



**DISTRICT EDUCATION COUNCIL
Superintendent's Monitoring Report**

POLICY NAME	Budgeting / Forecasting		
POLICY NUMBER	ASD-W-EL4	Number of Reports per year	4
Date of Report	June 8, 2017		
Date of Previous Report (s) This School Year	October 27, 2016 January 26, 2017 March 23, 2017		
Date of Future Report (s) This School Year	N/A		
Report Filed by:	David McTimoney, Superintendent		
Report Supported by:	Shawn Tracey, Director of Finance and Administration Terri McKellar, Budget and Accounting Manager		

- **Policy calls for assurances that the Superintendent will not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Council priorities established in educational goals and priorities policies. The Superintendent will show a generally acceptable level of foresight in his strategic work with the budget, ensuring the financial health of the district remains intact.**
- **The Superintendent is not intentionally incurring a deficit, understanding the parameters of the budget dollars assigned to us. The final report for the 2016-17 fiscal year shows a final surplus of \$98 838 which was 0.04% of the \$227 883 886 available; this occurred as a result of some late transfers for staffing adjustments that covered the necessary costs and more as well as some late transfers of professional learning dollars that could not all be spent within the fiscal year. Whereas the surplus is less than \$100 000, it remains with ASD-W.**
- **There was also a contingency plan that included the use of self-sustaining dollars for expenses incurred due to extra but necessary initiatives supporting our district. If global dollars could cover the costs at year end, then an accounting correction was made to save the self-sustaining (carry forward) dollars for another initiative or need.**
- **The final results for the 2016-17 global budget are summarized in Appendix A.**

POLICY NAME	Budgeting / Forecasting
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- **The final results of the District Education Council operations budget for 2016-17 are summarized in Appendix B. The DEC spent only \$26 121 of the \$51 000 budget allotted. Most of this was for travel and meeting expenses. There were less meetings this past fiscal year due to less sustainability studies; the one sustainability study that was completed only covered part of the fiscal year and was in Fredericton.**

- **A recommended DEC Budget for the 2017-18 fiscal year would be \$40 000, although this could be discussed by DEC.**

- **Financial considerations for capital improvement projects and major capital construction projects remained a separate process and in accordance with provincial guidelines and the Education Act. These lists were approved at the May, 2017 Public DEC meeting. There is a process for emergency funding for facilities that incorporates the expertise and collaboration of EECD.**

- **The 2017-18 global district budget has been provided to the district by EECD. This occurred in May, 2016, and was in the amount of \$219 615 538. It is a common practice for additional transfers to occur throughout the year for various other initiatives.**

- **The Superintendent, DFA and Budget and Accounting Manager will review practices for assigning school budgets as the 2017-18 global district budget provided by the Department of Education and Early Childhood Development is prepared. The district will continue to follow the revenue sharing model with self-sustaining dollars. Self-sustaining revenue shared with schools can carry forward from fiscal year to fiscal year.**

- **The Superintendent, DFA, Budget and Accounting Manager and relevant Directors will ensure appropriate distribution of budgets to spending authorities in the district. Schools will have their school based global budgets by the end of this school year.**

- **The expenditure plan for 2017-18 is detailed in Appendix C. The presentation for approval of this expenditure plan is found in Appendix D. The Education Act indicates that the expenditure plan must be approved by DEC by July 1 of each year.**

Appendices

- **Appendix A -- 4th Quarter Final Report 2016-2017**
- **Appendix B – DEC Operating Budget 2016-2017**
- **Appendix C – 2017-2018 Expenditure Plan Working Document**
- **Appendix D – 2017-2018 Expenditure Plan Presentation**

Superintendent's Signature: _____

DEC Chair Signature: _____

Date: _____

ASD-W Final 2016-2017 Results		Budget		Expenses		Variance	
		Oracle Budget 31-Mar-17	Total	Oracle Budget 31-Mar-17	Total	Amount	%
TOTAL INSTRUCTION & SCHOOL SERVICES		\$136,566,229	\$136,661,090			(\$94,861)	(0.07%)
TOTAL EDUCATION & SUPPORT SERVICES		\$23,472,886	\$22,962,764			\$510,122	2.17%
TOTAL SCHOOL MANAGEMENT & SUPPORT		\$9,191,108	\$9,186,338			\$4,770	0.05%
TOTAL PROGRAMS		\$2,553,995	\$2,234,339			\$319,656	12.52%
TOTAL INFORMATION TECHNOLOGY		\$348,800	\$499,757			(\$150,957)	(43.28%)
TOTAL FACILITIES		\$21,215,375	\$21,350,460			(\$135,086)	(0.64%)
TOTAL TRANSPORTATION		\$12,774,665	\$12,670,559			\$104,105	0.81%
TOTAL DISTRICT OPERATIONS		\$6,749,276	\$6,690,074			\$59,202	0.88%
TOTAL BENEFITS		\$15,011,553	\$15,474,588			(\$463,035)	(3.08%)
TOTAL PROJECTS		\$0	\$55,079			(\$55,079)	-
TOTAL		\$227,883,886	\$227,785,048			\$98,838	0.04%
ADJUSTED SURPLUS / (DEFICIT)						\$98,838	0.04%

**Fiscal 2016-2017
As at March 31, 2017
DEC Budget Summary Report**

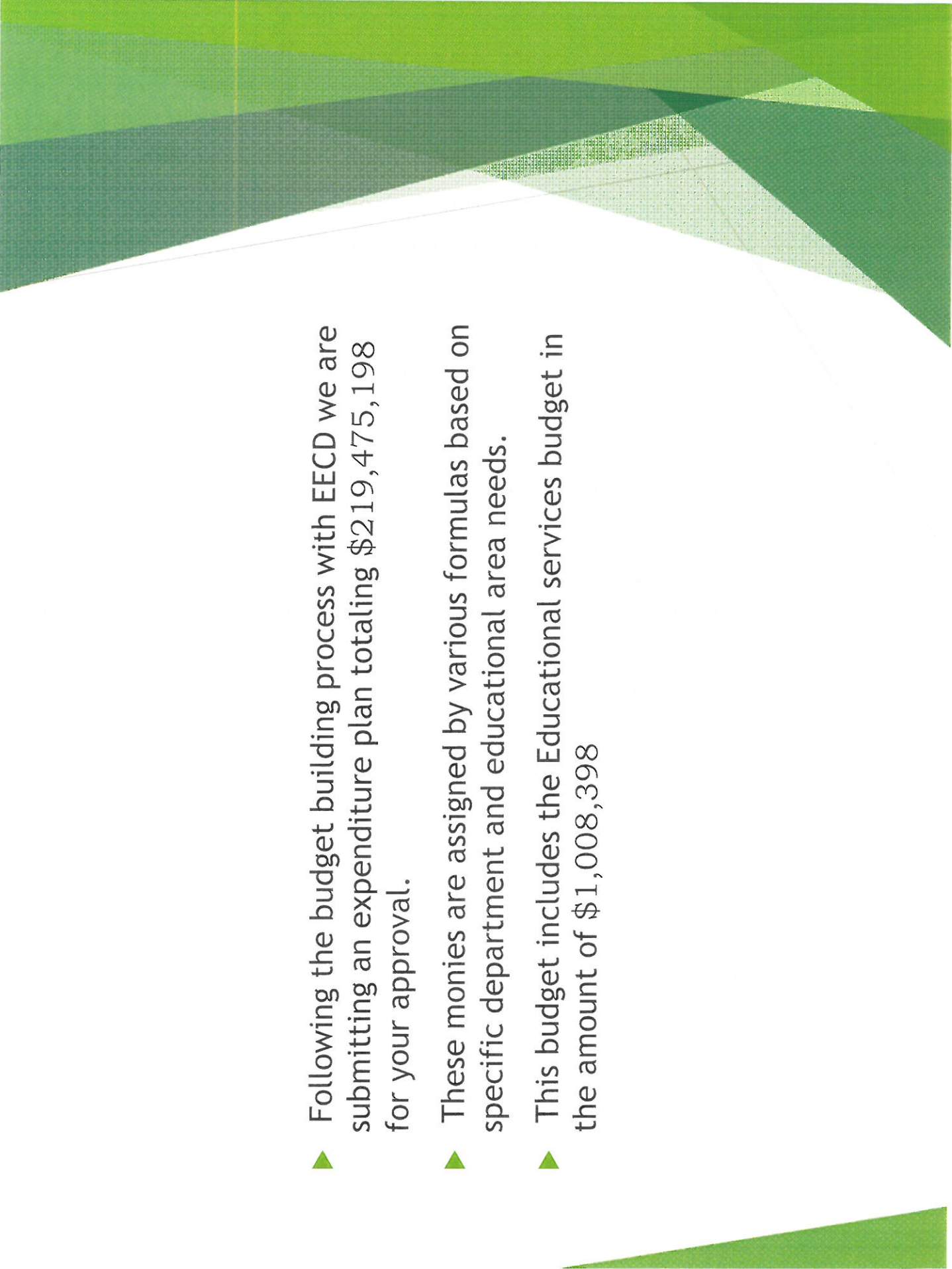
Budget:	Initial Budget Load	\$ 51,000.00
	Total budget	<u>\$ 51,000.00</u>
Expenditures:		
	Business Meeting Expenses	\$ 6,346.33
	Travel	\$ 17,387.64
	Office Supplies	<u>\$ 2,387.91</u>
	Total expenditures	<u>\$ 26,121.88</u>
	Balance:	<u><u>\$ 24,878.12</u></u>

Appendix C

Coding	Description	Actual		Variance	Original Pending	District Expenditure Plan	Change	Budget Transfers Received	Oracle Budget 31-May-17	Year-to-Date 31-May-17	Expenditure Forecast	Total	% Spent to-Date	Amount	%
		30-Sep-15	Funded												
	TOTAL INSTRUCTION & SCHOOL SERVICES	0.00	1,632.36	1,632.36	\$135,431,500	\$137,250,200	\$784,380.00	\$100,000	\$139,326,280	\$20,634,587	\$116,734,539	\$139,369,126	14.81%	\$1,916	0.00%
	TOTAL EDUCATION & SUPPORT SERVICES	0.00	533.08	533.08	\$16,601,800	\$16,601,800	\$200,000	\$0	\$16,801,800	\$3,352,058	\$13,608,475	\$16,960,543	19.76%	\$1,587.15	0.00%
	TOTAL SCHOOL MANAGEMENT & SUPPORT	0.00	156.00	156.00	\$7,555,065	\$9,669,065	\$505,020	\$2,772	\$8,062,857	\$1,002,446	\$7,115,693	\$8,118,139	12.35%	\$355.20	0.00%
	TOTAL PROGRAMS	0.00	6.50	6.50	\$1,286,533	\$1,891,433	\$95,000	\$37,568	\$1,295,001	\$151,679	\$1,297,522	\$1,449,201	10.47%	\$479,800	24.87%
	TOTAL INFORMATION TECHNOLOGY	0.00	0.00	0.00	\$329,000	\$329,000	\$0	\$0	\$329,000	\$140,089	\$189,811	\$329,900	42.46%	\$0	0.00%
	TOTAL FACILITIES	0.00	180.91	180.91	\$21,304,200	\$21,304,200	\$0	\$0	\$21,304,200	\$2,021,695	\$19,378,147	\$21,399,842	9.45%	\$863,610	0.19%
	TOTAL TRANSPORTATION	0.00	272.00	272.00	\$12,181,200	\$12,181,200	\$0	\$0	\$12,181,200	\$1,974,513	\$10,376,574	\$12,351,087	15.99%	\$1,987.71	1.39%
	TOTAL DISTRICT OPERATIONS	0.00	69.00	69.00	\$7,351,900	\$9,203,500	(\$1,654,400)	\$0	\$5,895,500	\$507,604	\$5,387,896	\$5,895,500	8.61%	\$0	0.00%
	TOTAL BENEFITS	0.00	0.00	0.00	\$13,717,800	\$13,717,800	\$72,000	\$0	\$13,784,800	\$2,704,831	\$11,077,365	\$13,742,200	19.88%	\$42,600	0.31%
	TOTAL	0.00	2,849.85	2,849.85	\$19,939,199	\$219,478,158	\$0	\$140,340	\$219,615,538	\$32,857,505	\$186,758,033	\$219,615,538	14.56%	\$0	0.00%
	ADJUSTED SURPLUS / (DEFICIT)													\$0	0.00%

Anglophone West School District

2017-2018 Fiscal Year

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- ▶ Following the budget building process with EECD we are submitting an expenditure plan totaling \$219,475,198 for your approval.
 - ▶ These monies are assigned by various formulas based on specific department and educational area needs.
 - ▶ This budget includes the Educational services budget in the amount of \$1,008,398

Areas to Monitor Closely

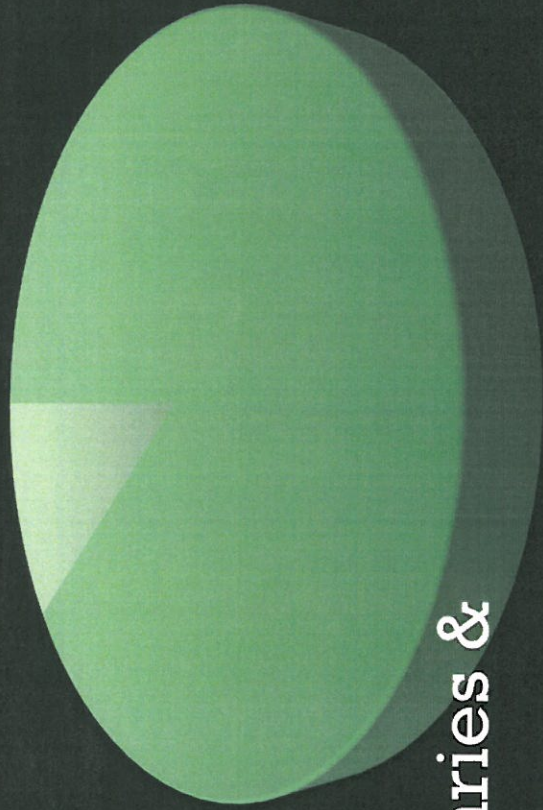
- ▶ **Supply Teacher Replacements:**
- ▶ Variance explanation: Funding is based on average teacher reported sick time at 11 days.
- ▶ **Heating Fuel, Natural Gas and Electricity:**
- ▶ Monitor the success of the Peak Demand Project by EECD as budget was adjusted to reflect the savings.
- ▶ Subject to the weather patterns this area could be stressor later in the fiscal period.
- ▶ **Transportation Fuel Funding:** We are funded below the average of the current costs of transportation fuel in our budget.
- ▶ **Minor Repairs:**
- ▶ Subject to the demands of our buildings and emergencies that we may encounter over the course of the year.

Spending Strategy

- ▶ Spending authorities will carefully monitor budget lines.
- ▶ Spending authorities will continue to look for efficiencies.
- ▶ Spending authorities will focus on needs.
- ▶ We will consult with EECD regarding any budget stressors if our forecasts are varying significantly from the Expenditure Plan.

All Staff Salaries vs. Operations Fiscal 2017-2018

\$25,338,498,
12%



■ Total Salaries &
Benefits

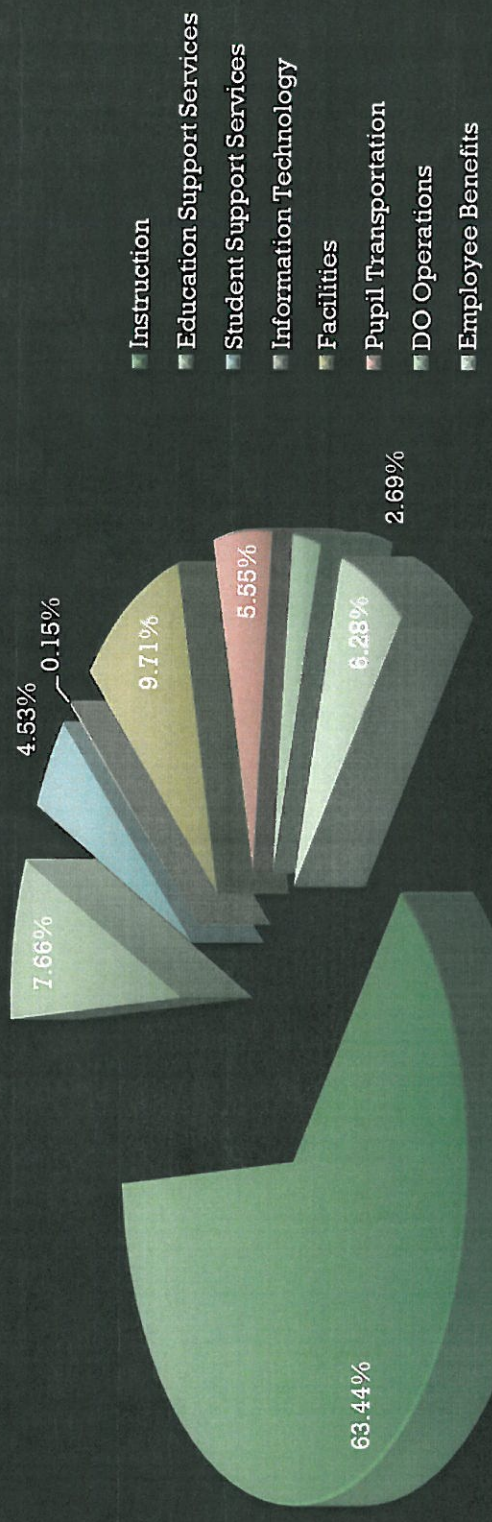
\$194,138,889

Expenditure Plan

Expenditure plan \$219,475,198

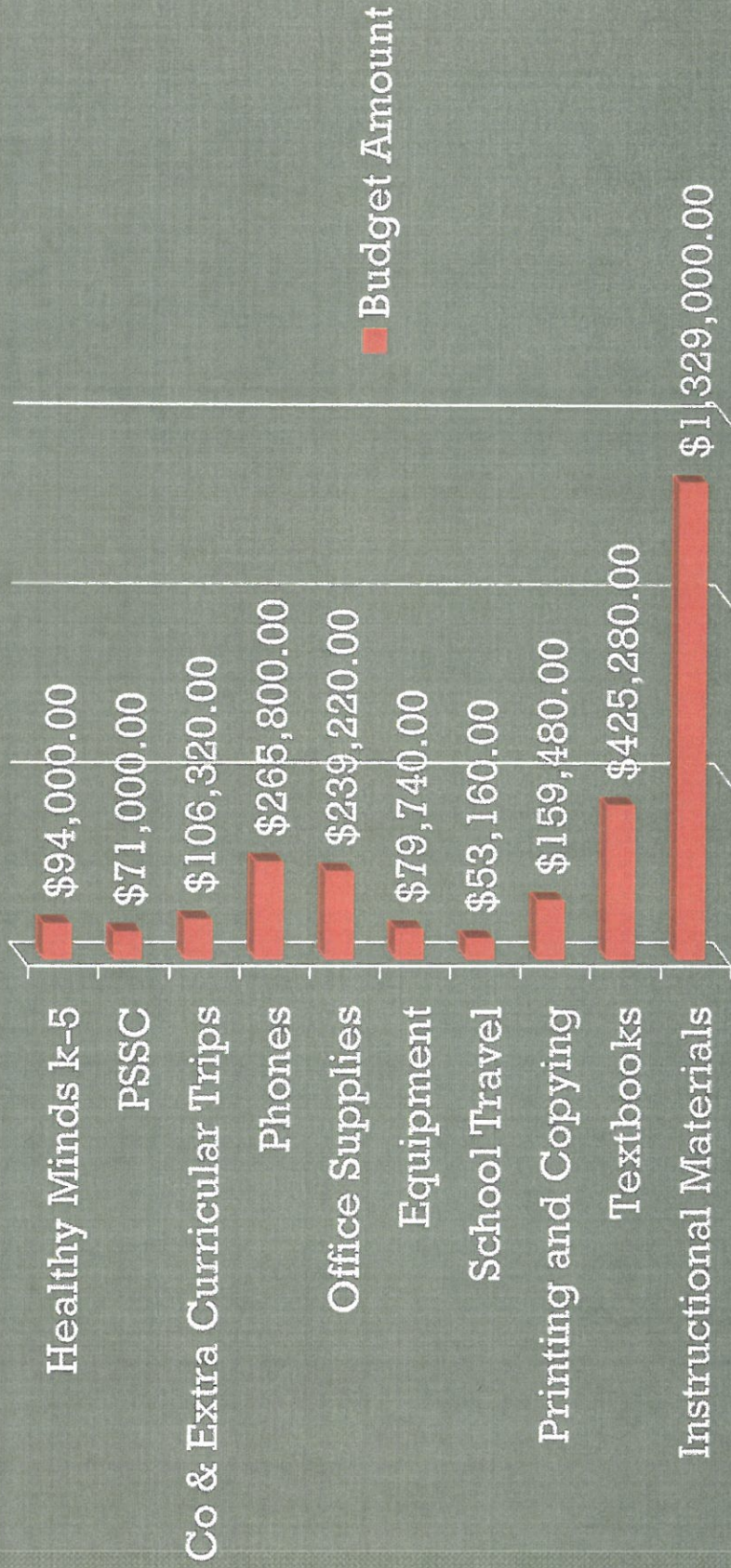


Budget at a glance



School Budgets

\$2,823,000 Total School Allocation



Revenue Sharing Model

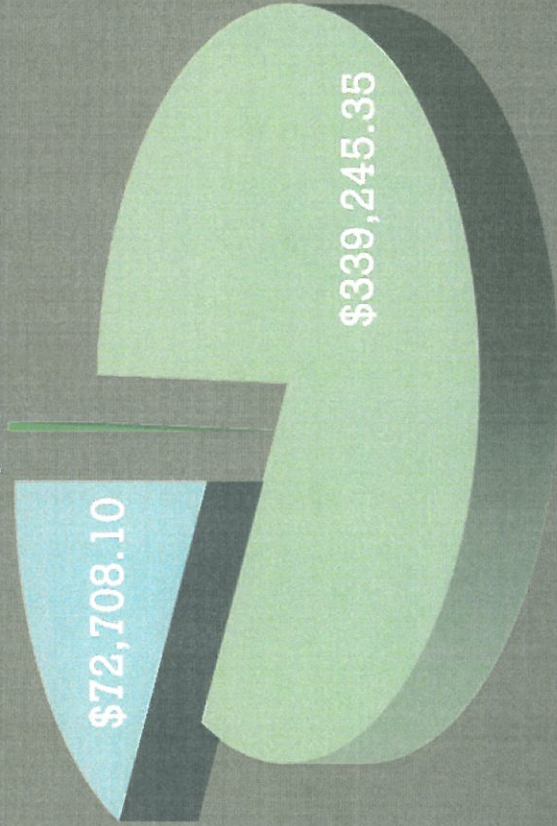
- Revenue Sharing Process sees monies from Cafeteria, International Students and Rental funds being shared with schools.
- Split is based on 1/3 retained at District level and 2/3 allocated to schools on the basis of contributing and non-contributing school to the fund.

Revenue Sharing Model

Revenue Sharing Model

\$413,382.72
Total

\$1,429.27



■ Cafeteria Funding

■ International Student Fund

■ Rental Fund