

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2026

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

1085 The Grande Yellowhead School Division

Legal Name of School Jurisdiction


3656 1 Avenue Edson AB AB T7E 1S8; (780) 723-4471; junlin@gypsd.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Dale Karpluk

Name


Dale Karpluk (May 30, 2025 07:27 MDT)

Signature

SUPERINTENDENT

Mr. Dennis Parsons

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Jun Lin

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on May 21, 2025.
Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
E-MAIL: EDC.FRA@gov.ab.ca

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

Legend:	
Blue	Data input is required
Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education
Grey	No entry required - the cell is protected.
White	Calculation cells. These are protected and cannot be changed.
Yellow	Flags to draw attention to sections requiring entry depending on other parts of the su

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

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

Budget Highlights, Plans & Assumptions:

1. The 2025/26 school year budget reflects the mission, vision, values, and goals as set forth by the Board of Trustees in its foundational statements and reflects the priorities in the Division's Three-year Education Plan.
2. Grande Yellowhead Public School Division has an approximate budget of \$65 million, which is utilized to provide public education services to the students in its jurisdiction.
3. The Division serves approximately 4,500 funded students from Early Childhood (ECS) to Grade 12 within 17 schools and five (5) learning connection sites that are aligned with the local high schools.
4. Overall, the Division is expecting a deficit of \$0.16 million in the 2025/26 school year. The deficit is mainly attributed to cost pressures from insurance premier mainly caused by Jasper wildfire, inflation mainly caused by tariff war with US, cost escalations, unfunded negotiation settlement, and other instructional cost pressure to ensure our students still receive many of the additional supports they will need.

Assumptions:

1. Revenue Assumptions:
 - 1) Enrolment is projected to be almost the same in the 2025/26 school year, excluding the Jasper wildfire impact(based on projected student headcount).
 - 2) Operational funding has been held relatively stable in comparison to 2024/2025, however costs are continuing to increasing significantly and the number of students requiring additional supports is increasing.
 - 3) It is assumed that the division will see a investmetn income decrease due to lower prime rate.
2. Expense Assumptions:
 - 1) As a result of economic conditions, supply chain issues, and high inflation, the division is seeing increased costs.
 - a) Benefits costs have increased again this year.
 - b) Utility costs have been increasing and fluctuating drastically of the past year and it is assumed that this will continue into the coming budget year.
 - c) Constructions, technology, vehicles, fuel and other supplies costs have also gone up drastically.
 - 2) Standard cost of certificated teachers has increase mainly due to benefits increases. Although the salary increase is support by the Government of Alberta, the benefit increase has not.
 - 3) Technology Services, Transportation Services, Learning Services, and Facility Management, are budgeted centrally.
 - 4) Although we have reached CUPE agreement, there may be potential ATA settlements in the 2025/26 school year.
3. Staffing:
 - 1) Staff levels will shink a little bit and a plan to reduce over the coming years will be implemented, if funding is not increased to offset cost increase. This will be done to ensure a balanced budget.
 - 2) Maintaining staff levels, were possible, will help stimulate the economy in the Division's rural communities and support student needs.
 - 3) The division is seeing an increase in support required by students and is concerned about the level of funding provided to support these needs through staffing in the future.

Significant Business and Financial Risks:

1. Government Funding
 - 1) Although the government has increased our budget, it is not a significant increase in funding. 2025/26 funding is about \$912,000 higher than 2024/25 funding, only increased by less than 2%.
 - 2) The government is expecting an increase in revenues based on projections, which could potentially result in increased funding. However, if the province fails to meet these projections it could negatively impact funding as well.
2. Enrolment:
 - 1) The new Funding Framework relies heavily on the accuracy of projections and this could lead to future revenue loss if projections are too high or delayed funding if the projections are too low.
 - 2) If enrollment increases in September 2025 the division will be expected to support students with the same funding, as the division won't receive the funding adjustment until 2026-2027.
 - 3) There is always a level of uncertainty around enrollment projections.
3. Inflation and Cost Escalations

Inflations and cost escalations are still very uncertain. The division could continue to see increased costs for many key items it needs to support student learning and division buildings. If costs continue to escalate this could be a risk to the division and budget adjustment may have to be made.

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	\$ 63,068,680	\$61,578,560	\$60,943,179
Federal Government and First Nations	\$ 850	\$284,850	\$21,259
Property taxes	\$ -	\$0	\$0
Fees	\$ 421,959	\$471,565	\$467,344
Sales of services and products	\$ 272,426	\$310,751	\$215,756
Investment income	\$ 705,000	\$755,000	\$1,041,562
Donations and other contributions	\$ 628,431	\$594,554	\$784,012
Other revenue	\$ 21,000	\$21,000	\$59,219
TOTAL REVENUES	\$65,118,346	\$64,016,280	\$63,532,331
EXPENSES			
Instruction - ECS	\$ 3,363,645	\$3,195,815	\$2,664,402
Instruction - Grade 1 to 12	\$ 44,997,208	\$44,542,357	\$43,970,239
Operations & maintenance	\$ 8,732,113	\$8,523,433	\$9,309,046
Transportation	\$ 5,171,556	\$5,213,176	\$4,715,179
System Administration	\$ 2,573,623	\$2,287,100	\$2,280,086
External Services	\$ 436,172	\$467,190	\$550,571
TOTAL EXPENSES	\$65,274,317	\$64,229,071	\$63,489,523
ANNUAL SURPLUS (DEFICIT)	(\$155,971)	(\$212,791)	\$42,808

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	\$ 26,160,187	\$26,510,224	\$25,904,665
Certificated benefits	\$ 6,279,057	\$6,115,139	\$6,050,311
Non-certificated salaries and wages	\$ 11,646,688	\$10,507,062	\$10,600,527
Non-certificated benefits	\$ 3,034,420	\$2,680,248	\$2,819,346
Services, contracts, and supplies	\$ 14,397,594	\$14,845,331	\$14,600,668
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,594,546	\$2,408,717	\$2,445,349
Unsupported	\$ 1,155,895	\$1,135,350	\$1,050,078
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 930	\$22,000	\$13,479
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 5,000	\$5,000	\$5,100
TOTAL EXPENSES	\$65,274,317	\$64,229,071	\$63,489,523

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	\$ 2,439,820	\$ 43,523,433	\$ 6,726,020	\$ 5,070,456	\$ 2,503,732	\$ -	\$ 60,263,461	\$ 57,926,948
(2) Alberta Infrastructure - non remediation	\$ -	\$ 244,575	\$ 1,865,348	\$ -	\$ -	\$ -	\$ 2,109,923	\$ 2,110,411
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 318,449	\$ -	\$ -	\$ -	\$ 216,847	\$ 535,296	\$ 736,966
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ 850	\$ 21,259
(6) Other Alberta school authorities	\$ -	\$ -	\$ 100,000	\$ 60,000	\$ -	\$ -	\$ 160,000	\$ 168,854
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 401,959		\$ 20,000		\$ -	\$ 421,959	\$ 467,344
(11) Sales of services and products	\$ -	\$ 25,749	\$ -	\$ 20,250	\$ -	\$ 226,427	\$ 272,426	\$ 215,756
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 705,000	\$ -	\$ 705,000	\$ 1,041,562
(13) Gifts and donations	\$ -	\$ 207,994	\$ -	\$ -	\$ -	\$ -	\$ 207,994	\$ 275,438
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Fundraising	\$ -	\$ 420,437	\$ -	\$ -	\$ -	\$ -	\$ 420,437	\$ 508,574
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,021
(17) Other	\$ -	\$ 6,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 21,000	\$ 48,198
(18) TOTAL REVENUES	\$ 2,439,820	\$ 45,148,596	\$ 8,691,368	\$ 5,171,556	\$ 3,223,732	\$ 443,274	\$ 65,118,346	\$ 63,532,331

EXPENSES								
(19) Certificated salaries	\$ 1,712,835	\$ 23,813,148			\$ 634,204	\$ -	\$ 26,160,187	\$ 25,904,665
(20) Certificated benefits	\$ 440,740	\$ 5,719,161			\$ 119,156	\$ -	\$ 6,279,057	\$ 6,050,311
(21) Non-certificated salaries and wages	\$ 848,272	\$ 6,929,166	\$ 540,915	\$ 1,989,971	\$ 1,023,415	\$ 314,949	\$ 11,646,688	\$ 10,600,527
(22) Non-certificated benefits	\$ 258,952	\$ 1,932,271	\$ 133,032	\$ 385,727	\$ 222,143	\$ 102,295	\$ 3,034,420	\$ 2,819,346
(23) SUB - TOTAL	\$ 3,260,799	\$ 38,393,746	\$ 673,947	\$ 2,375,698	\$ 1,998,918	\$ 417,244	\$ 47,120,352	\$ 45,374,849
(24) Services, contracts and supplies	\$ 102,846	\$ 5,792,615	\$ 5,508,037	\$ 2,405,893	\$ 569,275	\$ 18,928	\$ 14,397,594	\$ 14,600,668
(25) Amortization of supported tangible capital assets	\$ -	\$ 441,321	\$ 2,153,225	\$ -	\$ -	\$ -	\$ 2,594,546	\$ 2,445,349
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 369,526	\$ 80,011	\$ 389,465	\$ -	\$ -	\$ 839,002	\$ 733,187
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 316,893	\$ -	\$ -	\$ -	\$ 316,893	\$ 316,891
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 500	\$ 430	\$ -	\$ 930	\$ 13,479
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,100
(35) TOTAL EXPENSES	\$ 3,363,645	\$ 44,997,208	\$ 8,732,113	\$ 5,171,556	\$ 2,573,623	\$ 436,172	\$ 65,274,317	\$ 63,489,523
(36) OPERATING SURPLUS (DEFICIT)	\$ (923,825)	\$ 151,388	\$ (40,745)	\$ -	\$ 650,109	\$ 7,102	\$ (155,971)	\$ 42,808

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$20,000	\$15,000	\$17,180
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$160
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$587	\$957	\$1,625
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$70,956	\$66,240	\$63,989
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$113,239	\$124,788	\$111,051
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$164,912	\$202,431	\$203,734
Non-curricular goods and services	\$52,265	\$61,029	\$49,879
Non-curricular travel	\$0	\$1,120	\$18,375
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$421,959	\$471,565	\$465,994
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	\$0	\$200	\$61,064
Special events	\$0	\$0	\$85,468
Sales or rentals of other supplies/services	\$18,542	\$24,918	\$36,821
International and out of province student revenue	\$0	\$0	\$13,947
Adult education revenue	\$2,720	\$8,200	\$10,095
Preschool	\$226,427	\$254,161	\$138,496
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Administrative fees and interest	\$20,000	\$20,000	\$1,965
Other (describe) Other (Fundrasing General)	\$0	\$0	\$0
Other (describe) Other (Fundraising Charity)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$267,689	\$307,479	\$347,856

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	\$7,684,263	(\$4,537,280)	\$431,788	\$3,255,985	(\$0)	\$3,255,985	\$8,533,770
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$496,205)			(\$496,205)	(\$496,205)		
Estimated board funded capital asset additions		\$3,560,000		\$0	\$0	\$0	(\$3,560,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,160,278)		\$3,160,278	\$3,160,278		
Estimated capital revenue recognized - Alberta Education		\$297,217		(\$297,217)	(\$297,217)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,109,923		(\$2,109,923)	(\$2,109,923)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$1,577		(\$1,577)	(\$1,577)		
Budgeted amortization of ARO tangible capital assets		(\$316,893)		\$316,893	\$316,893		
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)				(\$751,561)	(\$572,249)	(\$179,312)	\$751,561
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2025	\$7,188,058	(\$2,045,734)	\$431,788	\$3,076,673	\$0	\$3,076,673	\$5,725,331
2025/26 Budget projections for:							
Budgeted surplus(deficit)	(\$155,971)			(\$155,971)	(\$155,971)		
Projected board funded tangible capital asset additions		\$1,239,976		\$0	\$0	\$0	(\$1,239,976)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,433,548)		\$3,433,548	\$3,433,548		
Budgeted capital revenue recognized - Alberta Education		\$297,217		(\$297,217)	(\$297,217)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,109,923		(\$2,109,923)	(\$2,109,923)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$187,407		(\$187,407)	(\$187,407)		
Budgeted amortization of ARO tangible capital assets		(\$316,893)		\$316,893	\$316,893		
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		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$839,001)	(\$999,923)	\$160,922	\$839,001
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$7,032,087	(\$1,961,652)	\$431,788	\$3,237,595	(\$0)	\$3,237,595	\$5,324,356

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		\$0	(\$0)	(\$0)	\$3,076,673	\$3,237,595	\$3,237,595	\$5,725,331	\$5,324,356	\$4,776,380
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$3,750,441	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$2,594,547)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	(\$999,923)	\$0	\$0	\$160,922	\$0	\$0	\$839,001	\$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	Explanation	\$0	\$0	\$0		\$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	(\$155,971)	\$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	(\$720,000)		(\$2,000,000)
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	(\$519,976)	(\$547,976)	(\$575,375)
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	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$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		(\$0)	(\$0)	(\$0)	\$3,237,595	\$3,237,595	\$3,237,595	\$5,324,356	\$4,776,380	\$2,201,005

Total surplus as a percentage of 2026 Expenses	0.131168753	0.122773782	8.33%
ASO as a percentage of 2026 Expenses	4.96%	4.96%	4.96%

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		\$ 3,076,673
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$1,260,957
Estimated 2024/25 Operating Reserves	2.86%	\$1,815,716
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 3,809,371
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (1,993,655)

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.

Not Applicable
Not Applicable

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

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

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

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (1,993,655)

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	\$ 1,815,716	\$ 1,815,716	\$ 1,815,716	
[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]				
	\$ 1,815,716	\$ 1,815,716	\$ 1,815,716	
	2.86%	2.86%	2.86%	

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)	\$	(751,561)	Unsupported Amortization for Assets Replacement
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	(751,561)	
		2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$	(839,001)	Unsupported Amortization for Assets Replacement
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$	-	
Net Transfer Between Operating and Capital Reserves	\$	(839,001)	

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	2,968	2,954	2,981	Head count
Grades 10 to 12	1,202	1,229	1,190	Head count
Total	4,170	4,183	4,171	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.3%	0.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Other Students:				
Total	-	-	-	Note 3
Total Net Enrolled Students	4,170	4,183	4,171	
Home Ed Students	1	5	2	Note 4
Total Enrolled Students, Grades 1-12	4,171	4,188	4,173	
Percentage Change	-0.4%	0.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	239	232	198	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	434	440	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	356	332	316	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	2	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	356	334	316	
Program Hours	760	760	760	Minimum program hours is 475 Hours
FTE Ratio	0.800	0.800	0.800	Actual hours divided by 950
FTE's Enrolled, ECS	285	267	253	
Percentage Change	6.6%	5.7%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
Home Ed Students	1	4	2	Note 4
Total Enrolled Students, ECS	357	338	318	
Percentage Change	5.6%	6.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	32	62	40	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	18	56	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		Actual		Actual		Notes
	2025/2026		2024/2025		2023/2024		
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	244.0	244.0	256.0	256.0	245.0	245.0	Teacher certification required for performing functions at the school level.
Non-School Based	9.0	4.0	7.0	4.0	7.0	7.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	253.0	248.0	263.0	260.0	252.0	252.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.8%		4.4%		0.4%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	111,840		109,002		109,002		
Student F.T.E. per certificated Staff	17.90		17.21		17.82		

Certificated Staffing Change due to:

	-					
Enrolment Change	(7.0)					
Other Factors	(3.0)					Please explain
Total Change	(10.0)	-				Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-				FTEs
Non-permanent contracts not being renewed	(1.0)	-				FTEs
Other (retirement, attrition, etc.)	(9.0)	-				
Total Negative Change in Certificated FTEs	(10.0)	-				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	204.0	204.0	211.0	204.0	194.0	194.0
Permanent - Part time	11.0	11.0	10.0	10.0	7.0	7.0
Probationary - Full time	17.0	17.0	20.0	20.0	35.0	35.0
Probationary - Part time	-	-	2.0	2.0	5.0	5.0
Temporary - Full time	12.0	12.0	15.0	15.0	14.0	14.0
Temporary - Part time	1.0	1.0	4.0	4.0	5.0	5.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	80.0	80.0	88.0	88.0	77.6	77.6	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	60.0	33.0	51.0	46.0	55.4	55.4	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	6.0	5.0	8.0	6.0	8.3	6.3	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	43.0	-	40.0	-	40.8	-	Bus drivers employed, but not contracted
Transportation - Other Staff	8.0	5.0	7.0	4.0	7.3	4.3	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	30.0	10.0	45.0	11.0	26.1	13.8	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	227.0	133.0	239.0	155.0	215.6	157.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-5.0%		10.9%		5.3%		

Explanation of Changes to Non-Certificated Staff:

Decrease in Staffing is from Mental Health in Schools Initiative, Crescent Valley Indigenous Language Culture Program and unsupported CUPE agreement for 2021-2024 and 2024-2028.

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.

Non-certificated staff are under Canadian Union of Public Employees. Effetctive till August 31, 2028

School Jurisdiction Code: 1085

System Admin Expense Limit %	
1085 The Grande Yellowhead School Divis	3.94%