

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2025

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

**2275 The Northern Gateway School Division**

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

**BOARD CHAIR**

Gerry Steinke

Name

"original signed"

Signature

**SUPERINTENDENT**

Mr. Kevin Bird

Name

"original signed"

Signature

**SECRETARY TREASURER or TREASURER**

Tamara Spong

Name

"original signed"

Signature

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on May 28, 2024  
Date**

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
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- Pink Populated from data entered in this template (i.e. other tabs)
- Green Populated based on information previously submitted to Alberta Education

- Grey No entry required - the cell is protected.
- White Calculation cells. These are protected and cannot be changed.
- 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 2024-25 school year budget reflects the mission, vision and values as set forth by the Board of Trustees in its Division foundational statements and reflects the priorities in the Division's Three-year Education Plan.  
 NGSD has an approximate budget of \$73 million, which is utilized to provide public education services to students within its jurisdiction.  
 The Division is anticipating a budget deficit of approximately \$2 million.  
 The budget does not include an increase to teacher salaries as negotiations are continuing with the ATA and any potential increases are unknown at this time.  
 The budget does include the continuing increases to benefits for all staff  
 The Inclusive Education needs in the Division's classrooms continues to grow. These are students with severe physical, medical or neurological disabilities who have a severe functional impact in the classroom, which creates an additional requirement for hands-on support and expertise in schools. The severity of the challenges faced by these students is also increasing. The Division continues to allocate funds to Specialized Learning Supports in excess of funding by Alberta Education.

**Significant Business and Financial Risks:**

The new funding model has the potential to have significant funding decreases if actual enrolment does not meet projected enrolments, and if enrolments decline, this potential clawback in funding could have a significant impact on operations of the Division in the following year.  
 The Operations and Maintenance budget continues to be negatively impacted by increases in the carbon tax, insurance, utilities, and the overall escalation of costs for supplies and contractors. The Division does try to mitigate these costs, but much of these costs are not controllable by the Division. The majority of the Division's schools are older and require a higher level of maintenance. If the costs continue to escalate in this area, it puts the general up-keep and maintenance of the schools at risk.  
 The funding for transportation is not adequate to accommodate the new distance eligibility requirements for students, combined with the increased cost pressures of contracting our transportation services. Depending on the outcome of discussions with our transportation contractors, the Transportation Department may have to look at reducing services, implement transportation fees for students, or potentially incurring a deficit in this department. The Division has reviewed the current routes to ensure they are designed as efficiently as possible.

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

	<b>Approved Budget 2024/2025</b>	<b>Approved Budget 2023/2024</b>	<b>Actual Audited 2022/2023</b>
<b>REVENUES</b>			
Government of Alberta	\$ 66,842,383	\$65,257,559	\$65,745,569
Federal Government and First Nations	\$ 2,041,630	\$2,427,187	\$2,792,720
Property taxes	\$ -	\$0	\$0
Fees	\$ 867,064	\$1,013,440	\$843,669
Sales of services and products	\$ 1,232,739	\$697,659	\$940,190
Investment income	\$ -	\$0	\$544,519
Donations and other contributions	\$ 72,000	\$72,000	\$256,428
Other revenue	\$ 9,600	\$9,600	\$261,986
<b>TOTAL REVENUES</b>	\$71,065,416	\$69,477,445	\$71,385,081
<b>EXPENSES</b>			
Instruction - ECS	\$ 2,330,956	\$2,147,946	\$2,102,258
Instruction - Grade 1 to 12	\$ 51,491,544	\$50,632,580	\$52,395,987
Operations & maintenance	\$ 9,439,107	\$9,552,883	\$10,325,358
Transportation	\$ 6,130,569	\$6,145,964	\$5,878,333
System Administration	\$ 2,928,047	\$2,723,075	\$2,577,228
External Services	\$ 719,219	\$687,246	\$672,662
<b>TOTAL EXPENSES</b>	\$73,039,442	\$71,889,694	\$73,951,826
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$1,974,026)	(\$2,412,249)	(\$2,566,745)

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

	<b>Approved Budget 2024/2025</b>	<b>Approved Budget 2023/2024</b>	<b>Actual Audited 2022/2023</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 28,808,942	\$28,061,791	\$28,029,856
Certificated benefits	\$ 7,362,380	\$7,289,518	\$6,484,229
Non-certificated salaries and wages	\$ 9,096,501	\$8,875,420	\$9,763,442
Non-certificated benefits	\$ 2,890,607	\$2,838,668	\$3,105,829
Services, contracts, and supplies	\$ 20,874,654	\$20,753,744	\$22,535,186
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,924,387	\$3,214,154	\$2,969,616
Unsupported	\$ 1,081,971	\$856,399	\$1,063,668
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$73,039,442	\$71,889,694	\$73,951,826

**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	\$ 2,184,796	\$ 45,917,772	\$ 6,059,593	\$ 6,108,569	\$ 2,928,047	\$ -	\$ 63,198,777	\$ 62,446,812
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,924,387	\$ -	\$ -	\$ -	\$ 2,924,387	\$ 2,626,095
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,219	\$ 719,219	\$ 672,662
(5) Federal Government and First Nations	\$ -	\$ 1,806,044	\$ 235,586	\$ -	\$ -	\$ -	\$ 2,041,630	\$ 2,792,720
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 854,664	\$ -	\$ 12,400	\$ -	\$ -	\$ 867,064	\$ 843,669
(11) Sales of services and products	\$ 146,160	\$ 1,086,579	\$ -	\$ -	\$ -	\$ -	\$ 1,232,739	\$ 940,190
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,519
(13) Gifts and donations	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 144,815
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 9,600	\$ 9,600
(15) Fundraising	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 111,613
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,433
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,953
<b>(18) TOTAL REVENUES</b>	<b>\$ 2,330,956</b>	<b>\$ 49,737,059</b>	<b>\$ 9,219,566</b>	<b>\$ 6,130,569</b>	<b>\$ 2,928,047</b>	<b>\$ 719,219</b>	<b>\$ 71,065,416</b>	<b>\$ 71,385,081</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ -	\$ 28,429,802	\$ -	\$ -	\$ 379,140	\$ -	\$ 28,808,942	\$ 28,029,856
(20) Certificated benefits	\$ -	\$ 7,271,273	\$ -	\$ -	\$ 91,107	\$ -	\$ 7,362,380	\$ 6,484,229
(21) Non-certificated salaries and wages	\$ 505,233	\$ 5,741,203	\$ 857,808	\$ 320,289	\$ 1,150,173	\$ 521,795	\$ 9,096,501	\$ 9,763,442
(22) Non-certificated benefits	\$ 151,910	\$ 1,927,402	\$ 255,639	\$ 67,060	\$ 327,831	\$ 160,765	\$ 2,890,607	\$ 3,105,829
(23) SUB - TOTAL	\$ 657,143	\$ 43,369,680	\$ 1,113,447	\$ 387,349	\$ 1,948,251	\$ 682,560	\$ 48,158,430	\$ 47,383,356
(24) Services, contracts and supplies	\$ 1,673,813	\$ 7,565,647	\$ 5,106,700	\$ 5,650,712	\$ 841,123	\$ 36,659	\$ 20,874,654	\$ 22,535,186
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,924,387	\$ -	\$ -	\$ -	\$ 2,924,387	\$ 2,969,616
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 556,217	\$ 75,033	\$ 92,508	\$ 138,673	\$ -	\$ 862,431	\$ 844,128
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 219,540	\$ -	\$ -	\$ -	\$ 219,540	\$ 219,540
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(35) TOTAL EXPENSES</b>	<b>\$ 2,330,956</b>	<b>\$ 51,491,544</b>	<b>\$ 9,439,107</b>	<b>\$ 6,130,569</b>	<b>\$ 2,928,047</b>	<b>\$ 719,219</b>	<b>\$ 73,039,442</b>	<b>\$ 73,951,826</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (1,754,485)</b>	<b>\$ (219,541)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,974,026)</b>	<b>\$ (2,566,745)</b>

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
<b>FEES</b>			
TRANSPORTATION	\$12,400	\$12,400	\$43,298
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	\$121,819	\$120,667	\$133,006
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$105,870	\$98,945	\$68,725
ECS enhanced program fees	\$0	\$65,000	\$133,632
Activity fees	\$255,978	\$250,280	\$116,072
Other fees to enhance education (Describe here)	\$0	\$3,200	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$367,097	\$367,257	\$378,939
Non-curricular goods and services	\$0	\$91,791	\$0
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$3,900	\$3,900	\$0
<b>TOTAL FEES</b>	\$867,064	\$1,013,440	\$873,672

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	\$300,000	\$132,000	\$235,968
Special events	\$100,000	\$0	\$77,120
Sales or rentals of other supplies/services	\$150,000	\$7,000	\$159,161
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$375,930	\$64,250	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Donations	\$115,000	\$30,263	\$116,841
Other (describe) Book Fair, Literacy etc.	\$108,000	\$8,000	\$89,385
Other (describe)	\$83,809	\$1,300	\$0
Other (describe) Agenda	\$0	\$0	
Other (describe) Medieval Club	\$0	\$0	
<b>TOTAL</b>	\$1,232,739	\$242,813	\$678,475

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>	\$15,559,409	\$3,865,190	\$0	\$9,485,095	\$0	\$9,485,095	\$2,209,124
<b>2023/2024 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$2,412,249)			(\$2,412,249)	(\$2,412,249)		
Estimated board funded capital asset additions		\$152,845		\$0	\$0	\$0	(\$152,845)
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)		(\$3,848,153)		\$3,848,153	\$3,848,153		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$2,991,754		(\$2,991,754)	(\$2,991,754)		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$222,400		(\$222,400)	(\$222,400)		
Budgeted amortization of supported ARO tangible capital assets		\$222,400		(\$222,400)	(\$222,400)		
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)				\$0	\$2,000,650	(\$2,000,650)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2024</b>	<b>\$13,147,160</b>	<b>\$3,606,436</b>	<b>\$0</b>	<b>\$7,484,445</b>	<b>\$0</b>	<b>\$7,484,445</b>	<b>\$2,056,279</b>
<b>2024/25 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$1,974,026)			(\$1,974,026)	(\$1,974,026)		
Projected board funded tangible capital asset additions		\$0		\$0	\$0	\$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)		(\$3,786,818)		\$3,786,818	\$3,786,818		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$2,924,387		(\$2,924,387)	(\$2,924,387)		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$219,540)		\$219,540	\$219,540		
Budgeted amortization of supported ARO tangible capital assets		\$219,540		(\$219,540)	(\$219,540)		
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	\$1,111,595	(\$1,111,595)	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2025</b>	<b>\$11,173,134</b>	<b>\$2,744,005</b>	<b>\$0</b>	<b>\$6,372,850</b>	<b>\$0</b>	<b>\$6,372,850</b>	<b>\$2,056,279</b>

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES  
for the Year Ending August 31

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027
<b>Projected opening balance</b>	\$0	\$0	\$0	\$7,484,445	\$6,372,850	\$6,372,850	\$2,056,279	\$2,056,279	\$2,056,279
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0					
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$4,006,358	\$0	\$0		\$0	\$0		
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$3,143,927)	\$0	\$0		\$0	\$0		
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$1,111,595	\$0	\$0	(\$1,111,595)	\$0	\$0	\$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	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0		
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0		
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0		
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0		
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0		
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0		
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0		
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0		
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0		
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0		
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0		
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0		
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	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	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Budgeted Deficit	Explanation	(\$1,974,026)	\$0	\$0		\$0	\$0		\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0
<b>Estimated closing balance for operating contingency</b>		\$0	\$0	\$0	\$6,372,850	\$6,372,850	\$6,372,850	\$2,056,279	\$2,056,279

Total surplus as a percentage of 2025 Expenses	11.54%	11.54%	11.54%
ASO as a percentage of 2025 Expenses	8.73%	8.73%	8.73%

**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	\$ 7,484,445	
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ -	Complete section B below.
<b>Estimated 2023/24 Operating Reserves</b>	<b>\$ 7,484,445</b>	
	10.12%	
Maximum 2023/24 Operating Reserve Limit	\$ 2,957,914	
<b>Estimated 2023/24 Operating Reserves Over Maximum Limit</b>	<b>\$ 4,526,531</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: \$ 4,526,531

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.

A portion of this reserve will be used in the 2024-25 school year. NGSD has a technology evergreening program in place for chrome books for the students and teacher work stations. NGSD is also retaining reserve funds for the new school in Valleyview. NGSD already bought the land for the school and that should be considered our contribution to the project but, NGSD may need to contribute some additional funds.

**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	\$ 7,484,445	\$ 4,910,419	\$ 4,410,419	
Deficit Usage included in 2024/25 Budget	\$ (1,974,026)			
Tech Evergreening Plan	\$ (500,000)	\$ (500,000)		
CTS Bridging Program	\$ (100,000)			
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 4,910,419	\$ 4,410,419	\$ 4,410,419	
	6.64%	5.96%	5.96%	

**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)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	<b>\$ -</b>	

	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)	\$ -	
<b>Net Transfer Between Operating and Capital Reserves</b>	<b>\$ -</b>	



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

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

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

Grades 1 to 9	3,057	3,118	3,179	Head count
Grades 10 to 12	1,218	1,100	1,183	Head count
Total	4,275	4,218	4,362	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.4%	-3.3%		

Other Students:

Total	177	194	267	Note 3
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Total Net Enrolled Students	4,452	4,412	4,629	
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Home Ed Students	-	-	-	Note 4
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Total Enrolled Students, Grades 1-12	4,452	4,412	4,629	
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Percentage Change    0.9%    -4.7%

Of the Eligible Funded Students:

Students with Severe Disabilities	200	194	205	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	405	11	11	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	306	313	352	ECS children eligible for ECS base instruction funding from Alberta Education.
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Other Children	3	8	10	ECS children not eligible for ECS base instruction funding from Alberta Education.
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Total Enrolled Children - ECS	309	321	362	
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Program Hours	475	475	475	Minimum program hours is 475 Hours
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FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
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FTE's Enrolled, ECS	155	161	181	
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Percentage Change    -3.7%    -11.3%

Home Ed Students	-	-	-	Note 4
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Total Enrolled Students, ECS	309	321	362	
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Percentage Change    -3.7%    -11.3%

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	44	47	41	FTE of students with severe disabilities as reported by the board via PASI.
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Students with Mild/Moderate Disabilities	20	20	19	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
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**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	
<b>CERTIFICATED STAFF</b>							
School Based	267	267	270	270	269	269	Teacher certification required for performing functions at the school level.
Non-School Based	6	2	4	4	10	10	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>273.0</b>	<b>269.0</b>	<b>274.0</b>	<b>274.0</b>	<b>279.0</b>	<b>279.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.4%		-1.8%		-2.2%		If +/- 3% variance change from 2024/25 budget, please provide explanation here
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	17.44		17.27		17.89		

**Certificated Staffing Change due to:**

Please Allocate Below	(1.0)	
Enrolment Change	-	-
Other Factors	1	-
<b>Total Change</b>	<b>1.0</b>	<b>-</b>

If there is a negative change impact, the small class size initiative is to include any/all teachers retained.

Year-over-year change in Certificated FTE

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

Continuous contracts terminated	-	-
Non-permanent contracts not being renewed	-	-
Other (retirement, attrition, etc.)	1	-
<b>Total Negative Change in Certificated FTEs</b>	<b>1.0</b>	<b>-</b>

FTEs

FTEs

Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

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

**Certificated Number of Teachers**

Permanent - Full time	240	240	218	218	226	226
Permanent - Part time	21	21	12	12	13	13
Probationary - Full time	3	3	25	25	21	21
Probationary - Part time	1	1	1	1	3	3
Temporary - Full time	8	8	11	11	20	20
Temporary - Part time	-	-	7	7	3	3

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	124	20	115	29	112	31	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	37	7	32	9	-	8	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	9	-	10	-	9	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	3	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	50	-	55	-	50	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>223.0</b>	<b>27.0</b>	<b>215.0</b>	<b>38.0</b>	<b>174.0</b>	<b>39.0</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.7%		23.6%		28.2%		

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

**Additional Information**

Are non-certificated staff subject to a collective agreement?

Yes	
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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.

Our CUPE contract expires Aug 31, 2024. Negotiations have not yet started.

School Jurisdiction Code:

2275

**System Admin Expense Limit %**

2275 The Northern Gateway School Division	3.96%
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