

School Jurisdiction Code: 1245

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

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

1245 The Northern Lights School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Karen Packard

Name



Signature

SUPERINTENDENT

Mr. Rick Cusson

Name



Signature

SECRETARY TREASURER or TREASURER

Ms. Paula Elock

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on June 11, 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 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 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 2024-25 school year was planned to reduce system reserves to the minimum level if the planned deficit was achieved. Therefore, the 2025-26 school year would require a different approach to programming to modify resource allocations and spending. To that end, some of the major assumptions of the budget include the elimination of the federal funding of Jordan's Principle, a decrease in enrolment (less revenue, but augmented by the new/adjusted WMA formula), right-sizing and re-defining services at NLPS, the certification of another union, and the introduction of transportation fees for eligible riders (\$140/student). The budget reflects cuts to all areas of the operation, but some of those cost cutting measures were offset by anticipated increases (e.g. negotiations/salary and benefit costs, utilities, Contracted Bus Operator costs, licensing, insurance, etc).

- With respect to JP, in 2024-25, NLPS had to cover the costs of the JP program (+\$3M in unfunded expenditures). This put significant pressure on reserves due to the uncertainty of the revenue, potentially causing NLPS to be in an accumulated deficit by the end of the current year. The impact of not receiving JP funding in 2024-25 has made programming at all levels for the 2025-26 year extremely challenging. This unexpected additional unplanned deficit will be recouped in the 2025-26 year through additional or more severe budget cuts than originally anticipated. Therefore, for 2025-26, there is no expectation of JP revenue in the budget. However, NLPS will pursue federal funding for special education. At this point in time, even that revenue is not ascertained and not included in the budget. As such, the inclusive education services have also been limited.
- Enrolment has been declining over the past two years, but not consistently across the division. In Lac La Biche and Cold Lake, enrolment increased in the prior year, while in Bonnyville, enrolment declined. Consistently across the division, kindergarten enrolment was lower than anticipated in the current year. For 2025-26, NLPS took a conservative approach on the ECS projections. Combined, this resulted in an enrolment reduction of 40 students.
- To eliminate the \$4.7M planned deficit from 2024-25, and given that staffing makes up approximately 70% of the budget, NLPS reviewed all staffing levels (class size, augmented services, inclusive ed funding levels) and programming (centralized supports, 3 year plans, etc), and sought to reset or restructure how education is delivered at NLPS. This was a year long process, with comparators to other divisions across Alberta, to determine an approach that would see NLPS living within its budget.
- in 2024-25, NLPS had part of its support staff employee group make an application to certify. Rather than choosing to join an existing CUPE union that operates with NLPS, the group chose to join Fort McMurray Catholic Division's union. As the vote to certify just passed recently, the impacts have not been accounted for within the budget.
- As transportation funding lags actual costs, a universal transportation fee of \$140/rider has been introduced for the 2025-26 year.
- the election in the fall is anticipated to cost \$100,000 if elections are held in all wards.

Significant Business and Financial Risks:

The most significant business risks pertain to the certification of union groups and the negotiations with 3 unions, given that only the teachers' increases are covered by the supplemental payment from Alberta Education. The cost of unsupported negotiations (meaning that since teachers are negotiated by the province, other employee groups have similar expectations, but funding does not cover this) is becoming unbearable. As NLPS used reserves in the past few years to buffer the impact, this is no longer viable. It is anticipated that changes to our programming will have consequences on staff and students. Time will tell if the proposed cuts have gone too far impacting results, both for mental health and achievement. This is a significant risk that NLPS will be evaluating.

With the introduction of transportation fees, it is noted that our sister board in the area is advertising free transportation. This may result in a further reduction in enrolment for the 2025-26 school year.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
REVENUES			
Government of Alberta	\$ 83,616,995	\$82,359,038	\$79,027,731
Federal Government and First Nations	\$ 3,477,152	\$8,333,285	\$7,734,101
Property taxes	\$ -	\$0	\$0
Fees	\$ 943,755	\$509,300	\$651,364
Sales of services and products	\$ 1,237,239	\$1,282,197	\$2,137,779
Investment income	\$ 133,010	\$133,010	\$102,598
Donations and other contributions	\$ 811,646	\$955,980	\$2,038,932
Other revenue	\$ 51,764	\$46,100	\$131,521
TOTAL REVENUES	\$90,271,561	\$93,618,910	\$91,824,026
EXPENSES			
Instruction - ECS	\$ 2,938,276	\$3,541,478	\$3,877,222
Instruction - Grade 1 to 12	\$ 62,363,845	\$71,633,471	\$69,086,669
Operations & maintenance	\$ 11,983,482	\$12,005,354	\$11,544,627
Transportation	\$ 7,218,700	\$7,030,528	\$6,597,362
System Administration	\$ 3,163,782	\$3,404,325	\$2,887,676
External Services	\$ 761,716	\$723,029	\$720,185
TOTAL EXPENSES	\$88,429,801	\$98,338,185	\$94,713,741
ANNUAL SURPLUS (DEFICIT)	\$1,841,760	(\$4,719,275)	(\$2,889,715)

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
EXPENSES			
Certificated salaries	\$ 33,381,242	\$36,132,059	\$35,590,215
Certificated benefits	\$ 8,144,831	\$8,519,271	\$8,415,582
Non-certificated salaries and wages	\$ 14,860,588	\$18,868,887	\$18,074,997
Non-certificated benefits	\$ 4,317,814	\$5,397,031	\$5,343,631
Services, contracts, and supplies	\$ 22,585,079	\$24,347,315	\$22,448,697
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4,084,362	\$4,020,390	\$4,043,335
Unsupported	\$ 1,053,384	\$1,050,731	\$1,168,548
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$18
Other interest and finance charges	\$ 2,501	\$2,501	\$12,121
Losses on disposal of capital assets	\$ -	\$0	\$189,705
Other expenses	\$ -	\$0	(\$573,108)
TOTAL EXPENSES	\$88,429,801	\$98,338,185	\$94,713,741

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

REVENUES	Approved Budget 2025/2026							Actual Audited 2023/24
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 3,841,797	\$ 57,342,394	\$ 7,529,395	\$ 6,954,278	\$ 3,314,271	\$ -	\$ 78,982,135	\$ 74,323,982
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 3,939,969	\$ -	\$ -	\$ -	\$ 3,939,969	\$ 3,533,021
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ 23,068	\$ 653,413	\$ -	\$ -	\$ -	\$ 18,410	\$ 694,891	\$ 689,047
(5) Federal Government and First Nations	\$ 73,156	\$ 2,906,728	\$ 347,715	\$ -	\$ 149,552	\$ -	\$ 3,477,152	\$ 7,734,101
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 481,681
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 14,980	\$ 424,320		\$ 504,455		\$ -	\$ 943,755	\$ 651,364
(11) Sales of services and products	\$ 15,727	\$ 445,473	\$ -	\$ -	\$ 32,732	\$ 743,307	\$ 1,237,239	\$ 2,137,779
(12) Investment income	\$ 3,285	\$ 93,045	\$ 19,650	\$ 11,790	\$ 5,240	\$ -	\$ 133,010	\$ 102,598
(13) Gifts and donations	\$ 19,630	\$ 556,017	\$ -	\$ -	\$ -	\$ -	\$ 575,647	\$ 1,604,901
(14) Rental of facilities	\$ -	\$ -	\$ 29,762	\$ -	\$ 1,338	\$ -	\$ 31,100	\$ 57,686
(15) Fundraising	\$ 8,048	\$ 227,952	\$ -	\$ -	\$ -	\$ -	\$ 236,000	\$ 434,031
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,679
(17) Other	\$ -	\$ -	\$ 20,664	\$ -	\$ -	\$ -	\$ 20,664	\$ 19,156
(18) TOTAL REVENUES	\$ 3,999,690	\$ 62,649,342	\$ 11,887,155	\$ 7,470,523	\$ 3,503,133	\$ 761,717	\$ 90,271,561	\$ 91,824,026

EXPENSES								
(19) Certificated salaries	\$ 1,364,724	\$ 31,579,168			\$ 437,350	\$ -	\$ 33,381,242	\$ 35,590,215
(20) Certificated benefits	\$ 335,231	\$ 7,757,118			\$ 52,482	\$ -	\$ 8,144,831	\$ 8,415,582
(21) Non-certificated salaries and wages	\$ 450,388	\$ 10,421,810	\$ 1,508,665	\$ 641,874	\$ 1,303,133	\$ 534,718	\$ 14,860,588	\$ 18,074,997
(22) Non-certificated benefits	\$ 133,907	\$ 3,098,561	\$ 440,014	\$ 192,562	\$ 322,341	\$ 130,429	\$ 4,317,814	\$ 5,343,631
(23) SUB - TOTAL	\$ 2,284,250	\$ 52,856,657	\$ 1,948,679	\$ 834,436	\$ 2,115,306	\$ 665,147	\$ 60,704,475	\$ 67,424,425
(24) Services, contracts and supplies	\$ 654,026	\$ 8,935,805	\$ 5,757,996	\$ 6,186,906	\$ 973,215	\$ 77,131	\$ 22,585,079	\$ 22,448,697
(25) Amortization of supported tangible capital assets	\$ -	\$ 1,787	\$ 3,921,437	\$ -	\$ -	\$ 18,410	\$ 3,941,634	\$ 4,043,335
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 569,596	\$ 212,642	\$ 197,358	\$ 69,383	\$ 1,028	\$ 1,050,007	\$ 1,034,154
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 142,728	\$ -	\$ -	\$ -	\$ 142,728	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 3,377	\$ -	\$ 3,377	\$ 134,394
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 2,501	\$ -	\$ 2,501	\$ 12,121
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,705
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$- 573,108
(35) TOTAL EXPENSES	\$ 2,938,276	\$ 62,363,845	\$ 11,983,482	\$ 7,218,700	\$ 3,163,782	\$ 761,716	\$ 88,429,801	\$ 94,713,741
(36) OPERATING SURPLUS (DEFICIT)	\$ 1,061,414	\$ 285,497	\$ (96,327)	\$ 251,823	\$ 339,351	\$ 1	\$ 1,841,760	\$ (2,889,715)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$504,455	\$40,000	\$66,216
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$58,800	\$98,800	\$90,890
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$10,500	\$10,500	\$3,329
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$370,000	\$360,000	\$477,933
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$943,755	\$509,300	\$638,368
OUT OF BALANCE			

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	\$502,200	\$502,200	\$551,582
Special events	\$60,000	\$60,000	\$55,244
Sales or rentals of other supplies/services	\$140,000	\$140,000	\$125,741
International and out of province student revenue	\$0	\$0	\$12,995
Adult education revenue	\$0	\$0	\$0
Preschool	\$505,850	\$505,850	\$163,591
Child care & before and after school care	\$255,190	\$255,190	\$256,576
Lost item replacement fees	\$0	\$0	\$288
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$1,463,240	\$1,463,240	\$1,166,017

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, 2024	\$10,355,407	\$4,743,446	\$0	\$3,883,309	\$53,136	\$3,830,173	\$1,728,652
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$7,000,000)			(\$7,000,000)	(\$7,000,000)		
Estimated board funded capital asset additions		\$372,022		(\$279,102)	(\$57,461)	(\$221,641)	(\$92,920)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	(\$68,299)		(\$31,701)	(\$31,701)		\$100,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$5,119,080)		\$5,119,080	\$5,119,080		
Estimated capital revenue recognized - Alberta Education		\$292,207		(\$292,207)	(\$292,207)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,526,360		(\$3,526,360)	(\$3,526,360)		
Estimated capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Estimated capital revenue recognized - Other sources		\$209,317		(\$209,317)	(\$209,317)		
Budgeted amortization of ARO tangible capital assets		(\$3,377)		\$3,377	\$3,377		
Budgeted amortization of supported ARO tangible capital assets		(\$125,597)		\$125,597	\$125,597		
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		\$43,859		(\$43,859)	(\$43,859)	\$0	\$0
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$3,355,407	\$3,889,268	\$0	(\$2,269,593)	(\$5,878,125)	\$3,608,532	\$1,735,732
2025/26 Budget projections for:							
Budgeted surplus(deficit)	\$1,841,760			\$1,841,760	\$1,841,760		
Projected board funded tangible capital asset additions		\$380,000		\$0	\$0	\$0	(\$380,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,991,641)		\$4,991,641	\$4,991,641		
Budgeted capital revenue recognized - Alberta Education		\$207,957		(\$207,957)	(\$207,957)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,519,919		(\$3,519,919)	(\$3,519,919)		
Budgeted capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Budgeted capital revenue recognized - Other sources		\$195,348		(\$195,348)	(\$195,348)		
Budgeted amortization of ARO tangible capital assets		(\$146,105)		\$146,105	\$146,105		
Budgeted amortization of supported ARO tangible capital assets		\$142,728		(\$142,728)	(\$142,728)		
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		\$44,666		(\$44,666)	(\$44,666)		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$5,197,167	\$3,260,550	\$0	\$580,885	(\$3,027,647)	\$3,608,532	\$1,355,732

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		(\$5,878,125)	(\$3,027,647)	\$62,924	\$3,608,532	\$3,608,532	\$3,608,532	\$1,735,732	\$1,355,732	\$1,055,732
Projected excess of revenues over expenses (surplus only)	Estimated surplus to clawback deficit	\$1,841,760	\$2,000,000	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Estimated amortization	\$5,137,746	\$5,100,000	\$5,100,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Estimated deferred revenue recognized	(\$4,084,362)	(\$4,000,000)	(\$4,000,000)		\$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	Capital leas bus payments	(\$44,666)	(\$9,429)	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Cost for Vera School start	\$0	\$0	(\$250,000)		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$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	\$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	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	(\$200,000)	(\$400,000)	(\$400,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Bus and vehicle purchases	\$0	\$0	\$0	\$0	\$0	\$0	(\$320,000)	(\$300,000)	(\$300,000)
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	School sensory rooms, furniture and equipment.	(\$75,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	(\$60,000)	\$0	\$0
Capital costs - Other	Additions are included in annual operating expenses	\$275,000	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$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	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$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
Estimated closing balance for operating contingency		(\$3,027,647)	\$62,924	\$912,924	\$3,608,532	\$3,608,532	\$3,608,532	\$1,355,732	\$1,055,732	\$755,732

Total surplus as a percentage of 2026 Expenses	0.021900044	0.053456951	5.97%
ASO as a percentage of 2026 Expenses	0.66%	4.15%	5.11%

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 2023/34 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 approved) 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		\$ (2,269,593)
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$1,221,891
Estimated 2024/25 Operating Reserves	-3.69%	-\$3,491,484
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 5,682,824
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (9,174,308)

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

Not Applicable
Not Applicable

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.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (9,174,308)
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.

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

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ (3,491,484)	\$ (3,491,484)	\$ (3,491,484)	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ (3,491,484)	\$ (3,491,484)	\$ (3,491,484)	
	-3.69%	-3.69%	-3.69%	

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 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)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	-	
		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)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	-	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted
2025/2026
(Note 2)

Actual
2024/2025

Actual
2023/2024

Grades 1 to 12

Eligible Funded Students:				
Grades 1 to 9	3,588	3,594	3,643	Head count
Grades 10 to 12	1,544	1,535	1,484	Head count
Total	5,132	5,129	5,127	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.1%	0.0%	If +/- 3% variance change from 2024/25 budget, please provide explanation here.	
Other Students:				
Total	252	296	256	Note 3
Total Net Enrolled Students	5,384	5,425	5,383	
Home Ed Students	6	6	6	Note 4
Total Enrolled Students, Grades 1-12	5,390	5,431	5,389	
Percentage Change	-0.8%	0.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	378	350	323	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	749	728	641	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	381	391	436	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	13	13	11	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	394	404	447	
Program Hours	800	800	800	Minimum program hours is 475 Hours
FTE Ratio	0.842	0.842	0.842	Actual hours divided by 950
FTE's Enrolled, ECS	332	340	376	
Percentage Change	-2.5%	-9.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	394	404	447	
Percentage Change	-2.5%	-9.6%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	95	111	92	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	28	13	24	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

CERTIFICATED STAFF	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	314.0	306.0	335.0	335.0	332.2	332.2	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	2.0	11.0	4.0	11.0	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	322.0	308.0	346.0	339.0	343.2	332.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-6.9%		0.8%		-6.2%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	110,400		109,061		106,204		
Student F.T.E. per certificated Staff	17.96		16.86		17.00		

Certificated Staffing Change due to:

	-						
Enrolment Change	(6.0)	(6.0)					
Other Factors	(18.0)	(17.0)					reduction, rather than slow shrinkage of funding levels. This allowed for NLPS to use its reserves on bridging programming and staffing.
Total Change	(24.0)	(23.0)					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	(16.0)	(16.0)					FTEs
Other (retirement, attrition, etc.)	(8.0)	(7.0)					and retirement, the remaining reduction is from probationary and temporary contracts.
Total Negative Change in Certificated FTEs	(24.0)	(23.0)					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	273.0	265.0	270.0	265.0	279.0	279.0
Permanent - Part time	8.0	8.0	5.0	5.0	11.0	11.0
Probationary - Full time	17.0	17.0	38.0	38.0	37.0	37.0
Probationary - Part time	8.0	8.0	-	-	3.0	3.0
Temporary - Full time	7.0	7.0	33.0	27.0	11.0	11.0
Temporary - Part time	2.0	2.0	7.0	7.0	2.0	3.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	158.8	158.8	289.5	-	258.0	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	93.8	77.1	99.5	-	99.0	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	26.0	15.5	28.0	17.0	26.4	14.7	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	7.0	-	6.1	-	6.3	-	Bus drivers employed, but not contracted
Transportation - Other Staff	4.7	-	4.7	-	4.4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	41.9	-	48.0	-	30.0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	332.2	251.4	475.8	17.0	424.1	14.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-30.2%		12.2%		-21.7%		

Explanation of Changes to Non-Certificated Staff:

During the 2024-25 year, 106 educational assistants were released due to unfunded Jordan's Principle program costs. In addition, NLPS instituted a hiring freeze to help offset the loss of revenue. Moving into 2025-2

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes

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.

In 2024-25, NLPS negotiated with CUPE 1098. Those negotiations are still underway and currently applies to the noted union staff listed above in 'Maintenance'. In addition, support staff have been granted the right

School Jurisdiction Code: 1245

System Admin Expense Limit %	
1245 The Northern Lights School Division	3.50%