School Jurisdiction Code: 1135

BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2026

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

1135 The Livingstone Range School Division

Legal Name of School Jurisdiction

5202 5 Street E Claireshólm AB AB T0L 0T0; (403) 625-3356; perryj@lrsd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Loralee Hodges

Name

Loralee Hodges

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 June 24, 2025.

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
E-MAIL: EDC.FRA@gov.ab.ca

School Jurisdiction Code: 1135

TABLE OF CONTENTS

Legend:

Blue	Data input is **required**	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.
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HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2025/2026 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:
Balance the Budget - past years have seen the Board utilize operating reserves to slowly transition toward a balanced budget.
Stabilize Operating Reserves - this budget aims to prevent operating reserves from going below 2% of operating expenditures to ensure financial stability
Maintain Instructional staff - one of the biggest factors in students educational success is the instructor, the focus was to minimize adjustments to teaching allocations.
Maximize Learning Supports - maximizing the available resources to meet the students varying needs

Current Budget - this budget shows an intential deficit of $170,666 of which the majority ($150,471) is offset by the Asset Retirement Obligation (ARO) transaction out of Invested in Capital Assets. As such $20,195 is currently budgeted to come out of operating reserves. This is less than half a percent.
Plant Operations and Maintenance - despite an increase in revenue to this area, POM is budgeted to have a deficit of $397,811. This is offset from instructional, admin surpluses and a small amount from instructional operating reserves.

Funding:
Alberta Education Funding increase as per the announcements on February 27, 2025 (increases to the following grants - Learning Support, Classroom Complexity, Socio-Ec, Geographic, Nutrition, Transportation, Maintenance, Technology, and June 13, 2025 (2.68% Learning Support Grants)
No Base Funding was included in the above increases
Federal Funding has decreased as it is not anticipated that Jordan's Principle funding will be available in 2025-2026

Enrollment is projected to be similar to the prior year

Staffing
The discontinued funding for Jordan's Principle has resulted in decreases to both teaching and educational assistant positions.
In addition, due to anticipated negotiated settlements, fewer support staff have been allocated to schools. This will be evaluated throughout the year.

Significant Business and Financial Risks:

Inflation: Cost Escalations for products and services continue to outpace the available funding

Labour Relations - At the time of preparation of this budget, outstanding negotiations incude (ATA, CUPE and WCSBDA).

It is anticipated that the Provincial Government will provide additional support for centrally negotiated settlements.

Budgeted International Program Funding is contingent on students attending, of which there are factors out of the control of the Livingstone Range School Division

As funding in most cases is directly related to enrolment, fluctuations down could have a impact on the ability to balance the budget.

POM: The division continues to have challenges balancing the budget for Plant Operations and Maintenance. There are areas in this budget that flucuate year to year such as snow removal, utilities, and unforeseen urgent repairs.

Transportation: Increasing costs to procure replacement buses is making it difficult for the division to follow its bus evergreening plans.

School Jurisdiction Code: 1135

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
REVENUES			
Government of Alberta	$ 52,486,617	$51,237,998	$51,025,630
Federal Government and First Nations	$ 1,560,000	$2,248,320	$2,478,550
Property taxes	$ -	$0	$0
Fees	$ 777,350	$752,124	$785,030
Sales of services and products	$ 1,639,235	$1,038,025	$1,546,255
Investment income	$ 133,596	$152,546	$336,201
Donations and other contributions	$ 505,000	$510,000	$509,240
Other revenue	$ 259,516	$336,443	$541,813
TOTAL REVENUES	$57,361,314	$56,275,456	$57,222,719
EXPENSES			
Instruction - ECS	$ 1,882,948	$1,866,128	$1,714,980
Instruction - Grade 1 to 12	$ 39,956,961	$39,164,516	$40,797,808
Operations & maintenance	$ 9,168,993	$8,885,377	$8,789,812
Transportation	$ 3,859,587	$3,932,239	$3,478,207
System Administration	$ 2,663,491	$2,740,310	$2,630,136
External Services	$ -	$0	$0
TOTAL EXPENSES	$57,531,980	$56,588,570	$57,410,943
ANNUAL SURPLUS (DEFICIT)	($170,666)	($313,114)	($188,224)

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
EXPENSES			
Certificated salaries	$ 21,898,271	$21,736,241	$22,591,841
Certificated benefits	$ 5,030,077	$4,970,984	$5,250,551
Non-certificated salaries and wages	$ 10,412,299	$10,536,769	$10,405,644
Non-certificated benefits	$ 2,757,019	$2,808,589	$2,597,815
Services, contracts, and supplies	$ 12,586,095	$11,925,235	$12,041,384
Capital and debt services			
Amortization of capital assets			
Supported	$ 3,889,552	$3,786,942	$3,645,910
Unsupported	$ 947,767	$812,910	$865,656
Interest on capital debt			
Supported	$ -	$0	$0
Unsupported	$ -	$0	$0
Other interest and finance charges	$ 10,900	$10,900	$12,142
Losses on disposal of capital assets	$ -	$0	$0
Other expenses	$ -	$0	$0
TOTAL EXPENSES	$57,531,980	$56,588,570	$57,410,943

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

	REVENUES	Approved Budget 2025/2026							Actual Audited 2023/24
		Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
		ECS	Grade 1 to 12						
(1)	Alberta Education	$ 1,487,616	$ 35,829,959	$ 5,762,815	$ 3,852,087	$ 2,540,149	$ -	$ 49,472,626	$ 48,009,396
(2)	Alberta Infrastructure - non remediation	$ -	$ -	$ 2,817,301	$ -	$ -	$ -	$ 2,817,301	$ 2,817,412
(3)	Alberta Infrastructure - remediation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(4)	Other - Government of Alberta	$ 64,305	$ 132,385	$ -	$ -	$ -	$ -	$ 196,690	$ 198,822
(5)	Federal Government and First Nations	$ -	$ 1,349,680	$ 150,720	$ -	$ 59,600	$ -	$ 1,560,000	$ 2,478,550
(6)	Other Alberta school authorities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(7)	Out of province authorities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(8)	Alberta municipalities-special tax levies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(9)	Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(10)	Fees	$ -	$ 777,350		$ -		$ -	$ 777,350	$ 785,030
(11)	Sales of services and products	$ 79,665	$ 1,552,070	$ -	$ 7,500	$ -	$ -	$ 1,639,235	$ 1,546,255
(12)	Investment income	$ -	$ 43,000	$ 22,096	$ -	$ 68,500	$ -	$ 133,596	$ 336,201
(13)	Gifts and donations	$ -	$ 505,000	$ -	$ -	$ -	$ -	$ 505,000	$ 252,432
(14)	Rental of facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,192
(15)	Fundraising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 256,808
(16)	Gains on disposal of tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 329,470
(17)	Other	$ 10,000	$ 223,766	$ 18,250	$ -	$ 7,500	$ -	$ 259,516	$ 191,151
(18)	**TOTAL REVENUES**	$ 1,641,586	$ 40,413,210	$ 8,771,182	$ 3,859,587	$ 2,675,749	$ -	$ 57,361,314	$ 57,222,719

	EXPENSES	ECS	Grade 1 to 12	Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	Actual Audited 2023/24 TOTAL
(19)	Certificated salaries	$ 666,402	$ 20,835,019			$ 396,850	$ -	$ 21,898,271	$ 22,591,841
(20)	Certificated benefits	$ 114,576	$ 4,821,073			$ 94,428	$ -	$ 5,030,077	$ 5,250,551
(21)	Non-certificated salaries and wages	$ 757,329	$ 5,881,832	$ 1,135,055	$ 1,616,761	$ 1,021,322	$ -	$ 10,412,299	$ 10,405,644
(22)	Non-certificated benefits	$ 181,473	$ 1,636,755	$ 294,659	$ 338,934	$ 305,198	$ -	$ 2,757,019	$ 2,597,815
(23)	SUB - TOTAL	$ 1,719,780	$ 33,174,679	$ 1,429,714	$ 1,955,695	$ 1,817,798	$ -	$ 40,097,666	$ 40,845,851
(24)	Services, contracts and supplies	$ 163,168	$ 6,665,264	$ 3,647,408	$ 1,382,701	$ 727,554	$ -	$ 12,586,095	$ 12,041,384
(25)	Amortization of supported tangible capital assets	$ -	$ 31,462	$ 3,858,090	$ -	$ -	$ -	$ 3,889,552	$ 3,645,910
(26)	Amortization of unsupported tangible capital assets	$ -	$ 79,456	$ 83,310	$ 521,191	$ 113,339	$ -	$ 797,296	$ 718,598
(27)	Amortization of supported ARO tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(28)	Amortization of unsupported ARO tangible capital assets	$ -	$ -	$ 150,471	$ -	$ -	$ -	$ 150,471	$ 147,058
(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	$ 12,142
(33)	Losses on disposal of tangible capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(34)	Other expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(35)	**TOTAL EXPENSES**	$ 1,882,948	$ 39,956,961	$ 9,168,993	$ 3,859,587	$ 2,663,491	$ -	$ 57,531,980	$ 57,410,943
(36)	**OPERATING SURPLUS (DEFICIT)**	$ (241,362)	$ 456,249	$ (397,811)	$ -	$ 12,258	$ -	$ (170,666)	$ (188,224)

School Jurisdiction Code: 1135

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
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	$121,500	$273,174	$123,853
Fees for optional courses	$105,850	$125,200	$91,404
ECS enhanced program fees	$0	$0	$0
Activity fees	$140,000	$113,750	$150,965
Other fees to enhance education Summer Programming	$150,000	$0	$151,925
NON-CURRICULAR FEES			
Extra-curricular fees	$260,000	$240,000	$261,426
Non-curricular goods and services	$0	$0	$5,381
Non-curricular travel	$0	$0	$76
OTHER FEES (Describe here)	$0	$0	$0
TOTAL FEES	$777,350	$752,124	$785,030

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

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.	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs	$198,000	$177,500	$203,220
Special events	$45,000	$35,000	$45,101
Sales or rentals of other supplies/services	$100,000	$94,672	$168,537
International and out of province student revenue	$1,175,970	$784,225	$1,046,874
Adult education revenue	$0	$0	$0
Preschool	$80,407	$61,028	$74,218
Child care & before and after school care	$0	$0	$0
Lost item replacement fees	$0	$0	$396
Other (describe) Ski Academy (Included in Alternative Program Fees in 2024)	$0	$0	$0
Other (describe)	$0	$0	$0
Other (describe)	$0	$0	$0
Other (describe)	$0	$0	
Other (describe)	$0	$0	
TOTAL	$1,599,377	$1,152,425	$1,538,346

School Jurisdiction Code: 1135

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS/DEFICITS (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) INTERNALLY RESTRICTED CAPITAL RESERVES
Actual balances per AFS at August 31, 2024	$9,402,645	$5,488,330	$0	$1,710,432	$0	$1,710,432	$2,203,883
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	$0	$0	$0	$0	$0	$0	$0
Estimated surplus(deficit)	($388,666)			($388,666)	($388,666)		
Estimated board funded capital asset additions		$2,155,398		($652,290)	($652,290)	$0	($1,503,108)
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)		($4,554,150)		$4,554,150	$4,554,150		
Estimated capital revenue recognized - Alberta Education		$0		$0	$0		
Estimated capital revenue recognized - Alberta Infrastructure		$3,786,977		($3,786,977)	($3,786,977)		
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		($149,490)		$149,490	$149,490		
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)				($135,428)	$124,293	($259,721)	$135,428
Estimated assumptions/transfers of operations - capital lease addition	$0	$0	$0	$0	$0	$0	$0
Estimated Balances for August 31, 2025	**$9,013,979**	**$6,727,065**	**$0**	**$1,450,711**	**$0**	**$1,450,711**	**$836,203**
2025/26 Budget projections for:							
Budgeted surplus(deficit)	($170,666)			($170,666)	($170,666)		
Projected board funded tangible capital asset additions		$565,126		($565,126)	($565,126)	$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)		($4,686,848)		$4,686,848	$4,686,848		
Budgeted capital revenue recognized - Alberta Education		$1,072,251		($1,072,251)	($1,072,251)		
Budgeted capital revenue recognized - Alberta Infrastructure		$2,817,301		($2,817,301)	($2,817,301)		
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		($150,471)		$150,471	$150,471		
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)				($232,170)	($211,975)	($20,195)	$232,170
Projected assumptions/transfers of operations - capital lease addition	$0	$0	$0	$0	$0	$0	$0
Projected Balances for August 31, 2026	**$8,843,313**	**$6,344,424**	**$0**	**$1,430,516**	**$0**	**$1,430,516**	**$1,068,373**

School Jurisdiction Code: 1135

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-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028
Projected opening balance		$0	$0	$0	$1,450,711	$1,430,516	$1,430,516	$836,203	$1,068,373	$1,300,543
Projected excess of revenues over expenses (surplus only)		$0	$0	$0						
Budgeted disposal of board funded TCA and ARO TCA		$0	$0	$0		$0	$0	$0	$0	$0
Budgeted amortization of capital assets (expense)		$4,837,319	$4,865,503	$4,890,503		$0	$0			
Budgeted capital revenue recognized, including ARO assets amortization		($3,889,552)	($3,889,552)	($3,889,552)		$0	$0			
Budgeted changes in Endowments		$0	$0	$0		$0	$0			
Budgeted board funded ARO liabilities - recognition		$0	$0	$0		$0	$0			
Budgeted board funded ARO liabilities - remediation		$0	$0	$0		$0	$0			
Budgeted unsupported debt principal repayment		$0	$0	$0		$0	$0			
Projected reserves transfers (net)	Unsupported amortizat'n to CAP & Use Oper Reserves	($211,975)	($232,170)	($232,170)	($20,195)	$0	$0	$232,170	$232,170	$232,170
Projected assumptions/transfers of operations	Techonology asset renewal	$0	$0	$0	$0	$0	$0	$0	$0	$0
Increase in (use of) school generated funds		$0	$0	$0		$0	$0		$0	$0
New school start-up costs		$0	$0	$0		$0	$0		$0	$0
Decentralized school reserves		$0	$0	$0		$0	$0		$0	$0
Non-recurring certificated remuneration		$0	$0	$0		$0	$0			
Non-recurring non-certificated remuneration		($20,195)	$0	$0		$0	$0			
Non-recurring contracts, supplies & services		$0	$0	$0		$0	$0			
Professional development, training & support		$0	$0	$0		$0	$0			
Transportation Expenses		$0	$0	$0		$0	$0			
Operations & maintenance		$0	$0	$0		$0	$0			
English language learners		$0	$0	$0		$0	$0			
System Administration		$0	$0	$0		$0	$0			
OH&S / wellness programs		$0	$0	$0		$0	$0			
B & S administration organization / reorganization		$0	$0	$0		$0	$0			
Debt repayment		$0	$0	$0		$0	$0			
POM expenses		$0	$0	$0		$0	$0		$0	$0
Non-salary related programming costs (explain)		$0	$0	$0		$0	$0			
Repairs & maintenance - School building & land		$0	$0	$0		$0	$0			
Repairs & maintenance - Technology		$0	$0	$0		$0	$0			
Repairs & maintenance - Vehicle & transportation		$0	$0	$0		$0	$0			
Repairs & maintenance - Administration building		$0	$0	$0		$0	$0			
Repairs & maintenance - POM building & equipment		$0	$0	$0		$0	$0			
Repairs & maintenance - Other (explain)		$0	$0	$0		$0	$0			
Capital costs - School land & building		$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - School modernization		$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - School modular & additions		$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - School building partnership projects		$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - Technology		$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - Vehicle & transportation	Buses, Maintenance Vehicles	($546,816)	($593,310)	($618,310)	$0	$0	$0	$0	$0	$0
Capital costs - Administration building		$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - POM building & equipment	Scissor Lift	($18,310)	$0	$0	$0	$0	$0	$0	$0	$0
Capital Costs - Furniture & Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital costs - Other		$0	$0	$0	$0	$0	$0	$0	$0	$0
Building leases		$0	$0	$0		$0	$0		$0	$0
ARO on Supported Buildings offset by Invested in Capital Assets		($150,471)	($150,471)	($150,471)		$0	$0		$0	$0
		$0	$0	$0		$0	$0		$0	$0
		$0	$0	$0		$0	$0		$0	$0
		$0	$0	$0		$0	$0		$0	$0
Estimated closing balance for operating contingency		$0	$0	$0	$1,430,516	$1,430,516	$1,430,516	$1,068,373	$1,300,543	$1,532,713

Total surplus as a percentage of 2026 Expenses	0.043434788	0.047470283	5.15%
ASO as a percentage of 2026 Expenses	2.49%	2.49%	2.49%

School Jurisdiction Code: 1135

DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2025

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, Part 1: exemptions (Row 21 - 51) and Part 2: transfers between operating and capital reserves (Row 52 - 67).

Complete Part 1 if over 6% in cell B24. Check for flag in cell E27.
Part 1: As per the 2024/25 Funding Manual, a formal request for an exemption to exceed the 2024/25 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, 2025. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2024/25 operating reserves to be over their 2024/25 maximum limit, which is based on 6% of school jurisdiction's 2023/34 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

Complete Part 2 if projecting transfers between operating and capital reserves.
Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2024/25 and/or 2025/26 school year, please complete the section under Row 52. 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, 2025		$	1,450,711
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)			$0
Estimated 2024/25 Operating Reserves	**2.53%**		**$1,450,711**
Maximum 2024/25 Operating Reserve Limit	**6.00%**	$	3,444,657
Estimated 2024/25 Operating Reserves Over Maximum Limit		**$**	**(1,993,946)**

SECTION A: 2023/24 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2023/24 Ministerial approval exemption amount over your 2023/24 maximum limit.	**Not Applicable**
Cell E30 shows the school year you planned to return below the limit, as per your 2023/24 exemption approval.	**Not Applicable**

If you've been approved for a 2023/24 exemption and will be requesting an exemption for 2024/25, please provide the following details below: Have you followed the drawdown plan from your 2023/24 exemption request? If yes, please outline what has been achieved. Please indicate the $ figure amounts and initiatives.
If not, please explain any deviations from the original plan and the reasons for the changes.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: **$ (1,993,946)**

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 2024/25 school year.

Provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%.

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	**$ 1,450,711**	**$ 1,450,711**	**$ 1,450,711**	
[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]				
[Itemized description for increase/(decrease) to reserves]				
	$ 1,450,711	**$ 1,450,711**	**$ 1,450,711**	
	2.53%	**2.53%**	**2.53%**	

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 2024/25 and 2025/26 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)**:

		2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves *(Please enter a negative amount)*	$	(135,428)	Unsupported amortization set aside for replacement/major repairs of c
Projected Transfer from Capital to Operating Reserves *(Please enter a positive amount)*	$	-	
Net Transfer Between Operating and Capital Reserves	**$**	**(135,428)**	

		2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves *(Please enter a negative amount)*	$	(232,170)	Unsupported amortization set aside for replacement/major repairs of c
Projected Transfer from Capital to Operating Reserves *(Please enter a positive amount)*	$	-	
Net Transfer Between Operating and Capital Reserves	**$**	**(232,170)**	

PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL

CERTIFICATED STAFF	Budget 2025/2026 Total	Budget 2025/2026 Union Staff	Actual 2024/2025 Total	Actual 2024/2025 Union Staff	Actual 2023/2024 Total	Actual 2023/2024 Union Staff	Notes
School Based	205.1	205.1	208.4	208.4	209.0	209.0	Teacher certification required for performing functions at the school level.
Non-School Based	5.0	2.0	5.0	1.0	5.0	1.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	210.1	207.1	213.4	209.4	214.0	210.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.5%		-0.3%		-1.8%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	113,962		112,176		109,890		
Student F.T.E. per certificated Staff	17.86		17.54		17.64		
Certificated Staffing Change due to:							
Please Allocate Below	(3.3)						
Enrolment Change							
Other Factors	(3.3)						Reduction in Jordan's Principle funding.
Total Change	(3.3)	-					Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated		-					FTEs
Non-permanent contracts not being renewed	(2.7)	-					FTEs
Other (retirement, attrition, etc.)	(0.6)	-					
Total Negative Change in Certificated FTEs	(3.3)	-					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	Budget 2025/2026 Total	Budget 2025/2026 Union Staff	Actual 2024/2025 Total	Actual 2024/2025 Union Staff	Actual 2023/2024 Total	Actual 2023/2024 Union Staff
Permanent - Full time	151.0	148.0	154.0	150.0	151.0	151.0
Permanent - Part time	4.0	4.0	9.0	9.0	8.0	8.0
Probationary - Full time	26.0	26.0	30.0	30.0	26.0	26.0
Probationary - Part time	-	-	-	-	1.0	1.0
Temporary - Full time	26.0	26.0	22.0	22.0	27.0	23.0
Temporary - Part time	9.0	9.0	10.0	10.0	11.0	11.0

NON-CERTIFICATED STAFF	Budget 2025/2026 Total	Budget 2025/2026 Union Staff	Actual 2024/2025 Total	Actual 2024/2025 Union Staff	Actual 2023/2024 Total	Actual 2023/2024 Union Staff	Notes
Instructional - Education Assistants	89.6	41.6	112.4	59.0	101.3	53.1	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	54.5	14.5	62.9	15.1	54.6	14.2	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	21.9	14.4	22.7	15.2	24.2	18.2	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	47.3	31.3	52.2	34.7	45.3	31.3	Bus drivers employed, but not contracted
Transportation - Other Staff	4.0	-	4.0	-	4.0	-	Other personnel providing direct support to the transportion of students to and from school otherthan bus drivers employed
Other	14.7	-	-	-	14.6	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	232.0	101.7	254.1	123.9	244.0	116.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-8.7%		4.2%		-4.9%		

Explanation of Changes to Non-Certificated Staff:

26 grant funded positions were removed form the budget due to discontinued JP and Mental Health funding. Additional a reduction of 8+ support staff positions reduced due to the increase in anticipated staffing settlen

Additional Information

Are non-certificated staff subject to a collective agreement? **Yes**

Please provide terms of contract for 2024/25 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

CUPE and Willow Creek Bus Drivers Association agreements expired Aug 31, 2024 and are currently being negotiated. The results of these on our budget have been estimated based on current proposals.

PROJECTED STUDENT STATISTICS

FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

	Budgeted 2025/2026 (Note 2)	Actual 2024/2025	Actual 2023/2024	
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	2,447	2,483	2,455	Head count
Grades 10 to 12	852	826	824	Head count
Total	3,299	3,309	3,279	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.3%	0.9%		Fewer grade 1 to 9, higher grade 10-12
Other Students:				
Total	169	164	175	Note 3
Total Net Enrolled Students	3,468	3,473	3,454	
Home Ed Students	55	50	44	Note 4
Total Enrolled Students, Grades 1-12	3,523	3,523	3,498	
Percentage Change	0.0%	0.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	104	106	81	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	223	221	225	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	226	212	267	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	1	7	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	226	213	274	
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	113	107	137	
Percentage Change	6.1%	-22.3%		Had a very low number of kindergarten students, projection is to increase by 13 students
Home Ed Students	4	6	4	Note 4
Total Enrolled Students, ECS	230	219	278	
Percentage Change	5.0%	-21.2%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	48	38	33	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	38	38	39	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 2025/2026 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.