52 - S55 on Page 1):

August 31, 2019 Operating surplus is forecasted down due current operating deficit and Board Funded Capital Projects to support new schools. The Growth grant would have been much appreciated these past few years to support the additional cost of opening new schools.

Capital reserves are forecasted down to support unfunded buildings annual upgrades at District Office and Service Center.

##### Explain change in total certificated staff >3% (if cell S58 or S59 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S63 - S66 on Page 1):

Staffing is up due to increased enrollment.

Note there is an error in the Spring Budget the Other non-instructional Non-Certified Staff were not entered it should have been 38 not zero, the variance should be under 5%.

##### Explain change in enrolment >3% (if cell S48 or cell S54 on Page 2 is highlighted):

Much greater return of families to Fort McMurray, continued high birthrate supports continued enrollment growth.

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Nov 28 2018