

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

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

0109 Westmount Charter School Society

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Peter Khu

Name

Original Signed

Signature

SUPERINTENDENT

Mr. Calvin Davies

Name

Original Signed

Signature

SECRETARY TREASURER or TREASURER

Mariette Rabacal

Name

Original Signed

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
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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:

The budget projects a break even scenario for the coming year which the school is comfortable can be achieved. Student enrollment and Staff numbers are estimated taking into account current registration and school campus plans for the coming year.. Staff salaries remain unchanged from prior year other than increases due to grid changes. Contracts, services and supplies reflect an inflationary increase.

Significant Business and Financial Risks:

Enrolment is based on current registered students. Any changes to these numbers may result in a change in funding as provided by Alberta Education on the current funding profile. Salaries for certificated and non certificated Teachers are based on the average of our staff complement and current grid spread. As the difference between the lowest and highest grid salary are large any changes in staff could have a significant impact on salary expenses. Inflationary costs if higher than anticipated may erode profitability.

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	\$ 15,737,106	\$15,442,533	\$15,218,837
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,550,690	\$1,514,760	\$1,481,058
Sales of services and products	\$ -	\$0	\$0
Investment income	\$ 22,700	\$49,500	\$57,726
Donations and other contributions	\$ 142,300	\$140,000	\$214,381
Other revenue	\$ 36,000	\$36,000	\$37,332
TOTAL REVENUES	\$17,488,796	\$17,182,793	\$17,009,334
EXPENSES			
Instruction - ECS	\$ 233,120	\$230,082	\$236,755
Instruction - Grade 1 to 12	\$ 13,152,046	\$13,364,349	\$13,640,108
Operations & maintenance	\$ 1,407,016	\$1,399,801	\$1,263,190
Transportation	\$ 1,606,208	\$1,420,781	\$1,386,091
System Administration	\$ 902,493	\$847,770	\$894,046
External Services	\$ 187,682	\$187,682	\$176,699
TOTAL EXPENSES	\$17,488,565	\$17,450,465	\$17,596,889
ANNUAL SURPLUS (DEFICIT)	\$231	(\$267,672)	(\$587,555)

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	\$ 8,071,324	\$8,290,646	\$8,215,431
Certificated benefits	\$ 1,927,985	\$1,939,922	\$1,975,996
Non-certificated salaries and wages	\$ 2,202,001	\$2,297,256	\$2,262,713
Non-certificated benefits	\$ 448,196	\$467,762	\$460,249
Services, contracts, and supplies	\$ 4,464,059	\$4,096,879	\$4,360,698
Capital and debt services			
Amortization of capital assets			
Supported	\$ 240,000	\$240,000	\$240,000
Unsupported	\$ 135,000	\$118,000	\$81,802
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$17,488,565	\$17,450,465	\$17,596,889

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2025/2026

Approved Budget 2025/2026															
REVENUES	Instruction				Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	Actual Audited 2023/24					
	Grade 1 to 12		ECS	TOTAL											
(1) Alberta Education	\$	297,976	\$	12,011,522	\$	1,345,340	\$	1,142,424	\$	879,844	\$	15,677,106	\$	15,180,996	
(2) Alberta Infrastructure - non remediation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(3) Alberta Infrastructure - remediation	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(4) Other - Government of Alberta	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(5) Federal Government and First Nations	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(6) Other Alberta school authorities	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(7) Out of province authorities	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	-	
(8) Alberta municipalities-special tax levies	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(9) Property taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(10) Fees	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(11) Sales of services and products	\$	6,240	\$	884,575	\$	-	\$	471,825	\$	-	\$	-	\$	-	
(12) Investment income	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(13) Gifts and donations	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(14) Rental of facilities	\$	-	\$	50,000	\$	-	\$	-	\$	22,700	\$	-	\$	57,726	
(15) Fundraising	\$	-	\$	36,000	\$	-	\$	-	\$	-	\$	-	\$	214,381	
(16) Gains on disposal of tangible capital assets	\$	1,200	\$	91,100	\$	-	\$	-	\$	-	\$	-	\$	36,000	
(17) Other	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(18) TOTAL REVENUES	\$	305,416	\$	13,073,197	\$	1,405,340	\$	1,614,249	\$	902,544	\$	-	\$	1,332	
EXPENSES												\$	17,488,796	\$	17,009,334
(19) Certificated salaries	\$	197,400	\$	7,736,342					\$	137,582	\$	-	\$	8,215,431	
(20) Certificated benefits	\$	29,820	\$	1,873,955					\$	24,210	\$	-	\$	1,975,996	
(21) Non-certificated salaries and wages	\$	-	\$	1,382,161	\$	82,367	\$	91,991	\$	466,839	\$	178,643	\$	2,262,713	
(22) Non-certificated benefits	\$	-	\$	349,163	\$	15,549	\$	15,187	\$	60,258	\$	8,039	\$	460,249	
(23) SUB - TOTAL	\$	227,220	\$	11,341,621	\$	97,916	\$	107,178	\$	688,889	\$	186,682	\$	12,914,389	
(24) Services, contracts and supplies	\$	5,900	\$	1,810,425	\$	934,100	\$	1,499,030	\$	213,604	\$	1,000	\$	4,360,698	
(25) Amortization of supported tangible capital assets	\$	-	\$	-	\$	240,000	\$	-	\$	-	\$	-	\$	240,000	
(26) Amortization of unsupported tangible capital assets	\$	-	\$	-	\$	135,000	\$	-	\$	-	\$	-	\$	81,802	
(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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(33) Losses on disposal of tangible capital assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(34) Other expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
(35) TOTAL EXPENSES	\$	233,120	\$	13,152,046	\$	1,407,016	\$	1,606,208	\$	902,493	\$	187,682	\$	17,596,889	
(36) OPERATING SURPLUS (DEFICIT)	\$	72,296	\$	(78,849)	\$	(1,676)	\$	8,041	\$	51	\$	368	\$	(587,555)	

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$471,825	\$496,325	\$397,856
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$402,230	\$345,078	\$237,631
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$188,050	\$187,682	\$176,699
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$288,585	\$279,595	\$215,056
ECS enhanced program fees	\$0	\$6,080	\$4,180
Activity fees	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$124,000	\$124,000	\$449,636
NON-CURRICULAR FEES			
Extra-curricular fees	\$18,000	\$18,000	\$0
Non-curricular goods and services	\$58,000	\$58,000	\$0
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$1,550,690	\$1,514,760	\$1,481,058

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	\$0	\$0
Special events		\$24,000	\$24,000	\$0
Sales or rentals of other supplies/services		\$27,000	\$27,000	\$0
International and out of province student revenue		\$0	\$0	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$7,000	\$7,000	\$0
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		\$58,000	\$58,000	\$0

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS/DEFICIT (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	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2024	\$906,295	\$326,630	\$0	(\$28,162)	(\$28,162)	\$0	\$507,827
2024/2025 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0				
Estimated surplus(deficit)	(\$198,706)			(\$198,706)			\$0
Estimated board funded capital asset additions		\$378,826		(\$20,000)			
Projected board funded ARO tangible capital asset additions		\$0		\$0			(\$358,826)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0			\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0			\$0
Estimated amortization of capital assets (expense)				\$0			\$0
Estimated capital revenue recognized - Alberta Education		(\$364,000)		\$364,000			\$0
Estimated capital revenue recognized - Alberta Infrastructure		\$240,000		(\$240,000)			\$0
Estimated capital revenue recognized - Other GOA		\$0		\$0			
Estimated capital revenue recognized - Other sources		\$0		\$0			
Budgeted amortization of ARO tangible capital assets		\$0		\$0			
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0			
Budgeted board funded ARO liabilities - recognition		\$0		\$0			
Budgeted board funded ARO liabilities - remediation		\$0		\$0			
Estimated changes in Endowments		\$0		\$0			
Estimated unsupported debt principal repayment	\$0	\$0		\$0			\$0
Estimated reserve transfers (net)		\$0		\$0			\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0		\$0			(\$200,000)
Estimated Balances for August 31, 2025	\$707,589	\$581,456	\$0	\$77,132	\$77,132	\$0	\$0
2025/26 Budget projections for:							
Budgeted surplus(deficit)	\$231			\$231			\$49,001
Projected board funded tangible capital asset additions		\$20,000		(\$20,000)			\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0			\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0			\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0			\$0
Budgeted amortization of capital assets (expense)		(\$375,000)		\$375,000			\$0
Budgeted capital revenue recognized - Alberta Education		\$240,000		(\$240,000)			
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Budgeted capital revenue recognized - Other GOA		\$0		\$0			
Budgeted capital revenue recognized - Other sources		\$0		\$0			
Budgeted amortization of ARO tangible capital assets		\$0		\$0			
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0			
Budgeted board funded ARO liabilities - recognition		\$0		\$0			
Budgeted board funded ARO liabilities - remediation		\$0		\$0			
Budgeted changes in Endowments		\$0		\$0			
Budgeted unsupported debt principal repayment	\$0	\$0		\$0			\$0
Projected reserve transfers (net)				\$0			\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0		\$0			\$0
Projected Balances for August 31, 2026	\$707,820	\$466,456	\$0	\$192,363	\$192,363	\$0	\$49,001

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-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	\$77,132	\$192,363	\$192,363				\$49,001	\$49,001	\$49,001
Projected excess of revenues over expenses (surplus only)	\$231	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0						
Budgeted amortization of capital assets (expense)	\$375,000	\$0	\$0				\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$240,000)	\$0	\$0						
Budgeted changes in Endowments	\$0	\$0	\$0						
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0						
Budgeted board funded ARO liabilities - remeasuron	\$0	\$0	\$0						
Budgeted unsupported debt principal repayment	\$0	\$0	\$0						
Projected reserves transfers (net)	\$0	\$0	\$0						
Projected assumptions/transfers of operations	\$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	\$0	\$0						
Non-recurring centralized remuneration	\$0	\$0	\$0						
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Non-recurring contracts, supplies & services	\$0	\$0	\$0						
Professional development, training & support	\$0	\$0	\$0						
Transportation Expenses	\$0	\$0	\$0						
Operations & maintenance	\$0	\$0	\$0						
English language learners	\$0	\$0	\$0						
System Administration	\$0	\$0	\$0						
OHES / wellness programs	\$0	\$0	\$0						
B & S administration organization / reorganization	\$0	\$0	\$0						
Debt repayment	\$0	\$0	\$0						
POM expenses	\$0	\$0	\$0						
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Repairs & maintenance - School building & land	\$0	\$0	\$0				\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Capital costs - School land & building	\$0	\$0	\$0						
Capital costs - School modernization	\$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	(\$20,000)	\$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	\$0	\$0	\$0				\$0	\$0	\$0
	\$192,363	\$192,363	\$192,363	\$0	\$0	\$0	\$49,001	\$49,001	\$49,001
Total surplus as a percentage of 2026 Expenses	0.013801274	0.013801274	0.013801274						
ASO as a percentage of 2026 Expenses	1.10%	1.10%	1.10%						

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

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

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

Part 1: As per the 2024/25 Funding Manual, a formal request for an exemption to exceed the 2024/25 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2025. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2024/25 operating reserves to be over their 2024/25 maximum limit, which is based on 6% of school jurisdiction's 2023/24 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial 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		\$ 77,132
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$0
Estimated 2024/25 Operating Reserves	0.44%	\$77,132
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 1,055,813
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (978,681)

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.

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.

Not Applicable

Not Applicable

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide detailed rationale and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (978,681)

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	\$ 77,132	\$ 77,132	\$ 77,132	
[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]				
	\$ 77,132	\$ 77,132	\$ 77,132	
	0.44%	0.44%	0.44%	

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) \$	200,000	
Net Transfer Between Operating and Capital Reserves \$	200,000	
	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 Actual Actual
2025/2026 2024/2025 2023/2024
(Note 2)

Grades 1 to 12

Eligible Funded Students:

Grades 1 to 9	912	911	932	Head count
Grades 10 to 12	333	331	298	Head count
Total	1,245	1,242	1,230	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.2%	1.0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	-	-	-	Note 3
Total Net Enrolled Students	1,245	1,242	1,230	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	1,245	1,242	1,230	
Percentage Change	0.2%	1.0%		

Of the Eligible Funded Students:

Students with Severe Disabilities	103	94	96	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	115	112	110	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	78	76	76	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	78	76	76	
Program Hours	480	480	480	Minimum program hours is 475 Hours
FTE Ratio	0.505	0.505	0.505	Actual hours divided by 950
FTE's Enrolled, ECS	39	38	38	
Percentage Change	2.6%	0.0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	78	76	76	
Percentage Change	2.6%	0.0%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	-	5	2	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	2	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2025/2026 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

CERTIFICATED STAFF	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	76.0	-	79.0	-	80.1	-	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	77.0	-	80.0	-	81.1	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.8%		-1.4%		-5.1%		Streamlining of teaching positions
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	17.18		16.46		16.10		
Certificated Staffing Change due to:							
Please Allocate Below	(3.0)						
Enrolment Change							
Other Factors	3.0						Streamlining of teaching positions
Total Change	3.0	-					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	62.0	-	70.0	-	69.0	-	
Permanent - Part time	12.0	-	14.0	-	16.0	-	
Probationary - Full time	5.0	-	4.0	-	3.0	-	
Probationary - Part time	1.0	-	1.0	-	-	-	
Temporary - Full time	3.0	-	8.0	-	6.0	-	
Temporary - Part time	-	-	2.0	-	3.0	-	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	17.5	-	18.5	-	17.0	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	9.0	-	11.0	-	11.0	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	1.0	-	1.0	-	1.0	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	0.5	-	0.7	-	0.5	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	4.5	-	4.4	-	4.5	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	32.5	-	35.6	-	34.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-8.7%		4.7%		-4.4%		
Explanation of Changes to Non-Certificated Staff:							
Reduction of 1 TLA, and reduction of 2 Office Administration positions by consolidating tasks.							
Additional Information							
Are non-certificated staff subject to a collective agreement?		<div style="border: 1px solid black; padding: 2px; display: inline-block;">No</div>					
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.							