

3260 Fort McMurray Public School District No. 2833

School Jurisdiction Code and Name

FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 1

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$77,103,568	\$77,590,474	(\$486,906)	-0.6%
Other - Government of Alberta	\$1,510,185	\$1,016,879	\$493,306	48.5%
Federal Government and First Nations	\$31,890	\$85,040	(\$53,150)	-62.5%
Other Alberta school authorities	\$100,000	\$100,000	\$0	0.0%
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	\$1,059,050	\$1,005,000	\$54,050	5.4%
Other sales and services	\$753,494	\$542,244	\$211,250	39.0%
Investment income	\$150,000	\$150,000	\$0	0.0%
Gifts and donation	\$767,623	\$300,000	\$467,623	155.9%
Rental of facilities	\$925,000	\$925,000	\$0	0.0%
Fundraising	\$683,000	\$772,100	(\$89,100)	-11.5%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$145,000	\$145,000	\$0	0.0%
Total revenues	\$83,228,810	\$82,631,737	\$597,073	0.7%
Expenses By Program				
Instruction - Early Childhood Services	\$9,748,345	\$9,403,292	\$345,053	3.7%
Instruction - Grades 1 - 12	\$55,389,642	\$53,874,840	\$1,514,802	2.8%
Plant operations and maintenance	\$14,612,638	\$14,523,101	\$89,537	0.6%
Transportation	\$2,291,857	\$2,294,100	(\$2,243)	-0.1%
Board & system administration	\$3,463,509	\$3,331,770	\$131,739	4.0%
External services	\$0	\$0	\$0	0.0%
Total Expenses	\$85,505,991	\$83,427,103	\$2,078,888	2.5%
Annual Surplus (Deficit)	(\$2,277,181)	(\$795,366)	(\$1,481,815)	-186.3%
Expenses by Object				
Certificated salaries & wages	\$33,876,483	\$32,947,173	\$929,310	2.8%
Certificated benefits	\$8,950,612	\$8,705,076	\$245,536	2.8%
Non-certificated salaries & wages	\$16,711,675	\$15,798,102	\$913,573	5.8%
Non-certificated benefits	\$4,185,406	\$3,956,604	\$228,802	5.8%
Services, contracts and supplies	\$15,631,510	\$15,447,148	\$184,362	1.2%
Amortization expense - supported	\$5,921,428	\$5,869,042	\$52,386	0.9%
Amortization expense - unsupported	\$208,877	\$683,958	(\$475,081)	-69.5%
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	\$20,000	\$20,000	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$85,505,991	\$83,427,103	\$2,078,888	2.5%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2016	\$8,967,510	\$7,072,391	\$1,895,119	26.8%
Accumulated Surplus from Operations - August 31, 2017	\$4,932,393	\$5,060,983	(\$128,590)	-2.5%
Capital Reserves - August 31, 2016	\$600,000	\$702,827	(\$102,827)	-14.6%
Capital Reserves - August 31, 2017	\$510,000	\$382,827	\$127,173	33.2%
Certificated Staff FTE's				
School based	292.0	286.4	5.6	2.0%
Non-school based	14.0	14.0	-	0.0%
Total Certificated Staff FTE's	306.0	300.4	5.6	1.9%
Non-Certificated Staff FTE's				
Instructional	177.0	161.4	15.6	9.7%
Plant operations & maintenance	48.0	48.0	-	0.0%
Transportation	1.2	1.2	-	0.0%
Other non-instructional	23.8	23.8	-	0.0%
Total Non-Certificated Staff FTE's	250.0	234.4	15.6	6.7%

Attestation of Secretary-Treasurer/Treasurer:

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

Nov 30 - 16



3260 Fort McMurray Public School District No. 2833

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FALL 2016 UPDATE TO THE 2016/2017 BUDGET: Page 2

	Fall 2016 Update to the Budget 2016/2017	Spring 2016 Budget Report 2016/2017	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$400,000	\$400,000	\$0	0.0%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$319,000	\$247,000	\$72,000	29.1%
Fees for optional courses	\$0	(\$13,000)	(\$13,000)	-100.0%
Activity fees	\$0	\$10,000	(\$10,000)	-100.0%
ECS enhanced program fees	\$139,050	\$161,000	(\$21,950)	-13.6%
Other enhancement fees (describe here)	\$14,000	\$0	\$14,000	100.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Other enhancement fees (describe here)	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$41,790	\$35,000	\$6,790	19.4%
Non-curricular travel	\$80,220	\$114,000	(\$33,780)	-29.6%
Lunch supervision fees	\$0	\$0	\$0	0.0%
Non-curricular supplies and materials	\$0	\$5,000	(\$5,000)	-100.0%
Other non-curricular fees (describe here)	\$4,000	\$20,000	(\$16,000)	-80.0%
Other non-curricular fees (describe here)	\$60,990	\$0	\$60,990	100.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Other non-curricular fees (describe here)	\$0	\$0	\$0	0.0%
Total fees	\$1,059,050	\$1,005,000	\$54,050	5.4%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$115,000	\$150,000	(\$35,000)	-23.3%
Special events	\$75,000	\$90,000	(\$15,000)	-16.7%
Sales or rentals of other supplies / services	\$45,000	\$55,000	(\$10,000)	-18.2%
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	\$0	\$0	\$0	0.0%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$10,000	\$0	\$10,000	100.0%
Book Fair	\$7,000	\$7,000	\$0	0.0%
UofA Healthy Schools	\$0	\$140,244	(\$140,244)	-100.0%
Student Travel	\$90,000	\$100,000	(\$10,000)	-10.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$342,000	\$542,244	(\$200,244)	-36.9%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	3,162.0	3,345.0	(183.0)	-5.5%
Eligible funded students - Grades 10 to 12	1,113.0	1,197.0	(84.0)	-7.0%
Other students	5.0	8.0	(3.0)	-37.5%
Home ed and blended program students	3.0	-	3.0	100.0%
Total Enrolled Students, Grades 1-12	4,283.0	4,550.0	(267.0)	-5.9%
Early Childhood Services (ECS)				
Eligible funded children - ECS	755.0	792.0	(37.0)	-4.7%
Other children	145.0	81.0	64.0	79.0%
Program hours	580.0	480.0	100.0	20.8%
ECS FTE's Enrolled	549.5	441.1	108.4	24.6%

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Nov 30 - 16

[Signature]

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FALL 2016 UPDATE TO THE 2016/2017 BUDGET

Comments/Explanations of changes from original Spring 2016/2017 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S30 and S34 - S47 on Page 2):

Wildfire impacted return of families and the students; enrollment in the spring was budgeted status quo.

INAC funding is down based on actual student s enrolled.

Fees are down from last year due to waiver of basic fees and CTS fees.

Other Sales and services are up due to reclassification of school generated funds.

Gifts and donations are up due to the wildfire support from community

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

Non-certified wages and benefits are up as PUF students are higher than anticipated and additional counselling, psychologist, mental health workers have been hired to support families and students.

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

Amortization was corrected for classification between funded and unfunded.

Non certified wages are up due to increased counselling, mental health and psychologists to support students and families and higher PUF numbers.

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2016 or August 31, 2017 by >5% (highlighted items in cell S52 to S55):

Estimates have been adjusted due impact of the wildfire. The board planned on spending 1 million from reserves on IMR projects but these were not completed as staff was focused on the restoration of the schools. Many costs were reduced during the evacuation or covered by insurance reducing the expenses and increasing the surplus.

Capital Reserves are targeted to cover Maintenance Vehicle and Equipment Replacement, and Technology capital upgrades.

Operating Reserves are targeted to cover the following

New Elementary School Capital Improvements Board Funded, Furniture and Equipment short fall and new school supplies short fall

800,000 times 2 schools equals \$1,600,000.

High School, gymnasium enhancement other Board Funded capital improvements, furniture and equipment shortfall, \$1,100,000

School Generated Funds Reserves

Non Supported Capital asset IMR, District Office and Maintenance Shop, 300,000

Lastly the Reserves will be used to support operating deficit 2016-17.

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

Non certified wages are up due to increased counselling, mental health and psychologists to support students and families and higher PUF numbers.

Explain change in enrolment >3% (if cell S55 or cell S61 on Page 2 is highlighted):

Wildfire greatly impacted families, displacing many; enrollment is down over due to the impact of the fire.

The number of early entry students this year that are funded is down, same testing as prior years, same volume have to assume is the cohort.

ECS full day programs were increased due to the fire impact increasing overall average program hours.

Attestation of Secretary-Treasurer/Treasurer:

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[Signature]