

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

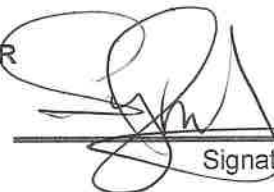
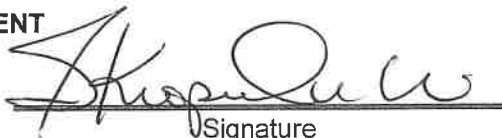

[Education Act, Sections 139(2)(a) and 244]

8050 The Northwest Francophone Education Region

Legal Name of School Jurisdiction

PO Box 1220 St. Isidore AB AB T0H 3B0; 780-624-8855; joseagagnon@csno.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR	
<u>Sylvianne Maisoneuve</u> Name	 Signature
SUPERINTENDENT	
<u>Mme Brigitte Kropielnicki</u> Name	 Signature
SECRETARY TREASURER or TREASURER	
<u>Josea Gagnon</u> Name	 Signature
Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 3, 2024</u> 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

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Legend:

Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
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:

- Teaching:
 - salaries take up over 80% of our teaching budget. Current salary grid creep results for the CSNO indicate that over 82% of our certificated staff are at the top of the grid.
 - high school funding is barely over 300,000, with three schools that does not cover the salary and benefits of three teachers. That is less than one per school for grades 10-12.
 - the teacher settlement funding helps cover the salaries for the certificated staff, however no funding was provided for uncertificated staff , this has in part caused an increase in the deficit to cover those salaries
 - we have asked the schools to decrease any unnecessary spending, we have thereby decreased their allocation, which means less dollars for resources
 - evergreening of technology is costly and increases every year. We have an evergreening schedule that we adhere too, however t his is becoming more difficult, and nerely impossible to circumvent when the technology is needed to operate.
 - Substitute cost have tripled in the last three years. We have reduced in our support staff. This has increased teacher work load.... increasing sick days.

- Maintenance:
 - increase in utility bills over the past year are out of our control. Electricity increased by 28%, heat by 12%, maintenance (parts and contracts are increasing at a rate of approximately 30%). Our insurance has also gone up mainly in the areas of property at 15%.
 - Our 2 aging schools require a lot of repair work throughout the year with failing infrastructure that needs repairing. Contractors are hard to come by and expensive to hire when it comes to plumbing, electrical, and building envelope repairs. We take a proactive approach to try and mitigate these however unexpected repairs are usually the most costly.
 - Our schools at full capacity. Due to the demographics (kindergarten to grade 12), the entirety of the building is being used to accomodate teaching these multiple levels, requiring full cleaning and disinfecting daily.

- Transportation:
 - Price of insurance has progressively increased over the last 3 years by 15%.
 - Parts and maintenance by approxametely 30%. We take proactive measures to keep our fleet well maintained to ensure there are no major issues and to keep the fleet running.
 - Bus contract has gone up by 23%.

- FTEs were reduced or cut in all departments due to budget realities

Significant Business and Financial Risks:

- the board will be using up he remaining of its reserve at the end of the 23-24 school year in order to balance budget, leaving nothing to fall back on for 24-25
- the Board spend over 100,000\$ in carbon fuel tax in 22-23 and 23-24
- the majority of cash on hand is deferred revenue earmarked for specific programming/expenses

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	\$ 12 140 208	\$11 888 163	\$10 436 752
Federal Government and First Nations	\$ -	\$411 057	\$511 976
Property taxes	\$ -	\$0	\$0
Fees	\$ 290 035	\$329 474	\$150 458
Sales of services and products	\$ 155 035	\$46 144	\$163 034
Investment income	\$ 18 000	\$18 000	\$11 104
Donations and other contributions	\$ 142 000	\$165 000	\$119 023
Other revenue	\$ 33 000	\$227 331	\$22 178
TOTAL REVENUES	\$12 778 278	\$13 085 169	\$11 414 525
EXPENSES			
Instruction - ECS	\$ 486 278	\$474 139	\$618 956
Instruction - Grade 1 to 12	\$ 8 672 832	\$8 190 523	\$7 317 701
Operations & maintenance	\$ 2 344 002	\$2 729 202	\$1 753 216
Transportation	\$ 1 212 164	\$1 239 297	\$1 140 431
System Administration	\$ 591 500	\$591 500	\$674 141
External Services	\$ 457 585	\$404 631	\$352 906
TOTAL EXPENSES	\$13 764 361	\$13 629 292	\$11 857 351
ANNUAL SURPLUS (DEFICIT)	(\$986 083)	(\$544 123)	(\$442 825)

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	\$ 5 243 924	\$4 679 861	\$4 396 460
Certificated benefits	\$ 1 204 946	\$1 098 356	\$977 825
Non-certificated salaries and wages	\$ 1 932 483	\$1 868 039	\$2 089 524
Non-certificated benefits	\$ 472 430	\$468 185	\$554 020
Services, contracts, and supplies	\$ 4 173 577	\$3 907 028	\$3 080 772
Capital and debt services			
Amortization of capital assets			
Supported	\$ 644 933	\$677 336	\$643 613
Unsupported	\$ 89 868	\$118 287	\$99 637
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2 200	\$2 200	\$2 021
Losses on disposal of capital assets	\$ -	\$0	\$13 479
Other expenses	\$ -	\$810 000	\$0
TOTAL EXPENSES	\$13 764 361	\$13 629 292	\$11 857 351

**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	\$ 546 151	\$ 7 696 724	\$ 895 774	\$ 1 212 164	\$ 562 000	\$ -	\$ 10 912 813	\$ 9 513 093
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 607 645	\$ -	\$ -	\$ -	\$ 607 645	\$ 643 612
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ 271 000	\$ -	\$ -	\$ -	\$ 271 000	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348 750	\$ 348 750	\$ 280 047
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 511 976
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 290 035	\$ -	\$ -	\$ -	\$ -	\$ 290 035	\$ 150 458
(11) Sales of services and products	\$ 46 200	\$ -	\$ -	\$ -	\$ -	\$ 108 835	\$ 155 035	\$ 163 034
(12) Investment income	\$ -	\$ 13 500	\$ -	\$ -	\$ 4 500	\$ -	\$ 18 000	\$ 11 104
(13) Gifts and donations	\$ -	\$ 62 000	\$ -	\$ -	\$ -	\$ -	\$ 62 000	\$ 29 654
(14) Rental of facilities	\$ -	\$ -	\$ 8 000	\$ -	\$ -	\$ -	\$ 8 000	\$ 4 457
(15) Fundraising	\$ -	\$ 80 000	\$ -	\$ -	\$ -	\$ -	\$ 80 000	\$ 89 369
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ 25 000	\$ -	\$ 25 000	\$ 17 721
(18) TOTAL REVENUES	\$ 592 351	\$ 8 142 259	\$ 1 782 419	\$ 1 212 164	\$ 591 500	\$ 457 585	\$ 12 778 278	\$ 11 414 525
EXPENSES								
(19) Certificated salaries	\$ 287 722	\$ 4 782 202	\$ -	\$ -	\$ 174 000	\$ -	\$ 5 243 924	\$ 4 396 460
(20) Certificated benefits	\$ 45 044	\$ 1 141 637	\$ -	\$ -	\$ 18 265	\$ -	\$ 1 204 946	\$ 977 825
(21) Non-certificated salaries and wages	\$ 116 659	\$ 846 308	\$ 195 495	\$ 327 479	\$ 123 211	\$ 323 331	\$ 1 932 483	\$ 2 089 524
(22) Non-certificated benefits	\$ 28 310	\$ 226 480	\$ 41 293	\$ 84 029	\$ 22 472	\$ 69 846	\$ 472 430	\$ 554 020
(23) SUB - TOTAL	\$ 477 735	\$ 6 996 627	\$ 236 788	\$ 411 508	\$ 337 948	\$ 393 177	\$ 8 853 783	\$ 8 017 829
(24) Services, contracts and supplies	\$ 8 543	\$ 1 631 411	\$ 1 486 748	\$ 728 915	\$ 253 552	\$ 64 408	\$ 4 173 577	\$ 3 080 772
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 607 645	\$ 35 968	\$ -	\$ -	\$ 643 613	\$ 643 613
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 42 594	\$ 11 501	\$ 35 773	\$ -	\$ -	\$ 89 868	\$ 97 887
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 1 320	\$ -	\$ -	\$ -	\$ 1 320	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1 750
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 2 200	\$ -	\$ -	\$ -	\$ -	\$ 2 200	\$ 2 021
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13 479
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 486 278	\$ 8 672 832	\$ 2 344 002	\$ 1 212 164	\$ 591 500	\$ 457 585	\$ 13 764 361	\$ 11 857 351
(36) OPERATING SURPLUS (DEFICIT)	\$ 106 073	\$ (530 573)	\$ (561 583)	\$ -	\$ -	\$ -	\$ (986 083)	\$ (442 825)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$6 000	\$6 650	\$0
Alternative program fees	\$38 000	\$38 469	\$0
Fees for optional courses	\$54 000	\$0	\$0
ECS enhanced program fees	\$2 000	\$2 844	\$28 000
Activity fees	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$110 035	\$189 800	\$95 325
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$80 000	\$88 867	\$27 133
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$290 035	\$326 630	\$150 458

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	\$0	\$0	\$5 497
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$6 690
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$46 200	\$39 400	\$0
Child care & before and after school care	\$108 835	\$0	\$121 983
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Fundraising	\$0	\$0	\$89 340
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	\$155 035	\$39 400	\$223 510

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	\$1 753 229	\$778 841	\$0	\$539 228	\$539 228	(\$0)	\$435 160
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$450 000)			(\$450 000)	(\$450 000)		
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)		(\$733 481)		\$733 481	\$733 481		
Estimated capital revenue recognized - Alberta Education		\$643 613		(\$643 613)	(\$643 613)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				\$126 000	\$126 000	\$0	(\$126 000)
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$1 303 229	\$688 973	\$0	\$305 096	\$305 096	(\$0)	\$309 160
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$986 083)			(\$986 083)	(\$986 083)		
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)		(\$733 481)		\$733 481	\$733 481		
Budgeted capital revenue recognized - Alberta Education		\$643 613		(\$643 613)	(\$643 613)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$1 320)		\$1 320	\$1 320		
Budgeted amortization of supported ARO tangible capital assets		\$1 320		(\$1 320)	(\$1 320)		
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	\$0	\$0	
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$317 146	\$599 105	\$0	(\$591 119)	(\$591 119)	(\$0)	\$309 160

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	\$305 096	(\$574 866)	(\$574 866)	(\$0)	(\$0)	(\$0)	\$309 160	\$309 160	\$309 160
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$734 801	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$644 933)	\$0	\$0		\$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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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		\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	(\$41 688)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	(\$128 211)	\$0	\$0		\$0	\$0			
Professional development, training & support	(\$100 000)	\$0	\$0		\$0	\$0			
Transportation Expenses		\$0	\$0		\$0	\$0			
Operations & maintenance	(\$43 000)	\$0	\$0		\$0	\$0			
English language learners	(\$519 931)	\$0	\$0		\$0	\$0			
System Administration	(\$75 000)	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation		\$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	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	(\$574 866)	(\$574 866)	(\$574 866)	(\$0)	(\$0)	(\$0)	\$309 160	\$309 160	\$309 160

Out of Balance			
Total surplus as a percentage of 2025 Expenses	-1.93%	-1.93%	-1.93%
ASO as a percentage of 2025 Expenses	-4.18%	-4.18%	-4.18%

**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	\$ 305 096
Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)	\$ 104 674
Estimated 2023/24 Operating Reserves	\$ 200 422
	1.69%
Maximum 2023/24 Operating Reserve Limit	\$ 592 868
Estimated 2023/24 Operating Reserves Over Maximum Limit	\$ (392 446)

SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (392 446)

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	\$ 200 422	\$ 200 422	\$ 200 422	
[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]				
	\$ 200 422	\$ 200 422	\$ 200 422	
	1.69%	1.69%	1.69%	

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)	\$ 126 000	capital was put in reserve in order to help with construction costs of ne
Net Transfer Between Operating and Capital Reserves	\$ 126 000	

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	352	344	344	Head count
Grades 10 to 12	68	59	45	Head count
Total	420	403	389	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	4,2%	3,6%		in elementary. Many of these are from an influx of newly arrived immigrants in our region

Other Students:

Total	-	-	-	Note 3
Total Net Enrolled Students	420	403	389	
Home Ed Students	2	-	-	Note 4
Total Enrolled Students, Grades 1-12	422	403	389	
Percentage Change	4,7%	3,6%		

Of the Eligible Funded Students:

Students with Severe Disabilities	16	10	15	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	52	57	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	73	81	82	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	6	6	8	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	79	87	90	
Program Hours	950	950	950	Minimum program hours is 475 Hours
FTE Ratio	1,000	1,000	1,000	Actual hours divided by 950
FTE's Enrolled, ECS	79	87	90	
Percentage Change	-9,2%	-3,3%		the last few years have showed a decrease in early childhood enrollment, this one is difficult to predict from year to year

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	79	87	90	
Percentage Change	-9,2%	-3,3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	8	7	4	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1	1	4	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2024/2025 budget report preparation.
- 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.
- 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		Actual		Actual		Notes
	2024/25		2023/24		2022/23		
CERTIFICATED STAFF	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	46	42	42	42	40	44	Teacher certification required for performing functions at the school level.
Non-School Based	1	1	1	-	1	1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	47,1	43,0	42,9	41,9	41,5	45,0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9,7%		3,6%		13,6%		Funding provided for 4 high school teachers to be added to FTE's
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	10,63694268		1141%		1156%		

Certificated Staffing Change due to:

Please Allocate Below	4,2						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-						
Other Factors	4						Maternity leave FTE overlaps and high school FTE addition
Total Change	4,2						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.)	-	-					none to report
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	31	31	29	29	-	-
Permanent - Part time	6	6	5	5	-	-
Probationary - Full time	9	9	6	6	-	-
Probationary - Part time	-	-	-	-	-	-
Temporary - Full time	2	2	3	3	-	-
Temporary - Part time	1	1	-	-	-	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	16	-	15	-	24	-	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	6	-	2	-	4	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	2	-	3	-	3	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	7	-	7	-	7	-	Bus drivers employed, but not contracted
Transportation - Other Staff	0	-	0	-	0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	9	-	16	-	4	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	39,9	-	43,3	-	42,5	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-7,8%		2,0%		-6,0%		

Explanation of Changes to Non-Certificated Staff:

Due to budget restraints, some positions/contracts will not be renewed in 24-25. This included are in transportation, operations and maintenance, and non-certificated instructional staff.

Additional Information

Are non-certificated staff subject to a collective agreement?

	no
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Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

our non-certificated staff are non unionized, however we do have an agreement for them that we do internally

School Jurisdiction Code: 8050

System Admin Expense Limit %	
8050 The Northwest Francophone Education	5,00%

