

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

[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



Signature

SUPERINTENDENT

Mr. Joe Frank

Name



Signature

SECRETARY TREASURER or TREASURER

Mrs. Katarzyna (Kasia) Kowalczewska

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 15, 2024 **.**
Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
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- Green Populated based on information previously submitted to Alberta Education

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- 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 s

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2024/2025 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

- 1) Westmount's budget projects a deficit which will be financed wholly through the use of excess accumulated surplus and transfer of excess portion of the capital reserve back into unrestricted surplus.
- 2) Alberta Education funding has been confirmed and this budget reflects those numbers.
- 3) Enrolment FTE and staffing FTE will have minor changes from prior year and have been conservatively estimated in close consultation with school administration.
- 4) Salary levels remain unchanged from prior year, except for experiential increases.
- 5) Services, contracts and supplies reflect inflationary increases and have been budgeted conservatively.

Significant Business and Financial Risks:

- 1) While enrolment has been conservatively estimated by school administration, actual enrolment may be lower than anticipated, translating into less funding in future years, given the move to the weighted moving average model.
- 2) Certificated salaries have a large range from the bottom of the grid to the top end of the grid. Changes in certificated staff could result in significant swings in salary expenses.
- 3) The inflationary economic environment may result in increased operating costs, resulting in larger deficit.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<u>REVENUES</u>			
Government of Alberta	\$ 15,442,533	\$15,125,071	\$14,508,219
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,514,760	\$1,218,722	\$1,574,377
Sales of services and products	\$ -	\$0	\$0
Investment income	\$ 49,500	\$30,000	\$52,559
Donations and other contributions	\$ 140,000	\$120,000	\$172,232
Other revenue	\$ 36,000	\$36,000	\$38,525
TOTAL REVENUES	\$17,182,793	\$16,529,793	\$16,345,912
<u>EXPENSES</u>			
Instruction - ECS	\$ 230,082	\$225,094	\$229,983
Instruction - Grade 1 to 12	\$ 13,364,349	\$13,117,216	\$13,184,368
Operations & maintenance	\$ 1,399,801	\$1,335,152	\$1,277,634
Transportation	\$ 1,420,781	\$1,373,187	\$1,290,367
System Administration	\$ 847,770	\$800,320	\$795,531
External Services	\$ 187,682	\$197,452	\$177,524
TOTAL EXPENSES	\$17,450,465	\$17,048,421	\$16,955,407
ANNUAL SURPLUS (DEFICIT)	(\$267,672)	(\$518,628)	(\$609,495)

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

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual Audited 2022/2023
<u>EXPENSES</u>			
Certificated salaries	\$ 8,290,646	\$8,237,182	\$7,951,858
Certificated benefits	\$ 1,939,922	\$2,060,360	\$1,920,491
Non-certificated salaries and wages	\$ 2,297,256	\$2,281,557	\$2,325,220
Non-certificated benefits	\$ 467,762	\$445,363	\$438,372
Services, contracts, and supplies	\$ 4,096,879	\$3,718,959	\$4,001,391
Capital and debt services			
Amortization of capital assets			
Supported	\$ 240,000	\$240,000	\$240,000
Unsupported	\$ 118,000	\$65,000	\$78,075
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	\$17,450,465	\$17,048,421	\$16,955,407

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31**

REVENUES	Approved Budget 2024/2025							Actual Audited 2022/23
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 246,701	\$ 11,890,167	\$ 1,298,011	\$ 1,099,884	\$ 847,770	\$ -	\$ 15,382,533	\$ 14,442,728
(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	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 65,491
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 6,080	\$ 824,673	\$ -	\$ 496,325	\$ -	\$ 187,682	\$ 1,514,760	\$ 1,574,377
(11) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(12) Investment income	\$ -	\$ 49,500	\$ -	\$ -	\$ -	\$ -	\$ 49,500	\$ 52,559
(13) Gifts and donations	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 172,232
(14) Rental of facilities	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,600
(15) Fundraising	\$ 1,200	\$ 88,800	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,925
(18) TOTAL REVENUES	\$ 253,981	\$ 12,939,140	\$ 1,358,011	\$ 1,596,209	\$ 847,770	\$ 187,682	\$ 17,182,793	\$ 16,345,912
EXPENSES								
(19) Certificated salaries	\$ 196,400	\$ 7,960,671	\$ -	\$ -	\$ 133,575	\$ -	\$ 8,290,646	\$ 7,951,858
(20) Certificated benefits	\$ 28,682	\$ 1,875,027	\$ -	\$ -	\$ 36,213	\$ -	\$ 1,939,922	\$ 1,920,491
(21) Non-certificated salaries and wages	\$ -	\$ 1,478,939	\$ 82,367	\$ 97,914	\$ 459,393	\$ 178,643	\$ 2,297,256	\$ 2,325,220
(22) Non-certificated benefits	\$ -	\$ 364,137	\$ 15,134	\$ 21,124	\$ 59,328	\$ 8,039	\$ 467,762	\$ 438,372
(23) SUB - TOTAL	\$ 225,082	\$ 11,678,774	\$ 97,501	\$ 119,038	\$ 688,509	\$ 186,682	\$ 12,995,586	\$ 12,635,941
(24) Services, contracts and supplies	\$ 5,000	\$ 1,685,575	\$ 944,300	\$ 1,301,743	\$ 159,261	\$ 1,000	\$ 4,096,879	\$ 4,001,391
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000	\$ 240,000
(26) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 118,000	\$ -	\$ -	\$ -	\$ 118,000	\$ 78,075
(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	\$ 230,082	\$ 13,364,349	\$ 1,399,801	\$ 1,420,781	\$ 847,770	\$ 187,682	\$ 17,450,465	\$ 16,955,407
(36) OPERATING SURPLUS (DEFICIT)	\$ 23,899	\$ (425,209)	\$ (41,790)	\$ 175,428	\$ -	\$ -	\$ (267,672)	\$ (609,495)

**BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31**

	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
FEEES			
TRANSPORTATION	\$496,325	\$513,625	\$457,329
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$345,078	\$211,150	\$227,267
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$187,682	\$197,452	\$177,524
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$279,595	\$242,315	\$203,425
ECS enhanced program fees	\$6,080	\$4,180	\$4,235
Activity fees	\$0	\$0	\$0
Other fees to enhance education Curriculum related field trips, band trips etc.	\$124,000	\$0	\$504,597
NON-CURRICULAR FEES			
Extra-curricular fees	\$18,000	\$25,000	\$0
Non-curricular goods and services	\$58,000	\$25,000	\$0
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$1,514,760	\$1,218,722	\$1,574,377

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2024/2025	Approved Budget 2023/2024	Actual 2022/2023
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$24,000	\$0	\$0
Sales or rentals of other supplies/services	\$27,000	\$0	\$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	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
TOTAL	\$58,000	\$0	\$0

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2023	\$1,493,850	\$295,970	\$0	\$484,207	\$398,279	\$85,928	\$713,673
2023/2024 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$250,000)			(\$250,000)	(\$250,000)		
Estimated board funded capital asset additions		\$465,000		(\$15,000)	(\$15,000)	\$0	(\$450,000)
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)		(\$308,000)		\$308,000	\$308,000		
Estimated capital revenue recognized - Alberta Education		\$240,000		(\$240,000)	(\$240,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2024	\$1,243,850	\$692,970	\$0	\$287,207	\$201,279	\$85,928	\$263,673
2024/25 Budget projections for:							
Budgeted surplus(deficit)	(\$267,672)			(\$267,672)	(\$267,672)		
Projected board funded tangible capital asset additions		\$10,000		(\$10,000)	(\$10,000)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$358,000)		\$358,000	\$358,000		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$240,000		(\$240,000)	(\$240,000)		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$200,000	\$200,000	\$0	(\$200,000)
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2025	\$976,178	\$584,970	\$0	\$327,535	\$241,607	\$85,928	\$63,673

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027	31-Aug-2025	31-Aug-2026	31-Aug-2027
Projected opening balance		\$201,279	\$241,607	\$241,607	\$85,928	\$85,928	\$85,928	\$263,673	\$63,673	\$63,673
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	\$358,000	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$240,000)	\$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)	Trasfer of excess capital reserve to unrestricted surplus	\$200,000	\$0	\$0	\$0	\$0	\$0	(\$200,000)	\$0	\$0
Projected assumptions/transfers of operations	Explanation	\$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	Net salary increases	(\$53,000)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Net salary increases	(\$15,000)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Increase in PD costs due to new key staff	(\$39,000)	\$0	\$0		\$0	\$0			
Transportation Expenses	New transportation software implementation	(\$21,000)	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs	(\$25,000)	\$0	\$0		\$0	\$0			
English language learners	Increased number of ELA students	(\$30,000)	\$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	General inflationary increase	(\$84,672)	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$10,000)	\$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		\$241,607	\$241,607	\$241,607	\$85,928	\$85,928	\$85,928	\$63,673	\$63,673	\$63,673

Total surplus as a percentage of 2025 Expenses	2.24%	2.24%	2.24%
ASO as a percentage of 2025 Expenses	1.88%	1.88%	1.88%

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	912	932	928	Head count
Grades 10 to 12	333	298	295	Head count
Total	1,245	1,230	1,223	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.2%	0.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	-	-	-	Note 3
Total Net Enrolled Students	1,245	1,230	1,223	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	1,245	1,230	1,223	
Percentage Change	1.2%	0.6%		

Of the Eligible Funded Students:

Students with Severe Disabilities	84	96	90	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	115	110	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	76	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	76	76	76	
Program Hours	480	480	477	Minimum program hours is 475 Hours
FTE Ratio	0.505	0.505	0.502	Actual hours divided by 950
FTE's Enrolled, ECS	38	38	38	
Percentage Change	0.0%	0.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

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

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	4	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 2024/2025 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2024/25		Actual 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	79	-	80	-	79	-	Teacher certification required for performing functions at the school level.
Non-School Based	1	-	1	-	1	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	80.0	-	81.1	-	79.8	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.4%		1.6%		0.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	16.5125		1610%		1628%		

Certificated Staffing Change due to:

Please Allocate Below	(1.1)						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	(1)	-					
Total Change	(1.1)	-					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.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	68	-	69	-	68	-
Permanent - Part time	16	-	16	-	17	-
Probationary - Full time	2	-	3	-	-	-
Probationary - Part time	-	-	-	-	2	-
Temporary - Full time	11	-	6	-	5	-
Temporary - Part time	5	-	3	-	2	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	18	-	17	-	16	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	11	-	11	-	11	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	1	-	1	-	1	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	1	-	1	-	1	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	4	-	5	-	4	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	34.6	-	34.0	-	32.9	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.9%		3.3%		5.3%		

Explanation of Changes to Non-Certificated Staff:

Non-certificated 2023/24 with rounding was 33.9 FTE. Non-certificated 2024/25 with rounding is 34.64 FTE. Overall variance is 0.74 FTE. Increase in 0.5 FTE TLA, and 0.24 FTE Transportation Coordinator.

Additional Information

Are non-certificated staff subject to a collective agreement?

Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

School Jurisdiction Code: 109

System Admin Expense Limit %	
0109 Westmount Charter School Society	5.00%