



Medicine Hat School District No. 76

BUDGET 2015-2016 SPRING RELEASE





"Where Kids Count"

District Vision

*Developing tomorrow's citizens,
through improved
learning, living and relationships.*

Mission Statement

*As partner in the community,
Medicine Hat School District No. 76
will create inclusive and
innovative learning environments.*

*Celebrating our system values and beliefs:
Excellence,
Respect,
Caring and Compassion,
Learning,
Integrity
and
Innovation.*

Medicine Hat School District No. 76

BUDGET 2014-2015

"Spring Release"

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KEY BUDGET ASSUMPTIONS



INFORMATION

2015-16
Spring

Enrollment:

Budget is based on student count of

7,224
students

Grant Rates:

Instruction

- Base Grants 1.8%
- Class Size 2.0%
- All other instruction grant allocations were maintained at the 2014/2015 funding rates % 0%

Facilities

- POM - Plant Operations and Maintenance 0%
- IMR - Infrastructure Maintenance and Renewal (47%)

Transportation

0%

Wages & Benefits:

The wage and benefit projection is based on known and estimated increases.

- Teachers (2% on grid and 1% lump sum) 3%
- Reasonable provision has been made for other groups.

In Summary:

The budget reflects a balanced budget.





BUDGET OVERVIEW

SPRING COMMENTS

Grants:

Instruction - Budget is based on student count of 7,224 students. The provincial budget froze student numbers at the 2014-15 levels. As well the following grant rates were changed as follows:

- Base Grants - increased 1.8% or \$794,000
- Class Size - increased 2% or \$65,200
- Inclusive Education Grant - increased 3.3% or \$141,300
- Pension support - increased 6.8% or \$317,500
- Lump Sum Support - one time grant to cover the 1% teachers lump sum or \$394,000
- PUF - Funding increased \$803,000
- All Other Instructional Grants - were maintained at the 2014-15 levels
- Overall a net increase of \$2,354,400 or 3.5%
- If you exclude PUF, pension and the one-time lump sum - the remaining increase is \$839,900 or 1.2%.

Facilities

- POM - increased 2.8% or \$158,100
- IMR - decreased 47% or (\$1,210,700)

Transportation

- Funding rates were frozen at 2014-15 rates. Anticipate a reduction of students who will qualify for a estimated total reduction of 1% or (\$24,500).

Total grants increased by \$1,297,600 or 1.6% which is adequate to cover the provincially negotiated teacher salary increases of \$1.2 million.

Local Revenues:

Minor changes in local revenues reflecting an additional \$62,700.

SPRING COMMENTS (continued)

Continuing Initiatives:

- My Place Project - CHHS and AMS
- HUG (Helping Us Grow) Project - SV and CW
- Parents As Teachers program

Wages and Benefits:

- Wages and Benefits have increased \$3,508,800 or 5.6%
- Certificated FTE Have increased by 3.3 FTE and non-certificated by 20.2 FTE. The increases are primarily in the PUF and Mild-Moderate area reflecting mostly additional EA's .
- The balance of the change is primarily due to the provincially negotiated teacher wage increase of 3% and grid movement in all staff groups.

Purchased Services:

Instruction:

- Central Instruction - reduced by \$22,600 or .9 of 1%
- Site Based - reduced by \$144,600 or 6.5%, due to change in responsibility for interactive displays in classrooms.
- PUF - reduced by \$229,600 or 8% due to additional staff additions.
- Total Instruction purchased services reduced by \$396,800 or 4.2%

Facilities:

- POM - Plant Operations and Maintenance—reduced \$20,500 or .8%
- IMR - Infrastructure Maintenance and Renewal - reduced \$1,210,700 or 47% (2014-15 was unusually high—returned funding to more typical levels).

Transportation - increased \$60,900 or 3.1%

BUDGET OVERVIEW

SPRING COMMENTS (continued)

Purchased Services: (continued)

Board and Administration - decreased \$114,500 or 16%

External Services - increased \$7,400 - mainly due to the addition of a Pre-School program in our budget.

Capital Expenditures and Funding:

Key additions include the following

- Central Office modernization - at \$2.25 million and
- Ranchlands School - design work at \$750,000.

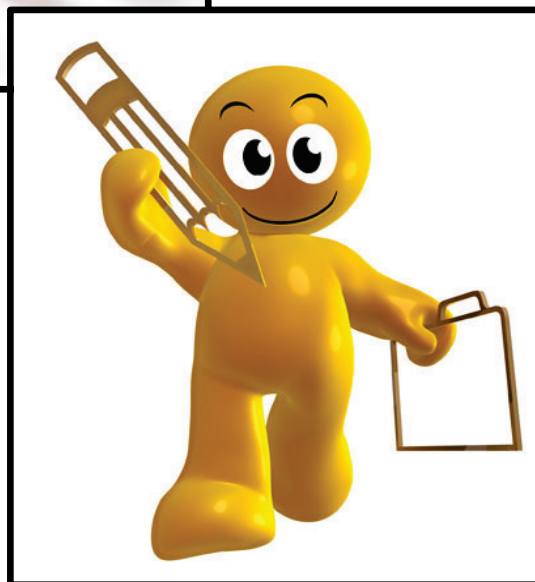
As well, we are have also added smart board replacements at \$230,000 to the District responsibilities.

In Summary:

The budget reflects a small surplus of \$310,000.



STUDENT ENROLLMENT



INFORMATION

Enrollment has been strong in the District over the last five years, averaging 1.6% growth per year.

Growth has been particularly strong over the last two years - averaging 3.4% growth per year.

Sch^{🍏🍏}Days



Medicine Hat School District No. 76
STUDENT ENROLLMENT
2015-2016 BUDGET

Enrollment Comments:

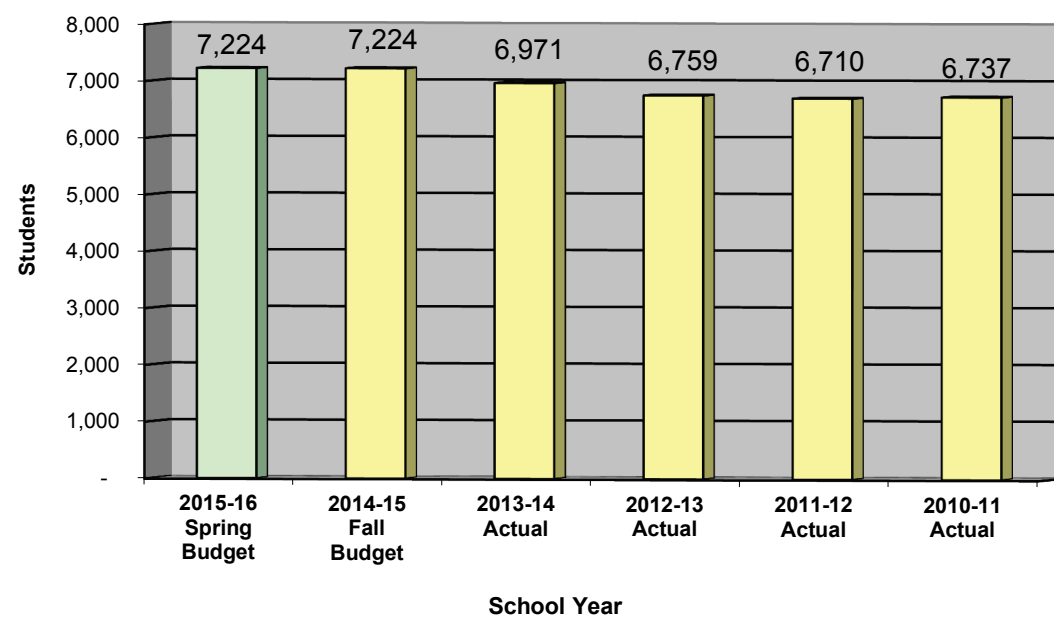
Enrollments for September 30 reflect an estimated status quo on student numbers - no increase and no decrease.

	2015-16 Spring Budget	2014-15 Fall Budget	Variance	Percent
Early Childhood Services				
Community Placements	175	175	-	-
Early Learning Programs (ELP)	127	127	-	-
<i>Sub-total - ECS excluding K</i>	302	302	-	-
Elementary Programming				
Kindergarten	553	605	(52)	(8.6%)
Grades 1 - 3	1,749	1,654	95	5.7%
Grades 4 - 6	1,531	1,526	5	0.3%
<i>Sub-total</i>	3,833	3,785	48	1.3%
Middle & High Programming				
Grades 7 - 9	1,403	1,397	6	0.4%
Grades 10 - 12	1,686	1,740	(54)	(3.1%)
<i>Sub-total</i>	3,089	3,137	(48)	(1.5%)
<i>Total</i>	7,224	7,224	-	-

Schools or Programs:

	2015-16 Spring Budget	Increase	2014-15 Fall Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual
Community Placements (ECS)	175	-	175	175	169	146	138
Connaught	479	6	473	431	410	399	340
Crestwood	484	(15)	499	517	489	501	496
Elm Street	171	14	157	148	140	143	127
George Davison	365	1	364	536	497	477	501
Herald	253	3	250	258	226	216	177
Medicine Hat Christian	276	20	256	227	219	195	169
River Heights	301	18	283	303	299	298	268
Riverside	108	2	106	116	115	120	97
Ross Glen	329	(8)	337	391	372	344	329
Southview	212	(11)	223	221	225	253	257
Vincent Massey	273	(22)	295	300	285	300	336
Webster Niblock	323	11	312	303	324	322	323
Wilson Learning Centre	661	121	540	-	-	-	-
Alexandra Middle School	310	(58)	368	490	508	526	495
Medicine Hat High	1,183	(77)	1,260	1,251	1,226	1,192	1,204
Crescent Heights High	1,205	(16)	1,221	1,190	1,182	1,189	1,249
TBA	11	11	-	-	-	-	-
Alternative Programs	105	-	105	114	73	89	122
<i>Total</i>	7,224	-	7,224	6,971	6,759	6,710	6,737
Increase (decrease)	-		253	212	49	(27)	72
	0.0%		3.6%	3.1%	0.7%	-0.4%	1.1%
Community Placements	175	-	175	175	169	146	138
Alternate Programming	105	-	105	114	73	89	122
Traditional Schools	6,944	-	6,944	6,682	6,517	6,475	6,477
<i>Total</i>	7,224	-	7,224	6,971	6,759	6,710	6,737
	0.0%		3.6%	3.1%	0.7%	-0.4%	1.1%
			1.6%	Average (previous 5 years)			

STUDENT ENROLLMENT
FIVE YEAR TREND
Budget 2014 - 2015





Medicine Hat School District No. 76

CLASS SIZE AVERAGES

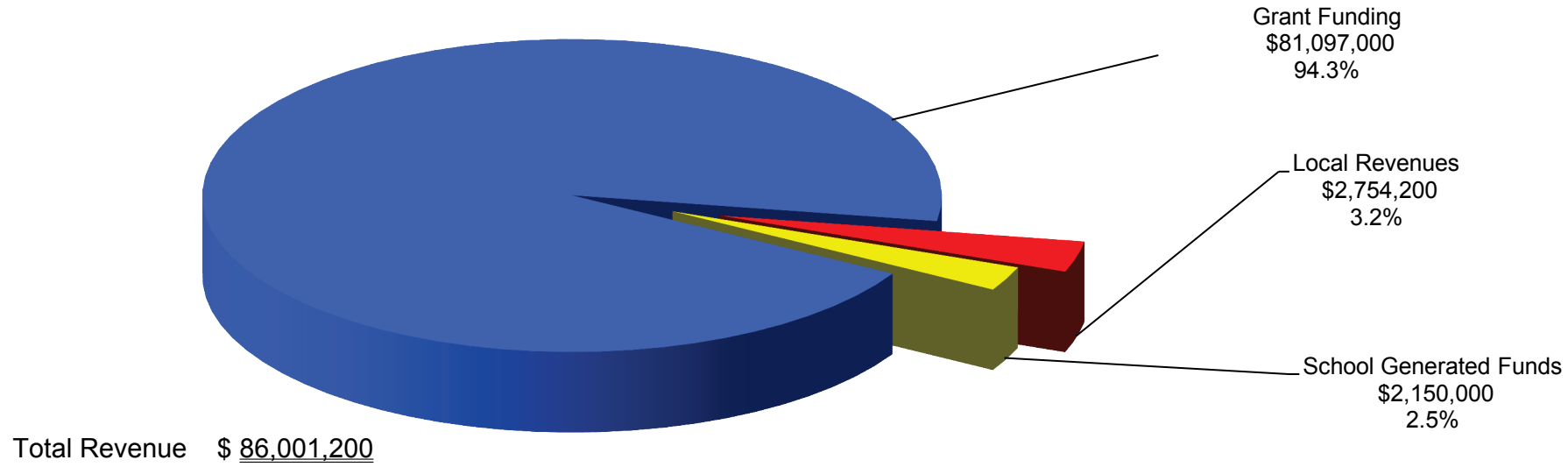
2015-2016 BUDGET

	Provincial Targets	2015-16 Spring Budget	Increase	2014-15 Fall Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual
Class Size by Grade Groupings:								
			0.0%					
Kindergarten to Grade 3	17	16.5	-	16.5	16.4	16.3	18.5	16.3
Grades 4 to 6	23	22.0	-	22.0	21.7	22.0	21.6	22.0
Grades 7 to 9	25	24.5	-	24.5	24.2	24.4	25.0	24.4
Grades 10 to 12	27	25.5	-	25.5	24.9	25.3	25.0	25.3
<i>Average (straight average)</i>	<u>23</u>	<u>22.1</u>	<u>-</u>	<u>22.1</u>	<u>21.8</u>	<u>22.0</u>	<u>22.5</u>	<u>22.0</u>
FTE Increase (Decrease)		<u>-</u>		<u>0.3</u>	<u>(0.2)</u>	<u>(0.5)</u>	<u>0.5</u>	<u>0.2</u>
<i>Percentage Increase (Decrease)</i>		<u>0.0%</u>		<u>1.5%</u>	<u>(0.9%)</u>	<u>(2.3%)</u>	<u>2.4%</u>	<u>0.9%</u>
Student Enrollment:								
		<u>7,224</u>	<u>-</u>	<u>7,224</u>	<u>6,971</u>	<u>6,759</u>	<u>6,710</u>	<u>6,737</u>
<i>Budgeted Increase in Enrollment</i>		<u>-</u>	<u>0.0%</u>	<u>253</u>	<u>212</u>	<u>49</u>	<u>(27)</u>	
<i>Provinces Estimates</i>		<u>130</u>	<u>1.8%</u>					
<i>Average of last two years</i>		<u>246</u>	<u>3.4%</u>					
Base Staffing Allocation:								
	Policy 411 Targets	2015-16 Spring Budget		2014-15 Fall Budget	2013-14 Actual	2012-13 Actual	2011-12 Actual	2010-11 Actual
Kindergarten to Grade 3	16.5	16.5	-	16.5	16.5	16.0	16.5	16.0
Grades 4 to 6	22.5	22.5	-	22.5	22.5	22.0	22.5	22.0
Grades 7 to 9	22.5	22.5	-	22.5	22.5	22.0	22.5	22.0
Grades 10 to 12	22.5	22.5	-	22.5	22.5	22.0	22.5	22.0
	<u>21.0</u>	<u>21.0</u>	<u>-</u>	<u>21.0</u>	<u>21.0</u>	<u>20.5</u>	<u>21.0</u>	<u>20.5</u>

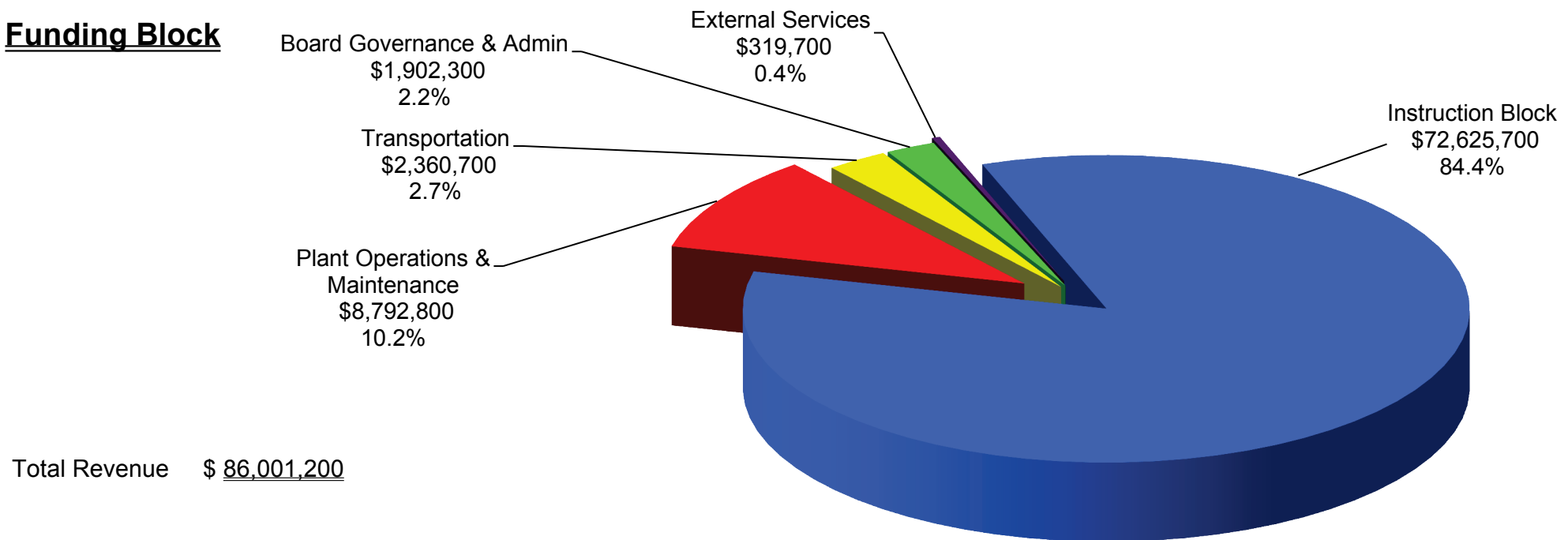
DISTRICT REVENUES

BUDGET 2015-2016

Funding Source



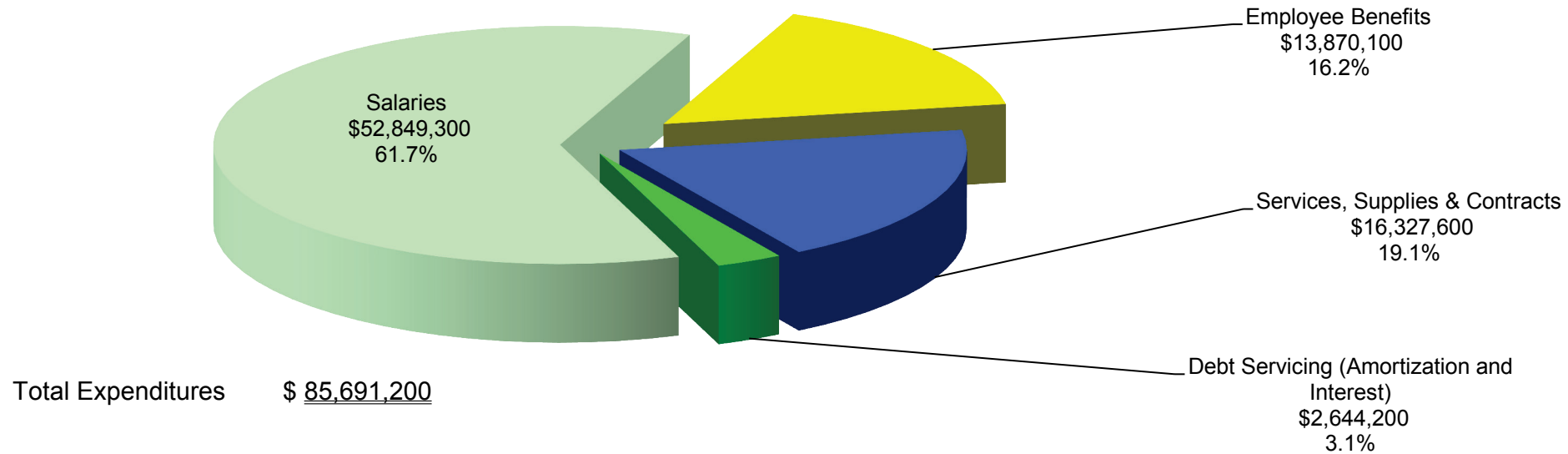
Funding Block



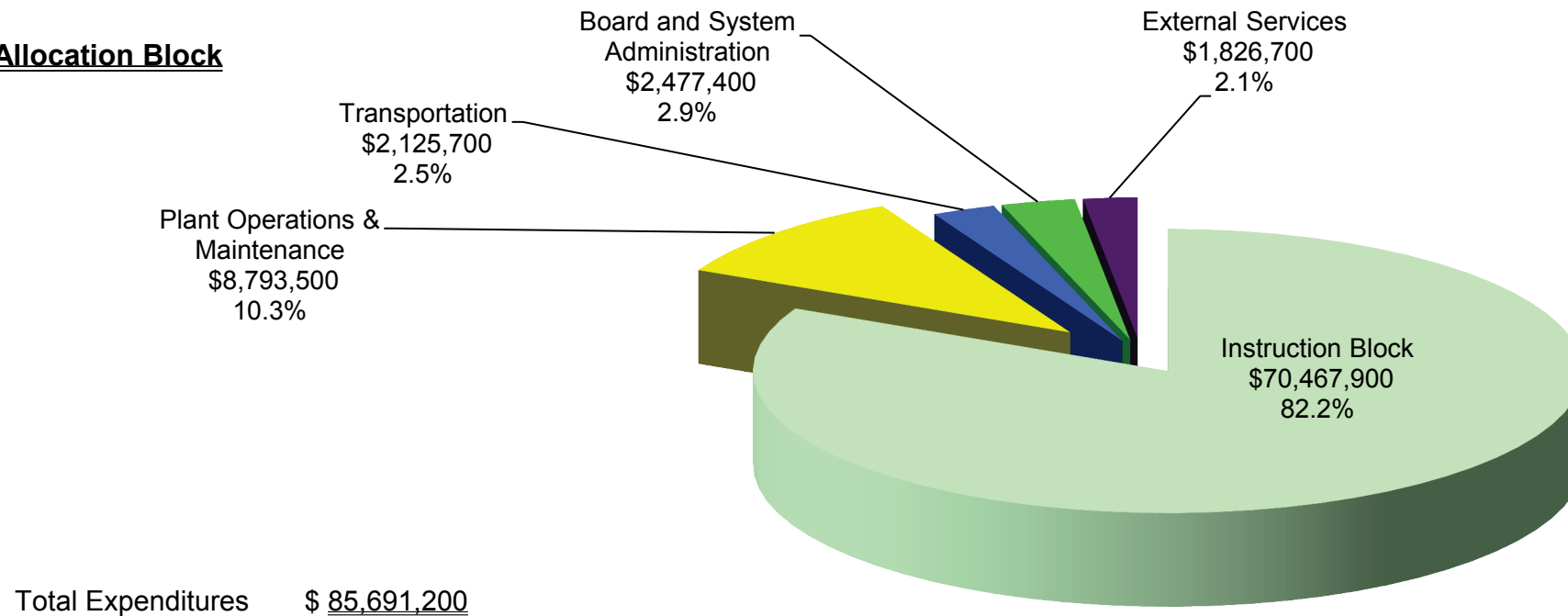
DISTRICT EXPENDITURES

BUDGET 2015-2016

Expense Type (or Object)



Allocation Block





Medicine Hat School District No.76
BUDGETED STATEMENT OF OPERATIONS
BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease) Overall	%	Fall Budget 2014-2015 (Current Budget)
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$ 80,216,400	\$ 1,288,600	1.6%	\$ 78,927,800
Other - Government of Alberta	880,600	9,000	1.0%	871,600
Sub-Total - Government of Alberta	\$ 81,097,000	\$ 1,297,600	1.6%	\$ 79,799,400
Other Alberta School Authorities	136,700	100	0.1%	136,600
Fees	1,599,100	27,500	1.7%	1,571,600
Other Sales and Services	1,226,000	45,100	3.8%	1,180,900
Investment Income	174,400	(10,000)	(5.4%)	184,400
Gifts and Donations	459,300	-	-	459,300
Rental of Facilities	58,700	-	-	58,700
Fundraising	1,250,000	-	-	1,250,000
Gain on Disposal of Capital Assets	-	-	-	-
Total Revenues	\$ 86,001,200	\$ 1,360,300	1.6%	\$ 84,640,900
Expenses By Program				
Instruction	\$ 70,467,900	\$ 2,972,700	4.4%	\$ 67,495,200
Plant Operations & Maintenance	8,793,500	(1,226,600)	(12.2%)	10,020,100
Transportation	2,125,700	61,900	3.0%	2,063,800
Board and System Administration	2,477,400	(71,200)	(2.8%)	2,548,600
External Services	1,826,700	61,700	3.5%	1,765,000
Total Expenses	\$ 85,691,200	\$ 1,798,500	2.1%	\$ 83,892,700
Operating Surplus (Deficit)	\$ 310,000	\$ (438,200)		\$ 748,200

Medicine Hat School District No.76

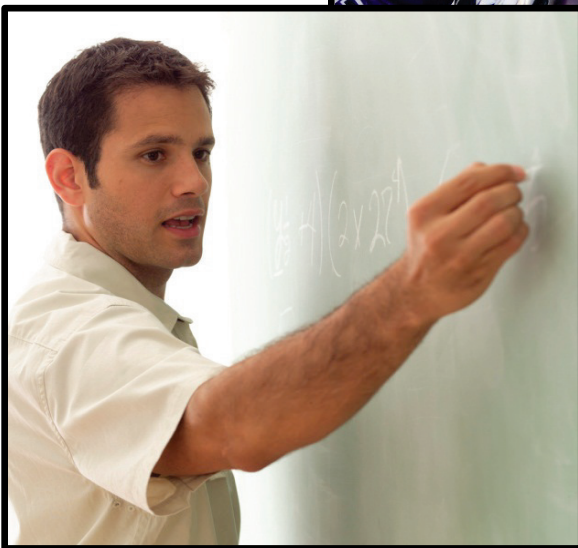
SCHEDULE OF EXPENSES - BY OBJECT

BUDGET 2015-2016

	Spring Budget 2015-2016	Increase (Decrease)	%	Fall Budget 2014-2015
	(Next Year)	Overall		(Current Budget)
Expenses By Object				
Certificated Salaries	\$ 40,879,100	\$ 2,083,700	5.4%	\$ 38,795,400
Certificated Benefits	10,767,400	354,300	3.4%	10,413,100
Non-certificated Salaries	11,970,200	865,400	7.8%	11,104,800
Non-certificated Benefits	3,102,700	205,400	7.1%	2,897,300
Total Wages & Benefits	66,719,400	3,508,800	5.6%	63,210,600
Services, Contracts and Supplies Expense	16,318,200	(1,674,200)	(9.3%)	17,992,400
Capital and Debt Services				
Amortization - Supported	1,679,800	(1,600)	(0.1%)	1,681,400
Amortization - Unsupported	936,200	(30,400)	(3.1%)	966,600
Interest - Supported	-	(2,400)	(100.0%)	2,400
Interest - Unsupported	28,200	(7,400)	(20.8%)	35,600
Total Capital & Debt Services	2,644,200	(41,800)	(1.6%)	2,686,000
Other Expenses	9,400	5,700	154.1%	3,700
Total Expenses	\$ 85,691,200	\$ 1,798,500	2.1%	\$ 83,892,700
Accumulated Operating Surplus (Projected)				
Accumulated Operating Surplus - Aug.31, 2015	\$ 7,691,600	\$2,008,534	35.3%	\$5,683,066
Accumulated Operating Surplus - Aug.31, 2016	\$ 5,639,600	(\$73,466)	(1.3%)	\$5,713,066



STAFF AND STUDENTS



INFORMATION

Due to the recent provincial budget the following changes will impact 2015-16:

- Base grant rates will be increases by 1.8%
- Class size funding will increase 2%
- All other instructional grants will be maintained at the 2014-2015 levels

The District is providing a total of 3.3 extra certificated staff, as follows:

- 2.4 FTE in PUF
- .8 FTE in classrooms
- .1 FTE in centralized services

Enrollment Growth:

- The District has built a budget based on no growth in student numbers.
- If growth does occur at the same rate as the previous five years, we would in fact see an additional 1.6% or 115 students.
- If growth equalled the rate over the last two years we would see an additional 3.35% or 242 students.
- The Province has committed to funding growth if we have additional students in September





Medicine Hat School District No.76
SCHEDULE OF STAFF AND STUDENTS
 BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease)	%	Fall Budget 2014-2015 (Current Budget)
Certificated Staff FTEs				
School based	405.8	3.2	0.8%	402.6
Non-school based	10.0	0.1	1.0%	9.9
<i>Total Certificated Staff FTEs</i>	415.8	3.3	0.8%	412.5
Certificated Staffing Change due to:				
Enrollment	3.2			
Other factors	0.1			
<i>Total Change</i>	3.3			
Non-Certificated Staff FTEs				
Instructional - General	217.1	19.0	9.6%	198.1
Non-instructional				
Plant Operations and Maintenance	52.9	-	0.0%	52.9
Transportation	1.0	-	-	1.0
Board and Administration	15.6	-	-	15.6
External Services	10.7	1.2	12.6%	9.5
<i>Total Non-Certificated Staff FTEs</i>	297.3	20.2	7.3%	277.1
Non-Certificated Staffing Change due to:				
Enrollment	19.0			
Other factors	1.2			
<i>Total Change</i>	20.2			
Eligible Funded Students				
Early Childhood Services (ECS headcount)	855	(52)	(5.7%)	907
Grades 1 to 9 (headcount)	4,683	106	2.3%	4,577
Grade 10 to 12 (FTE)	1,686	(54)	(3.1%)	1,740
<i>Total Eligible Funded Students</i>	7,224	-	-	7,224



Medicine Hat School District No.76
SCHEDULE OF GRANT FUNDING
BUDGET 2015-2016

	Spring Budget 2015-2016	Increase (Decrease)	%	Fall Budget 2014-2015
	(Next Year)	Overall		(Current Budget)
Instructional Block				
Base Funding	\$ 45,986,400	\$ 794,000	1.8%	\$ 45,192,400
Class Size	3,481,300	65,200	1.9%	3,416,100
Sub-total	\$ 49,467,700	\$ 859,200	1.8%	\$ 48,608,500
Inclusive Education	4,482,800	141,300	3.3%	4,341,500
Socio-Economic	734,800	16,300	2.3%	718,500
Equity of Opportunity	681,800	15,900	2.4%	665,900
Small Schools by Necessity	540,000	-	-	540,000
First Nations, Metis and Inuit (FNMI)	357,600	2,600	0.7%	355,000
English as a Second Language	132,500	-	-	132,500
French Language Project	90,000	-	-	90,000
French Language Instruction	41,500	-	-	41,500
Outreach Programs	314,900	(100)	(0.0%)	315,000
Institutional Programs	213,200	-	-	213,200
Supernet	211,200	9,600	`	201,600
Prior years CEUs	-	(192,300)	(100.0%)	192,300
Lump Sum - to cover teachers 1%	394,000	394,000	-	-
Regional Collaborative Services	100,000	-	-	100,000
Teacher Pensions	4,958,600	317,500	6.8%	4,641,100
Administration Claw Back	(316,000)	4,000	(1.3%)	(320,000)
Sub-total	\$ 62,404,600	\$ 1,568,000	2.6%	\$ 60,836,600
Program Unit Funding (PUF)	6,538,100	803,000	14.0%	5,735,100
Amortization Supported - Instruction	200,900	(16,600)	(7.6%)	217,500
Total Instructional Block	\$ 69,143,600	\$ 2,354,400	3.5%	\$ 66,789,200



Medicine Hat School District No.76
SCHEDULE OF GRANT FUNDING
BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease) Overall	%	Fall Budget 2014-2015 (Current Budget)
Plant Operations and Maintenance Block				
Base POM	\$ 5,753,800	\$ 158,100	2.8%	\$ 5,595,700
Lease Support (MHCS)	115,600	(3,700)	(3.1%)	119,300
Total Base POM	\$ 5,869,400	\$ 154,400	2.7%	\$ 5,715,000
Infrastructure Maintenance and Renewal (IMR)	1,364,400	(1,210,700)	(47.0%)	2,575,100
Amortization Supported - POM	1,478,900	15,000	1.0%	1,463,900
Interest Supported - POM	2,400	-	-	2,400
Total Facilities	\$ 8,715,100	\$ (1,041,300)	(10.7%)	\$ 9,756,400
Transportation Block				
Urban	1,731,700	(119,100)	(6.4%)	1,850,800
Special Education - 1-12	182,200	10,100	5.9%	172,100
Special Education - ECS	438,800	84,600	23.9%	354,200
Special Education - Conveyance	5,000	(100)	(2.0%)	5,100
Total Transportation	\$ 2,357,700	\$ (24,500)	(1.0%)	\$ 2,382,200
External Services				
After School Programs	180,000	-	-	180,000
My Place	252,600	-	-	252,600
HUG	251,100	-	-	251,100
Parents As Teachers	196,900	9,000	4.8%	187,900
Total External Services	\$ 880,600	\$ 9,000	1.0%	\$ 871,600
Summary				
Instructional Block	\$ 69,143,600	\$ 2,354,400	3.5%	\$ 66,789,200
Plant Operations and Maintenance Block	8,715,100	(1,041,300)	(10.7%)	9,756,400
Transportation Block	2,357,700	(24,500)	(1.0%)	2,382,200
External Services	880,600	9,000	1.0%	871,600
Total Grant Funding	\$ 81,097,000	\$ 1,297,600	1.6%	\$ 79,799,400



Medicine Hat School District No. 76
SCHEDULE OF LOCAL REVENUES
BUDGET 2015-2016

	Spring Budget 2015-2016	Increase (Decrease)	%	Fall Budget 2014-2015
	(Next Year)	Overall		(Current Budget)
Other School Boards	\$ 136,700	100	0.1%	\$ 136,600
Instructional Fees				
Fees - Basic	624,000	-	-	624,000
Fees - Optional Courses	355,100	27,500	8.4%	327,600
Fees - International Students	120,000	-	-	120,000
Fees - SGF	500,000	-	-	500,000
Sub-total (Fees)	\$ 1,599,100	\$ 27,500	1.7%	\$ 1,571,600
Sales and Services				
Instruction	6,000	-	-	6,000
School Generated Funds (SGF)	130,000	-	-	130,000
Plant Operations and Maintenance (POM)	5,000	-	-	5,000
Board and Administration	200,000	-	-	200,000
External - Before & After School Fees	359,200	(800)	(0.2%)	360,000
External - Food Services	16,000	-	-	16,000
External - Pre-School Fees	29,000	29,000	-	-
External - Grounds Maintenance Agreements	480,800	16,900	3.6%	463,900
Sub-total (Sales and Services)	\$ 1,226,000	\$ 45,100	3.8%	\$ 1,180,900
Investment Income	\$ 174,400	\$ (10,000)	(5.4%)	\$ 184,400
Gifts and Donations				
Instruction	150,000	-	-	150,000
School Generated Funds (SGF)	225,000	-	-	225,000
Foundation Fundraising	62,000	-	-	62,000
Trusts and Scholarships	22,300	-	-	22,300
Sub-total (Gifts and Donations)	\$ 459,300	\$ -	-	\$ 459,300
Rental of Facilities	\$ 58,700	\$ -	-	\$ 58,700
Fund Raising (SGF)	\$ 1,250,000	\$ -	-	\$ 1,250,000
Total Local Revenues	\$ 4,904,200	\$ 62,700	1.3%	\$ 4,841,500



Medicine Hat School District No.76
SCHEDULE OF LOCAL REVENUES
BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease) Overall	%	Fall Budget 2014-2015 (Current Budget)
<u>Summary - By Object Line</u>				
Other School Boards	136,700	100	0.1%	136,600
Instructional Fees	1,599,100	27,500	1.7%	1,571,600
Sales and Services	1,226,000	45,100	3.8%	1,180,900
Investment Income	174,400	(10,000)	(5.4%)	184,400
Gifts and Donations	459,300	-	-	459,300
Rental of Facilities	58,700	-	-	58,700
Fund Raising (SGF)	1,250,000	-	-	1,250,000
Total Local Revenues	\$ 4,904,200	\$ 62,700	1.3%	\$ 4,841,500
<u>Summary - SGF Broken Out</u>				
General	2,797,200	62,700	2.3%	2,734,500
SGF	2,107,000	-	-	2,107,000
Total Local Revenues	\$ 4,904,200	\$ 62,700	1.3%	\$ 4,841,500

WAGES AND BENEFITS



INFORMATION

The District is the third largest employer in the city following the hospital (Alberta Health Services) and the City of Medicine Hat.

The District employs over 400 teachers and almost 300 non-teaching staff.

The average salary costs (excluding benefits) for key staff positions for 2015-2016 is anticipated to be as follows:

➤ Teachers	\$90,100
➤ Educational Assistants	\$27,700
➤ Clerical	\$38,900
➤ Custodians	\$43,700
➤ Caretakers	\$35,300

Wages and benefits account for approximately 80% of the District's operating budget.

The District has three distinct employee groups:

- ATA - All teachers including class room teachers, principals, vice-principals, department heads, etc.
- CUPE - Educational Assistants, Clerical and Custodial staff.
- Non-Union Group - Central Office staff and staff in facilities services.





Medicine Hat School District No. 76
SCHEDULE OF WAGES AND BENEFITS
BUDGET 2015-2016

	2015-16 Spring Budget				Increase (Decrease)			2014-15 Fall Budget			
	FTE	Salaries	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries	Benefits	Total
	(Next Year)							(Next Year)			
Certificated Staff - ATA											
Decentralized (School Based)	385.3	\$ 36,181,800	\$ 9,298,200	\$ 45,480,000	0.8	\$ 2,060,800	4.7%	384.5	\$ 34,360,500	\$ 9,058,700	\$ 43,419,200
Program Unit Funding (PUF)	20.5	1,792,400	484,400	2,276,800	2.4	173,600	8.3%	18.1	1,666,300	436,900	2,103,200
Centralized Staff	10.0	1,307,600	274,700	1,582,300	0.1	73,700	4.9%	9.9	1,233,900	274,700	1,508,600
Central Services							-			-	
Substitutes and Summer School		1,197,300	59,700	1,257,000		98,400	8.5%		1,084,700	73,900	1,158,600
Paid Leaves		400,000	51,600	451,600		(59,200)	(11.6%)		450,000	60,800	510,800
Other		-	598,800	598,800		90,700	17.9%		-	508,100	508,100
Total - ATA	415.8	\$ 40,879,100	\$ 10,767,400	\$ 51,646,500	3.3	\$ 2,438,000	5.0%	412.5	\$ 38,795,400	\$ 10,413,100	\$ 49,208,500
		5.4%	3.4%	5.0%		5.0%					
Non-Certificated Staff - CUPE											
Educational Assistants											
District	93.3	2,811,400	663,300	3,474,700	6.7	326,000	10.4%	86.7	2,526,500	622,200	3,148,700
PUF	69.1	1,829,500	465,200	2,294,700	11.8	507,800	28.4%	57.2	1,424,600	362,300	1,786,900
Sub-total - EAs	162.4	4,640,900	1,128,500	5,769,400	18.5	833,800	16.9%	143.9	3,951,100	984,500	4,935,600
Clerical	39.6	1,609,200	507,600	2,116,800	(0.0)	92,700	4.6%	39.6	1,547,900	476,200	2,024,100
Custodial	41.1	2,077,500	571,600	2,649,100	0.6	14,700	0.6%	40.5	2,044,200	590,200	2,634,400
Total - CUPE	243.1	\$ 8,327,600	\$ 2,207,700	\$ 10,535,300	19.1	\$ 941,200	9.8%	224.0	\$ 7,543,200	\$ 2,050,900	\$ 9,594,100
		10.4%	7.6%	9.8%		9.8%					
Non-Certificated - Non-Union Staff											
Trustees	5.0	106,500	10,000	116,500	-	-	-	5.0	106,500	10,000	116,500
Non-Union Staff	49.2	3,536,100	885,000	4,421,100	1.1	129,600	3.0%	48.1	3,407,000	884,500	4,291,500
Total - Non-Union	54.2	\$ 3,642,600	\$ 895,000	\$ 4,537,600	1.1	\$ 129,600	2.9%	53.1	\$ 3,513,500	\$ 894,500	\$ 4,408,000
		3.7%	0.1%	2.9%		2.9%					
Total - All Groups	713.1	\$ 52,849,300	\$ 13,870,100	\$ 66,719,400	23.5	\$ 3,508,800	5.6%	689.6	\$ 49,852,100	\$ 13,358,500	\$ 63,210,600
		6.0%	3.8%	5.6%		5.6%					

INSTRUCTION

PROGRAM

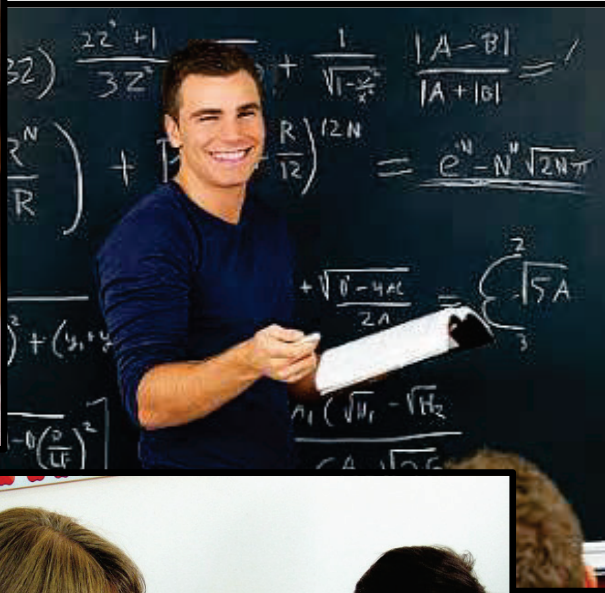
All costs under the area of Instruction relate to school programs and services.

This includes the following:

- School Staff - Teachers, Educational Assistants and school clerical staff
- District Educational Staff - directors, consultants, behavioural and psychological staff, special needs support services, curriculum and program supports
- Professional Development - centralized, school based and individual
- Learning Coaches
- School Counselling
- External professional services - speech, audiology, psychological supports
- Information Technology services
- Print services

Some of the other programs include the following:

- First Nations, Metis and Inuit Program
- Alternate and Outreach Programs
- Institutional Programs
- Inclusive Learning supports
- Outdoor Education
- School Resource Officers
- Library services



Medicine Hat School District No.76
SCHEDULE OF EXPENDITURES - INSTRUCTION
BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease)	%	Fall Budget 2014-2015 (Current Budget)
Staff - FTE				
Certificated	412.8	3.3	0.8%	409.5
Non-Certificated	217.1	19.0	9.6%	198.1
Total	629.9	22.3	3.7%	607.6
Salaries and Benefits				
Certificated Wages	\$ 40,358,700	\$ 2,068,600	5.4%	\$ 38,290,100
Certificated Benefits	10,676,600	355,700	3.4%	10,320,900
Sub-total (Certificated Wages & Benefits)	51,035,300	2,424,300	5.0%	48,611,000
Non-Certificated Wages	7,409,800	771,200	11.6%	6,638,600
Non-Certificated Benefits	1,975,100	244,000	14.1%	1,731,100
Sub-total (Non-Certificated Wages & Benefits)	9,384,900	1,015,200	12.1%	8,369,700
Total (Wages & Benefits)	\$ 60,420,200	\$ 3,439,500	6.0%	\$ 56,980,700
Services, Contracts and Supplies				
Central Instruction	2,499,500	(22,600)	(0.9%)	2,522,100
Site Based	2,064,400	(144,600)	(6.5%)	2,209,000
Self Funded Programs - PUF	2,414,700	(229,600)	(8.7%)	2,644,300
School Generated Funds (SGF)	2,150,000	-	-	2,150,000
Sub-total (Purchased Services)	\$ 9,128,600	\$ (396,800)	(4.2%)	\$ 9,525,400
Capital and Debt Servicing				
Amortization - Supported	200,900	(16,600)	(7.6%)	217,500
Amortization - Unsupported	690,000	(46,000)	(6.3%)	736,000
Interest on Capital Debt - Unsupported	28,200	(7,400)	(20.8%)	35,600
Sub-total (Capital and Debt Servicing)	\$ 919,100	\$ (70,000)	(7.1%)	\$ 989,100
Total Instruction Block	\$ 70,467,900	\$ 2,972,700	4.4%	\$ 67,495,200



PLANT OPERATIONS AND MAINTENANCE SERVICES

PROGRAM

The Plant Operations and Maintenance (POM) block is responsible for the services to create and operate our school facilities.

These services include the construction, operation, maintenance, safety and security of all school and ancillary buildings.

Costs include the following:

- Administrator of Facilities and support staff
- Maintenance Department - HVAC systems, electrical, plumbing, carpentry and painting
- Grounds Department - grass and weed control, shrubbery, snow removal, parking and fields
- Custodial and caretaking services both during the day and in the evenings
- Facility operating costs such as:
 - ◇ Utilities
 - ◇ Waste removal
 - ◇ Furniture and equipment maintenance and renewal
 - ◇ Building security - fire and security systems
 - ◇ Property insurance





Medicine Hat School District No.76
SCHEDULE OF EXPENDITURES - PLANT OPERATIONS AND MAINTENANCE
BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease)	%	Fall Budget 2014-2015 (Current Budget)
Staff - FTE				
Non-Unionized	11.8	(0.6)	(4.8%)	12.4
CUPE	41.1	0.6	1.5%	40.5
Total Non-Certificated	52.9	0.0	0.0%	52.9
Salaries and Benefits				
Non-Certificated Wages	2,551,500	29,400	1.2%	2,522,100
Non-Certificated Benefits	674,200	(53,000)	(7.3%)	727,200
Sub-total (Non-Certificated Wages & Benefits)	\$ 3,225,700	\$ (23,600)	(0.7%)	\$ 3,249,300
Services, Contracts and Supplies				
Administration	4,100	(12,200)	(74.8%)	16,300
General Maintenance	5,200	(100)	(1.9%)	5,300
Utilities	1,400,000	(23,200)	(1.6%)	1,423,200
Insurance - Property and Fleet	230,000	9,000	4.1%	221,000
Security and Monitoring	40,000	(6,400)	(13.8%)	46,400
Grounds	93,000	13,900	17.6%	79,100
Electrical	20,000	(5,000)	(20.0%)	25,000
Plumbing	47,800	(5,200)	(9.8%)	53,000
HVAC / Mechanical	77,000	4,000	5.5%	73,000
Carpentry	62,000	7,100	12.9%	54,900
Painting	18,000	-	-	18,000
Custodial	163,600	5,000	3.2%	158,600
Christian School - POM support	289,700	(3,500)	(1.2%)	293,200
Fleet and Equipment Maintenance	54,800	(3,800)	(6.5%)	58,600
Site Based - Maintenance (MBRs)	26,600	(100)	(0.4%)	26,700
Sub-total (POM)	2,531,800	(20,500)	(0.8%)	2,552,300
Infrastructure Maintenance and Renewal (IMR)	1,364,400	(1,210,700)	(47.0%)	2,575,100
Sub-total (Purchased Services)	\$ 3,896,200	\$ (1,231,200)	(24.0%)	\$ 5,127,400
Capital and Debt Servicing				
Sub-total (Capital and Debt Servicing)	\$ 1,671,600	\$ 28,200	1.7%	\$ 1,643,400
Total POM Block	\$ 8,793,500	\$ (1,226,600)	(12.2%)	\$ 10,020,100

TRANSPORTATION SERVICES



**Medicine Hat
School District No.76**



PROGRAM

The expenditures for the Transportation program are for services related to the transportation of students to, from and between schools.

Costs include the following:

- Transportation Coordinator
- Bus route design, review and mapping of routes
- Conveyance of students to and from school through various modes, including:
 - ◇ Contracted Yellow Bus services (Southlands)
 - ◇ PDP specialized services
 - ◇ City Handi-Transit services
 - ◇ Other specialized transit services
 - ◇ Parent conveyance

In 2014 the District tendered the transportation services resulting in the following:

- Annual Savings of \$ 1,288,000 over the first 5 years of the contract
- Fleet of new buses
- Environmentally friendly and quiet buses which run on propane
- Installation of video surveillance on all buses to enhance the safety and security of all students
- A service provider with considerable industry experience and commitment to the safe and efficient transportation of our most precious cargo ~ our children ~

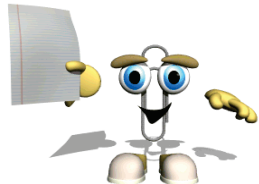




Medicine Hat School District No.76
SCHEDULE OF EXPENDITURES - TRANSPORTATION
BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease)	%	Fall Budget 2014-2015 (Current Budget)
Staff - FTE				
Non-Certificated	1.0	-	-	1.0
Salaries and Benefits				
Non-Certificated Wages	56,100	1,100	2.0%	55,000
Non-Certificated Benefits	16,400	(100)	(0.6%)	16,500
Sub-total (Non-Certificated Wages & Benefits)	\$ 72,500	\$ 1,000	1.4%	\$ 71,500
Services, Contracts and Supplies				
School Bus Carrier	1,825,300	22,400	1.2%	1,802,900
City Services	17,900	400	2.3%	17,500
Special Services	61,000	(3,000)	(4.7%)	64,000
Conveyance Fees	93,000	17,400	23.0%	75,600
Other Purchased Services	42,300	21,400	102.4%	20,900
Administrative Expenses	3,200	800	33.3%	2,400
Software Maintenance	10,500	1,500	16.7%	9,000
Sub-total (Purchased Services)	\$ 2,053,200	\$ 60,900	3.1%	\$ 1,992,300
Capital and Debt Servicing				
Amortization - Unsupported	-	-	-	-
Interest on Capital Debt - Unsupported	-	-	-	-
Sub-total (Capital and Debt Servicing)	\$ -	\$ -	-	\$ -
Total Transportation Block	\$ 2,125,700	\$ 61,900	3.0%	\$ 2,063,800

BOARD AND ADMINISTRATION SERVICES



SERVICES

The area of Board and Administration includes:

- Board of Trustees
- Office of the Superintendent, Human Resources and System Instructional Support
- Business and Finance

Trustees - Governance expenses pertain to the activities related to the work of the elected Board of Trustees. These include trustee honorariums, travel expenses and membership fees such as ASBA and PSBA.

Superintendent - The Office of the Superintendent, Human Resources and System Instructional Support includes expenses related to the overall jurisdiction and the administration of it. This includes the Superintendent and two Associate Superintendents and their support staff. Their expenditures relate to system planning, staff planning and oversight, new programs, monitoring and evaluation of programs, schools, school administrators and staff.

Secretary Treasurer - Business Administration oversees all disbursements, payroll, general accounting and budgeting. The Secretary Treasurer, the Assistant Secretary Treasurer, the Finance Department, OH&S Officer and support staff are all included in this area. Additional services include insurance oversight, legal services, as well as executive oversight of transportation and facility services.



Medicine Hat School District No.76
SCHEDULE OF EXPENDITURES - BOARD AND ADMINISTRATION
BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease)	%	Fall Budget 2014-2015 (Current Budget)
Staff - FTE				
Certificated	3.0	-	-	3.0
Non-Certificated	15.6	-	-	15.6
Total	18.6	-	-	18.6
Salaries and Benefits				
Certificated Wages	\$ 520,400	\$ 15,100	3.0%	\$ 505,300
Certificated Benefits	90,800	(1,400)	(1.5%)	92,200
Sub-total (Certificated Wages & Benefits)	611,200	\$ 13,700	2.3%	597,500
Non-Certificated Wages	936,500	18,400	2.0%	918,100
Non-Certificated Benefits	269,900	5,500	2.1%	264,400
Sub-total (Non-Certificated Wages & Benefits)	1,206,400	\$ 23,900	2.0%	1,182,500
Total (Wages & Benefits)	\$ 1,817,600	\$ 37,600	2.1%	\$ 1,780,000
Services, Contracts and Supplies				
ASBA	49,800	(700)	(1.4%)	50,500
PSBA	24,200	-	-	24,200
Board	40,800	500	1.2%	40,300
Superintendent	70,100	(20,800)	(22.9%)	90,900
Human Resources	51,100	4,000	8.5%	47,100
Student Services	20,600	3,000	17.0%	17,600
Software Maintenance	92,000	(9,000)	(8.9%)	101,000
Scholarships and Trust Disbursements	45,700	-	-	45,700
Business and Financial Services	77,600	(95,800)	(55.2%)	173,400
Liability Insurance	54,000	3,000	5.9%	51,000
Central Office Supplies and Services	47,600	1,200	`	46,400
Occupational Health and Safety	5,500	100	1.9%	5,400
Central Office Building Costs	24,300	-	-	24,300
Sub-total (Purchased Services)	\$ 603,300	\$ (114,500)	(16.0%)	\$ 717,800
Capital and Debt Servicing				
Amortization - Unsupported	47,100	-	-	47,100
Interest and Finance Charges - Other	\$ 9,400	\$ 5,700	154.1%	\$ 3,700
Total Board and Administration Block	\$ 2,477,400	\$ (71,200)	(2.8%)	\$ 2,548,600

EXTERNAL SERVICES



*Before & After
School Programs*



SERVICES

The area of External Services covers all other activities of the District that are ancillary to the core educational services mandated under the School Act. External Services includes projects that are funded by ministries other than the Ministry of Education, as well as other non-educational District services.

Services and programs include the following:

- Before and After School Programs at our elementary schools
- Parents As Teachers Program
- My Place Project
- Helping Us Grow Project
- Food services - in our cafeterias
- Grounds maintenance projects at:
 - ◇ Medicine Hat College
 - ◇ Medicine Hat Catholic Board of Education

The School Act mandates that these services can not be run at a loss and we are proud of the fact our District has never had any problem complying with this requirement.

External

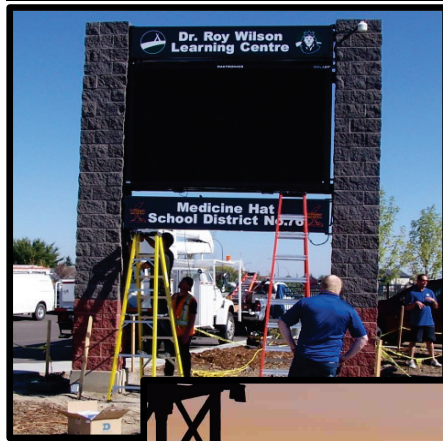




Medicine Hat School District No.76
SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES
 BUDGET 2015-2016

	Spring Budget 2015-2016 (Next Year)	Increase (Decrease)	%	Fall Budget 2014-2015 (Current Budget)
Staff - FTE				
Non-Certificated	10.7	1.2	12.6%	9.5
Salaries and Benefits				
Wages & Benefits - In Summary				
Wages	\$ 1,016,300	45,300	4.7%	\$ 971,000
Benefits	167,100	9,000	5.7%	158,100
Total (Wages & Benefits)	\$ 1,183,400	\$ 54,300	4.8%	\$ 1,129,100
Salaries & Benefits - By Program				
Before & After School Programs	518,400	-	-	518,400
Pre-School Program(s)	21,100	21,100	-	-
Parents As Teachers	194,400	8,800	4.7%	185,600
Project - My Place	35,000	-	-	35,000
Project - HUGs	35,000	-	-	35,000
Grounds Maintenance - College	311,000	26,800	9.4%	284,200
Grounds Maintenance - Catholic District	68,500	(2,400)	(3.4%)	70,900
Total (Wages & Benefits)	\$ 1,183,400	\$ 54,300	4.8%	\$ 1,129,100
Services, Contracts and Supplies				
Before and After School Programs	-	(100)	(100.0%)	100
Preschool (Christian School)	7,300	7,300	-	-
Parents As Teachers Program	2,500	200	8.7%	2,300
Project - My Place	217,600	-	-	217,600
Project - HUGs	216,100	-	-	216,100
Food Services - Cafeteria(s)	15,400	-	-	15,400
Fund Raising Activities - Foundation	67,000	-	-	67,000
Grounds Maintenance - College	95,000	-	-	95,000
Grounds Maintenance - Catholic District	16,000	-	-	16,000
Sub-total (Purchased Services)	\$ 636,900	\$ 7,400	1.2%	\$ 629,500
Capital and Debt Servicing				
Amortization - Unsupported	6,400	-	-	6,400
Total External Services Block	\$ 1,826,700	\$ 61,700	3.5%	\$ 1,765,000

CAPITAL BUDGET



CAPITAL BUDGET

While capital construction projects, such as new schools, are included in this area these projects are dependent on provincial prioritization and funding.

Capital expenditures also includes:

- furniture and equipment replacements
- student desks
- shop and CTS equipment
- computers
- printers
- smart boards
- servers and network infrastructure
- security systems
- PA systems
- telephone systems
- grounds equipment - lawnmowers, etc.
- vehicles
- countless other items

Capital includes any item that will last more than one year and with a cost in excess of \$5,000.

Capital items are capitalized. This means that if an item is deemed to be a capital expenditure it does not appear immediately in the statement of operations (i.e. as an expense). Rather it is amortized (or expensed) over the assets estimated useful life.



Medicine Hat School District No.76
CAPITAL EXPENDITURE BUDGET
2015-2016

	2015-16 Spring Budget	Increase	2014-15 Fall Budget	2014-15 Spring Budget
<u>EXPENDITURES</u>				
<u>Capital Projects</u>				
Medicine Hat High School Modernization	\$ 18,700,000		\$ 18,600,000	\$ 18,600,000
Modular Units - New Units (WLC)	-		400,000	-
Modular Units - Relocations (Connaught)	-		50,000	-
New Ranchlands Elementary School (design)	750,000		-	-
Central Office Renovations	2,250,000		-	-
<i>Total - Capital Projects</i>	<u>\$ 21,700,000</u>	<u>\$ 2,650,000</u>	<u>\$ 19,050,000</u>	<u>\$ 18,600,000</u>
<u>Capital Equipment</u>				
Computer and Technology Equipment				
Student Computers	471,000		400,000	400,000
Interactive Displays for the Classroom (previously Smartboards) (1)	230,000		-	-
Core Network Devices	19,000		125,000	125,000
<i>Sub-total - Computer and Technology Equipment</i>	<u>720,000</u>	195,000	<u>525,000</u>	<u>525,000</u>
Plant & Operations				
Vehicles	70,000		70,000	70,000
Equipment	60,000		75,000	75,000
<i>Sub-total - Plant and Operations Equipment</i>	<u>130,000</u>	(15,000)	<u>145,000</u>	<u>145,000</u>
<i>Total - Capital Equipment Acquisitions</i>	<u>850,000</u>	180,000	<u>670,000</u>	<u>670,000</u>
<i>Grand Total - Capital Expenditures</i>	<u><u>\$ 22,550,000</u></u>	<u><u>\$ 2,830,000</u></u>	<u><u>\$ 19,720,000</u></u>	<u><u>\$ 19,270,000</u></u>

Note (1) - 2015-16 is the first year that the District has assumed the responsibility to replace aging Smartboards - costs are being shared with the schools.





Medicine Hat School District No.76
CAPITAL FUNDING BUDGET
2015-2016

		2015-16		2014-15	2014-15
		Spring Budget	Increase	Fall Budget	Spring Budget
<u>FUNDING</u>					
<u>Capital Projects</u>					
Plant & Operations					
Grants		\$ 19,450,000		\$ 15,000,000	\$ 15,000,000
Reserves	(1)	2,250,000		4,050,000	3,600,000
<i>Total Capital Projects Funding</i>		<u>\$ 21,700,000</u>	<u>\$ 2,650,000</u>	<u>\$ 19,050,000</u>	<u>\$ 18,600,000</u>
<u>Capital Equipment</u>					
Instruction Block					
Technology Projects					
Reserves		720,000	195,000	525,000	525,000
Plant & Operations					
Vehicles					
Reserves		70,000	-	70,000	70,000
Equipment					
Reserves		60,000	(15,000)	75,000	75,000
<i>Total Capital Equipment Funding</i>		<u>850,000</u>	<u>180,000</u>	<u>670,000</u>	<u>670,000</u>
<i>Total Funding</i>		<u>\$ 22,550,000</u>	<u>\$ 2,830,000</u>	<u>\$ 19,720,000</u>	<u>\$ 19,270,000</u>
<u>Summary</u>					
Grants		\$ 19,450,000	\$ 4,450,000	\$ 15,000,000	\$ 15,000,000
Reserves		3,100,000	(1,620,000)	4,720,000	4,270,000
<i>Total Funding</i>		<u>\$ 22,550,000</u>	<u>\$ 2,830,000</u>	<u>\$ 19,720,000</u>	<u>\$ 19,270,000</u>

Note (1) -This project will likely start in the summer of 2015 so some reserves will be utilized within 2014-15 as well as 2015-16. The above amount is the total reserve commitment.

RESERVE BUDGET



RESERVE BUDGET

Reserves are essentially unused or excess funds from prior operating budgets.

Reserves are grouped into two main categories:

- Operating Reserves
- Capital Reserves

The Province mandates that once funds are put into Capital Reserves they must only be used on capital projects unless Ministerial approval is obtained.

The District further identifies reserves as either:

- Committed or
- Discretionary

The District determines that a reserve is committed - if it relates to a specific project or is being held for a committed purpose - such as School Generated Funds (SGF), school based budget carryovers and funds raised through fundraising initiatives.

Unrestricted Net Assets are similar to reserves in that they are unused funds from prior operating budgets. The difference is they have not yet been allocated to a specific reserve.





Medicine Hat School District No.76
RESERVE BUDGET (Internally Restricted Net Assets)
2015-2016

	2015-16 Closing Balance (Aug 31,2016)		2015-16 Transfers Out	Transfers In	2014-15 Closing Balance (Aug 31,2015)	2013-14 Closing Balance (Aug 31,2014)
<u>Unrestricted Net Assets</u>				(Operating Surplus)		
Unrestricted	① \$ 568,800	(2)	(112,000)	(1) 310,000 (3) (23,200) (11) - (8) (500,000)	\$ 894,000	\$ 1,566,418
			(112,000)	(213,200)		
<u>Operating Reserves</u>						
Working Capital	② \$ 2,120,500	(11)	-	(3) \$ 23,200	\$ 2,097,300	\$ 1,996,700
School Based - Mini Budget	④ 489,600	(4)	-		489,600	489,600
School Based - Committed	④ 107,000			(9) -	107,000	1,007,000
School Based - SGF	④ 1,330,000			(10) -	1,330,000	1,329,949
Fund Raising Initiatives	④ 523,700			(5) -	523,700	493,739
Board & Administration - Discretionary	① 500,000	(7)	(2,250,000)	(8) 500,000	2,250,000	-
Board & Administration - Committed	④ -				-	2,300,000
<i>Total Operating Reserves</i>	\$ 5,070,800		\$ (2,250,000)	\$ 523,200	\$ 6,797,600	\$ 7,616,988
<i>Total Accumulated Operating Surplus</i>	\$ 5,639,600		\$ (2,362,000)	\$ 310,000	\$ 7,691,600	\$ 9,183,406
<u>Capital Reserves</u>						
Instruction Block						
Computers	\$ 248,200	(7)	\$ (720,000)	(6) \$ 690,000 (8) 128,200	\$ 150,000	\$ 687,700
Plant & Operations	200,000	(7)	(130,000)	(6) 192,700 (8) (62,500)	199,800	260,000
External Services	30,500			(6) 6,400	24,100	62,700
Board & Administration	90,000			(6) 47,100 (8) (65,700)	108,600	907,200
<i>Total Capital Reserves</i>	③ 568,700		(850,000)	936,200	482,500	\$ 1,917,600
<i>Total Net Assets (not invested in Capital Assets)</i>	\$ 6,208,300		\$ (3,212,000)	\$ 1,246,200	\$ 8,174,100	\$ 11,101,006

* See next page for Reserve Management Notes - i.e. notes (1) through (11)



Medicine Hat School District No. 76
RESERVE BUDGET (Internally Restricted Net Assets)
2015-2016

		2015-16 Closing Balance (Aug 31, 2016)	Transfers In (Out) Budget	2014-15 Closing Balance (Aug 31, 2015)	2013-14 Closing Balance (Aug 31, 2014)
<u>Summary - By Category of Reserve:</u>					
Discretionary (Operating)	①	\$ 1,068,800	\$ (2,075,200)	\$ 3,144,000	\$ 1,566,418
Discretionary (Working Capital = 2.5%)	②	2,120,500	23,200	2,097,300	1,996,700
		<u>\$ 3,189,300</u>	<u>\$ (2,052,000)</u>	<u>\$ 5,241,300</u>	<u>\$ 3,563,118</u>
Discretionary (Capital)	③	568,700	86,200	482,500	1,917,600
Non-discretionary (Committed)	④	2,450,300	-	2,450,300	5,620,288
		<u>\$ 6,208,300</u>	<u>\$ (1,965,800)</u>	<u>\$ 8,174,100</u>	<u>\$ 11,101,006</u>

Reserve Management Notes:

- Note (1) - The Unrestricted Net Assets balance should be adequate to cover any operating deficits, however the Board approves that the excess, if any, shall come out of the Board's Discretionary Operating Reserves or the Working Capital Reserve effective the respective year end.
- Note (2) - The above represents a debt repayment (capital lease) resulting in a decrease in Unrestricted and increase in investment in Capital assets.
- Note (3) - The above transfers represent a transfer to maintain the Working Capital Reserve at 2.5% of Budgeted Operating expenditures.
- Note (4) - The above transfers represent an estimated transfer to/(from) restricted unused school based budgets and commitments from prior years. The actual transfer will reflect actual carry forward balances at year end.
- Note (5) - The above transfer is an estimate only - the actual transfer into or out of this reserve shall reflect the net activity in the Fund Raising Bank Account.
- Note (6) - The above transfers into Capital Reserves are based upon unsupported budgeted amortization - if actual amortization is different the Administration is authorized, at their discretion, to adjust to approximate the actual amortization numbers.
- Note (7) - The above transfers out of Capital Reserves are based upon budgeted Capital Expenditures. If costs are less than budget the draw from the reserve will be adjusted accordingly.
- Note (8) - The above transfer represents some reassignment of reserve funds.
- Note (9) - The above transfers were based on estimated operating results for the year - if MHHS unspent CEU revenues are something other than \$300,000 the transfer into this reserve will be adjusted accordingly.
- Note (10) - This transfer is to reflect the recent PSAS requirement to not defer any unspent SGF funds. A reserve must be set up to ensure these funds are kept for the respective schools. The balance of this reserve will equal the SGF included in net assets at year end (August 31).
- Note (11) - This transfer will only be made if the Unrestricted Net Assets would otherwise go into a negative balance.



Medicine Hat School District No.76
RESERVE BUDGET (Provincial Benchmarks)
2015-2016

	2015-16 Closing Balance (Aug 31,2016)	2014-15 Closing Balance (Aug 31,2015)	2013-14 Closing Balance (Aug 31,2014)	2012-13 Closing Balance (Aug 31,2013)
<u>Reserves & Unrestricted Net Assets</u>				
Operating - Working Capital	\$ 2,120,500	\$ 2,097,300	\$ 1,996,700	\$ 2,023,500
Operating - Committed	2,450,300	2,450,300	5,620,288	3,748,800
Operating - Discretionary	1,068,800	3,144,000	1,566,418	2,046,156
Operating Reserves & Surpluses	\$ 5,639,600	\$ 7,691,600	\$ 9,183,406	\$ 7,818,456
Capital Reserves	568,700	482,500	1,917,600	2,511,333
Total - Reserves & Surpluses	\$ 6,208,300	\$ 8,174,100	\$ 11,101,006	\$ 10,329,789
<u>Operating Reserves as a Percentage of Operating Expenditures</u>				
Operating Expenditures	\$ 84,821,500	\$ 83,892,700	\$ 78,963,502	\$ 79,830,069
Operating Reserves as a Percentage of Budget				
Working Capital	2.50%	2.50%	2.53%	2.53%
Committed	2.89%	2.92%	7.12%	4.70%
Discretionary & Unrestricted	1.26%	3.75%	1.98%	2.56%
Total Operating Reserves	6.65%	9.17%	11.63%	9.79%
Provincial Average			6.15%	6.15%
Average of Similar Size School Districts			8.78%	8.78%
<u>Operating Reserves Per Student</u>				
Students - Head count	7,224	7,224	7,068	6,971
Less - 1/2 ECS students	(427)	(454)	(443)	(430)
Students - FTEs (full time equivalents)	6,797	6,770	6,625	6,541
Operating Reserves / Student	\$ 830 / Student	\$ 1,136	\$ 1,386	\$ 1,195
Provincial Average			\$ 742	\$ 742
Average of Similar Size School Districts			\$ 1,023	\$ 1,023
Total Operating Reserves - Excluding Committed Projects (District & School Board)	\$ 469	\$ 774		
<u>Capital Reserves Per Student</u>				
Capital Reserves / Student	\$ 84 / Student	\$ 71	\$ 289	\$ 384
Provincial Average			\$ 242	\$ 242
Average of Similar Size School Districts			\$ 228	\$ 228