

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2019

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

1135 Livingstone Range School Division No. 68

Legal Name of School Jurisdiction

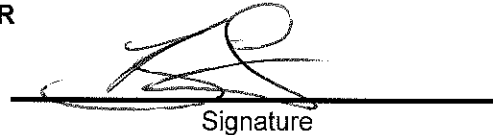
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BOARD CHAIR

Mr. Bradley Toone

Name



Signature

SUPERINTENDENT

Mr. Darryl Seguin

Name

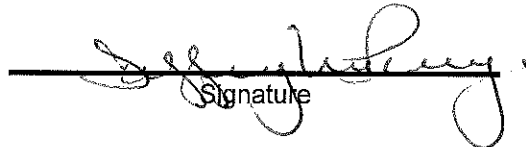


Signature

SECRETARY TREASURER or TREASURER

Mr. Jeff Perry

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 23, 2018

Date

Version: 170615

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Color coded cells:

blue cells:	require the input of data/descriptors wherever applicable.	grey cells:	data not applicable - protected
salmon cells:	contain referenced juris. information - protected	white cells:	within text boxes REQUIRE the input of points and data.
green cells:	populated based on information previously submitted	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:

Funding Assumptions

No change to Alberta Education grant funding rates
 First Nations Tuition Calculation based on tuition agreements and 2016-17 AFS
 Classroom Improvement Funds continued for 2018-2019 and used to support the Numeracy Coordinator, Behavior Specialist Teacher and Assistant, additional school staffing as well as allocations to schools to add staff to support complex needs.
 Nutrition Funds continued and increased to support nutritional programs out at the schools.

Enrolment decline of approximately 29 FTE Students - See Student Stats for details

Salary Adjustments

Due to no increase in funding this budget does not contain salary adjustments

Budget Outcome

Planned use of instructional operating reserves	(\$ 224,799)
Planned use of business & System Admin operating reserves	(\$ 73,567)
Planned use of transportation operating reserves	(\$ 129,653)
Administration Building Amortization offset by invested in capital assets	(\$ 107,262)
Planned operating deficit	(\$ 535,281)

Overall Budget reflects a commitment to the divisional goals:

- Goal 1 - Literacy and Numeracy (Continuation of the Numeracy Coordinator and divisional Collaboration Time)
- Goal 2 - Success for all Learners (Among other initiatives the continuation of the FNMI Success Coordinator and Behavioral Specialist Supports)
- Goal 3 - Transitions (Career Practitioners now funded divisionally)

Significant Business and Financial Risks:

Uncertainty related to ongoing Negotiations with ATA and CUPE
 Increasing costs in the transportation area (Fuel, Repairs, Purchasing Buses, Contracted Services) along with fewer students riding the bus results in an anticipated deficit in the transportation area.
 Enrolment is anticipated to continue to decline over the next couple of years

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	\$47,048,380	\$47,903,120	\$46,728,076
Other - Government of Alberta	\$38,220	\$8,400	\$15,216
Federal Government and First Nations	\$2,366,222	\$2,486,403	\$2,560,267
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$868,022	\$884,797	\$1,101,975
Other sales and services	\$1,459,073	\$1,217,046	\$849,544
Investment income	\$112,971	\$112,225	\$139,947
Gifts and donations	\$143,482	\$113,000	\$163,538
Rental of facilities	\$58,700	\$58,700	\$55,287
Fundraising	\$398,214	\$505,000	\$263,645
Gains on disposal of capital assets	\$0	\$0	\$6,916
Other revenue		\$0	\$263,314
TOTAL REVENUES	\$52,493,284	\$53,288,691	\$52,147,725
EXPENSES			
Instruction - Early Childhood Services	\$1,945,194	\$2,120,738	\$1,730,106
Instruction - Grades 1-12	\$37,832,672	\$38,203,771	\$37,502,460
Plant operations & maintenance	\$8,048,536	\$8,986,401	\$8,149,394
Transportation	\$3,372,750	\$3,170,326	\$3,319,162
Administration	\$1,829,411	\$2,060,867	\$2,041,667
External Services	\$0	\$0	\$0
TOTAL EXPENSES	\$53,028,563	\$54,542,103	\$52,742,789
ANNUAL SURPLUS (DEFICIT)	(\$535,279)	(\$1,253,412)	(\$595,064)

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	\$20,881,277	\$22,124,652	\$21,965,806
Certificated benefits	\$4,688,075	\$4,741,485	\$4,786,302
Non-certificated salaries and wages	\$8,106,921	\$8,655,085	\$7,970,635
Non-certificated benefits	\$1,863,227	\$1,855,880	\$1,773,057
Services, contracts, and supplies	\$13,891,092	\$13,674,786	\$12,738,193
Capital and debt services			
Amortization of capital assets			
Supported	\$3,023,752	\$3,023,966	\$3,052,759
Unsupported	\$566,362	\$456,394	\$421,946
Interest on capital debt			
Supported	\$607	\$2,605	\$7,363
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$7,250	\$7,250	\$8,050
Losses on disposal of capital assets	\$0	\$0	\$18,678
Other expenses	\$0	\$0	\$0
TOTAL EXPENSES	\$53,028,563	\$54,542,103	\$52,742,789

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$134,732
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$21,791
Alternative program fees	\$96,420	\$116,850	\$31,856
Fees for optional courses	\$86,880	\$99,995	\$139,682
ECS enhanced program fees	\$0	\$950	\$0
ACTIVITY FEES	\$460,533	\$378,978	\$249,191
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$115,270	\$135,928	\$312,064
Non-curricular goods and services	\$50,834	\$68,010	\$23,975
NON-CURRICULAR TRAVEL	\$58,085	\$51,700	\$188,684
OTHER FEES (Describe here)	\$0	\$12,386	\$0
TOTAL FEES	\$868,022	\$884,797	\$1,101,975

*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	\$144,000	\$167,258	\$216,816
Special events	\$0	\$11,473	\$42,446
Sales or rentals of other supplies/services	\$0	\$0	\$48,041
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$599,060	\$770,000	\$243,702
Adult education revenue	\$0	\$0	\$0
Preschool	\$44,150	\$26,669	\$34,510
Child care & before and after school care	\$168,000	\$150,000	\$142,480
Lost item replacement fees	\$0	\$333	\$2,623
Bulk supply sales	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
TOTAL	\$955,210	\$1,125,733	\$730,618

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	\$0	\$0	\$0
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	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	\$52,920	\$23,000	\$12,000	\$8,500	\$96,420
	Fees for optional courses	\$0	\$9,847	\$8,375	\$68,668	\$86,880
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$68,080	\$292,703	\$98,750	\$460,533
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
	NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$28,818	\$85,453	\$0	\$115,270
	Non-curricular goods and services	\$0	\$0	\$0	\$50,834	\$50,834
	NON-CURRICULAR TRAVEL	\$0	\$6,013	\$52,073	\$0	\$58,086
	OTHER FEES***					
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$52,920	\$136,757	\$451,603	\$226,742	\$968,022
	TOTAL FEES					

**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) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2017	\$12,430,615	\$4,278,228	\$0	\$9,040,542	\$554,069	\$7,486,473	\$111,845
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	(\$738,508)			(\$738,508)	(\$738,508)		\$0
Estimated board funded capital asset additions		\$2,829,528		(\$2,829,528)	(\$382,923)	(\$2,446,605)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,461,338)		\$3,461,338	\$3,461,338		
Estimated capital revenue recognized - Alberta Education		\$3,023,966		(\$3,023,966)	(\$3,023,966)		
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)							
Estimated assumptions/transfers of operations (explain)	\$0			(\$54,449)	\$684,059	(\$738,508)	\$54,449
Estimated Balances for August 31, 2018	\$11,692,107	\$6,670,384	\$0	\$4,855,429	\$554,069	\$4,301,360	\$166,294
2018/2019 Budget projections for:							
Budgeted surplus/(deficit)	(\$535,279)			(\$535,279)	(\$535,279)		
Projected board funded capital asset additions		\$459,100		(\$459,100)	(\$459,100)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,590,114)		\$3,590,114	\$3,590,114		
Budgeted capital revenue recognized - Alberta Education		\$3,023,752		(\$3,023,752)	(\$3,023,752)		
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)							
Projected assumptions/transfers of operations (explain)	\$0		\$0	\$0	\$428,019	(\$428,019)	\$0
Projected Balances for August 31, 2019	\$11,156,828	\$6,563,122	\$0	\$4,427,412	\$554,071	\$3,873,341	\$166,294

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2019	31-Aug-2020	31-Aug-2019	31-Aug-2020	31-Aug-2019	31-Aug-2020
Projected opening balance	\$554,069	\$554,069	\$4,301,360	\$3,873,341	\$166,294	\$166,294
Projected excess of revenues over expenses (surplus only)	\$0	\$0				
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0
Budgeted amortization of capital assets (expenses)	\$5,590,114	\$0		\$0		
Budgeted capital revenue recognized	(\$3,023,752)	\$0		\$0		
Budgeted changes in Endowments	\$0	\$0		\$0		
Budgeted unsupported debt principal repayment	\$0	\$0		\$0		
Projected reserves transfers (net)	\$428,019	\$0	(\$428,019)	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0		\$0	\$0	\$0
New school start-up costs	\$0	\$0		\$0	\$0	\$0
Decentralized school reserves	\$0	\$0		\$0	\$0	\$0
Non-recurring certificated remuneration	(\$298,366)	\$0		(\$300,000)		
Schools to maintain certificated staff	\$0	\$0		\$0		
Schools to maintain un-certificated staff	\$0	\$0		(\$200,000)		
Non-recurring non-certificated remuneration	\$0	\$0		\$0		
Professional development, training & support	(\$129,653)	\$0		\$0		
Professional development, training & support	\$0	\$0		\$0		
Salary negotiation expenses	\$0	\$0		\$0		
Full-day kindergarten	\$0	\$0		\$0		
English language learners	\$0	\$0		\$0		
First nations, Metis, Inuit	\$0	\$0		\$0		
OH&S / wellness programs	\$0	\$0		\$0		
B & S administration organization / reorganization	\$0	\$0		\$0		
Debt repayment	\$0	\$0		\$0		
Fort McMurray wild fire related costs (unfunded)	\$0	\$0		\$0		
Non-salary related programming costs (explain)	\$0	\$0		\$0		
Repairs & maintenance - School building & land	\$0	\$0		\$0		
Repairs & maintenance - Technology	\$0	\$0		\$0		
Repairs & maintenance - Vehicle & transportation	\$0	\$0		\$0		
Repairs & maintenance - Administration building	\$0	\$0		\$0		
Repairs & maintenance - POM building & equipment	\$0	\$0		\$0		
Repairs & maintenance - Other (explain)	\$0	\$0		\$0		
Capital costs - School land & building	\$0	\$0		\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0		\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0		\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0		\$0	\$0	\$0
Capital costs - Technology	\$0	\$0		\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$459,100)	\$0		\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0		\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0		\$0	\$0	\$0
Capital costs - Other	\$0	\$0		\$0	\$0	\$0
Building leases	\$0	\$0		\$0	\$0	\$0
Transfer from Invested in Capital Assets to offset Amort. Bldg. Amortization	(\$107,262)	\$0		\$0	\$0	\$0
Estimated closing balance for operating contingency	\$554,069	\$554,069	\$3,873,341	\$3,373,341	\$166,294	\$166,294

Out of Balance
 8.65% 7.72% 8.02%
 8.35% 7.41% 5.71%

Total surplus as a percentage of 2019 Expenses
 ASO as a percentage of 2019 Expenses

**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.

The operating deficit is anticipated to be less than originally projected. This is due to the following:

Additional revenues that were unanticipated or due to estimates based on info not available at the time such as an increase from FN Revenues based on calculations from Audited financial statement, payment from the ALARIE dissolution. Schools although spent more in staffing spent less in supplies and materials than anticipated.

As a result less operating reserves will be used from instruction but more from transportation.

Operations and Maintenance operating budget is anticipating a surplus however a significant amount of POM operating reserves are being used to modernize the GRD School which will be used at the GRD Administration Office for the Livingstone Range School Division and the Town of Fort Macleod as well as the Cross Roads Outreach location.

It was anticipated that the division would purchase newer buses however the opportunity to purchase used buses in very good shape reduced the amount of funds required.

2018/2019

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

The 2018-19 budget anticipates using \$428,019 of operating reserves. Capital purchases will be of buses and maintenance vehicles for a total of \$459,100.

Unrestricted surplus is the divisions capital reserves and will be maintained for future purchases such as copier replacement and office equipment.

**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.

No anticipated change to unrestricted surplus until the 2021 yearend

In order to be within the 6% of expenditures for accumulated surplus from operations it is anticipated that instructional operating reserves will be used to maintain instructional staffing over a two year time period.

2020/2021

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

Use of unrestricted surplus (capital reserves for operations) to procure copiers for the entire division

In order to be within the 6% of expenditures for accumulated surplus from operations it is anticipated that instructional operating reserves will be used to maintain instructional staffing in this the second year.

August 31, 2021

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

The majority of the operating reserves in POM are currently sitting in a receivable that is received over time until the year 2027.

The anticipated use of these reserves is to acquire a more central maintenance facility and possible a transportation garage.

With the anticipated goal of being within the 6% of expenditures for accumulated surplus the remaining operating reserves will be utilized as necessary for school initiatives and unforeseen events.

**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	2,340	2,331	2,326	Head count
Grades 10 to 12	743	738	772	Note 3
Total	3,083	3,069	3,098	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.5%	-0.9%		
Other Students:				
Total	230	259	205	Note 4
Total Net Enrolled Students	3,313	3,328	3,303	
Home Ed and Blended Program Students	3	7	6	Note 5
Total Enrolled Students, Grades 1-12	3,316	3,335	3,309	
Percentage Change	-0.6%	0.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	70	72	69	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	188	188	363	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	261	277	263	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	6	11	9	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	267	288	272	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	134	144	136	
Percentage Change	-7.3%	5.9%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	44	55	44	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	11	11	14	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 Based	212.4	219.2	220.5	215.7	Teacher certification required for performing functions at the school level.
Non-School Based	8.2	8.2	7.3	7.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	220.6	227.4	227.8	222.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.0%	2.1%	-3.2%	2.3%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	15.6	15.3		15.5	
Certificated Staffing Change due to:					
	Please Allocate	Please Allocate			
	(6.8)	(6.4)			
Enrollment Change	(1.5)	-	5.1		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrollment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	(5.3)	(6.4)	n/a		Describe (reserve): Schools previously maintained staff with reserves and are unable to continue to do so
Total Change	(6.8)	(6.4)	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	6.8	0.1	n/a		Describe (reserve): Attrition
Total Negative Change in Certificated FTEs	6.8	0.1	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
	Please Allocate	Please Allocate			
NON-CERTIFICATED STAFF					
Instructional	145.9	146.6	147.0	144.8	Personnel providing instruction support for schools under "instruction" program areas.
Plant Operations & Maintenance	20.6	20.3	20.2	21.6	Personnel providing support to maintain school facilities
Transportation	37.5	37.5	34.9	35.9	Personnel providing direct support to the transportation of students to and from school
Other	12.6	12.9	13.3	12.6	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	216.6	217.2	215.4	215.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.2%	1.0%	0.9%	0.1%	
Explanation of Changes:					
There is a very small decline anticipated likely due to enrollment decline.					
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 FTE's.					
CUPE agreement ends August 2018, Willow Creek School Bus Drivers Association ends August 2019. Non union staff are year to year.					

BOARD AND SYSTEM ADMINISTRATION 2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$53,028,563
Enter Number of Net Enrolled Students:	3,313
Enter Number of Funded (ECS) Children:	261
Enter "C" if Charter School	
STEP 1	
Calculation of maximum expense limit percentage for Board and System Administration expenses	4.81%
if "Total Net Enrolled Students" are 6,000 and over = 3.6%	
if "Total Net Enrolled Students" are 2,000 and less = 5.4%	
<p>The Maximum Expense Limit for Board and System Administration is based on an arithmetical proportion 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%).</p>	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,550,169
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
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$2,550,169
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$1,829,411
Amount Overspent	\$0

SCHOOL AND TRANSPORTATION FEES SCHEDULE

FOR THE YEAR ENDED AUGUST 31, 2019

[School Act, School Fees and Costs Regulation and School Transportation Regulation]

Livingstone Range School Division No. 68

Legal Name of School Jurisdiction

5202 - 5 Street E. P.O. Box 69 Claresholm AB T0L0T0

Mailing Address

T: 403-625-3356 F: 403-625-2424

Telephone & Fax Numbers, and Email Address

SCHOOL JURISDICTION'S RESPONSIBILITY FOR SCHOOL AND TRANSPORTATION FEES POLICY AND REPORTING

The school and transportation fees policy of Livingstone Range School Division No. 68 presented to Alberta Education has been prepared by school jurisdiction management which has responsibility for its preparation, integrity and objectivity.

Board of Trustees Responsibility

The ultimate responsibility for the fees and costs lies with the Board of Trustees. The Board reviewed the fee policy and fee schedule with management prior to release to the Minister.

Declaration of Management and Board Chair

To the best of our knowledge and belief, these documents meet all requirements as set out in the *School Act* as well as the *School Fees and Costs Regulation*, and *School Transportation Regulation*.

BOARD CHAIR

Mr. Bradley Toone
Name


Signature

SUPERINTENDENT

Mr. Darryl Seguin
Name


Signature

SECRETARY-TREASURER OR TREASURER

Mr. Jeff Perry
Name


Signature

May 23, 2018
Board Release Date

Livingstone Range School Division No. 68
CONSOLIDATED FEE REVENUE SCHEDULE
For the Budget Year September 1, 2018 - August 31, 2019

	Total Budgeted Proposed Fees 2018/19*	Total Forecasted Actual Fees 2017/18	Budgeted Increase (Decrease) from Forecasted	% Budget Change
Total Transportation Fees	\$ -	\$ -	\$ -	0.0%
Total Basic Instruction Supplies	\$ -	\$ -	\$ -	0.0%
Total Technology User Fees	\$ -	\$ -	\$ -	0.0%
Total Alternative Program Fees	\$ 96,420	\$ 77,800	\$ 18,620	23.9%
Total Fees for Optional Courses	\$ 86,880	\$ 98,687	-\$ 11,807	-12.0%
Total Non-Curricular Travel	\$ 58,085	\$ 57,185	\$ 900	1.6%
Total Early Childhood Services	\$ -	\$ -	\$ -	0.0%
Total Extracurricular Fees	\$ 115,270	\$ 127,902	-\$ 12,632	-9.9%
Total Activity Fees	\$ 460,533	\$ 208,803	\$ 251,730	120.6%
Total Lunch Supervision & Noon Hour Activity Fees	\$ -	\$ -	\$ -	0.0%
Total Non-Curricular Goods and Services	\$ 50,834	\$ 74,875	-\$ 24,041	-32.1%
Total Other Fees to Enhance Education	\$ -	\$ -	\$ -	0.0%
Total Other Fees	\$ -	\$ -	\$ -	0.0%
TOTAL FEES	\$ 868,021	\$ 645,251	\$ 222,770	34.5%

Enrollment:

School Jurisdiction Eligible Funded Students

Grades 1 to 9	2,340.0	2,331.0	9.0	0.4%
Grades 10 to 12 FTE	743.0	738.0	5.0	0.7%
Total	3,083.0	3,069.0	14.0	0.5%
ECS Eligible Funded	261.0	277.0	-16.0	-5.8%
FTE ECS Enrolled	130.5	138.5	-8.0	-5.8%

Reviewed and Approved By:

Mr. Darryl Seguin
 Superintendent of Schools

Mr. Jeff Perry
 Secretary Treasurer

* Please ensure that these figures agree with your 2018/19 Spring Budget