

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2020**



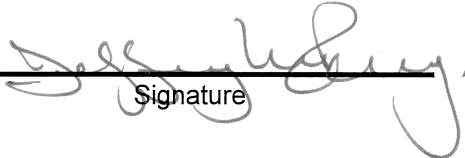
[School Act, Sections 147(2)(b) and 276]

**1135 Livingstone Range School Division No. 68**

**Legal Name of School Jurisdiction**

5202 5 Street E Claresholm AB AB T0L 0T0; 403-625-0353; perryj@lrsd.ab.ca

**Contact Address, Telephone & Email Address**

<b>BOARD CHAIR</b>	
Bradley Toone _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Mr. Darryl Seguin _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Mr. Jeff Perry _____ Name	 _____ Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 12, 2019</u> Date</b>	

Version: 170615

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
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15	Color coded cells:								
16	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
17	salmon cells: contain referenced juris. information - protected				white cells: within text boxes REQUIRE the input of points and data.				
18	green cells: populated based on information previously submitted				yellow cells: to be completed when yellow only.				
19									
20	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 BUDGET REPORT</b>								
21	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								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<b><i>Budget Highlights, Plans &amp; Assumptions:</i></b>								
26									
27									
28	In the anticipation of a difficult budget this budget represents a slight shift in how funds are allocated to schools and programs. Resources will continue to be								
29	allocated taking into consideration: Livingstone Range School Division's Vision, Mission, Core Values, Guiding Principles, Provincial Priorities, Board Priorities,								
30	Senior Management Team Priorities and School Priorities. In place of allocating funds based on a per student formula the resources will be allocated where								
31	the greatest need exists. Support staff are now allocated to schools based on an analysis of need taking into consideration the context of each situation. The								
32	change will now see Administrative Assistants, Educational Assistants, and Learning Common Facilitators allocated to schools through this process. The								
33	change also allows School Administrators to focus on Instructional Leadership and less on financial management.								
34	Programs maintained in this budget that have seen significant results and huge benefits to schools will be the Behavioral Team Supports, the Numeracy Lead								
35	Supports and the Home School and Teacher Directed Programs. Supports being added into this budget with a focus on supporting high school students and								
36	improving results is the Enhanced Learning Model Program in Partnership with Wolf Creek School Division.								
37	Significant Assumptions: It is assumed there will be no Classroom Improvement Funding or Nutrition Program Funding. It is assumed that the negotiated items								
38	through TEBA will not be funded however it is also assumed that any arbitrated settlement for teacher increases will be funded. Currently Livingstone Range								
39	anticipates a slight decrease in funded students therefore no assumption is made on enrolment growth. It is assumed that grant rates will remain at the 2018-19								
40	level unless there is an arbitrated increase to teachers salaries.								
41	Livingstone Range School Division will provide inhouse transportation services in the communities of Pincher Creek and Lundbreck. The previous 9 years of								
42	transportation services in these communities was provided by First Student. This shift is an effort to decrease costs of maintaining buses in the west part of the								
43	division. The Division is unable to continue to subsidize to the current level the school extra curricular and co-curricular transportation, the cost to schools for								
44	transportation in these areas will increase around 30% given there has been no increase for many years. This will have an impact on fees for these trips and								
45	programs.								
46	Enrollment Projections:								
47	Funded Enrolment - Decrease of 5 FTE Students								
48	Home Education Student - Increase of 1 Student or 0.25 FTE								
49	Other Students - Decrease of 14 FTE Students								
50	Total Decrease of 18.75 FTE Students								
51	Other Notes: Administrative Reductions: 2 Senior positions and expenditures related to those offices. Added back \$330,000 for evergreening technology after a								
52	deferral for one year. Added funds to comply with the Legislated Joint Work Site Health & Safety Committee.								
53	This budget requires the use of \$716,655 of operating reserves.								
54									
55									
56	<b><i>Significant Business and Financial Risks:</i></b>								
57									
58	Significant Risks include the uncertainty around the teachers arbitration hearing and whether the funding will follow. Uncertainty surrounding the ongoing								
59	negotiations with the ATA Local and Willow Creek School Bus Drivers Association.								
60	Increased legislated training requirements for bus drivers has the potential of creating a significant shortage in regular route and spare bus drivers as well as a								
61	financial issue on an already challenging budget.								
62									
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64									
65									
66									
67									

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>REVENUES</b>			
Alberta Education	\$46,593,833	\$47,123,126	\$47,575,433
Alberta Infrastructure		\$0	\$0
Other - Government of Alberta	\$38,220	\$38,220	\$10,085
Federal Government and First Nations	\$2,579,939	\$2,834,520	\$3,017,243
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,143,382	\$868,022	\$853,571
Other sales and services	\$1,025,463	\$1,459,071	\$1,652,617
Investment income	\$105,857	\$112,971	\$123,757
Gifts and donations	\$205,081	\$143,482	\$246,624
Rental of facilities	\$13,100	\$58,700	\$58,380
Fundraising	\$294,178	\$398,214	\$324,710
Gains on disposal of capital assets	\$0	\$0	\$3,343
Other revenue	\$0	\$0	\$242,164
<b>TOTAL REVENUES</b>	\$51,999,053	\$53,036,326	\$54,107,927
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$1,812,154	\$2,340,387	\$2,245,253
Instruction - Grades 1-12	\$37,405,248	\$38,058,564	\$38,366,529
Plant operations & maintenance	\$8,193,397	\$8,231,536	\$8,119,881
Transportation	\$3,247,379	\$3,372,750	\$3,599,784
Administration	\$2,160,875	\$1,829,411	\$2,168,401
External Services	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$52,819,053	\$53,832,648	\$54,499,848
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$820,000)	(\$796,322)	(\$391,921)

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>EXPENSES</b>			
Certificated salaries	\$21,105,096	\$20,871,177	\$22,491,755
Certificated benefits	\$4,751,322	\$4,772,957	\$4,911,441
Non-certificated salaries and wages	\$9,179,867	\$8,378,641	\$8,689,863
Non-certificated benefits	\$1,881,475	\$1,911,008	\$1,876,544
Services, contracts, and supplies	\$12,221,980	\$14,300,894	\$13,044,442
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$3,090,593	\$3,023,752	\$3,023,967
Unsupported	\$577,916	\$566,362	\$451,881
<b>Interest on capital debt</b>			
Supported	\$304	\$607	\$2,605
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$10,500	\$7,250	\$7,350
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$52,819,053	\$53,832,648	\$54,499,848

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$20,429
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$1,773
Alternative program fees	\$141,250	\$96,420	\$103,550
Fees for optional courses	\$146,706	\$86,880	\$86,338
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$173,410	\$115,270	\$259,463
Non-curricular goods and services	\$76,335	\$50,834	\$43,758
<b>NON-CURRICULAR TRAVEL</b>			
	\$102,640	\$58,085	\$83,781
<b>OTHER FEES</b>			
	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$1,143,382	\$868,022	\$853,571

\*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 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
Cafeteria sales, hot lunch, milk programs	\$141,000	\$144,000	\$208,471
Special events	\$0	\$0	\$63,010
Sales or rentals of other supplies/services	\$0	\$0	\$35,410
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$560,810	\$599,060	\$382,927
Adult education revenue	\$0	\$0	\$0
Preschool	\$40,910	\$44,150	\$45,382
Child care & before and after school care	\$335,722	\$168,000	\$205,298
Lost item replacement fees	\$0	\$0	\$972
Bulk supply sales	\$0	\$0	\$972
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	\$1,078,442	\$955,210	\$942,440

**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))* 2019/2020	Entry Fees and Admissions 2019/2020	Transportation Component 2019/2020	Supplies & Materials** 2019/2020	Total 2019/2020
<b>FEES</b>						
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	Ski coaching Costs, Advertising, Transportation	\$72,250	\$34,000	\$22,000	\$13,000	\$141,250
Fees for optional courses	Constr., Foods, Fabrication, Cosmo	\$0	\$11,000	\$19,500	\$116,206	\$146,706
ECS enhanced program fees		\$0	\$0	\$0	\$0	\$0
ACTIVITY FEES	Field Trips for Schools and Faces Course	\$0	\$94,767	\$367,474	\$40,800	\$503,041
Other fees to enhance education		\$0	\$0	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>						
Extra-curricular fees	Sports trips, tournament costs etc	\$0	\$34,682	\$138,728	\$0	\$173,410
Non-curricular goods and services	Agendas, Yearbooks, Clothing etc	\$0	\$0	\$0	\$76,335	\$76,335
<b>NON-CURRICULAR TRAVEL</b>	Travel club trips etc	\$0	\$11,290	\$91,350	\$0	\$102,640
<b>OTHER FEES**</b>						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$72,250	\$185,739	\$639,052	\$246,341	\$1,143,382
	<b>TOTAL FEES</b>					

\*\*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 2019/2020

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 (6+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2018</b>	\$12,038,694	\$6,506,922	\$0	\$5,420,306	\$661,617	\$4,758,689	\$111,466
<b>2018/2019 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$250,000)			(\$250,000)	(\$250,000)		
Estimated board funded capital asset additions		\$850,280		(\$760,642)	(\$760,642)	\$0	(\$89,638)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$3,617,350)		\$3,617,350	\$3,617,350		
Estimated capital revenue recognized - Alberta Education		\$3,202,031		(\$3,202,031)	(\$3,202,031)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
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		
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	(\$70,472)	(\$70,472)	\$0	\$70,472
<b>Estimated Balances for August 31, 2019</b>	\$11,788,694	\$6,941,883	\$0	\$2,967,285	\$4,177	(\$1,791,404)	\$1,787,227
<b>2019/2020 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$820,000)			(\$820,000)	(\$820,000)		
Projected board funded capital asset additions		\$404,099		(\$404,099)	(\$404,099)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$3,668,509)		\$3,668,509	\$3,668,509		
Budgeted capital revenue recognized - Alberta Education		\$3,090,593		(\$3,090,593)	(\$3,090,593)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
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)				(\$70,472)	(\$70,472)	\$0	\$70,472
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$716,655	(\$716,655)	\$0
<b>Projected Balances for August 31, 2020</b>	\$10,968,694	\$6,768,066	\$0	\$2,250,630	(\$0)	\$2,250,630	\$1,949,999

**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-2020	31-Aug-2021	31-Aug-2022	31-Aug-2021	31-Aug-2020	31-Aug-2021
Projected opening balance	(\$0)	(\$0)	(\$0)	\$2,967,265	\$1,816,108	\$1,816,108
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0			
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0			
Budgeted amortization of capital assets (expense)	\$3,688,509	\$3,464,468	\$3,500,069			
Budgeted capital revenue recognized	(\$3,090,593)	(\$3,019,993)	(\$3,019,993)			
Budgeted changes in Endowments	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0			
Projected reserves transfers (net)	(\$70,472)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$716,655	\$434,522	\$0	(\$716,655)	(\$434,522)	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0			
New school start-up costs	\$0	\$0	\$0			
Decentralized school reserves	\$0	\$0	\$0			
Non-recurring certificated remuneration	(\$207,000)	\$0	\$0			
Non-recurring non-certificated remuneration	(\$40,000)	\$0	\$0			
Non-recurring contracts, supplies & services	(\$28,159)	\$0	(\$6,974)			
Professional development, training & support	\$0	\$0	\$0			
Transportation 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			
POM expenses	\$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 - PCM building & equipment	\$0	\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0			
Capital costs - School modernization	\$0	\$0	\$0			
Capital costs - School modular & additions	\$0	\$0	\$0			
Capital costs - School building partnership projects	\$0	\$0	\$0			
Capital costs - Technology	(\$359,089)	(\$319,669)	(\$325,270)			
Capital costs - Vehicle & transportation	\$0	\$0	\$0			
Capital costs - Administration building	\$0	\$0	\$0			
Capital costs - POM building & equipment	(\$45,000)	(\$45,000)	(\$45,000)			
Capital Costs - Furniture & Equipment	\$0	\$0	\$0			
Capital costs - Other	\$0	\$0	\$0			
Building leases	\$0	\$0	\$0			
Offset a portion of the deficit created by the amortization for the administration facility, nets out to zero impact on net assets	(\$103,345)	(\$102,832)	(\$102,832)			
Maintain programs of support (Behavioral Support, Numeracy Support)	(\$326,496)	(\$326,496)	\$0			
Initiative for Enhance Learning Model Program	(\$115,000)	(\$115,000)	\$0			
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$2,250,630	\$1,816,108	\$1,816,108

Total surplus as a percentage of 2020 Expenses 7.95%  
ASO as a percentage of 2020 Expenses 4.26%

7.13%  
3.44%

6.29%  
3.44%

**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 2018/2019, 2019/2020, 2020/2021 and 2021/2022 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, 2021. 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:**

**2018/2019**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2018 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

Material Changes -

Fall Budget Annual Operating Deficit Budgeted (\$796,322) projected (\$250,000). Change is based on the realization of a lower average cost of teacher salaries than budgeted, less spent than budgeted by schools, surplus in POM but deficit in Transportation.

Capital Purchases Budgeted (\$459,100) projected (\$760,642). As the division is taking over transportation services in the Pincher Creek and Lundbreck areas it was approved during the year to purchase additional buses and equipment for the transportation shop.

For many years Divisional reserves targeted toward capital projects such as the replacement of copiers (\$309,055) and a maintenance/transportation shop (\$1,478,172) have been held in operating reserves. As such these reserves will be transferred over to the capital reserves. \$1,787,227

Current year amortization for copiers transferred to capital reserves (\$70,472)

Net of amortization and capital revenue recognized budgeted was (\$566,362) versus actual projected to be (\$415,319)

Total impact on ASO is a decrease of (\$1,763,962) bringing unrestricted reserves to zero and operating reserves to \$2,967,285 to a level of 5.51% of operating expenditures.

**2019/2020**

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

An additional use of reserves as per page 6 and 7 bringing ASO down to \$2,250,630 and a level of 4.26% of operating expenditures.



**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 2018/2019, 2019/2020, 2020/2021 and 2021/2022 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, 2021. 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:**

**2020/2021**

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

No additional comments

**2021/2022**

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

No additional comments

**August 31, 2022**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.

No additional comments

**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	2,368	2,349	2,331	Head count
Grades 10 to 12	713	706	738	Note 3
<b>Total</b>	<b>3,081</b>	<b>3,055</b>	<b>3,069</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.9%	-0.5%		
<b>Other Students:</b>				
<b>Total</b>	<b>252</b>	<b>264</b>	<b>259</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>3,333</b>	<b>3,319</b>	<b>3,328</b>	
<b>Home Ed and Blended Program Students</b>	<b>14</b>	<b>13</b>	<b>7</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>3,347</b>	<b>3,332</b>	<b>3,335</b>	
Percentage Change	0.5%	-0.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	74	74	72	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	161	161	188	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	223	281	277	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	2	6	11	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>225</b>	<b>287</b>	<b>288</b>	
<b>Program Hours</b>	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>113</b>	<b>144</b>	<b>144</b>	
Percentage Change	-21.6%	-0.3%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	55	64	55	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	12	24	11	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

- NOTES:**
- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
  - Budgeted enrolment is to be based on best information available at time of the 2019/2020 budget report preparation.
  - The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
  - 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.
  - 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 2019/2020	Actual 2018/2019	Full Budget 2018/2019	Actual 2017/2018	Notes
<b><u>CERTIFICATED STAFF</u></b>					
School Based	206.1	214.3	214.5	219.2	Teacher certification required for performing functions at the school level.
Non-School Based	6.3	8.3	8.3	8.2	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	212.4	222.6	222.8	227.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-4.6%	-2.1%	-4.7%	-2.0%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	16.3	15.6		15.3	
Certificated Staffing Change due to:					
Enrollment Change	(1.0)	-	(4.6)		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	(9.2)	(0.2)	n/a		Descriptor (required): Less 3 Directors added 1 Associate Superintendent, 0IF reduction and reduction from using reserves
Total Change	(10.2)	(0.2)	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	(4.2)	-	n/a		FTEs
Other (retirement, attrition, etc.)	(6.0)	(0.2)	n/a		Descriptor (required): Retirement
Total Negative Change in Certificated FTEs	(10.2)	(0.2)	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
<b><u>NON-CERTIFICATED STAFF</u></b>					
Instructional	138.3	139.9	149.8	146.8	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	20.3	20.3	20.3	20.3	Personnel providing support to maintain school facilities
Transportation	92.5	37.5	37.5	37.5	Personnel providing direct support to the transportation of students to and from school
Other	11.1	11.4	12.8	12.9	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	222.2	209.1	220.4	217.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.3%	-3.7%	0.6%	1.5%	
Explanation of Changes:					
Change from 2018-2019 is due to LRSO taking on the busing services in the communities of PC and Lundbreck.					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement?					
Please provide terms of contract for 2019/20 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs.					
CUPE - receive a 2% increase, Willow Creek School Bus Drivers Association currently in negotiations					

WSA

BOARD AND SYSTEM ADMINISTRATION	
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$52,819,053
Enter Number of Net Enrolled Students:	3,333
Enter Number of Funded (ECS) Children:	223
Enter "C" if Charter School	
<b>STEP 1</b>	
Calculation of maximum expense limit percentage for Board and System Administration expenses	4.80%
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 prorotation 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>	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,535,370
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards,	
The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	\$0
2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$2,535,370
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$2,160,875
Amount Overspent	\$0