

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2027

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

8050 The Northwest Francophone Education Region

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Anita Ancil

Name


Signature

SUPERINTENDENT

Denis Fontaine

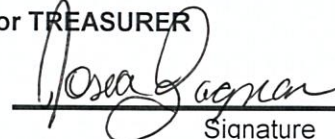
Name


Signature

SECRETARY TREASURER or TREASURER

Josea Gagnon

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, 2026 .
Date

c.c. Alberta Education and Childcare
Financial Reporting & Accountability Branch
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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 and Childcare	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the submission.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2026/2027 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:

- As part of our high school pilot project we have budgeted the 550,000\$ allowed for the hire of four high school teachers. This is our third year of this pilot project, reporting will be required at the end of this fiscal year.
- Assumed we would be able to hire to all positions included in the classroom complexity team and classroom size initiative funding grants
- Assumed we would spend all of the federal and provincial nutrition grants for 25-26 and 26-27
- Maintenance costs decreased slightly as one of our schools is only three years old and seeing a decrease in energy consumption. As well we have our biggest school under modernization. Maintenance costs were projected to decrease slightly on this building as well, due to renos being done.
- board is currently investing in the future with consultations happening in the areas of marketing, artificial intelligence, and risk assessments

Significant Business and Financial Risks:

- We have budgeted for 3% salary increases for non-certificated, administrative support and bus drivers. These salaries are not supported by current funding allocations.
- We need to purchase busses in the coming years. Currently replacing at one bus per year if able to, through unrestrictive reserves, depending on availability of funds.
- Our current salaries take up 62 % of our overall budget allocation.
- 73% of our current staff are at the top of the salary grid which increases the portion of our funding going towards higher salaries and benefits
- Insurance for buildings projected to keep rising significantly year over year (as per broker)
- Cyber security insurance projected to keep rising (as per broker)
- Benefits costs continue to rise (as per ASEBP), especially in extended health, as there is a rise in reported mental health conditions and staff seeking help
- We are seeing an increase in long-term disability and sick leave over the last few years, with few returning to work after a year or more off

BUDGETED STATEMENT OF OPERATIONS

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
REVENUES			
Government of Alberta	\$ 15 811 625	\$13 663 181	\$13 255 139
Federal Government and First Nations	\$ -	\$542 391	\$635 830
Property taxes	\$ -	\$0	\$0
Fees	\$ 237 000	\$214 561	\$150 218
Sales of services and products	\$ 182 000	\$135 000	\$110 049
Investment income	\$ 18 000	\$18 000	\$11 490
Donations and other contributions	\$ 15 000	\$142 000	\$206 124
Other revenue	\$ 54 800	\$28 000	\$47 237
TOTAL REVENUES	\$16 318 425	\$14 743 133	\$14 416 087
EXPENSES			
Instruction - ECS	\$ 480 923	\$469 394	\$611 906
Instruction - Grade 1 to 12	\$ 10 856 079	\$9 221 227	\$8 542 005
Operations & maintenance	\$ 2 630 142	\$2 726 298	\$2 939 385
Transportation	\$ 1 290 027	\$1 208 127	\$1 211 854
System Administration	\$ 659 005	\$703 374	\$661 499
External Services	\$ 508 770	\$533 370	\$466 212
TOTAL EXPENSES	\$16 424 946	\$14 861 790	\$14 432 861
ANNUAL SURPLUS (DEFICIT)	(\$106 521)	(\$118 657)	(\$16 774)

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
EXPENSES			
Certificated salaries	\$ 6 039 006	\$5 367 191	\$4 900 548
Certificated benefits	\$ 1 540 587	\$1 261 063	\$1 161 396
Non-certificated salaries and wages	\$ 2 181 600	\$1 973 918	\$2 115 179
Non-certificated benefits	\$ 582 491	\$488 059	\$432 538
Services, contracts, and supplies	\$ 4 398 999	\$4 139 727	\$4 142 715
Capital and debt services			
Amortization of capital assets			
Supported	\$ 1 573 112	\$1 528 302	\$1 571 362
Unsupported	\$ 106 951	\$101 330	\$108 701
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2 200	\$2 200	\$422
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$16 424 946	\$14 861 790	\$14 432 861

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

REVENUES	Approved Budget 2026/2027										Actual Audited
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL			TOTAL
	ECS	Grade 1 to 12						TOTAL			
(1) Alberta Education and Childcare	\$ 480 923	\$ 10 323 974	\$ 2 611 726	\$ 1 290 027	\$ 634 005	\$ 470 970	\$ 15 811 625	\$ -	\$ -	\$ -	\$ 11 683 777
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1 571 362
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635 830
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 237 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(11) Sales of services and products	\$ -	\$ 182 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237 000	\$ 150 218
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 18 000	\$ -	\$ 18 000	\$ -	\$ -	\$ 182 000	\$ 110 049
(13) Gifts and donations	\$ -	\$ 15 000	\$ -	\$ -	\$ -	\$ -	\$ 15 000	\$ -	\$ -	\$ 15 000	\$ 17 162
(14) Rental of facilities	\$ -	\$ -	\$ 10 000	\$ -	\$ -	\$ -	\$ 10 000	\$ -	\$ -	\$ 10 000	\$ 16 074
(15) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188 962
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ 7 000	\$ -	\$ 7 000	\$ -	\$ -	\$ 44 800	\$ 31 163
(18) TOTAL REVENUES	\$ 480 923	\$ 10 757 974	\$ 2 621 726	\$ 1 290 027	\$ 659 005	\$ 508 770	\$ 16 318 425	\$ -	\$ -	\$ 14 416 087	\$ -

EXPENSES	Approved Budget 2026/2027										Actual Audited
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL			TOTAL
	ECS	Grade 1 to 12						TOTAL			
(19) Certificated salaries	\$ 209 865	\$ 5 644 141	\$ -	\$ -	\$ 185 000	\$ -	\$ 6 039 006	\$ -	\$ -	\$ -	\$ 4 900 548
(20) Certificated benefits	\$ 31 817	\$ 1 489 000	\$ -	\$ -	\$ 19 770	\$ -	\$ 1 540 587	\$ -	\$ -	\$ -	\$ 1 161 396
(21) Non-certificated salaries and wages	\$ 128 738	\$ 1 057 067	\$ 220 205	\$ 307 454	\$ 120 439	\$ 347 697	\$ 2 181 600	\$ -	\$ -	\$ -	\$ 2 115 179
(22) Non-certificated benefits	\$ 30 088	\$ 299 842	\$ 47 530	\$ 90 153	\$ 23 105	\$ 91 773	\$ 582 491	\$ -	\$ -	\$ -	\$ 432 538
(23) SUB - TOTAL	\$ 400 508	\$ 8 490 050	\$ 267 735	\$ 397 607	\$ 348 314	\$ 439 470	\$ 10 343 684	\$ -	\$ -	\$ -	\$ 8 609 661
(24) Services, contracts and supplies	\$ 80 415	\$ 2 169 960	\$ 966 143	\$ 812 560	\$ 300 621	\$ 69 300	\$ 4 398 999	\$ -	\$ -	\$ -	\$ 4 142 715
(25) Amortization of supported tangible capital assets	\$ -	\$ 149 807	\$ 1 386 153	\$ 35 402	\$ -	\$ -	\$ 1 571 362	\$ -	\$ -	\$ -	\$ 1 571 362
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 44 062	\$ 8 361	\$ 44 458	\$ 10 070	\$ -	\$ 106 951	\$ -	\$ -	\$ -	\$ 106 951
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(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	\$ -	\$ -	\$ -	\$ 422
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 480 923	\$ 10 856 079	\$ 2 630 142	\$ 1 290 027	\$ 659 005	\$ 508 770	\$ 16 424 946	\$ -	\$ -	\$ -	\$ 14 432 861
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ (98 105)	\$ (8 416)	\$ -	\$ -	\$ -	\$ (106 521)	\$ -	\$ -	\$ -	\$ (16 774)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
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	\$5 000	\$5 000	\$0
Alternative program fees	\$0	\$3 800	\$0
Fees for optional courses	\$50 000	\$50 000	\$0
ECS enhanced program fees	\$2 000	\$2 000	\$28 461
Activity fees	\$26 250	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$73 750	\$73 761	\$121 757
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$80 000	\$80 000	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$237 000	\$214 561	\$150 218

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 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$7 294
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$6 746
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$37 800	\$37 800	\$0
Child care & before and after school care	\$97 200	\$97 200	\$96 009
Lost item replacement fees	\$0	\$0	\$0
Other (describe) #N/A	\$0	\$0	\$188 962
Other (describe) #N/A	\$0	\$0	\$0
Other (describe) #N/A	\$0	\$0	\$0
Other (describe) #N/A	\$0	\$0	
Other (describe) #N/A	\$0	\$0	
TOTAL	\$135 000	\$135 000	\$299 011

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 (\$0)	(7) CAPITAL RESERVES \$417,586
Actual balances per AFS at August 31, 2025	\$1,119,737	\$597,083	\$0	\$105,067	\$105,067	\$0	\$417,586
2025/2026 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	\$90,000			\$90,000	\$90,000		
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$1,678,313)		\$1,678,313	\$1,678,313		
Estimated capital revenue recognized - Alberta Education and Childcare		\$1,571,362		(\$1,571,362)	(\$1,571,362)		
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		
Estimated capital revenue recognized - supported ARO		\$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
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, 2026	\$1,209,737	\$480,132	\$0	\$302,018	\$302,018	(\$0)	\$417,586
2026/27 Budget projections for:							
Budgeted surplus/deficit	(\$106,521)			(\$106,521)	(\$106,521)		
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$1,678,313)		\$1,678,313	\$1,678,313		
Budgeted capital revenue recognized - Alberta Education and Childcare		\$1,573,112		(\$1,573,112)	(\$1,573,112)		
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		(\$1,750)		\$1,750	\$1,750		
Budgeted capital revenue recognized - supported ARO		\$1,750		(\$1,750)	(\$1,750)		
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		\$0
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, 2027	\$1,103,216	\$384,931	\$0	\$300,698	\$300,698	(\$0)	\$417,586

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2027	30-Aug-2028	31-Aug-2027	30-Aug-2028	31-Aug-2027	30-Aug-2028
Projected opening balance	\$302,018	\$300,698	(\$0)	(\$0)	\$417,588	\$417,588
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$1,680,063	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$1,574,882)	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	(\$46,609)	\$0	\$0	\$0	\$0
Non-recurring certified remuneration	(\$48,105)	(\$45,000)	\$0	\$0	\$0	\$0
Non-recurring non-certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	(\$8,416)	(\$9,089)	\$0	\$0	\$0	\$0
English language learners	(\$50,000)	(\$50,000)	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0
OrtK&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$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
Other 2 - please use this row only if no other row is appropriate	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$300,698	\$160,000	(\$0)	(\$0)	\$417,588	\$417,588

Total surplus as a percentage of 2027 Expenses	4.37%	3.46%
ASO as a percentage of 2027 Expenses	1.81%	0.91%

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2026**

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 2025/26 Funding Manual, a formal request for an exemption to exceed the 2025/26 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, 2026. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2025/26 operating reserves to be over their 2025/26 maximum limit, which is based on 6% of school jurisdiction's 2024/25 total expenses, and intend to submit a formal 2025/26 exemption request must complete Section A (if a 2024/25 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 2025/26 and/or 2026/27 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		\$ 302 018
Less: School Generated Funds in Operating Reserves (from 2024/25 AFS)		\$ 165 143
Estimated 2025/26 Operating Reserves	0,95%	\$ 136 875
Maximum 2025/26 Operating Reserve Limit	6,00%	\$ 855 972
Estimated 2025/26 Operating Reserves Over Maximum Limit		\$ -

SECTION A: 2024/25 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2024/25 Ministerial approval exemption amount over your 2024/25 maximum limit.

Not Applicable

Cell E30 shows the school year you planned to return below the limit, as per your 2024/25 exemption approval.

Not Applicable

If you've been approved for a 2024/25 exemption and will be requesting an exemption for 2025/26, please provide the following details below: Have you followed the drawdown plan from your 2024/25 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 2025/26 maximum:

\$ -

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.

We are trying to rebuild an operational reserve as we are needing to buy busses in the next few years. Also, we are only at 0,95% of the 6% threshold limit, so increasing our reserves is a goal over the next few years.

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

	2026/27	2027/28	2028/29	Additional Comments
Opening operating reserve balance	\$ 136 875	\$ 136 875	\$ 136 875	
[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]				
	\$ 136 875	\$ 136 875	\$ 136 875	Ensure this reasonably aligns with the projected operating reserve balances on the AOS2 tab (Row 68)
	0,95%	0,95%	0,95%	

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 2025/26 and 2026/27 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):**

	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	\$ -	
	2026/27	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**
2026/2027 **2025/2026** **2024/2025**
 (Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	350	362	344	Head count
Grades 10 to 12	74	69	63	Head count
Total	424	431	407	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	-1,6%	5,9%		If +/- 3% variance change from prior year, please provide explanation here.

Other Students:

Total	-	-	-	Note 3
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Total Net Enrolled Students	424	431	407	
Home Ed Students	-	2	-	Note 4
Total Enrolled Students, Grades 1-12	424	433	407	
Percentage Change	-2,1%	6,4%		

Of the Eligible Funded Students:

Students with Severe Disabilities	25	23	18	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	45	51	48	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	63	69	59	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	6	6	9	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	69	75	68	
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	69	75	68	
Percentage Change	-8,0%	10,3%		seeing a slower registration uptake than usual this spring in ECS

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	69	75	68	
Percentage Change	-8,0%	10,3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	1	1	2	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	3	-	1	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 1) Enrollment 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 2026/2027 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education and Childcare 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 2026/2027		Actual 2025/2026		Actual 2024/2025		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	53.3	-	47.5	45.5	46.6	46.6	Teacher certification required for performing functions at the school level.
Non-School Based	1.0	-	1.0	-	1.0	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	54.3	-	48.5	45.5	47.6	46.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	11.9%		1.9%		14.0%		Increase in staff due to addition of complexity team, oversize classrooms, and increase in high school students.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	9.09		10.47		9.98		
Certificated Staffing Change due to:							
Please Allocate Below	5.7						
Enrolment Change	-	-					
Other Factors	5.7	-					Increase in staff due to addition of complexity team, oversize classrooms, and increase in high school students.
Total Change	5.7	-					Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
Certificated Number of Teachers							
Permanent - Full time	38.0	-	34.0	34.0	31.0	31.0	
Permanent - Part time	4.0	-	5.0	5.0	6.0	6.0	
Probationary - Full time	8.0	-	6.0	6.0	9.0	9.0	
Probationary - Part time	1.0	-	-	-	-	-	
Temporary - Full time	4.0	-	2.0	2.0	2.0	2.0	
Temporary - Part time	6.0	-	2.0	2.0	1.0	1.0	

NON-CERTIFICATED STAFF

Instructional - Education Assistants	15.4	-	12.8	-	14.6	-	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	6.5	-	5.8	-	5.3	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	2.7	-	2.0	-	2.0	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	7.4	-	7.0	-	7.0	-	Bus drivers employed, but not contracted
Transportation - Other Staff	0.4	-	0.4	-	0.4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	11.2	-	9.8	-	8.7	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	43.6	-	37.8	-	38.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	15.3%		-0.4%		14.9%		

Explanation of Changes to Non-Certificated Staff:

Increase in staff due to addition of complexity team, oversize classrooms, and increase in high school students. Added a 0.4 in transportation and a 0.7 in maintenance to accommodate growing needs.

Additional Information

Are non-certificated staff subject to a collective agreement?

no

Please provide terms of contract for 2026/27 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

We have an internal collective agreement that we review and negotiate with both non-certificated staff (35.8) and bus drivers (7.4).

School Jurisdiction Code: 8050

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