

School Jurisdiction Code: 2275

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2026**

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

**2275 The Northern Gateway School Division**

**Legal Name of School Jurisdiction**

PO Box 840 Whitecourt AB AB T7S 1N8; (780) 778-2800; tamara.spong@ngps.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

<u>Mr. Gerry Steinke</u> Name	<u>"Original Signed"</u> Signature
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**SUPERINTENDENT**

<u>Mr. Kevin Bird</u> Name	<u>"Original Signed"</u> Signature
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**SECRETARY TREASURER or TREASURER**

<u>Tamara Spong</u> Name	<u>"Original Signed"</u> Signature
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**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on May 27, 2025 .**  
Date

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6  
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## Legend:

Blue	Data input is <b>required</b>
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 su

## HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2025/2026 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

The 2025-26 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 \$74 million, which is utilized to provide public education services to students within its jurisdiction.

The Division is anticipating a budget deficit of approximately \$2.7 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 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 Division did not budget an amount for the carbon tax as it was removed.

The funding for transportation is not adequate due to increased cost pressures of contracting our transportation services. The Transportation budget is incurring a deficit. 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. 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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
<b>REVENUES</b>			
Government of Alberta	\$ 67,591,328	\$66,842,383	\$66,237,804
Federal Government and First Nations	\$ 2,377,075	\$2,041,630	\$2,484,602
Property taxes	\$ -	\$0	\$0
Fees	\$ 742,950	\$867,064	\$978,662
Sales of services and products	\$ 749,695	\$1,232,739	\$951,725
Investment income	\$ -	\$0	\$654,409
Donations and other contributions	\$ 195,693	\$72,000	\$334,929
Other revenue	\$ 9,600	\$9,600	\$0
<b>TOTAL REVENUES</b>	<b>\$71,666,341</b>	<b>\$71,065,416</b>	<b>\$71,642,131</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 2,353,921	\$2,330,956	\$2,752,367
Instruction - Grade 1 to 12	\$ 52,408,184	\$51,491,544	\$48,600,164
Operations & maintenance	\$ 9,674,751	\$9,439,107	\$9,108,162
Transportation	\$ 6,439,158	\$6,130,569	\$6,197,231
System Administration	\$ 2,805,387	\$2,928,047	\$2,562,427
External Services	\$ 719,219	\$719,219	\$692,403
<b>TOTAL EXPENSES</b>	<b>\$74,400,620</b>	<b>\$73,039,442</b>	<b>\$69,912,754</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$2,734,279)</b>	<b>(\$1,974,026)</b>	<b>\$1,729,377</b>

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
<b>EXPENSES</b>			
Certificated salaries	\$ 29,362,985	\$28,808,942	\$27,521,604
Certificated benefits	\$ 7,053,412	\$7,362,380	\$6,484,787
Non-certificated salaries and wages	\$ 9,494,928	\$9,096,501	\$9,817,951
Non-certificated benefits	\$ 3,048,240	\$2,890,607	\$3,218,773
Services, contracts, and supplies	\$ 21,378,093	\$20,874,654	\$18,870,015
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,956,639	\$2,924,387	\$2,883,101
Unsupported	\$ 1,106,323	\$1,081,971	\$1,116,523
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>	<b>\$74,400,620</b>	<b>\$73,039,442</b>	<b>\$69,912,754</b>

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

Approved Budget 2025/2026

Approved Budget 2025/2026										Actual Audited 2023/24
REVENUES	Instruction			Operations and Maintenance	Transportation	System		External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12								
(1)	Alberta Education	\$ 2,265,171	\$ 46,380,222	\$ 6,224,248	\$ 6,307,325	\$ 2,738,504	\$ -	\$ 63,915,470	\$ 63,014,914	
(2)	Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,956,639	\$ -	\$ -	\$ -	\$ 2,956,639	\$ 2,530,487	
(3)	Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4)	Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,219	\$ 719,219	\$ 692,403	
(5)	Federal Government and First Nations	\$ -	\$ 2,102,751	\$ 274,324	\$ -	\$ -	\$ -	\$ 2,377,075	\$ 2,484,602	
(6)	Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7)	Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8)	Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9)	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10)	Fees	\$ -	\$ 726,050	\$ -	\$ 16,900	\$ -	\$ -	\$ 742,950	\$ 978,662	
(11)	Sales of services and products	\$ 88,750	\$ 660,945	\$ -	\$ -	\$ -	\$ -	\$ 749,695	\$ 951,725	
(12)	Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,409	
(13)	Gifts and donations	\$ -	\$ 90,521	\$ -	\$ -	\$ -	\$ -	\$ 90,521	\$ 175,269	
(14)	Rental of facilities	\$ -	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 9,600	\$ -	
(15)	Fundraising	\$ -	\$ 105,172	\$ -	\$ -	\$ -	\$ -	\$ 105,172	\$ 159,660	
(16)	Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(17)	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(18)	TOTAL REVENUES	\$ 2,353,921	\$ 50,065,661	\$ 9,455,211	\$ 6,333,825	\$ 2,738,504	\$ 719,219	\$ 71,666,341	\$ 71,642,131	

**EXPENSES**

(19)	Certificated salaries	\$ -	\$ 28,972,471			\$ 390,514	\$ -	\$ 29,362,985	\$ 27,521,604
(20)	Certificated benefits	\$ -	\$ 6,958,634			\$ 94,778	\$ -	\$ 7,053,412	\$ 6,484,787
(21)	Non-certificated salaries and wages	\$ 375,988	\$ 6,193,922	\$ 897,751	\$ 331,197	\$ 1,173,809	\$ 522,261	\$ 9,494,928	\$ 9,817,951
(22)	Non-certificated benefits	\$ 143,514	\$ 2,061,083	\$ 266,896	\$ 70,315	\$ 343,904	\$ 162,528	\$ 3,048,240	\$ 3,218,773
(23)	<b>SUB - TOTAL</b>	\$ 519,502	\$ 44,186,110	\$ 1,164,647	\$ 401,512	\$ 2,003,005	\$ 684,789	\$ 48,959,565	\$ 47,043,115
(24)	Services, contracts and supplies	\$ 1,834,419	\$ 7,582,894	\$ 5,253,713	\$ 5,945,138	\$ 727,499	\$ 34,430	\$ 21,378,093	\$ 18,870,015
(25)	Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,956,639	\$ -	\$ -	\$ -	\$ 2,956,639	\$ 2,863,101
(26)	Amortization of unsupported tangible capital assets	\$ -	\$ 639,180	\$ 80,212	\$ 92,508	\$ 74,883	\$ -	\$ 886,783	\$ 896,983
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35)	<b>TOTAL EXPENSES</b>	\$ 2,353,921	\$ 52,408,184	\$ 9,674,751	\$ 6,439,158	\$ 2,805,387	\$ 719,219	\$ 74,400,620	\$ 69,912,754
(36)	<b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ (2,342,523)	\$ (219,540)	\$ (105,333)	\$ (66,883)	\$ -	\$ (2,734,279)	\$ 1,729,377

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
<b>FEES</b>			
TRANSPORTATION	\$16,900	\$12,400	\$3,587
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	\$134,400	\$121,819	\$136,277
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$91,700	\$105,870	\$65,515
ECS enhanced program fees	\$0	\$0	\$49,008
Activity fees	\$270,200	\$255,978	\$191,443
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$195,221	\$367,097	\$356,347
Non-curricular goods and services	\$23,529	\$0	\$111,933
Non-curricular travel	\$11,000	\$0	\$0
OTHER FEES (Describe here)	\$0	\$3,900	\$64,552
<b>TOTAL FEES</b>	<b>\$742,950</b>	<b>\$867,064</b>	<b>\$978,662</b>

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.		Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs		\$396,500	\$300,000	\$298,455
Special events		\$53,222	\$100,000	\$11,834
Sales or rentals of other supplies/services		\$32,400	\$150,000	\$68,332
International and out of province student revenue		\$0	\$0	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$88,750	\$375,930	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Other (describe) Donations		\$90,000	\$115,000	\$162,352
Other (describe) Book Fair, Literacy etc.		\$0	\$108,000	\$32,010
Other (describe)		\$88,823	\$83,809	\$0
Other (describe)		\$0	\$0	
Other (describe)		\$0	\$0	
<b>TOTAL</b>		<b>\$749,695</b>	<b>\$1,232,739</b>	<b>\$572,983</b>

**PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)**  
for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2024</b>						\$11,803,371	\$2,209,124
<b>2024/2025 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0		\$0
Estimated surplus(deficit)	(\$1,974,026)			(\$1,974,026)			
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
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)		(\$3,786,818)		\$3,786,818	\$3,786,818		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$2,924,387		(\$2,924,387)			
Estimated 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		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		\$0
Estimated unsupported debt principal repayment		\$0		\$0	\$1,111,595	(\$1,111,595)	\$0
Estimated reserve transfers (net)	\$0	\$0		\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2025</b>	<b>\$15,314,760</b>	<b>\$2,413,860</b>	<b>\$0</b>	<b>\$10,691,776</b>	<b>\$0</b>	<b>\$10,691,776</b>	<b>\$2,209,124</b>
<b>2025/26 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2,734,279)			(\$2,734,279)			
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)		(\$3,843,422)		\$3,843,422	\$3,843,422		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$2,956,639		(\$2,956,639)			
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	\$1,847,496	(\$1,847,496)	\$0
Projected reserve transfers (net)	\$0	\$0		\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2026</b>	<b>\$12,580,481</b>	<b>\$1,527,077</b>	<b>\$0</b>	<b>\$8,844,280</b>	<b>\$0</b>	<b>\$8,844,280</b>	<b>\$2,209,124</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-2026	31-Aug-2027	30-Aug-2028		31-Aug-2026	31-Aug-2027	30-Aug-2028		31-Aug-2026	31-Aug-2027	30-Aug-2028	
Projected opening balance												
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$10,691,776	\$8,844,280	\$8,844,280	\$2,209,124	\$2,209,124	\$2,209,124		
Budgeted disposal of board funded TCA and ARO TCA	Explanation											
Budgeted amortization of capital assets (expense)	\$4,062,992	\$0	\$0	\$0				\$0		\$0		\$0
Budgeted capital revenue recognized, including ARO assets amortization	Explanation											
	(\$3,176,179)	\$0	\$0	\$0				\$0		\$0		
Budgeted changes in Endowments	Explanation											
Budgeted board funded ARO liabilities - recognition	Explanation											
Budgeted board funded ARO liabilities - remediation	Explanation											
Budgeted unsupported debt principal repayment	Explanation											
Projected reserves transfers (net)	Unsuported amortization to capital reserves	\$1,847,486	\$0	\$0	(\$1,847,486)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumption/transfers of operations	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation											
New school start-up costs	Explanation											
Decentralized school reserves	Explanation											
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0							\$0	\$0
Non-recurring non-certificated remuneration	Explanation											
Non-recurring contracts, supplies & services	Explanation											
Professional development, training & support	Explanation											
Transportation Expenses	Explanation											
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0								
English language learners	Explanation											
System Administration	Explanation											
OT/ES /wellness programs	Explanation											
B & S administration organization / reorganization	Explanation											
Debt repayment	Explanation											
POM expenses	Explanation											\$0
Non-salary related programming costs (explain)	Explanation											
Repairs & maintenance - School building & land	Explanation											
Repairs & maintenance - Technology	Explanation											
Repairs & maintenance - Vehicle & transportation	Explanation											
Repairs & maintenance - Administration building	Explanation											
Repairs & maintenance - POM building & equipment	Explanation											
Repairs & maintenance - Other (explain)	Explanation											
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	\$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	\$0	\$0
Budgeted Deficit	Explanation											
Other 2 - please use this row only if no other row is appropriate	Explanation				(\$2,734,279)	\$0	\$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	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$0	\$8,844,280	\$8,844,280	\$8,844,280	\$2,209,124	\$2,209,124	\$2,209,124		
Total surplus as a percentage of 2026 Expenses				0.14656923	0.14656923	14.85%						
ASO as a percentage of 2026 Expenses				11.89%	11.89%	11.89%						

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

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, Part 1: exemptions (Row 21 - 51) and Part 2: transfers between operating and capital reserves (Row 52 - 67).

**Complete Part 1 if over 6% in cell B24. Check for flag in cell E27.**

Part 1: As per the 2024/25 Funding Manual, a formal request for an exemption to exceed the 2024/25 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2025. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2024/25 operating reserves to be over their 2024/25 maximum limit, which is based on 6% of school jurisdiction's 2023/24 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial approval) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

**Complete Part 2 if projecting transfers between operating and capital reserves.**

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2024/25 and/or 2025/26 school year, please complete the section under Row 52. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

**PART 1: EXEMPTIONS**

		Amount	
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2025		\$	10,691,776
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)			\$98,585
<b>Estimated 2024/25 Operating Reserves</b>	<b>15.15%</b>		<b>\$10,593,191</b>
Maximum 2024/25 Operating Reserve Limit	6.00%	\$	4,194,765
<b>Estimated 2024/25 Operating Reserves Over Maximum Limit</b>		\$	<b>6,398,426</b>

Complete sections A and B below.

**SECTION A: 2023/24 EXEMPTION REQUEST**

Cell E29 reports your school jurisdiction's 2023/24 Ministerial approval exemption amount over your 2023/24 maximum limit.

\$	8,746,872
2025-26	

Cell E30 shows the school year you planned to return below the limit, as per your 2023/24 exemption approval.

If you've been approved for a 2023/24 exemption and will be requesting an exemption for 2024/25, please provide the following details below: Have you followed the drawdown plan from your 2023/24 exemption request? If yes, please outline what has been achieved. Please indicate the \$ figure amounts and initiatives.

If not, please explain any deviations from the original plan and the reasons for the changes.

The Division is starting the technology evergreening process which will be completed over the summer. Once we have the invoices from our staff in the CTS bridging program this will also be paid. Additional funds were contributed to assist with the under funding of the Specialized Learning Supports grant. At this time, it is unclear as to whether or not the Division will be required to submit the additional funds for the new Valleyview school this year or next school year.

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

Please provide detailed rationale and planned usage for operating reserves in excess of the 2024/25 maximum: \$ 6,398,426

Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2024/25 school year.

A portion of this reserve will be used in the 2025-26 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.

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

	2025/26	2026/27	2027/28	
<b>Opening operating reserve balance</b>	\$ 10,593,191	\$ 5,758,912	\$ 3,258,912	<b>Additional Comments</b>
Deficit usage in budget	\$ (2,734,279)	\$ (2,000,000)		
Tech Evergreening Plan	\$ (500,000)	\$ (500,000)		
CTS Bridging Program	\$ (100,000)			
New Valleyview School	\$ (1,500,000)			
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 5,758,912	\$ 3,258,912	\$ 3,258,912	
	8.24%	4.66%	4.66%	

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

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2024/25 and 2025/26 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. (Note: Ministerial approval is required to transfer from Capital to Operating Reserves):

2024-25		Detailed Rationale	
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ -		
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ -		
<b>Net Transfer Between Operating and Capital Reserves</b>	<b>\$ -</b>		
2025-26		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 2025/2026 (Note 2)	Actual 2024/2025	Actual 2023/2024
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**Grades 1 to 12**Eligible Funded Students:

Grades 1 to 9	3,121	3,057	3,118	Head count
Grades 10 to 12	1,211	1,183	1,100	Head count
Total	4,332	4,240	4,218	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.2%	0.5%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	197	187	194	Note 3
Total Net Enrolled Students	4,529	4,427	4,412	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	4,529	4,427	4,412	
Percentage Change	2.3%	0.3%		

## Of the Eligible Funded Students:

Students with Severe Disabilities	157	123	194	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	387	-	11	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	340	347	313	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	7	7	8	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	347	354	321	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	174	177	161	
Percentage Change	-2.0%	10.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	347	354	321	
Percentage Change	-2.0%	10.3%		

## Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	42	43	47	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	6	10	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 2025/2026 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	263.0	263.0	254.8	253.8	270.0	270.0	Teacher certification required for performing functions at the school level.
Non-School Based	6.6	0.6	6.0	6.0	4.0	4.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	269.6	263.6	260.8	259.8	274.0	274.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.4%		-4.8%		-1.6%		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	18.09		18.33		17.27		

**Certificated Staffing Change due to:**

Please Allocate Below	8.8						
Enrolment Change	8.8						
Other Factors							Please explain
Total Change	8.8	-					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.

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

**Certificated Number of Teachers**

Permanent - Full time	228.0	228.0	221.0	221.0	218.0	218.0
Permanent - Part time	16.0	16.0	13.0	13.0	12.0	12.0
Probationary - Full time	16.0	16.0	19.0	19.0	25.0	25.0
Probationary - Part time	1.0	1.0	2.0	2.0	1.0	1.0
Temporary - Full time	2.0	2.0	6.0	6.0	11.0	11.0
Temporary - Part time	1.0	1.0	9.0	9.0	7.0	7.0

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	114.0	25.0	110.0	27.0	115.0	29.0	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	25.5	9.0	26.0	9.0	32.0	9.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	9.0	-	9.0	-	10.0	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3.0	-	3.0	-	3.0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	47.2	-	45.0	-	55.0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	198.7	34.0	193.0	36.0	215.0	38.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2.9%		-10.2%		-7.6%		

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

**Additional Information**

Are non-certificated staff subject to a collective agreement?

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

TBD 34FTE

School Jurisdiction Code: 2275

System Admin Expense Limit %	
2275 The Northern Gateway School Divisio	3.92%