

School Jurisdiction Code: 1135

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2025**

[Education Act, Sections 139(2)(a) and 244]

**1135 The Livingstone Range School Division**

**Legal Name of School Jurisdiction**

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**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Loralee Hodges

Name

(original signed)

Signature

**SUPERINTENDENT**

Mr. Darryl Seguin

Name

(original signed)

Signature

**SECRETARY TREASURER or TREASURER**

Mr. Jeff Perry

Name

(original signed)

Signature

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on** May 27, 2024 .

Date

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
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**Legend:**

Blue	Data input is <b>required</b>	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2024/2025 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:**

Priorities: Academics and Mental Health & Wellness

- increase the average instructional time teachers are in front of students
- Continue mental health pilots (3 mental health therapists) and Family School Liaison Supports.
- With the support of Jordan's Principle increase the number of Teachers and Support Staff to support students.
- Relocate some resources from the International and Career Practitioner programs to support these areas.

Funding:

- 2024-2025 Funding from Alberta Education will decrease due to a change in the Stats Canada Socio Economic Status of the region within the Livingstone Range School Division. The change to the Stats Canada Numbers had a negative affects on the formulas used within the Alberta Education Funding Framework.
- Funds from Educational Service Agreements with neighboring First Nations is anticipated to go down due to a projection of fewer students attending Livingstone Range School Division Schools.

Enrollment:

- Enrollment is anticipated to be slightly higher than the prior year. Higher enrollment is anticipated in grades 10-12 and home school with slight decreases to ECS, Grades 1-9, Students from neighboring First Nations and International.

Inflation: It is anticipated that annual cost for various products and services has increased. Budgets have been reviewed and adjusted in accordance with expectations. Examples include: Insurance, Utilities, Fuel, Contracted Services, Supplies

Reductions have been made throughout the organization including Certificated Staff, Career Practitioner Program, International Program

It is anticipated that the Provincial Gov't will provide additional support for centrally negotiated settlements.

This budget includes a planned deficit of \$313,114, the overall anticipated impact on operational reserves is a decrease of \$320,030.

The AOS % of planned expenditures is anticipated to be 2.52%.

**Significant Business and Financial Risks:**

Cost escalation for products and services.

Labour Relations - All Current Collective Agreements expire August 31, 2024 (ATA, CUPE, WCSBDA)

Budgeted International Program Funding is contingent on students attending, which can be impacted by factors out of the control of the Livingstone Range School Division

Learning support requirements are costing the Livingstone Range School Division \$7,400,000 which is more than the funding received \$4,180,000. The difference has to come out of instructional funding which reduces the resources to support student education.

The budget required to operate and maintain schools is estimated at \$8,885,000 which is more than the funding received to maintain schools \$8,385,000. The difference has to come out of instructional funding which reduces the resources to support student education. (This number excludes the CMR / IMR funding for projects that are capitalized)

This budget requires the use of reserves to balance the budget. This reduces the Livingstone Range School Divisions future flexibility in meeting unforeseen needs.

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

	<b>Approved Budget 2024/2025</b>	<b>Approved Budget 2023/2024</b>	<b>Actual Audited 2022/2023</b>
<b>REVENUES</b>			
Government of Alberta	\$ 51,237,998	\$51,599,493	\$49,295,451
Federal Government and First Nations	\$ 2,248,320	\$1,955,585	\$1,857,003
Property taxes	\$ -	\$0	\$0
Fees	\$ 752,124	\$634,407	\$636,303
Sales of services and products	\$ 1,038,025	\$1,174,255	\$1,089,889
Investment income	\$ 152,546	\$109,068	\$279,719
Donations and other contributions	\$ 510,000	\$420,500	\$527,493
Other revenue	\$ 336,443	\$6,000	\$573,888
<b>TOTAL REVENUES</b>	\$56,275,456	\$55,899,308	\$54,259,746
<b>EXPENSES</b>			
Instruction - ECS	\$ 1,866,128	\$1,613,213	\$1,818,390
Instruction - Grade 1 to 12	\$ 39,164,516	\$39,650,632	\$39,194,814
Operations & maintenance	\$ 8,885,377	\$8,919,244	\$8,719,322
Transportation	\$ 3,932,239	\$3,670,221	\$3,405,319
System Administration	\$ 2,740,310	\$2,500,496	\$2,517,717
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$56,588,570	\$56,353,806	\$55,655,562
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$313,114)	(\$454,498)	(\$1,395,816)

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

	<b>Approved Budget 2024/2025</b>	<b>Approved Budget 2023/2024</b>	<b>Actual Audited 2022/2023</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 21,736,241	\$22,182,579	\$22,201,730
Certificated benefits	\$ 4,970,984	\$5,274,840	\$5,031,400
Non-certificated salaries and wages	\$ 10,536,769	\$10,128,665	\$9,985,688
Non-certificated benefits	\$ 2,808,589	\$2,590,598	\$2,387,439
Services, contracts, and supplies	\$ 11,925,235	\$11,871,157	\$11,623,064
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,786,942	\$3,531,597	\$3,628,492
Unsupported	\$ 812,910	\$763,870	\$731,036
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 10,900	\$10,500	\$28,258
Losses on disposal of capital assets	\$ -	\$0	\$38,455
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$56,588,570	\$56,353,806	\$55,655,562

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31**

REVENUES	Approved Budget 2024/2025							Actual Audited 2022/23
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1,471,409	\$ 34,864,517	\$ 4,422,686	\$ 4,137,061	\$ 2,484,845	\$ -	\$ 47,380,518	\$ 45,551,072
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 3,755,480	\$ -	\$ -	\$ -	\$ 3,755,480	\$ 3,628,492
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ 84,300	\$ 17,700	\$ -	\$ -	\$ -	\$ -	\$ 102,000	\$ 115,887
(5) Federal Government and First Nations	\$ -	\$ 2,025,120	\$ 156,485	\$ -	\$ 66,715	\$ -	\$ 2,248,320	\$ 1,857,003
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 752,124	\$ -	\$ -	\$ -	\$ -	\$ 752,124	\$ 636,303
(11) Sales of services and products	\$ 61,028	\$ 976,997	\$ -	\$ -	\$ -	\$ -	\$ 1,038,025	\$ 1,089,889
(12) Investment income	\$ -	\$ 60,000	\$ 32,546	\$ -	\$ 60,000	\$ -	\$ 152,546	\$ 279,719
(13) Gifts and donations	\$ -	\$ 245,000	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ 264,142
(14) Rental of facilities	\$ -	\$ 2,500	\$ 18,200	\$ -	\$ -	\$ -	\$ 20,700	\$ 10,163
(15) Fundraising	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ 265,000	\$ 263,351
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,831
(17) Other	\$ 10,000	\$ 291,243	\$ -	\$ 7,000	\$ 7,500	\$ -	\$ 315,743	\$ 555,894
<b>(18) TOTAL REVENUES</b>	<b>\$ 1,626,737</b>	<b>\$ 39,500,201</b>	<b>\$ 8,385,397</b>	<b>\$ 4,144,061</b>	<b>\$ 2,619,060</b>	<b>\$ -</b>	<b>\$ 56,275,456</b>	<b>\$ 54,259,746</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 660,526	\$ 20,512,740	\$ -	\$ -	\$ 562,975	\$ -	\$ 21,736,241	\$ 22,201,730
(20) Certificated benefits	\$ 110,254	\$ 4,723,089	\$ -	\$ -	\$ 137,641	\$ -	\$ 4,970,984	\$ 5,031,400
(21) Non-certificated salaries and wages	\$ 725,128	\$ 6,139,560	\$ 1,064,387	\$ 1,620,152	\$ 987,542	\$ -	\$ 10,536,769	\$ 9,985,688
(22) Non-certificated benefits	\$ 217,950	\$ 1,735,581	\$ 286,547	\$ 275,076	\$ 293,435	\$ -	\$ 2,808,589	\$ 2,387,439
(23) SUB - TOTAL	\$ 1,713,858	\$ 33,110,970	\$ 1,350,934	\$ 1,895,228	\$ 1,981,593	\$ -	\$ 40,052,583	\$ 39,606,257
(24) Services, contracts and supplies	\$ 152,270	\$ 5,929,819	\$ 3,636,472	\$ 1,571,622	\$ 635,052	\$ -	\$ 11,925,235	\$ 11,623,064
(25) Amortization of supported tangible capital assets	\$ -	\$ 31,462	\$ 3,755,480	\$ -	\$ -	\$ -	\$ 3,786,942	\$ 3,628,492
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 86,165	\$ 42,494	\$ 465,389	\$ 118,865	\$ -	\$ 712,913	\$ 660,347
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 99,997	\$ -	\$ -	\$ -	\$ 99,997	\$ 70,689
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 6,100	\$ -	\$ -	\$ 4,800	\$ -	\$ 10,900	\$ 28,258
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,455
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(35) TOTAL EXPENSES</b>	<b>\$ 1,866,128</b>	<b>\$ 39,164,516</b>	<b>\$ 8,885,377</b>	<b>\$ 3,932,239</b>	<b>\$ 2,740,310</b>	<b>\$ -</b>	<b>\$ 56,588,570</b>	<b>\$ 55,655,562</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (239,391)</b>	<b>\$ 335,685</b>	<b>\$ (499,980)</b>	<b>\$ 211,822</b>	<b>\$ (121,250)</b>	<b>\$ -</b>	<b>\$ (313,114)</b>	<b>\$ (1,395,816)</b>

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

	<b>Approved Budget 2024/2025</b>	<b>Approved Budget 2023/2024</b>	<b>Actual 2022/2023</b>
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$273,174	\$122,463	\$140,600
Fees for optional courses	\$125,200	\$76,944	\$124,753
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$113,750	\$80,000	\$118,404
Other fees to enhance education (Describe here)	\$0	\$145,500	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$240,000	\$205,000	\$240,580
Non-curricular goods and services	\$0	\$3,750	\$11,337
Non-curricular travel	\$0	\$750	\$629
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$752,124</b>	<b>\$634,407</b>	<b>\$636,303</b>

*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY*

<b>Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (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.</b>	<b>Approved Budget 2024/2025</b>	<b>Approved Budget 2023/2024</b>	<b>Actual 2022/2023</b>
Cafeteria sales, hot lunch, milk programs	\$177,500	\$152,500	\$166,699
Special events	\$35,000	\$20,000	\$34,983
Sales or rentals of other supplies/services	\$94,672	\$121,132	\$77,901
International and out of province student revenue	\$784,225	\$737,820	\$719,341
Adult education revenue	\$0	\$0	\$0
Preschool	\$61,028	\$142,803	\$63,292
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$630
Other (describe) Ski Academy	\$0	\$0	\$99,848
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
<b>TOTAL</b>	<b>\$1,152,425</b>	<b>\$1,174,255</b>	<b>\$1,162,694</b>

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2023</b>	\$9,590,869	\$5,542,950	\$0	\$2,071,511	\$0	\$2,071,511	\$1,976,408
<b>2023/2024 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0		\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$287,342)			(\$287,342)	(\$287,342)		
Estimated board funded capital asset additions		\$796,537		(\$763,002)	(\$763,002)	\$0	(\$33,535)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,500,104)		\$4,500,104	\$4,500,104		
Estimated capital revenue recognized - Alberta Education		\$3,780,270		(\$3,780,270)	(\$3,780,270)		
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		
Budgeted amortization of ARO tangible capital assets		(\$99,997)		\$99,997	\$99,997		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				(\$94,346)	\$230,513	(\$324,859)	\$94,346
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2024</b>	<b>\$9,303,527</b>	<b>\$5,519,656</b>	<b>\$0</b>	<b>\$1,746,652</b>	<b>\$0</b>	<b>\$1,746,652</b>	<b>\$2,037,219</b>
<b>2024/25 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$313,114)			(\$313,114)	(\$313,114)		
Projected board funded tangible capital asset additions		\$710,240		(\$710,240)	(\$710,240)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,499,855)		\$4,499,855	\$4,499,855		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,786,942		(\$3,786,942)	(\$3,786,942)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$99,997)		\$99,997	\$99,997		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$109,586)	\$210,444	(\$320,030)	\$109,586
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2025</b>	<b>\$8,990,413</b>	<b>\$5,416,986</b>	<b>\$0</b>	<b>\$1,426,622</b>	<b>\$0</b>	<b>\$1,426,622</b>	<b>\$2,146,805</b>

**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-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	
<b>Projected opening balance</b>	\$0	\$0	\$0	\$1,746,652	\$1,426,622	\$1,426,622	\$2,037,219	\$2,146,805	\$1,691,805	
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
Budgeted amortization of capital assets (expense)	Increases based on Collegiate/Copiers/Buses/Vehicle	\$4,599,852	\$4,737,500	\$4,787,500		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Increases based on Collegiate/Copiers/Buses/Vehicle	(\$3,786,942)	(\$3,937,500)	(\$3,937,500)		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$210,444	\$205,000	(\$95,000)	(\$320,030)	\$0	\$0	\$109,586	(\$205,000)	\$95,000
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	To maintain support staff	(\$313,114)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - School modular & additions	PEAKS Collegiate Addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - Technology	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - Vehicle & transportation	4 Buses and Maintenance Truck	(\$710,240)	(\$755,000)	(\$755,000)	\$0	\$0	\$0	\$0	\$0	
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Costs - Furniture & Equipment	Replacement of Copiers	\$0	(\$250,000)	\$0	\$0	\$0	\$0	(\$250,000)	\$0	
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	
<b>Estimated closing balance for operating contingency</b>		\$0	\$0	\$0	\$1,426,622	\$1,426,622	\$1,426,622	\$2,146,805	\$1,691,805	\$1,786,805

	Out of Balance		
Total surplus as a percentage of 2025 Expenses	6.31%	5.51%	5.68%
ASO as a percentage of 2025 Expenses	2.52%	2.52%	2.52%

**DETAILS OF RESERVES AND  
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA  
for the Year Ending August 31, 2024**

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, exemptions (Row 20 - 45) and transfers between operating and capital reserves (Row 46 - 61).

As per the 2023/24 Funding Manual, a formal request for an exemption to exceed the 2023/24 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2024. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2023/24 operating reserves to be over their 2023/24 maximum limit, which is based on the school jurisdiction's 2023/24 system administration percentage (3.2% to 5%), must complete Section A. These school jurisdictions will only require an exemption for the 2023/24 school year and not in the 2024/25 school year, assuming the balance is still below 6% in 2024/25. School jurisdictions projecting 2023/24 operating reserves to be over their maximum limit for 2023/24 AND the new 2024/25 limit of 6% of total expenses must complete both Section A and B, as they will need to demonstrate when operating reserves will be drawn down below 6% over the subsequent school years. School jurisdictions who are projecting to be below their maximum limit in 2023/24 are not required to complete Section A or B.

If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2023/24 and/or 2024/25 school year, please complete the section under Row 46. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

**PART 1: EXEMPTIONS**

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2024		\$ 1,746,652
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		\$ -
<b>Estimated 2023/24 Operating Reserves</b>	<b>3.14%</b>	<b>\$ 1,746,652</b>
Maximum 2023/24 Operating Reserve Limit	<b>4.40%</b>	<b>\$ 2,448,039</b>
<b>Estimated 2023/24 Operating Reserves Over Maximum Limit</b>		<b>\$ (701,387)</b>

**SECTION A: (MAX LIMIT EXEMPTION CRITERIA)**

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ 701,387

Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2023/24 school year.

**SECTION B: (MAX LIMIT EXEMPTION CRITERIA)**

If estimated 2023/24 operating reserves are greater than 6.0%, provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%. However, if your 2023/24 operating reserve balance is 6.0% or greater, but you anticipate that the 2024/25 balance will be less than 6.0% or you do not plan to request an exemption, you are not required to complete Section B. Please indicate this in the response under Section A.

	2024/25	2025/26	2026/27	Additional Comments
<b>Opening operating reserve balance</b>	\$ 1,746,652	\$ 1,746,652	\$ 1,746,652	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	<b>\$ 1,746,652</b>	<b>\$ 1,746,652</b>	<b>\$ 1,746,652</b>	
	<b>3.14%</b>	<b>3.14%</b>	<b>3.14%</b>	

**PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES**

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2023/24 and 2024/25 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. (Note: Ministerial approval is required to transfer from Capital to Operating Reserves):

	2023-24	Detailed Rationale
<b>Projected Transfer from Operating to Capital Reserves</b> (Please enter a negative amount)	\$ (94,346)	Amortization for equip/copiers set aside for replace every 5 years
<b>Projected Transfer from Capital to Operating Reserves</b> (Please enter a positive amount)		
<b>Net Transfer Between Operating and Capital Reserves</b>	\$ (94,346)	

	2024-25	Detailed Rationale
<b>Projected Transfer from Operating to Capital Reserves</b> (Please enter a negative amount)	\$ (109,586)	Amortization for equip/copiers set aside for replacement every 5 yrs. A
<b>Projected Transfer from Capital to Operating Reserves</b> (Please enter a positive amount)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	\$ (109,586)	



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

**Budgeted**      **Actual**      **Actual**  
**2024/2025**      **2023/2024**      **2022/2023**  
(Note 2)

**Grades 1 to 12**Eligible Funded Students:

Grades 1 to 9	2,447	2,455	2,470	Head count
Grades 10 to 12	859	824	795	Head count
Total	3,306	3,279	3,265	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.8%	0.4%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	163	175	187	Note 3
Total Net Enrolled Students	3,469	3,454	3,452	
Home Ed Students	51	44	44	Note 4
Total Enrolled Students, Grades 1-12	3,520	3,498	3,496	
Percentage Change	0.6%	0.1%		

Of the Eligible Funded Students:

Students with Severe Disabilities	85	81	67	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	224	225	207	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	255	267	251	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	7	3	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	255	274	254	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	128	137	127	
Percentage Change	-6.9%	7.9%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	4		Note 4
Total Enrolled Students, ECS	255	278	254	
Percentage Change	-8.3%	9.4%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	40	33	44	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	38	39	34	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 2024/2025 budget report preparation.
- 3) Other Grade 1 to 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.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

### PROJECTED STAFFING STATISTICS FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budget		Actual		Actual		Notes
	2024/25		2023/24		2022/23		
<b>CERTIFICATED STAFF</b>	Total	Union Staff	Total	Union Staff	Total	Union Staff	

School Based	205	205	209	209	214	214	Teacher certification required for performing functions at the school level.
Non-School Based	5	1	5	1	5	1	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>209.9</b>	<b>205.9</b>	<b>214.0</b>	<b>210.0</b>	<b>218.6</b>	<b>215.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.9%		-2.1%		-4.0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	113,117		109,890		106,102		
Student F.T.E. per certificated Staff	17,9838979		1764%		1715%		

**Certificated Staffing Change due to:**

Please Allocate Below	(4.1)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	(4)	(4)					Reductions to balance budget
<b>Total Change</b>	<b>(4.1)</b>	<b>(4.1)</b>					Year-over-year change in Certificated FTE

**Breakdown, where total change is Negative:**

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	(4)	(4)					Retirements not replaced
<b>Total Negative Change in Certificated FTEs</b>	<b>(4.1)</b>	<b>(4.1)</b>					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

**Certificated Number of Teachers**

Permanent - Full time	-	-	151	151	172	168
Permanent - Part time	-	-	8	8	7	7
Probationary - Full time	-	-	26	26	24	24
Probationary - Part time	-	-	1	1	-	-
Temporary - Full time	-	-	27	23	15	15
Temporary - Part time	-	-	11	11	17	17

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	107	52	101	53	96	41	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	57	14	55	14	43	13	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	23	15	24	18	23	15	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	49	33	45	31	48	7	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	4	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	12	-	15	-	15	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>251.3</b>	<b>113.9</b>	<b>244.0</b>	<b>116.8</b>	<b>228.0</b>	<b>76.0</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.0%		7.0%		10.2%		

**Explanation of Changes to Non-Certificated Staff:**

Increases: 1 Mental Health Therapists, Jordan Principle (1 FNMI Success Coach), EA's 5.3.2 Bus Drivers. Reductions: 1 Intern'l Coord., 1 Career Practitioner

**Additional Information**

Are non-certificated staff subject to a collective agreement? YES

Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

CUPE Contract expires Aug 31, 2024 (79.4 FTE), Willow Creek School Bus Drivers Association Contract expired Aug 31, 2024 (26 FTE)

School Jurisdiction Code:

1135

System Admin Expense Limit %	
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1135 The Livingstone Range School Divisi	4.37%
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