

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2025

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

1245 The Northern Lights School Division

Legal Name of School Jurisdiction

6005 50 Avenue Bonnyville AB AB T9N 2L4; 780-826-3145; paula.elock@nlsd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Karen Packard

Name



Signature

SUPERINTENDENT

Mr. Rick Cusson

Name

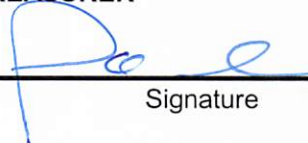


Signature

SECRETARY TREASURER or TREASURER

Ms. Paula Elock

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on May 29, 2024
Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
E-MAIL: EDC.FRA@gov.ab.ca

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

Legend:

Blue	Data input is <u>required</u>	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:

NLPS anticipates an increase in enrollment across various grade levels. Jurisdiction submitted enrolment numbers were used to determine both revenues and expenditures, which reflects an anticipated enrolment increase of 38 ECS funded students, 58 grades 1-9 and 41 high school students.

For 2024-25, NLPS will experience a small increase in staffing levels. Most of the increase in student enrolment can be covered through existing staffing levels, and the small increase in certificated staffing is due to the Youth Assessment Centre application and a pilot CASA classroom. With respect to non-certificated staffing, the number of educational assistants is increasing due to increased Jordan's Principle applications, further supporting the significant student needs in the NLPS region.

Support staff were provided an increase in wages during the 2023-24 year, and as a result, there will be increased spending for non-certificated wages and benefits, in addition to the increased staffing levels. Benefit costs increases include increased employer costs for EI and CPP, and increased ASEBP premiums for the 2024-25 school year. The average teacher salary is anticipated to exceed the estimate for the 2023-24 year of \$108,700 and will likely fall just short of \$110,000. For 2024-25, an ATS of \$110,400 had been used in the costing. This is a conservative estimate.

There is an emphasis on contracted services and supply costs, with historical underspending in some of the line items in this category, especially in the instructional envelope, prompting close monitoring to ensure adherence to plans and prevent over-spending. Given that this budget year shows spending to reduce reserves to just above the minimum operating limit, this will be of key importance.

Significant Business and Financial Risks:

Various risks are highlighted, including potential challenges with containing staffing costs in case of vacancies, increased operational and maintenance (O&M) expenses due to unpredictable weather patterns, concerns in the transportation sector such as driver shortages and rising costs, and the eventual drawdown of reserves to the minimum allowed balance by the end of the budget year.

It is assumed, and built into the budget, that staffing costs overall will only be contained within the budgeted amounts should there be some vacancies. If NLPS is not able to solidify the fully staffing complement as per budget projections, reduced staffing costs could be experienced. Again, as a caution, a conservative average teacher salary was used. These concerns merely speak to the position, and do not address the cost of training and fit of those being recruited.

Unpredictable weather patterns pose difficulties for managing O&M budgets. Given that 2023-24 experienced a warmer than average winter, which eased pressure on the struggling O&M budgets, a colder winter with more snow would see the O&M budget easily exceed expenditure projections. NLPS was anticipating increased snow removal costs for the 2023-24 year, but fortunately was able to skirt those costs. Bear in mind that the budget reflects that O&M is the recipient of over \$750,000 from the Instructional envelope as it is virtually impossible to cost contain the O&M envelope. While there is freedom to move funds into O&M, this often sets up O&M to be scrutinized unfairly. There is an unstated expectation that everyone wants a clean, warm, and maintained school, but the limited O&M funds do not allow for it. Adding in the stretched IMR/CMR funds, and aging infrastructure, and O&M appears to be a ticking time bomb living on borrowed time.

While the transportation budget has seen increases in funding in the last year, there are still concerns in the industry that place significant risk on school divisions, as the increase has not been substantive enough to address the issues. Driver shortages, high bus purchase prices, and insurance requirements make this an industry that currently only experiences exit strategies. This means NLPS will likely be pushed into managing its own fleet, which will have considerable costs to establish with no funds set aside to mitigate these costs. NLPS is slowly increasing bus inventory, and doing its best to manage this as it comes, but any unanticipated change could have significant impacts to the delivery of transportation services.

Declining nutrition funding is also a concern, as NLPS experienced a decrease in the funding profile, and is already topping up this program by jurisdictional funding. NLPS cannot afford to continue to fund this programming on a go-forward basis, thereby impacting numerous students and families.

It is anticipated that by the end of the 2024-25 school year, NLPS will draw down their reserve position to the minimum allowed balance. Beyond this budget year, significant reductions to teachers and support staff and increased class sizes will be the primary areas to cost contain. These reductions underscore the need to delicately manage and communicate the new measures as both parents and staff expectations would need to understand the fiscal reality given funding levels.

Overall, the budget provides a clear understanding of the financial landscape and challenges faced by NLPS, along with proactive measures to address them. Effective

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
REVENUES			
Government of Alberta	\$ 82,359,038	\$81,870,160	\$79,344,439
Federal Government and First Nations	\$ 8,333,285	\$10,196,924	\$7,240,838
Property taxes	\$ -	\$0	\$0
Fees	\$ 509,300	\$482,300	\$577,996
Sales of services and products	\$ 1,282,197	\$1,087,016	\$1,904,296
Investment income	\$ 133,010	\$132,510	\$113,364
Donations and other contributions	\$ 955,980	\$1,097,913	\$1,572,210
Other revenue	\$ 46,100	\$39,100	\$2,290,387
TOTAL REVENUES	\$93,618,910	\$94,905,923	\$93,043,530
EXPENSES			
Instruction - ECS	\$ 3,541,478	\$3,989,345	\$3,790,583
Instruction - Grade 1 to 12	\$ 71,633,471	\$68,726,434	\$64,627,329
Operations & maintenance	\$ 12,005,354	\$12,086,462	\$12,969,284
Transportation	\$ 7,030,528	\$7,477,108	\$5,978,823
System Administration	\$ 3,404,325	\$2,998,878	\$2,880,053
External Services	\$ 723,029	\$516,296	\$818,737
TOTAL EXPENSES	\$98,338,185	\$95,794,523	\$91,064,809
ANNUAL SURPLUS (DEFICIT)	(\$4,719,275)	(\$888,600)	\$1,978,721

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
EXPENSES			
Certificated salaries	\$ 36,132,059	\$35,774,778	\$33,889,253
Certificated benefits	\$ 8,519,271	\$8,471,210	\$7,667,092
Non-certificated salaries and wages	\$ 18,868,887	\$17,792,464	\$16,282,426
Non-certificated benefits	\$ 5,397,031	\$5,052,991	\$4,538,959
Services, contracts, and supplies	\$ 24,347,315	\$23,706,943	\$23,847,687
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4,020,390	\$4,022,167	\$4,514,642
Unsupported	\$ 1,050,731	\$971,419	\$917,193
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2,501	\$2,551	\$9,077
Losses on disposal of capital assets	\$ -	\$0	\$195,804
Other expenses	\$ -	\$0	(\$797,324)
TOTAL EXPENSES	\$98,338,185	\$95,794,523	\$91,064,809

**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	\$ 2,788,741	\$ 56,541,262	\$ 7,649,849	\$ 6,912,658	\$ 3,200,580	\$ -	\$ 77,093,090	\$ 74,190,758
(2) Alberta Infrastructure - non remediation		\$ -	\$ 4,003,757	\$ -	\$ -	\$ -	\$ 4,003,757	\$ 3,986,303
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 676,481	\$ -	\$ -	\$ -	\$ 18,410	\$ 694,891	\$ 666,225
(5) Federal Government and First Nations	\$ 82,984	\$ 7,838,199	\$ 287,982	\$ -	\$ 124,120	\$ -	\$ 8,333,285	\$ 7,240,838
(6) Other Alberta school authorities	\$ -	\$ 501,000	\$ -	\$ 66,300	\$ -	\$ -	\$ 567,300	\$ 501,153
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 469,300	\$ -	\$ 40,000	\$ -	\$ -	\$ 509,300	\$ 577,996
(11) Sales of services and products	\$ -	\$ 506,853	\$ -	\$ -	\$ 32,037	\$ 743,307	\$ 1,282,197	\$ 1,904,296
(12) Investment income	\$ -	\$ 95,936	\$ 19,650	\$ 11,790	\$ 5,634	\$ -	\$ 133,010	\$ 113,364
(13) Gifts and donations	\$ -	\$ 719,980	\$ -	\$ -	\$ -	\$ -	\$ 719,980	\$ 1,152,565
(14) Rental of facilities	\$ -	\$ -	\$ 44,117	\$ -	\$ 1,983	\$ -	\$ 46,100	\$ 59,292
(15) Fundraising	\$ -	\$ 238,000	\$ -	\$ -	\$ -	\$ -	\$ 238,000	\$ 419,645
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,579
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,121,516
(18) TOTAL REVENUES	\$ 2,871,725	\$ 67,585,011	\$ 12,005,355	\$ 7,030,748	\$ 3,364,354	\$ 761,717	\$ 93,618,910	\$ 93,043,530

EXPENSES								
(19) Certificated salaries	\$ 1,427,591	\$ 34,262,189			\$ 442,279	\$ -	\$ 36,132,059	\$ 33,889,253
(20) Certificated benefits	\$ 338,672	\$ 8,128,117			\$ 52,482	\$ -	\$ 8,519,271	\$ 7,667,092
(21) Non-certificated salaries and wages	\$ 1,005,354	\$ 13,452,438	\$ 1,731,826	\$ 518,749	\$ 1,632,853	\$ 527,667	\$ 18,868,887	\$ 16,282,426
(22) Non-certificated benefits	\$ 300,413	\$ 4,007,101	\$ 504,718	\$ 155,625	\$ 300,446	\$ 128,728	\$ 5,397,031	\$ 4,538,959
(23) SUB - TOTAL	\$ 3,072,030	\$ 59,849,845	\$ 2,236,544	\$ 674,374	\$ 2,428,060	\$ 656,395	\$ 68,917,248	\$ 62,377,730
(24) Services, contracts and supplies	\$ 452,589	\$ 11,379,007	\$ 5,410,599	\$ 6,165,120	\$ 892,804	\$ 47,196	\$ 24,347,315	\$ 23,847,687
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 4,001,980	\$ -	\$ -	\$ 18,410	\$ 4,020,390	\$ 4,514,642
(26) Amortization of unsupported tangible capital assets	\$ 16,859	\$ 404,619	\$ 213,503	\$ 191,034	\$ 77,583	\$ 1,028	\$ 904,626	\$ 780,089
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 142,728	\$ -	\$ 3,377	\$ -	\$ 146,105	\$ 137,104
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 2,501	\$ -	\$ 2,501	\$ 9,077
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,804
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 797,324
(35) TOTAL EXPENSES	\$ 3,541,478	\$ 71,633,471	\$ 12,005,354	\$ 7,030,528	\$ 3,404,325	\$ 723,029	\$ 98,338,185	\$ 91,064,809
(36) OPERATING SURPLUS (DEFICIT)	\$ (669,753)	\$ (4,048,460)	\$ 1	\$ 220	\$ (39,971)	\$ 38,688	\$ (4,719,275)	\$ 1,978,721

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$40,000	\$40,000	\$71,557
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	\$0	\$0	\$0
Fees for optional courses	\$98,800	\$98,800	\$80,545
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$10,500	\$10,500	\$3,584
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$360,000	\$333,000	\$422,310
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$509,300	\$482,300	\$577,996

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 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs		\$502,200	\$400,000	\$491,105
Special events		\$60,000	\$50,000	\$55,386
Sales or rentals of other supplies/services		\$140,000	\$120,000	\$135,806
International and out of province student revenue		\$0	\$0	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$505,850	\$362,147	\$200,635
Child care & before and after school care		\$255,190	\$182,870	\$206,250
Lost item replacement fees		\$0	\$0	\$402
Other (describe) Other (Describe)		\$0	\$15,000	\$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	
TOTAL		\$1,463,240	\$1,130,017	\$1,089,584

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
Actual balances per AFS at August 31, 2023	\$13,245,122	\$2,881,938	\$0	\$7,794,896	\$2,496,645	\$5,298,251	\$2,568,288
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	(\$500,000)	(\$500,000)	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$2,048,708)			(\$2,048,708)	(\$2,048,708)		
Estimated board funded capital asset additions		\$858,924		(\$261,000)	\$0	(\$261,000)	(\$597,924)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	(\$1,975)		\$1,974	\$1,974		\$1
Budgeted disposal of unsupported ARO tangible capital assets	\$0	(\$311,996)		\$311,996	\$311,996		\$0
Estimated amortization of capital assets (expense)		(\$5,018,490)		\$5,018,490	\$5,018,490		
Estimated capital revenue recognized - Alberta Education		\$306,759		(\$306,759)	(\$306,759)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,539,504		(\$3,539,504)	(\$3,539,504)		
Estimated capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Estimated capital revenue recognized - Other sources		\$210,355		(\$210,355)	(\$210,355)		
Budgeted amortization of ARO tangible capital assets		\$144,004		(\$144,004)	(\$144,004)		
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		\$50,000		(\$50,000)	(\$50,000)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$17,481		(\$17,481)	(\$17,481)	\$0	\$0
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$10,696,414	\$2,194,914	\$0	\$6,531,135	\$1,493,884	\$5,037,251	\$1,970,365
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$4,719,275)			(\$4,719,275)	(\$4,719,275)		
Projected board funded tangible capital asset additions		\$690,000		\$0	\$0	\$0	(\$690,000)
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)		(\$4,925,016)		\$4,925,016	\$4,925,016		
Budgeted capital revenue recognized - Alberta Education		\$304,547		(\$304,547)	(\$304,547)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,487,358		(\$3,487,358)	(\$3,487,358)		
Budgeted capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Budgeted capital revenue recognized - Other sources		\$210,075		(\$210,075)	(\$210,075)		
Budgeted amortization of ARO tangible capital assets		(\$146,105)		\$146,105	\$146,105		
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)				\$0	\$2,200,000	(\$2,200,000)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$5,977,139	\$1,834,183	\$0	\$2,862,591	\$25,340	\$2,837,251	\$1,280,365

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	\$1,493,894	\$28,340	\$298,071	\$6,037,261	\$2,837,261	\$2,837,261	\$1,870,368	\$1,280,368	\$1,280,368
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	(\$500,000)	(\$500,000)
Budgeted amortization of capital assets (expense)	\$5,071,121	\$5,001,121	\$4,931,121		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$4,020,390)	(\$3,980,390)	(\$4,020,390)		\$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)	\$2,200,000	(\$500,000)	(\$500,000)	(\$2,200,000)	\$0	\$0	\$0	\$500,000	\$500,000
Projected assumptions/transfers of operations	\$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	(\$753,800)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration		\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	(\$132,338)	\$0	\$0		\$0	\$0			
Professional development, training & support	(\$134,000)	\$0	\$0		\$0	\$0			
Transportation Expenses		\$0	\$0		\$0	\$0			
Operations & maintenance	(\$30,000)	\$0	\$0		\$0	\$0			
English language learners		\$0	\$0		\$0	\$0			
System Administration					\$0	\$0			
OH&S / wellness programs	(\$157,076)	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment		\$0	\$0		\$0	\$0			
POM expenses	(\$501,561)	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	(\$31,500)	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$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	(\$690,000)	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0			\$0
Maintaining ACOL recommendations	(\$1,104,000)	\$0	\$0		\$0	\$0			\$0
Classroom Supports -SACs	(\$1,100,000)	\$0	\$0		\$0	\$0			\$0
Classroom Supports - EAs	(\$525,000)	\$0	\$0		\$0	\$0			\$0
Carbon Levy	(\$250,000)	(\$250,000)	(\$250,000)		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$28,340	\$298,071	\$488,802	\$2,837,261	\$2,837,261	\$2,837,261	\$1,280,368	\$1,280,368	\$1,280,368

Total surplus as a percentage of 2025 Expenses	4.21%	4.49%	4.65%
ASO as a percentage of 2025 Expenses	2.91%	3.19%	3.35%

**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		\$ 6,531,135
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)		\$ 1,311,726
Estimated 2023/24 Operating Reserves	5.73%	\$ 5,219,409
Maximum 2023/24 Operating Reserve Limit	3.54%	\$ 3,226,376
Estimated 2023/24 Operating Reserves Over Maximum Limit		\$ 1,993,033 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: \$ 1,993,033
 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
Opening operating reserve balance	\$ 5,219,409	\$ 5,219,409	\$ 5,219,409	
[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]				
	\$ 5,219,409	\$ 5,219,409	\$ 5,219,409	
	5.73%	5.73%	5.73%	

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
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -	
Net Transfer Between Operating and Capital Reserves	\$ -	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

	Budgeted 2024/2025 (Note 2)	Actual 2023/2024	Actual 2022/2023	
Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	3,701	3,643	3,635	Head count
Grades 10 to 12	1,525	1,484	1,414	Head count
Total	5,226	5,127	5,049	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.9%	1.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
<u>Other Students:</u>				
Total	225	256	224	Note 3
Total Net Enrolled Students	5,451	5,383	5,273	
Home Ed Students	6	6	6	Note 4
Total Enrolled Students, Grades 1-12	5,457	5,389	5,279	
Percentage Change	1.3%	2.1%		
<u>Of the Eligible Funded Students:</u>				
Students with Severe Disabilities	358	323	69	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	664	641	583	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	464	436	465	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	10	11	17	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	474	447	482	
Program Hours	800	800	-	Minimum program hours is 475 Hours
FTE Ratio	0.842	0.842	-	Actual hours divided by 950
FTE's Enrolled, ECS	399	376	-	
Percentage Change	6.0%	0.0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Home Ed Students	-	-		Note 4
Total Enrolled Students, ECS	474	447	482	
Percentage Change	6.0%	-7.3%		
<u>Of the Eligible Funded Children:</u>				
Students with Severe Disabilities (PUF)	90	92	78	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	30	24	20	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 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	336	336	332	332	324	324	Teacher certification required for performing functions at the school level.
Non-School Based	10		11	-	7	1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	345.0	336.0	343.2	332.2	330.8	324.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.5%		3.8%		4.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	110,400		106,204		-		
Student F.T.E. per certificated Staff	17.1913043		1700%		1741%		
Certificated Staffing Change due to:							
Please Allocate Below	1.8						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	2	-					CASA Classroom and YAC, less retirement
Total Change	1.8	-					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.)	-	-					
Total Negative Change in Certificated FTEs	-	-					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>							
Certificated Number of Teachers							
Permanent - Full time	-	-	279	279	254	252	
Permanent - Part time	-	-	11	11	10	10	
Probationary - Full time	-	-	37	37	30	29	
Probationary - Part time	-	-	3	3	3	3	
Temporary - Full time	-	-	11	11	39	37	
Temporary - Part time	-	-	2	3	2	2	

NON-CERTIFICATED STAFF

Instructional - Education Assistants	299	-	258	-	205	-	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	98	-	99	-	96	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	32	21	26	15	27	16	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	6	-	6	-	4	-	Bus drivers employed, but not contracted
Transportation - Other Staff	5	-	4	-	4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	32	-	30	-	28	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	471.6	21.0	424.1	14.7	364.2	15.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	11.2%		16.5%		29.5%		

Explanation of Changes to Non-Certificated Staff:

An increase in Jordan's Principle staffing primarily

Additional Information

Are non-certificated staff subject to a collective agreement?

	No
--	----

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.

The only non-certificated staff that are subject to a collective agreement are the CUPE staff and the agreement has not yet been ratified.

School Jurisdiction Code: 1245

System Admin Expense Limit %	
1245 The Northern Lights School Division	3.51%