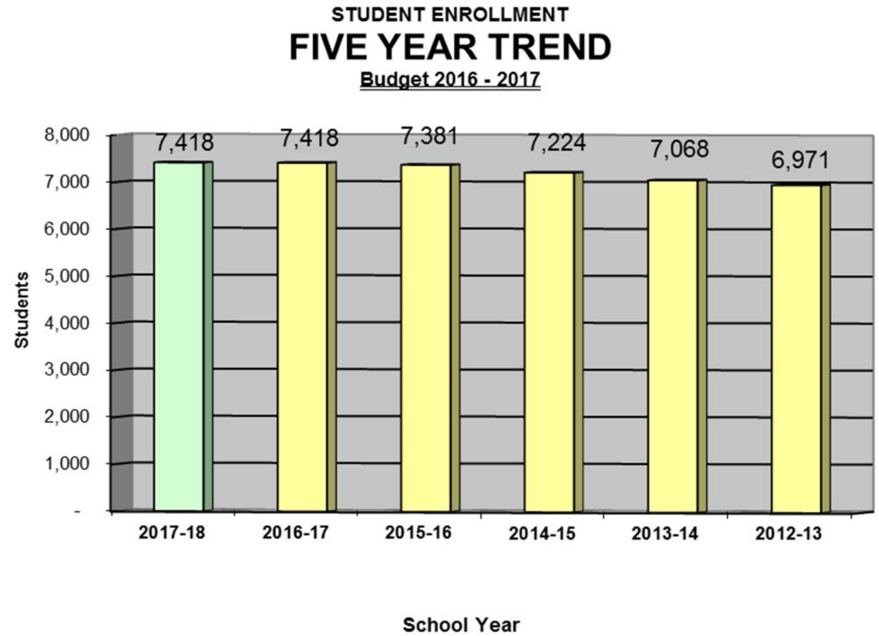

Medicine Hat School District No. 76
BUDGET
2017-2018
SPRING RELEASE

ENROLLMENT PROJECTIONS

	2017-18 Spring Budget	Increase (Decrease)	2016-17 Fall Budget	Percent
Early Childhood Services				
Community Placements	216	-	216	-
Early Learning Programs (ELP)	123	-	123	-
Sub-total - ECS excluding K	339	-	339	-
Elementary Programming				
Kindergarten	496	(8)	504	(1.6%)
Grades 1 - 3	1,703	(59)	1,762	(3.3%)
Grades 4 - 6	1,668	52	1,616	3.2%
Sub-total	3,867	(15)	3,882	(0.4%)
Middle & High School Programming				
Grades 7 - 9	1,525	14	1,511	0.9%
Grades 10 - 12	1,687	1	1,686	0.1%
Sub-total	3,212	15	3,197	0.5%
Total	7,418	-	7,418	-



	2017-18 Spring Budget	Increase	2016-17 Fall Budget	2015-16 Actual	2014-15 Actual	2013-14 Actual	2012-13 Actual
ommunity Placements	216	-	216	188	175	196	175
lternate Programming	113	-	113	109	105	116	114
raditional Schools	7,089	-	7,089	7,084	6,944	6,756	6,682
Total	7,418	-	7,418	7,381	7,224	7,068	6,971
		0.0%	0.5%	2.2%	2.2%	1.4%	3.1%
	0.0%		1.9%	Average (previous 5 years)			
	1.3%	Average (current 5 years)					

Budget Overview

- **Funding Rates** – Frozen for the last three budgets. Many other grants have been whittled away at in each provincial budget without fanfare.
  Some due to changing conditions (i.e. POM & Transit)
- **Cost Pressures**:
  - Carbon Tax
  - Grid movement costs
  - Increasing substitute costs
  - Increasing utilities and insurance
  - Increasing Unsupported Amortization
  - Additional initiatives
  - Etc.

Impact

Staffing Allocation Ratios (Policy 411)

- Could not be maintained at $16.^{5}$:1 (K-3) and $22.^{5}$:1 (4-12)
- For 2017-18 – used $16.^{75}$:1 (K-3) and $22.^{75}$:1 (4-12)
- A decrease in staff allocation or an increase of .25 more students per teacher.

	Spring Budget	
Positions without matching funding		
Allocation change	(4.3)	FTE
Positions with matching funding		
PUF	1.8	
	(2.5)	FTE

INSTRUCTIONAL GRANTS

	Spring Budget 2017-18 (Current Year)	Increase (Decrease)	%	Fall Budget 2016-17 (Prior Year)
Instructional Block				
Base Funding	$ 47,126,100	$ 164,300	0.3%	$ 46,961,800
Class Size	3,454,000	(96,600)	(2.7%)	3,550,600
Sub-total	$ 50,580,100	$ 67,700	0.1%	$ 50,512,400
Inclusive Education	5,020,000	46,900	0.9%	4,973,100
Socio-Economic	757,700	700	0.1%	757,000
Equity of Opportunity	703,000	600	0.1%	702,400
Small Schools by Necessity	363,000	(75,000)	(17.1%)	438,000
First Nations, Metis and Inuit (FNMI)	370,500	(19,500)	(5.0%)	390,000
English as a Second Language	220,300	(4,700)	(2.1%)	225,000
French Language Project	90,000	-	-	90,000
French Language Instruction	36,100	-	-	36,100
Outreach Programs	314,900	-	-	314,900
Institutional Programs	190,900	(16,600)	(8.0%)	207,500
Supernet	211,200	-	`	211,200
Grant - Basic Fees	615,700	615,700	-	-
Nutrition Program	250,000	-	-	250,000
Regional Collaborative Services	131,100	(200)	(0.2%)	131,300
Teacher Pensions	5,013,300	1,000	0.0%	5,012,300
Administration Claw Back	(332,000)	-	-	(332,000)
Sub-total	$ 64,535,800	$ 616,600	1.0%	$ 63,919,200
Program Unit Funding (PUF)	7,165,900	104,400	1.5%	7,061,500
Amortization Supported - Instruction	439,300	252,900	135.7%	186,400
Total Instructional Block	$ 72,141,000	$ 973,900	1.4%	$ 71,167,100

NON-INSTRUCTIONAL GRANTS

`	Spring Budget 2017-18 (Current Year)	Increase (Decrease)	%	Fall Budget 2016-17 (Prior Year)
Plant Operations and Maintenance Block				
Base POM	$ 5,850,000	$ (72,200)	(1.2%)	$ 5,922,200
P3 Maintenance (WLC)	282,000	-	-	282,000
Lease Support (MHCS)	162,400	-	-	162,400
Total Base POM	$ 6,294,400	$ (72,200)	(1.1%)	$ 6,366,600
Infrastructure Maintenance and Renewal (IMR)	2,469,000	288,500	13.2%	2,180,500
Amortization Supported - POM	2,603,300	1,022,800	64.7%	1,580,500
Total Facilities	$ 11,366,700	$ 1,239,100	12.2%	$ 10,127,600
Transportation Block				
Urban	1,654,100	(127,400)	(7.2%)	1,781,500
Special Education - 1-12	199,100	3,400	1.7%	195,700
Special Education - ECS	436,200	10,000	2.3%	426,200
Total Transportation	$ 2,289,400	$ (114,000)	(4.7%)	$ 2,403,400
External Services				
After School Programs	198,900	-	-	198,900
My Place	246,600	-	-	246,600
HUG	242,100	-	-	242,100
Total External Services	$ 687,600	$ -	-	$ 687,600

ALL GRANT REVENUES

`	Spring Budget 2017-18 (Current Year)	Increase (Decrease)	%	Fall Budget 2016-17 (Prior Year)
Summary				
Instructional Block	$ 72,141,000	$ 973,900	1.4%	$ 71,167,100
Plant Operations and Maintenance Block	11,366,700	1,239,100	12.2%	10,127,600
Transportation Block	2,289,400	(114,000)	(4.7%)	2,403,400
External Services	687,600	-	-	687,600
Total Grant Funding	$ 86,484,700	$ 2,099,000	2.5%	$ 84,385,700

Remove items with offset expenses – such as:

- PUF grant increase of $ 104,400
- Fee elimination funding $ 615,700
- IMR grant increase of $ 288,500
- Supported Amortization funding (Instruct & POM) $ 1,275,700

Total items with offset expenses $ 2,284,300

Leaves a net decrease in discretionary grant revenue of

($185,300) or (.2) of 1%

Local Revenues

	Spring Budget 2017-18 (Current Year)	Increase (Decrease)	%	Fall Budget 2016-17 (Prior Year)
Summary - By Object Line				
Other School Boards	138,700	-	-	138,700
Instructional Fees	1,129,000	(613,500)	(35.2%)	1,742,500
Sales and Services	1,654,700	-	-	1,654,700
Investment Income	120,000	-	-	120,000
Gifts and Donations	227,200	(199,000)	(46.7%)	426,200
Rental of Facilities	74,100	-	-	74,100
Fundraising (SGF)	750,000	-	-	750,000
Total Local Revenues	$ 4,093,700	$ (812,500)	(16.6%)	$ 4,906,200
Summary - SGF Broken Out				
General	2,044,500	(812,500)	(28.4%)	2,857,000
SGF	2,049,200	-	-	2,049,200
Total Local Revenues	$ 4,093,700	$ (812,500)	(16.6%)	$ 4,906,200

If you remove the decrease related to fundraising of $199,000 (Cenovus Project) and Basic Instructional fees $613,500 there are no items that are driving surplus.

WAGES & BENEFITS

	Spring Budget 2017-18				Increase (Decrease)			Fall Budget 2016-17			
	FTE	Salaries (Current Year)	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries (Prior Year)	Benefits	Total
Certificated Staff - ATA											
Decentralized (School Based)	397.4	$36,733,500	$ 9,478,600	$46,212,100	(2.0)	$ (800)	(0.0%)	399.4	$36,737,100	$ 9,475,800	$46,212,900
Program Unit Funding (PUF)	22.1	2,059,200	636,000	2,695,200	1.8	303,000	12.7%	20.3	1,869,400	522,800	2,392,200
Centralized Staff	5.8	912,400	179,600	1,092,000	(2.3)	(249,800)	(18.6%)	8.1	1,106,700	235,100	1,341,800
Central Services											
Substitutes & Summer School	-	1,080,600	53,400	1,134,000	-	(61,300)	(5.1%)	-	1,136,600	58,700	1,195,300
Paid Leaves	-	460,000	51,600	511,600	-	-	-	-	460,000	51,600	511,600
Other	-	-	332,400	332,400	-	(38,200)	(10.3%)	-	-	370,600	370,600
Total - ATA	425.2	$41,245,700	$10,731,600	$51,977,300	(2.5)	$ (47,100)	(0.1%)	427.8	$41,309,800	$10,714,600	$52,024,400
		(0.2%)	0.2%	(0.1%)		(0.1%)					
Non-Certificated Staff - CUPE											
Educational Assistants											
District	95.1	3,011,500	660,300	3,671,800	(7.9)	(135,400)	(3.6%)	102.9	3,123,700	683,500	3,807,200
PUF	66.0	1,900,800	446,300	2,347,100	(4.0)	(55,700)	(2.3%)	70.0	1,946,000	456,800	2,402,800
Sub-total - EAs	161.1	4,912,300	1,106,600	6,018,900	(11.9)	(191,100)	(3.1%)	172.9	5,069,700	1,140,300	6,210,000
Clerical	39.3	1,639,100	471,700	2,110,800	(0.1)	25,600	1.2%	39.4	1,619,300	465,900	2,085,200
Custodial	43.5	2,197,400	622,900	2,820,300	0.8	82,000	3.0%	42.8	2,131,700	606,600	2,738,300
Total - CUPE	243.9	$ 8,748,800	$ 2,201,200	$10,950,000	(11.2)	$ (83,500)	(0.8%)	255.1	$ 8,820,700	$ 2,212,800	$11,033,500
		(0.8%)	(0.5%)	(0.8%)		(0.8%)					
Non-Certificated - Non-Union Staff											
Trustees	5.0	106,500	26,500	133,000	-	16,000	13.7%	5.0	106,500	10,500	117,000
Non-Union Staff	52.1	4,273,200	1,111,100	5,384,300	-	(165,300)	(3.0%)	52.1	4,450,400	1,099,200	5,549,600
Total - Non-Union	57.1	$ 4,379,700	$ 1,137,600	$ 5,517,300	-	$ (149,300)	(2.6%)	57.1	$ 4,556,900	$ 1,109,700	$ 5,666,600
		(3.9%)	2.5%	(2.6%)		(2.6%)					
Total - All Groups	726.2	$54,374,200	$14,070,400	$68,444,600	(13.7)	$ (279,900)	(0.4%)	739.9	$54,687,400	$14,037,100	$68,724,500
	-	-		(0.6%)				0.2%	(0.4%)		

STAFFING

	Spring Budget 2017-18 (Current Year)	Increase (Decrease)	%	Fall Budget 2016-17 (Prior Year)
Staff - Per Wage & Benefit Analysis				
Certificated				
Instruction - School Based	417.4	(0.2)	(0.0)	417.7
Instruction - Central or Non-School Based	2.8	(4.0)	(0.6)	6.8
Sub-total	420.2	(4.2)	(0.0)	424.5
Board & Administration	5.0	1.7	0.5	3.3
Total - Certificated	425.2	(2.5)	(0.0)	427.8
Non-Certificated				
CUPE			-	
EAs - District	95.1	(7.9)	(0.1)	102.9
EAs - PUF	66.0	(4.0)	(0.1)	70.0
Total - EAs	161.1	(11.9)	(0.1)	172.9
Clerical	39.3	(0.1)	(0.0)	39.4
Custodial	43.5	0.8	0.0	42.8
Total - CUPE	243.9	(11.2)	(0.0)	255.1
Non-Unionized	57.1	-	-	57.1
Total (Non-Certificated)	301.0	(11.2)	(0.0)	312.2
Grand Total - All Staff	726.2	(13.7)	(0.0)	739.9

- 2.5 less Teachers and
- 11.9 less EA's (FTE) – 4.0 are PUF and 7.9 District

KEY CHANGES ON EXPENDITURES
WAGES & BENEFITS

				Total Change
Items Without Matching Funding				
Additional Staff				
• Teachers	$	98,500	(4.3)	$ (423,600)
• EAs (excluding PUF)	$	35,900	(7.9)	(283,600)
• Clerical	$	52,200	(0.1)	(5,200)
• Custodial	$	59,000	0.8	47,200
• Non-Union			0.0	
Sub-total			(11.5)	$ (665,200)
Other Wage & Benefit Changes				
• Substitute Teachers			795,000	38,500
• Leaves (maternity and EDB)			511,600	-
• ERIPs			175,000	35,000
• Adjustment in Ave Salary Costs (grid, general, adj)				64,500
Total - Items without Offset Funding				$ (527,200)
Changes with Matching Funding				
• PUF Staffing Changes				
∘ Teachers	$	101,900	1.8	245,400
∘ EAs	$	34,000	(4.0)	(136,000)
∘ Adjustment in Ave Salary Costs (grid, general, adj)				136,900
• Teachers Pensions				1,000
Total - Items with Offset Funding				247,300
Grand Total				$ (279,900)

Key Changes on Expenditures
Purchased Services

Items Without Matching Funding:

• Instruction - Site Based (mini-budgets) (High School CEU spending)	$ 46,300	
• Instruction - Central Supports (Software maintenance increases $97,600)	119,500	
• Plant Operations and Maintenance (Security Monitoring -$2,000 and other items were a wash – new school)	2,000	
• Transportation (Most of that is the escalation clause with Southland of 2%)	41,200	
• Board and Administration (Most of that is increase in Insurance $8,000 and Software $4,500)	15,700	
• External Services (Mostly increased costs of materials)	<u>14,500</u>	
Total – Affecting Surplus		$ **239,200**

Items with Matching Funding:

• Central – Instruction [Cenovus (199,000) RCSD (20,800)]	(219,800)	
• PUF	(39,500)	
• SGF	(70,000)	
• IMR	<u>288,500</u>	
Total – with Matching Funding		$ <u>(40,800)</u>
Grand Total – Increase in Purchased Services		$ **<u>198,400</u>**

Operating Summary (Changes Effecting Surplus)

	Total Change	Enveloped / Matched Offset	Effecting Surplus (Deficit)
Revenue		(note below)	
• Grants			
◦ Instruction	$ 973,900	$ 973,000	$ 900
◦ Plant Operations and Maintenance	1,239,100	1,311,300	(72,200)
◦ Transportation	(114,000)	-	(114,000)
◦ External Services	-	-	-
	2,099,000	2,284,300	(185,300)
• Local Revenues	(812,500)	(812,500)	-
Sub-total	$ 1,286,500	$ 1,471,800	$ (185,300)
Expenditures			
• Purchased Services			
◦ Instruction	(163,500)	(329,300)	165,800
◦ Plant Operations and Maintenance	290,500	288,500	2,000
◦ Transportation	41,200	-	41,200
◦ Board and Administration	15,700	-	15,700
◦ External Services	14,500	-	14,500
	198,400	(40,800)	239,200
• Wages & Benefits	(279,900)	247,300	(527,200)
• Amortization and Debt Servicing	1,373,000	1,265,300	107,700
• Other Interest and Finance Charges	(5,000)	-	(5,000)
Total - Items wtih Offset Funding	1,286,500	1,471,800	(185,300)
Grand Total	$ -	$ -	$ -

(Enveloped = PUF, Teacher Pensions,SGF, IMR, Supported Amortization, Projects - RCSD, Cenovus)

"Balanced Budget"

SPRING RELEASE

OPERATIONS (SUMMARY)

	Spring Budget 2017-18 (Current Year)	Increase (Decrease)	%	Fall Budget 2016-17 (Prior Year)
Revenues				
Alberta Education	$ 85,797,100	$ 2,099,000	2.5%	$ 83,698,100
Other - Government of Alberta	687,600	-	-	687,600
Sub-Total - Government of Alberta	$ 86,484,700	$ 2,099,000	2.5%	$ 84,385,700
Other Alberta School Authorities	138,700	-	-	138,700
Fees	1,129,000	(613,500)	(35.2%)	1,742,500
Other Sales and Services	1,654,700	-	-	1,654,700
Investment Income	120,000	-	-	120,000
Gifts and Donations	227,200	(199,000)	(46.7%)	426,200
Rental of Facilities	74,100	-	-	74,100
Fundraising	750,000	-	-	750,000
Gain on Disposal of Capital Assets	-	-	-	-
Total Revenues	$ 90,578,400	$ 1,286,500	1.4%	$ 89,291,900
Expenses By Program				
Instruction - ECS	$ 10,586,000	$ (13,400)	(0.1%)	$ 10,599,400
Instruction - Grades 1-12	60,969,800	(607,200)	(1.0%)	61,577,000
Sub-Total - Instruction	$ 71,555,800	(620,600)	(0.9%)	$ 72,176,400
Plant Operations and Maintenance	12,047,800	1,494,400	14.2%	10,553,400
Transportation	2,270,400	51,800	2.3%	2,218,600
Board and System Administration	3,163,900	346,700	12.3%	2,817,200
External Services	1,540,500	14,200	0.9%	1,526,300
Total Expenses	$ 90,578,400	$ 1,286,500	1.4%	$ 89,291,900
Operating Surplus (Deficit)	$ -	$ -		$ -

CAPITAL BUDGET

	2017-18 Spring Budget	Increase/ (Decrease)	2016-17 Fall Budget
EXPENDITURES			
Capital Projects			
Medicine Hat High School Modernization (construction)	$ 4,760,000		$ 26,110,000
Medicine Hat High School Modernization (furniture and equipment)	-		1,632,300
New Elementary School (construction)	-		14,690,000
New Elementary School (furniture and equipment)	-		897,000
Total - Capital Projects	$ 4,760,000	$ (38,569,300)	$ 43,329,300
Capital Equipment			
Computer and Technology Equipment			
Classroom - Student Computers	178,500		135,000
Classroom - Interactive Displays	280,600		230,000
School - Network Equipment	35,000		-
Staff Computers	14,400		141,000
Core Network Devices	259,200		19,000
Vehicle Replacements	-		120,000
Sub-total - Computer and Technology Equipment	767,700	122,700	645,000
Plant and Operations			
Vehicles	70,000		70,000
Equipment	60,000		60,000
Sub-total - Plant and Operations Equipment	130,000	-	130,000
Total - Capital Equipment Acquisitions	897,700	122,700	775,000
Grand Total - Capital Expenditures	$ 5,657,700	$ (38,446,600)	$ 44,104,300

RESERVE SUMMARY

	Percentage of Operating Budget		2017-18 Closing Balance (Aug 31,2018)	Change In Budget	2016-17 Closing Balance (Aug 31,2017)
Summary - By Category of Reserve					
Discretionary (Operating)	0.5%	1	$ 425,400	$ (160,100)	$ 585,500
Discretionary (Working Capital)	2.5%	2	2,264,500	32,500	2,232,000
Sub-total - Discretionary Operating	3.0%		$ 2,689,900	$ (127,600)	$ 2,817,500
Discretionary (Capital)		3	1,419,600	318,300	1,101,300
Non-Discretionary (Committed - Operating)	2.1%	4	1,876,400	(759,400)	2,635,800
Total Reserves	5.0%		$ 5,985,900	$ (568,700)	$ 6,554,600
Less - Operating Reserve for SGF			(1,226,400)	-	(1,226,400)
Net Reserves - Monitored by Provincial Government			$ 4,759,500	$ (568,700)	$ 5,328,200

Non-Discretionary (Committed – Operating) includes the following:

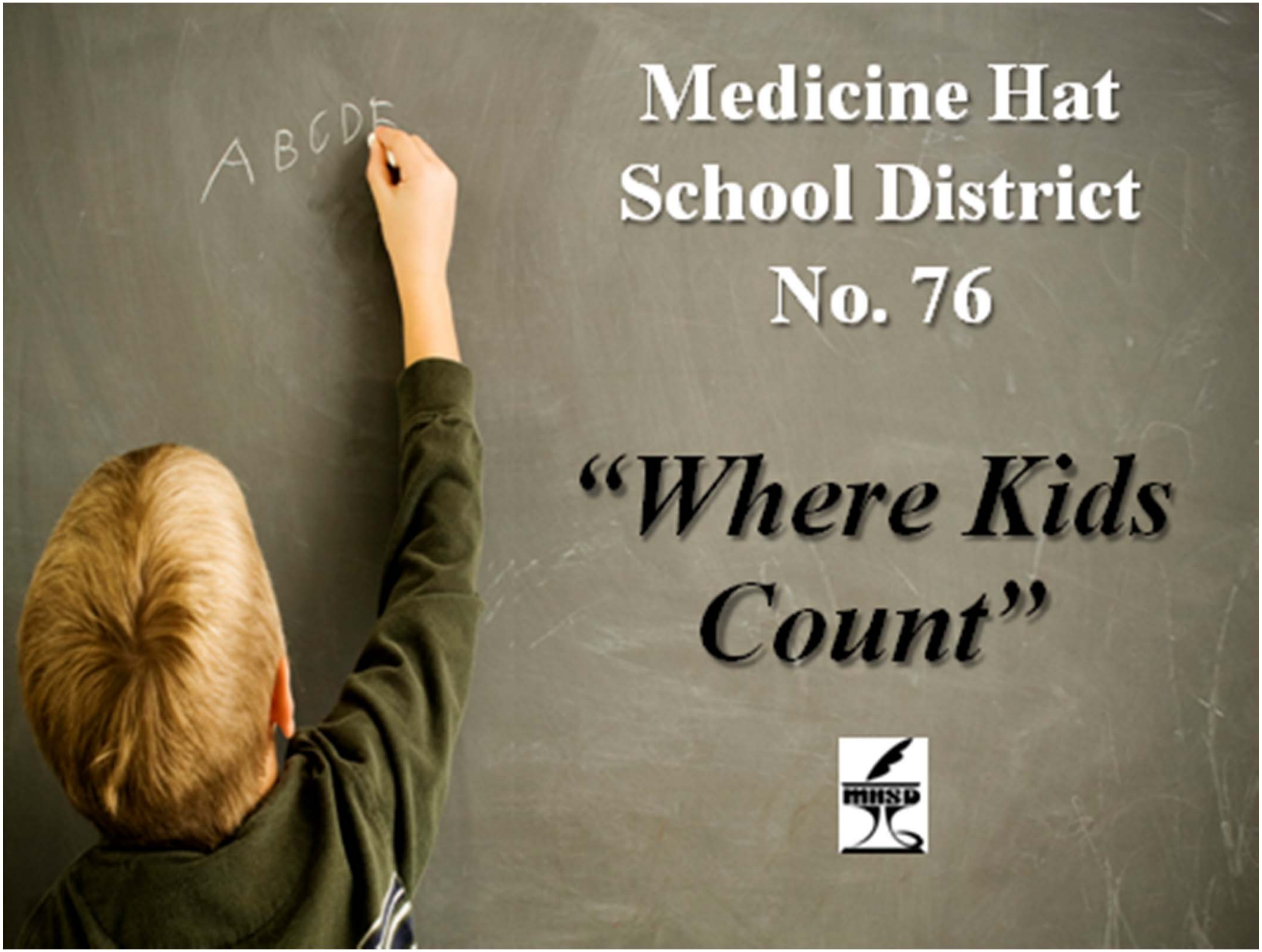
- SGF $1,226,400
- School Based Carryovers $ 193,500
- Fundraising $ 456,500

$1,876,400

Operating Reserves will decrease by ($887,000) – most of which is the last of MHHS CEU money used up on F&E and the like in the modernization of ($759,400).

RESERVE BENCHMARKS

	2017-18 Closing Balance (Aug 31,2018)		2016-17 Closing Balance (Aug 31,2017)	2015-16 Closing Balance (Aug 31,2016)	2014-15 Closing Balance (Aug 31,2015)
Accumulated Operating Surplus					
Operating - Committed	$ 1,876,400		$ 2,635,800	$ 3,635,796	$ 4,502,100
Less - SGF	(1,226,400)		(1,226,400)	(1,226,351)	(1,318,400)
Net - Committed (excludes SGF)	650,000		1,409,400	2,409,445	3,183,700
Operating - Discretionary	425,400		585,500	856,253	1,727,700
Operating - Working Capital	2,264,500		2,232,000	2,180,200	2,097,300
Total - Accumulated Operating Surplus	$ 3,339,900		$ 4,226,900	$ 5,445,898	$ 7,008,700
Capital Reserves	1,419,600		1,101,300	757,600	639,600
Total - Reserves & Surpluses	$ 4,759,500		$ 5,328,200	$ 6,203,498	$ 7,648,300
Accumulated Operating Surpluses as a Percentage of:					
Operating Expenditures					
Operating Expenditures	$90,578,400		$89,291,900	$87,206,400	$83,892,700
Operating Reserves & Surpluses as a Percentage of Budget					
Committed (excluding SGF)	0.72%		1.58%	2.76%	3.79%
Discretionary & Unrestricted	0.47%		0.66%	0.98%	2.06%
Working Capital	2.50%		2.50%	2.50%	2.50%
Total Operating Reserves & Surpluses	**3.69%**		**4.73%**	**6.24%**	**8.35%**
Provincial Average				6.50%	6.36%
Average of Similar Size School Districts				7.84%	8.90%
Operating Reserve Limit - Set by Province	**5.00%**		**5.00%**	**5.00%**	**5.00%**
Level - Reserves are below/(above) Provincial Limit	$ 1,189,000		$ 238,000	$ (1,086,000)	$ (2,814,000)
Operating Reserves Per Student					
Students - Head count	7,418		7,418	7,381	7,224
Less - 1/2 ECS students	(417)		(421)	(439)	(455)
Students - FTEs (full time equivalents)	7,001		6,997	6,942	6,769
Operating Reserves & Surpluses Less SGF / Student	**$ 477**	/ Student	**$ 604**	**$ 785**	**$ 1,035**
Provincial Average				$ 809	$ 770
Average of Similar Size School Districts				$ 972	$ 1,013
Capital Reserves Per Student					
Capital Reserves / Student	**$ 203**	/ Student	**$ 157**	**$ 109**	**$ 95**
Provincial Average				$ 383	$ 334
Average of Similar Size School Districts				$ 384	$ 368


Medicine Hat
School District
No. 76
"Where Kids
Count"