

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2016**

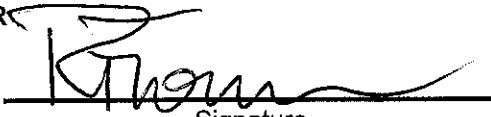

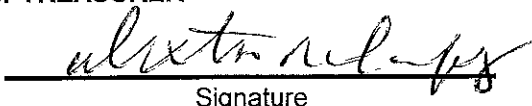
[School Act, Sections 147(2)(b) and 276]

**Westwind School Division No. 74**

Legal Name of School Jurisdiction

Tele: (403) 653-4991 Fax: (403) 653-4641

Telephone & Fax Numbers, Email Address

<b>BOARD CHAIR</b>	
Mr. Ron Fromm _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Mr. Ken Sommerfeldt _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Mr. Dexter Durfey _____ Name	 _____ Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 24, 2015</u> Date</b>	

Version: 150630

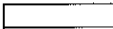
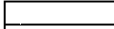
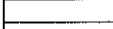



c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
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Color coded cells:

 blue cells: require the input of data/descriptors wherever applicable.	 grey cells: data not applicable - protected
 salmon cells: contain referenced juris. information - protected	 white cells: within text boxes REQUIRE the input of points and data.
 green cells: populated based on information previously submitted	 yellow cells: for Alberta Education use only

### HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2015/2016 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:**

- Salary/Wages received a 3% increase in all areas
- Anticipating a 58 student enrolment growth in 15/16
- Budget is balanced
- First Nation Enrolment continues to decline in WWSD
- Extra O&M budget considerations made to bring this envelope closer to balanced

#### **Significant Business and Financial Risks:**

- Fuel price uncertainty a risk for Transportation (this continues to be compounded by not receiving Fuel Price Contingency Funding)
- Utility cost uncertainty a risk to O&M (they have no control over this cost - which is compounded by reductions to O&M Funding in recent years)

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>REVENUES</b>			
Alberta Education	\$47,230,732	\$46,669,748	\$44,574,499
Other - Government of Alberta	\$22,451	\$38,115	\$66,677
Federal Government and First Nations	\$3,421,755	\$3,767,327	\$3,883,681
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$58,000	\$50,000	\$58,914
Property taxes	\$0	\$0	\$0
Fees	\$631,416	\$532,582	\$655,383
Other sales and services	\$292,075	\$243,526	\$377,610
Investment income	\$132,280	\$162,096	\$144,050
Gifts and donations	\$51,555	\$44,000	\$97,261
Rental of facilities	\$500	\$1,000	\$50
Fundraising	\$706,669	\$785,000	\$750,483
Gains on disposal of capital assets	\$0	\$0	\$5,200
Other revenue	\$20,500	\$30,000	\$114,001
<b>TOTAL REVENUES</b>	<b>\$52,567,933</b>	<b>\$52,323,394</b>	<b>\$50,727,809</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$0	\$0	\$0
Instruction - Grades 1-12	\$42,488,249	\$41,593,652	\$41,335,988
Plant operations & maintenance	\$5,782,568	\$6,544,842	\$5,570,427
Transportation	\$2,035,486	\$2,093,850	\$2,004,766
Administration	\$2,070,267	\$2,092,576	\$2,118,431
External Services	\$191,363	\$157,417	\$208,157
<b>TOTAL EXPENSES</b>	<b>\$52,567,933</b>	<b>\$52,482,337</b>	<b>\$51,237,769</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>(\$158,943)</b>	<b>(\$509,960)</b>

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>EXPENSES</b>			
Certificated salaries	\$23,663,073	\$23,060,698	\$22,737,726
Certificated benefits	\$5,529,895	\$5,513,223	\$5,474,314
Non-certificated salaries and wages	\$9,136,207	\$9,470,277	\$9,422,390
Non-certificated benefits	\$2,911,519	\$3,023,898	\$2,856,558
Services, contracts, and supplies	\$9,174,230	\$9,209,525	\$8,348,948
<b>Capital and debt services</b>			
Amortization of capital assets			
supported	\$1,578,412	\$1,580,643	\$1,578,412
unsupported	\$550,646	\$583,958	\$621,895
Interest on capital debt			
supported	\$22,451	\$0	\$66,677
unsupported	\$0	\$38,115	\$0
Other interest and finance charges	\$1,500	\$2,000	\$1,341
Losses on disposal of capital assets	\$0	\$0	\$129,508
Other expense	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$52,567,933</b>	<b>\$52,482,337</b>	<b>\$51,237,769</b>

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>FEEs</b>			
Transportation fees	\$70,000	\$70,000	\$71,687
Basic instruction supplies, text book rental, material fees	\$112,350	\$109,082	\$108,857
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
Fees for students from other boards	\$0	\$0	\$0
Tuition fees (international & out of province)	\$0	\$0	\$0
Kindergarten & preschool	\$38,000	\$36,000	\$38,288
Extracurricular fees	\$164,102	\$126,749	\$174,100
Field trips	\$63,787	\$49,268	\$67,673
Lunch supervision fees	\$0	\$0	\$0
Other (describe)* Student Union	\$63,824	\$49,297	\$67,712
Other (describe) Miscellaneous (Grad/Yearbook/Agendas/Lockers/Weightroom)	\$119,353	\$92,186	\$127,066
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$631,416	\$532,582	\$655,383

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

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" or "Other revenue" (rather than fee revenue):	Approved Budget 2015/2016
Optional non-study programs	\$0
Optional extracurricular participation	\$0
Student travel	\$0
Sales or rentals of other supplies/services	\$0
Other (describe)	\$0
Other (describe)	\$0
Other (describe)	\$0
Other (describe)	\$0
Other (describe)	\$0
<b>TOTAL</b>	\$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 (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2014</b>	\$9,520,421	\$6,478,403	\$184,848	\$2,275,541	\$817,834	\$1,457,707	\$381,629
<b>2014/2015 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	(\$230,943)			(\$230,943)	(\$230,943)		
Estimated Board funded capital asset additions		\$531,566		(\$56,566)	\$0	(\$56,566)	(\$475,000)
Estimated Disposal of unsupported tangible capital assets	\$185,941	\$0		\$0	\$0	\$0	\$185,941
Estimated amortization of capital assets (expense)		(\$2,200,307)		\$2,200,307	\$2,200,307		
Estimated capital revenue recognized - Alberta Education		\$1,578,412		(\$1,578,412)	(\$1,578,412)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources	\$0	\$0	\$0	\$0	\$0		
Estimated changes in Endowments			\$0	\$0	\$0		
Estimated Unsupported debt principal repayment				\$0	\$0		
Estimated reserve transfers (net)						\$303,949	\$280,000
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	(\$280,000)	(\$583,949)	\$303,949	\$280,000
<b>Estimated Balances for August 31, 2015</b>	\$9,475,419	\$6,388,074	\$184,848	\$2,329,927	\$624,837	\$1,705,090	\$572,570
<b>2015/2016 Budget projections for:</b>							
Budgeted surplus/deficit	\$0			\$0	\$0		
Projected Board funded capital asset additions		\$218,000		(\$34,000)	\$0	(\$34,000)	(\$184,000)
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$2,129,058)		\$2,129,058	\$2,129,058		
Budgeted capital revenue recognized - Alberta Education		\$1,578,412		(\$1,578,412)	(\$1,578,412)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources	\$0	\$0	\$0	\$0	\$0		
Budgeted changes in Endowments			\$0	\$0	\$0		
Budgeted Unsupported debt principal repayment				\$0	\$0		
Projected reserve transfers (net)				(\$289,000)	(\$550,646)	\$291,646	\$289,000
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2016</b>	\$9,475,419	\$6,055,428	\$184,848	\$2,557,573	\$624,837	\$1,932,736	\$677,570

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS SUMMARY- 2014/2015 BUDGET REPORT**

The following explains the anticipated changes to each component of the Accumulated Operating Surplus for 2014/2015 and provides detail on planned additions to unsupported capital. Additional space is provided on Page 6. The anticipated use of Unrestricted Surplus and Operating Reserves for 2015/2016 should be explained on Page 9 and detailed on 10 by cost object and program.

**Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as intended uses of Operating and Capital Reserves: 2014/2015 (Additional space provided on the next page)**

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS  
for the Year Ending August 31

The following explains the anticipated changes to each component of AOS for 2014/2015 and 2015/2016 and provides detail on the planned additions to unsupported capital. The anticipated uses of Unrestricted Surplus and Operating Reserves should be explained on Page 9 and detailed on Page 10.

**Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as the intended uses of the balances remaining for Unrestricted Surplus, Operating Reserves and Capital Reserves as at August 31, 2016.**

**2014/2015**

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

- Operations & Maintenance purchased 2 bobcats, an autoscrubber, and a Compressor
- Operations & Maintenance underwent building capitalization on Grandview
- Board & System Administration disposed of 5 Executive Vehicles
- Transportation purchased 5 new Bus
  
- Westwind is anticipating a deficit of approximately \$230,943

Other information related to changes in AOS for the 2014/2015 budget year:

**2015/2016**

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

- Operations & Maintenance planning to purchase a Kabota Mower and Compressor
- Transportation planning to purchase 2 new Bus

Planned Uses for remaining Unrestricted Surplus, Operating Reserves, and Capital Reserves (including time frame) after August 31, 2016:

Other Information related to changes in AOS for the budgeted 2015/2016 budget year:

**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2015/2016 (Note 2)	Actual 2014/2015	Actual 2013/2014	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	2,846	2,794	2,784	Head count
Grades 10 to 12	821	779	784	Note 3
Total	3,667	3,573	3,568	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.6%	0.1%		
<b>Other Students:</b>				
Total	317	353	350	Note 4
<b>Total Net Enrolled Students</b>				
	3,984	3,926	3,918	
<b>Home Ed and Blended Program Students</b>				
	12	12	10	Note 5
<b>Total Enrolled Students, Grades 1-12</b>				
	3,996	3,938	3,928	
Percentage Change	1.5%	0.3%		
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	118	117	109	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	432	424	402	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	24	26	24	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	456	450	426	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	228	225	213	
Percentage Change	1.3%	5.6%		
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	90	105	98	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.

**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 2014/2015 budget report preparation.
- 3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 4) Other Grade 1-12 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 INAC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

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

	Budgeted 2015/2016	Actual 2014/2015	Fall Budget 2014/2015	Actual 2013/2014	Notes		
<b>CERTIFICATED STAFF</b>							
School Based	239.0	239.3	239.3	238.9	Teacher certification required for performing functions at the school level.		
Non-School Based	5.0	5.0	5.0	5.0	Teacher certification required for performing functions at the system/central office level.		
<b>Total Certificated Staff FTE</b>	<b>244.0</b>	<b>244.3</b>	<b>244.3</b>	<b>243.9</b>	<b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</b>		
<i>Explanation required where change unrelated to enrollment</i>							
Percentage change from Fall Budget	-0.1%	0.2%	0.2%	0.2%			
<p>Is an average standard cost used to derive certificated salaries?                      If an average standard cost is used, please disclose rate:</p> <table border="1"> <tr> <td>No</td> </tr> <tr> <td>N/A</td> </tr> </table>						No	N/A
No							
N/A							
<b>Explanation of Changes:</b>							
<b>NON-CERTIFICATED STAFF</b>							
Instructional	200.3	205.6	211.4	199.8	Personnel providing instruction support for schools under 'instruction' program areas.		
Plant Operations & Maintenance	30.5	33.8	-	-	Personnel providing support to maintain school facilities		
Transportation	42.4	43.0	-	-	Personnel providing direct support to the transportation of students to and from school		
Other Non-Instructional	15.0	15.0	90.7	99.0	Personnel in Board & System Admin. and External service areas.		
<b>Total Non-Certificated Staff FTE</b>	<b>288.2</b>	<b>297.6</b>	<b>302.0</b>	<b>298.8</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>		
Percentage Change	-3.2%	-0.4%	1.1%	1.1%			
<i>Percentage change from Fall Budget</i>							
Explanation of Changes:	-4.6%						
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> NO							
Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							



UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS  
for the Year Ending August 31

Where boards anticipate a decline in Accumulated Surplus in Operations on Page 5 (AOS) during the 2015/16 school year, please identify the justification for the use of these reserves. Document each cost on Page 10 (ASO Use), "Detailed Breakdown for the Budgeted Utilization of Accumulated Surplus from Operations for the Year Ended August 31, 2016."

**DETAILED BREAKDOWN FOR THE BUDGETED UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS  
for the Year Ending August 31, 2016**

	Recurring? <sup>1</sup>	Capital? <sup>2</sup>	Program <sup>3</sup>	Object <sup>4</sup>	Expected Cost
1					\$0
2					\$0
3					\$0
4					\$0
5					\$0
6					\$0
7					\$0
8					\$0
9					\$0
10					\$0
11					\$0
12					\$0
13					\$0
14					\$0
15					\$0
16					\$0
17					\$0
18					\$0
19					\$0
20					\$0
21					\$0
22					\$0
23					\$0
24					\$0
25					\$0

Use Of A.S.O. for Budget Year 2015/2016

**Unexplained Reduction of A.S.O. (Cannot be more than \$10,000)**

1. Use drop-down menu: If expense is recurring, indicate how the project will be funded in the future.
2. Use drop-down menu: Capital items should be funded through capital reserves, if available.
3. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Program this item was included on the Budgeted Statement of Operations.
4. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Expenditure Object this item was included on the Budgeted Allocation of Expenses (by Object).

#VALUE!  
#VALUE!