

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




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

**1280 The Northland School Division**

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

<b>BOARD CHAIR</b>	
Robin Guild _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Cal Johnson _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Johan Glaudemans _____ Name	 _____ Signature
<p><b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on</b> <u>May 11, 2024</u> <b>.</b> Date</p>	

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
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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:**

The budget has been drafted consistent with the Education Plan and 2024-25 goals.

Overall revenues and expenses are in line with this year, based on funding formula changes and forecast enrollment. The break-even budget shows a planned shortfall of \$0.3M, which will be funded from operating reserves.

Finances will be tighter as the provincial stabilization funding is declining. This will remain a risk in future.

Staffing is allocated, based on priorities and need in discussions with principals. Vacancies/unfilled roles are being carefully reviewed to contain costs. Separate federal funding has been sought for the "Jordan's Principle" Education Assistants on site across the Division

Key assumptions include the recruitment and deployment of additional Education Assistants, maintaining the hot lunch program, transportation for all students, provincial funding for negotiated teacher rate increases, Federal/First Nation tuition rates steady, moderate inflation (benefits and utilities) and minimal impact from local bargaining and insurance.

Detailed department reviews will continue to ensure that operations and costs are aligned with the Education Plan.

The Division continues to evolve so that support teams, services and processes are more customer oriented, efficient, networked and modern. Departments and key cost centres will operate within planned envelopes.

**Significant Business and Financial Risks:**

Contingencies include enrollment fluctuation, other inflation, carbon tax/fuel costs and changes to key contracts. NSD will continue building and technology improvements with a major focus on improvement for resources in the classrooms.

All revenues are dependent on enrollment. Forecasts have been updated based on the most current information. There is some contingency as several newer grants (Transportation and Enrollment Growth for example) will be calculated during the year, based on current data.

School Food Services (SFS) continues to provide hot lunches per the Board motion (\$2.1M annually)

Increased costs for electricity (+4.6%), benefits (ASEBP +1%) and other key cost drivers have been included. This is offset by returns expected from a procurement initiative.

Investments in technology and housing continue with available funds and are being offset by travel reductions and other cost containment measures

Transferable expense budgets at schools are a function of student enrolment.

Housing continues to be costly - the strategy to rebuild and trim the fleet, investing \$5.9M over three years will now pay off in reduced maintenance and utility charges and an uplift in staff satisfaction.

Flexibility will be needed to move funds, depending on enrollment and staff deployment.

The plan to keep reserves below the cap and carefully use funds continues as planned.

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>REVENUES</b>			
Government of Alberta	\$ 43,813,453	\$44,698,045	\$45,276,821
Federal Government and First Nations	\$ 11,375,099	\$9,880,018	\$11,793,469
Property taxes	\$ -	\$0	\$0
Fees	\$ -	\$0	\$0
Sales of services and products	\$ 22,899	\$22,899	\$2,731,946
Investment income	\$ 720,000	\$720,000	\$1,180,093
Donations and other contributions	\$ 450,000	\$450,000	\$695,913
Other revenue	\$ 698,000	\$678,000	\$840,088
<b>TOTAL REVENUES</b>	<b>\$57,079,451</b>	<b>\$56,448,962</b>	<b>\$62,518,330</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 823,502	\$939,409	\$880,723
Instruction - Grade 1 to 12	\$ 38,212,215	\$37,364,840	\$37,122,881
Operations & maintenance	\$ 9,601,483	\$9,991,649	\$9,503,261
Transportation	\$ 3,854,628	\$3,854,628	\$3,723,161
System Administration	\$ 3,089,588	\$3,016,593	\$4,125,324
External Services	\$ 1,753,976	\$1,733,975	\$4,096,670
<b>TOTAL EXPENSES</b>	<b>\$57,335,392</b>	<b>\$56,901,094</b>	<b>\$59,452,020</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$255,941)</b>	<b>(\$452,132)</b>	<b>\$3,066,310</b>

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<b>EXPENSES</b>			
Certificated salaries	\$ 16,477,254	\$16,471,382	\$16,142,500
Certificated benefits	\$ 3,558,315	\$3,550,283	\$3,371,181
Non-certificated salaries and wages	\$ 12,947,917	\$11,609,378	\$12,696,155
Non-certificated benefits	\$ 3,511,615	\$3,076,589	\$2,981,310
Services, contracts, and supplies	\$ 16,535,389	\$17,888,560	\$19,208,986
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$ 3,245,014	\$3,245,014	\$3,196,425
Unsupported	\$ 1,048,888	\$1,048,888	\$940,834
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$3,949
Other interest and finance charges	\$ 11,000	\$11,000	\$36
Losses on disposal of capital assets	\$ -	\$0	\$31,613
Other expenses	\$ -	\$0	\$879,031
<b>TOTAL EXPENSES</b>	<b>\$57,335,392</b>	<b>\$56,901,094</b>	<b>\$59,452,020</b>

**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	\$ 508,527	\$ 30,482,097	\$ 2,694,333	\$ 2,979,856	\$ 3,427,626	\$ -	\$ 40,092,439	\$ 41,597,089
(2) Alberta Infrastructure - non remediation	\$ -	\$ 274,164	\$ 2,692,000	\$ -	\$ 7,000	\$ 347,850	\$ 3,321,014	\$ 3,489,585
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 190,147
(5) Federal Government and First Nations	\$ -	\$ 8,389,765	\$ 1,442,660	\$ 874,772	\$ 667,902	\$ -	\$ 11,375,099	\$ 11,793,469
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(11) Sales of services and products	\$ -	\$ 22,899	\$ -	\$ -	\$ -	\$ -	\$ 22,899	\$ 2,731,946
(12) Investment income	\$ -	\$ 720,000	\$ -	\$ -	\$ -	\$ -	\$ 720,000	\$ 1,180,093
(13) Gifts and donations	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 142,679
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,000	\$ 678,000	\$ 718,093
(15) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,234
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,995
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
<b>(18) TOTAL REVENUES</b>	<b>\$ 508,527</b>	<b>\$ 40,338,925</b>	<b>\$ 6,828,993</b>	<b>\$ 3,854,628</b>	<b>\$ 4,122,528</b>	<b>\$ 1,425,850</b>	<b>\$ 57,079,451</b>	<b>\$ 62,518,330</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 532,000	\$ 15,566,254			\$ 379,000	\$ -	\$ 16,477,254	\$ 16,142,500
(20) Certificated benefits	\$ 59,052	\$ 3,457,194			\$ 42,069	\$ -	\$ 3,558,315	\$ 3,371,181
(21) Non-certificated salaries and wages	\$ 100,000	\$ 7,869,962	\$ 2,525,834	\$ 960,635	\$ 1,121,773	\$ 369,713	\$ 12,947,917	\$ 12,696,155
(22) Non-certificated benefits	\$ 10,000	\$ 2,168,881	\$ 725,649	\$ 250,248	\$ 253,317	\$ 103,520	\$ 3,511,615	\$ 2,981,310
(23) SUB - TOTAL	\$ 701,052	\$ 29,062,291	\$ 3,251,483	\$ 1,210,883	\$ 1,796,159	\$ 473,233	\$ 36,495,101	\$ 35,191,146
(24) Services, contracts and supplies	\$ 122,450	\$ 8,686,245	\$ 3,497,797	\$ 2,027,745	\$ 1,223,729	\$ 977,423	\$ 16,535,389	\$ 19,208,986
(25) Amortization of supported tangible capital assets	\$ -	\$ 314,164	\$ 2,692,000	\$ -	\$ 7,000	\$ 231,850	\$ 3,245,014	\$ 3,196,425
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 149,515	\$ 143,530	\$ 616,000	\$ 51,700	\$ 71,470	\$ 1,032,215	\$ 935,436
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 16,673	\$ -	\$ -	\$ -	\$ 16,673	\$ 5,398
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,145
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,949
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ 36
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,613
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 785,886
<b>(35) TOTAL EXPENSES</b>	<b>\$ 823,502</b>	<b>\$ 38,212,215</b>	<b>\$ 9,601,483</b>	<b>\$ 3,854,628</b>	<b>\$ 3,089,588</b>	<b>\$ 1,753,976</b>	<b>\$ 57,335,392</b>	<b>\$ 59,452,020</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (314,975)</b>	<b>\$ 2,126,710</b>	<b>\$ (2,772,490)</b>	<b>\$ -</b>	<b>\$ 1,032,940</b>	<b>\$ (328,126)</b>	<b>\$ (255,941)</b>	<b>\$ 3,066,310</b>

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
<b>FEEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$0	\$0	\$0

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
<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>			
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$0	\$0	\$0

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>	\$20,993,560	\$6,874,134	\$0	\$4,485,702	\$4,485,702	\$0	\$9,633,724
<b>2023/2024 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$452,132)			(\$452,132)	(\$452,132)		
Estimated board funded capital asset additions		\$4,900,000		\$0	\$0	\$0	(\$4,900,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$125,000	\$0		\$0	\$0		\$125,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,293,902)		\$4,293,902	\$4,293,902		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,245,014		(\$3,245,014)	(\$3,245,014)		
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		(\$16,673)		\$16,673	\$16,673		
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		\$80,000		(\$80,000)	(\$80,000)	\$0	\$0
Estimated reserve transfers (net)				(\$950,000)	(\$950,000)	\$0	\$950,000
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2024</b>	<b>\$20,666,428</b>	<b>\$10,788,573</b>	<b>\$0</b>	<b>\$4,069,131</b>	<b>\$4,069,131</b>	<b>\$0</b>	<b>\$5,808,724</b>
<b>2024/25 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$255,941)			(\$255,941)	(\$255,941)		
Projected board funded tangible capital asset additions		\$1,250,000		\$0	\$0	\$0	(\$1,250,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$150,000	\$0		\$0	\$0		\$150,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,277,229)		\$4,277,229	\$4,277,229		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,245,014		(\$3,245,014)	(\$3,245,014)		
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		(\$16,673)		\$16,673	\$16,673		
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)				(\$950,000)	(\$950,000)	\$0	\$950,000
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2025</b>	<b>\$20,560,487</b>	<b>\$10,989,685</b>	<b>\$0</b>	<b>\$3,912,078</b>	<b>\$3,912,078</b>	<b>\$0</b>	<b>\$5,658,724</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
Projected opening balance	\$4,069,131	\$3,912,078	\$3,912,078	\$0	\$0	\$0	\$5,658,724	\$5,658,724	\$5,658,724
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0					
Budgeted disposal of board funded TCA and ARO TCA	Disposal of Unsupported Tangible Capital Assets (TCA)	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0
Budgeted amortization of capital assets (expense)	Amortization of TCA	\$4,293,902	\$0	\$0	\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Capital Revenue Recognized (Alberta Infrastructure)	(\$3,245,014)	\$0	\$0	\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0					
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0					
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0					
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0					
Projected reserves transfers (net)	Transfer to capital reserves	(\$850,000)	\$0	\$0	\$0	\$0	\$850,000	\$0	\$0
Projected assumptions/transfers of operations	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Budgeted Deficit	(\$255,941)	\$0	\$0	\$0	\$0			
New school start-up costs	Explanation	\$0	\$0	\$0					
Decentralized school reserves	Explanation	\$0	\$0	\$0					
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0					
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0					
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0					
Professional development, training & support	Explanation	\$0	\$0	\$0					
Transportation Expenses	Explanation	\$0	\$0	\$0					
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0					
English language learners	Explanation	\$0	\$0	\$0					
System Administration	Explanation	\$0	\$0	\$0					
OH&S / wellness programs	Explanation	\$0	\$0	\$0					
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0					
Debt repayment	Explanation	\$0	\$0	\$0					
POM expenses	Explanation	\$0	\$0	\$0					
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0				\$0	\$0
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0					
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0					
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0					
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0					
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0					
Repairs & maintenance - Other (explain)	Explanation	\$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	Explanation	\$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	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$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	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Projected Board funded capital asset additions	\$0	\$0	\$0	\$0	\$0	(\$1,250,000)	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0					
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0					
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0					
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0					
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0					
Estimated closing balance for operating contingency		\$3,912,078	\$3,912,078	\$3,912,078	\$0	\$0	\$5,658,724	\$5,658,724	\$5,658,724

Total surplus as a percentage of 2025 Expenses	16.69%	16.69%	16.69%
ASO as a percentage of 2025 Expenses	6.82%	6.82%	6.82%

## 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		\$ 4,069,131	
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		\$ 152,141	Complete section B below.
<b>Estimated 2023/24 Operating Reserves</b>	<b>6.59%</b>	<b>\$ 3,916,990</b>	
Maximum 2023/24 Operating Reserve Limit	5.00%	\$ 2,972,601	
<b>Estimated 2023/24 Operating Reserves Over Maximum Limit</b>		<b>\$ 944,389</b>	Complete section A below.

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

Please provide detailed rationale and planned usage for operating reserves in excess of the 2023/24 maximum: \$ 944,389

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.

The Division is executing on its approved 2023-24 Reserves Prioritization Plan to utilize \$1.2M for student-focused projects.

### 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	
Opening operating reserve balance	\$ 3,916,990	\$ 3,916,990	\$ 3,916,990	
[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]				
	<b>\$ 3,916,990</b>	<b>\$ 3,916,990</b>	<b>\$ 3,916,990</b>	
	<b>6.59%</b>	<b>6.59%</b>	<b>6.59%</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	
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (950,000)	Detailed Rationale Annual replacement of Board funded TCA
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	<b>\$ (950,000)</b>	

	2024-25	
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (950,000)	Detailed Rationale Annual replacement of Board funded TCA
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	<b>\$ (950,000)</b>	



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

Budgeted  
2024/2025  
(Note 2)

Actual  
2023/2024

Actual  
2022/2023

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

Grades 1 to 9	895	827	753	Head count
Grades 10 to 12	295	178	137	Head count
Total	1,190	1,005	890	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	18.4%	12.9%		Small schools particularly Outreach (High School) have more volatile fluctuations.

Other Students:

Total	431	505	610	Note 3
Total Net Enrolled Students	1,621	1,510	1,500	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	1,621	1,510	1,500	
Percentage Change	7.4%	0.7%		

Of the Eligible Funded Students:

Students with Severe Disabilities	52	77	27	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	268	291	246	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	94	142	117	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	22	5	20	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	116	147	137	
Program Hours	900	900	900	Minimum program hours is 475 Hours
FTE Ratio	0.947	0.947	0.947	Actual hours divided by 950
FTE's Enrolled, ECS	110	139	130	
Percentage Change	-21.1%	7.3%		Small schools have more volatile fluctuations, based on the small sample sizes.

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	116	147	137	
Percentage Change	-21.1%	7.3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	33	58	8	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	43	57	28	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**

CERTIFICATED STAFF	Budget 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	142	142	131	131	133	133	Teacher certification required for performing functions at the school level.
Non-School Based	13	9	9	8	15	10	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>155.0</b>	<b>151.0</b>	<b>140.0</b>	<b>139.0</b>	<b>148.0</b>	<b>143.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	10.7%		-5.4%		4.7%		Shortage of qualified applicants.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	11.20645161		1184%		1106%		
<b>Certificated Staffing Change due to:</b>							
	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	15	-					Variance between planned staff level and actuals (due to applicant shortage).
<b>Total Change</b>	<b>15.0</b>	<b>-</b>					Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	90	90	83	83	90	85	
Permanent - Part time	1	1	1	1	2	2	
Probationary - Full time	39	39	36	36	48	48	
Probationary - Part time	1	1	1	1	-	-	
Temporary - Full time	11	11	10	10	8	8	
Temporary - Part time	-	-	-	-	1	1	

NON-CERTIFICATED STAFF							
Instructional - Education Assistants	93	-	73	-	86	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	11	-	14	-	63	-	Personnel providing instruction support for schools under 'instruction' program areas other than EAs
Operations & Maintenance	44	-	44	-	42	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	34	-	34	-	31	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	-	2	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	83	-	71	-	14	-	Personnel in System Admin, and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>267.0</b>	<b>-</b>	<b>237.0</b>	<b>-</b>	<b>239.0</b>	<b>-</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	12.7%		-0.8%		11.7%		

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

The planned addition of 30 Education Assistants is underway to better support student learning.

**Additional Information**

Are non-certificated staff subject to a collective agreement?

No	
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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.

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School Jurisdiction Code: 1280

System Admin Expense Limit %	
1280 The Northland School Division	5.00%