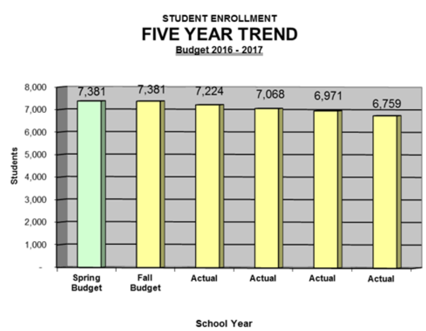
ENROLLMENT PROJECTIONS:

	2016-17 Spring Budget	2015-16 Fall Budget	Variance	Percent
Early Childhood Services				
Community Placements	182	188	(6)	(3.2%)
Early Learning Programs (ELP)	126	135	(9)	(6.7%)
Sub-total - ECS excluding K	308	323	(15)	(4.6%)
Elementary Programming				
Kindergarten	498	555	(57)	(10.3%)
Grades 1 - 3	1,780	1,763	17	1.0%
Grades 4 - 6	1,633	1,566	67	4.3%
Sub-total	3,911	3,884	27	0.7%
Middle & High School Programming				
Grades 7 - 9	1,528	1,497	31	2.1%
Grades 10 - 12	1,634	1,677	(43)	(2.6%)
Sub-total	3,162	3,174	(12)	(0.4%)
Total	7,381	7,381	-	-



	Spring Budget	Increase	**Fall Budget**	Actual	Actual	Actual	Actual
Community Placements	182	(6)	188	175	196	175	169
Alternate Programming	105	(4)	109	105	116	114	73
Traditional Schools	7,094	10	7,084	6,944	6,756	6,682	6,517
Total	7,381	-	7,381	7,224	7,068	6,971	6,759
		0.0%	2.2%	2.2%	1.4%	3.1%	0.7%
	0.0%		1.9%	Average (previous 5 years)			
		1.6%		Average (last 6 years)			

STAFFING:

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Staff - Per Wage & Benefit Analysis				
Certificated - ATA				
Instruction - School Based	421.7	10.5	2.5%	411.2
Instruction - Central or Non-School Based	6.8	(0.2)	(2.9%)	7.0
Sub-total	428.5	10.3	2.5%	418.2
Board & Administration	3.0	-	-	3.0
Total - Certificated	431.5	10.3	2.4%	421.2
Non-Certificated				
CUPE			-	
EA's - District	98.2	(4.6)	(4.5%)	102.8
EA's - PUF	77.0	0.7	1.0%	76.3
Total - EA's	175.2	(3.9)	(2.2%)	179.1
Clerical	39.0	(0.4)	(1.0%)	39.3
Custodial	42.4	1.3	3.0%	41.1
Total - CUPE	256.5	(3.0)	(1.2%)	259.6
Non-Unionized	57.1	(0.5)	(0.9%)	57.6
Total (Non-Certificated)	313.7	(3.5)	(1.1%)	317.2
Grand Total - All Staff	745.2	6.7	0.9%	738.4

- 10.3 new Teachers and
- (3.9) EA's [(4.6) District and .7 PUF FTE)]

CERTIFICATED – STAFF CHANGES

Positions without Matching Funding:

- Policy 411
  - Enrollment Growth – less K and more full time — 1.75 FTE
  - Catch up from last fall — 3.26
  - Additional Admin - Movement of grade nine to AMS — .35
  - Profile Change – 13 more Severe — .76

  Sub-total — 6.12
- ESL Refugees - +2.68 Certificated and +3.67 EAs — 2.68
- Additional Principal "In Waiting"

  New School in Terrace (new) — 1.00

  Sub-total — **9.80** FTE

Positions with Matching Funding:

- PUF — .50

  Total Net Change in Staff — 10.30 FTE

CUPE – Staff Changes

Positions without Matching Funding:

• EA's - District	(8.30) FTE	
• EA's - ESL/Refugee	3.67	(4.63)
• Clerical - District		-
• Custodial - District		.50
• Custodial - Schools		.75
Sub-total		**(3.38)** FTE

Positions with Matching Funding:

• EA's - PUF	.73
• Clerical - School Based (CEU's)	(.38)
• Custodians - PUF	- .
Total Net Change in Staff	(3.03) FTE

Non-Union – Staff Changes

Positions without Matching Funding:

• Human Resources Director **(new)**	1.00
• Superintendent's Admin Assistant	.20
• Sub Desk	.16
• Facilities – Assistant Director **(new)**	1.00
• Project Helpers	.50
• Project Tradesmen	.50
Sub-total	**3.36** FTE

Positions with Matching Funding:

• Discontinuation of Parents As Teachers Program	(3.90) FTE
Total Net Change in Staff	(.54) FTE

GRANT REVENUES

	Spring Budget 2016-17	Increase (Decrease)	%	Fall Budget 2015-16
Summary				
Instructional Block	$ 71,052,300	$ 803,200	1.1%	$ 70,249,100
Plant Operations and Maintenance Block	9,916,100	966,200	10.8%	8,949,900
Transportation Block	2,248,100	(45,900)	(2.0%)	2,294,000
External Services	699,700	(196,900)	(22.0%)	896,600
Total Grant Funding	$ 83,916,200	$ 1,526,600	1.9%	$ 82,389,600

Remove items with offset expenses – such as:

- PUF grant increase of $760,800
- IMR grant increase of $816,100
- Elimination of the teachers one-time 1% lump sum funding ($394,000)
- Elimination of PAT funding ($196,900)
- Decrease in Supported Amortization funding ($53,600)
- Sundry items ($20,500)

Total items with offset expenses $911,900

Leaving a net increase in discretionary grant revenue of

$614,700 or .7 of 1%

LOCAL REVENUES

Summary - By Object Line				
Other School Boards	138,700	2,000	1.5%	136,700
Instructional Fees	1,792,700	27,900	1.6%	1,764,800
Sales and Services	1,190,700	21,800	1.9%	1,168,900
Investment Income	138,400	(80,400)	(36.7%)	218,800
Gifts and Donations	454,500	(22,000)	(4.6%)	476,500
Rental of Facilities	74,100	(2,000)	(2.6%)	76,100
Fundraising (SGF)	975,000	-	-	975,000
Total Local Revenues	$ 4,764,100	$ (52,700)	(1.1%)	$ 4,816,800
Summary - SGF Broken Out				
General	2,764,100	(52,700)	(1.9%)	2,816,800
SGF	2,000,000	-	-	2,000,000
Total Local Revenues	$ 4,764,100	$ (52,700)	(1.1%)	$ 4,816,800

If you remove the decrease related to fundraising of $22,000 the decrease driving surplus is only $**(30,700)**.

KEY CHANGES ON EXPENDITURES
WAGES & BENEFITS

Additional Staff:

• Teachers	$101,200	9.8	$ 991,800
• EA's (District, excluding PUF)	$35,000	(4.6)	(162,000)
• Custodial	$48,000	1.25	60,000
• Non-Union Staff Changes		3.36	365,000
Sub-total			$ 1,254,800
Other Wage & Benefit Changes:			
• ATA - Grid Movements net of Retirements			134,900
• EA's - Grid Movement net of New Staff			30,000
• CUPE Increase - 1%			67,000
Total – Effecting Surplus			$ **1,486,700**
Other Changes with Offset funding:			
• Elimination of ATA – one-time 1% lump sum			(396,000)
• Termination of Parents As Teachers Program			(194,400)
• PUF Staffing Changes			252,100
Grand Total			$ **1,148,400**

KEY CHANGES ON EXPENDITURES
PURCHASED SERVICES

Items Without Matching Funding:

• Site Based (mini-budgets) (Some movement of resources re ESL/Refugee -$101,700) (Local Course expenses -$150,000) (Reduction to CEU budgets – High School Redesign -$170,700)	$ (422,400)
• Central Supports – Instruction (Reduction to discretionary projects)	(595,800)
• Plant Operations and Maintenance (Utilities -$55,000 and Insurance -$31,000)	(93,900)
• Transportation (Most of that is the escalation clause with Southland of 2%)	61,800
• Board and Administration (Mostly the reduction in our audit fee $25,100)	(56,600)
Total – Effecting Surplus	$ **(1,106,900)**
Items with Matching Funding:	
• PUF	508,300
• Parents As Teachers & Other External Services	(42,600)
• IMR	816,100
• Grand Total – Increase in Purchased Services	$ **174,900**

OPERATING SUMMARY (CHANGES EFFECTING SURPLUS)

Revenue:	
• Grants	$ 614,700
• Local Revenues	(30,700)
Net Increase in Revenue	$ 584,000
Expenditures:	
• Staff and Benefits	1,486,700
• Purchased Services	(1,106,900)
• Unsupported Amortization	200,200
• Other Interest and Charges	4,000
Net Increase in Expenses	$ 584,000
Net Change in Surplus	$ -
Fall Surplus/(Deficit)	-
Spring Surplus (Deficit)	$ -

"Balanced Budget"

SPRING RELEASE

Expenses By Object	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Certificated Salaries	$ 41,822,800	$ 902,900	2.2%	$ 40,919,900
Certificated Benefits	10,792,100	(22,700)	(0.2%)	10,814,800
Non-certificated Salaries	12,968,300	280,800	2.2%	12,687,500
Non-certificated Benefits	3,324,200	(12,600)	(0.4%)	3,336,800
Total Wages & Benefits	68,907,400	1,148,400	1.7%	67,759,000
Services, Contracts and Supplies Expense	16,814,900	174,900	1.1%	16,640,000
Capital and Debt Services				
Amortization - Supported	1,696,200	(53,600)	(3.1%)	1,749,800
Amortization - Unsupported	1,209,000	203,500	20.2%	1,005,500
Interest - Supported	-	-	-	-
Interest - Unsupported	24,900	(3,300)	(11.7%)	28,200
Total Capital & Debt Services	2,930,100	146,600	5.3%	2,783,500
Other Interest and Finance Charges	27,900	4,000	16.7%	23,900
Total Expenses	$ 88,680,300	$ 1,473,900	1.7%	$ 87,206,400

SPRING RELEASE

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	$ 83,216,500	$ 1,723,500	2.1%	$ 81,493,000
Other - Government of Alberta	699,700	(196,900)	(22.0%)	896,600
Sub-Total - Government of Alberta	$ 83,916,200	$ 1,526,600	1.9%	$ 82,389,600
Other Alberta School Authorities	138,700	2,000	1.5%	136,700
Fees	1,792,700	27,900	1.6%	1,764,800
Other Sales and Services	1,190,700	21,800	1.9%	1,168,900
Investment Income	138,400	(80,400)	(36.7%)	218,800
Gifts and Donations	454,500	(22,000)	(4.6%)	476,500
Rental of Facilities	74,100	(2,000)	(2.6%)	76,100
Fundraising	975,000	-	-	975,000
Gain on Disposal of Capital Assets	-	-	-	-
Total Revenues	$ 88,680,300	$ 1,473,900	1.7%	$ 87,206,400
Expenses By Program				
Instruction - ECS	$ 10,759,800	$ 1,123,100	11.7%	$ 9,636,700
Instruction - Grades 1-12	61,191,900	(749,700)	(1.2%)	61,941,600
Sub-Total - Instruction	$ 71,951,700	373,400	0.5%	$ 71,578,300
Plant Operations and Maintenance	10,261,600	1,049,800	11.4%	9,211,800
Transportation	2,227,600	67,100	3.1%	2,160,500
Board and System Administration	2,723,000	205,800	8.2%	2,517,200
External Services	1,516,400	(222,200)	(12.8%)	1,738,600
Total Expenses	$ 88,680,300	$ 1,473,900	1.7%	$ 87,206,400
Operating Surplus (Deficit)	$ -	$ -		$ -

CAPITAL BUDGET

EXPENDITURES	2016-17 Spring Budget	Increase	2015-16 Fall Budget	2015-16 Spring Budget
Capital Projects				
Medicine Hat High School Modernization (construction)	$ 18,700,000		$ 18,600,000	$ 18,600,000
Medicine Hat High School Modernization (furniture and equipment)	1,632,300		-	-
New Elementary School (design)	-		750,000	750,000
New Elementary School (construction)	13,940,000		-	-
New Elementary School (furniture and equipment) (estimate)	1,495,000		-	-
Central Office Renovations	-		2,250,000	2,250,000
Total - Capital Projects	$ 35,767,300	$ 14,167,300	$ 21,600,000	$ 21,600,000
Capital Equipment				
Computer and Technology Equipment				
Student Computers	135,000		471,000	471,000
Core Network Devices	19,000		19,000	19,000
Interactive Displays for the Classroom (previously Smart Boards)	230,000		230,000	230,000
School Staff Computers	141,000		-	-
Vehicle Replacements	120,000		-	-
Sub-total - Computer and Technology Equipment	645,000	(75,000)	720,000	720,000
Plant and Operations				
Vehicles	70,000		70,000	70,000
Equipment	60,000		60,000	60,000
Sub-total - Plant and Operations Equipment	130,000	-	130,000	130,000
Total - Capital Equipment Acquisitions	775,000	(75,000)	850,000	850,000
Grand Total - Capital Expenditures	$ 36,542,300	$ 14,092,300	$ 22,450,000	$ 22,450,000

RESERVE SUMMARY

	Percentage of Operating Budget	2016-17 Closing Balance (Aug 31,2017)	Change In Budget	2015-16 Closing Balance (Aug 31,2016)
Summary - By Category of Reserve:				
Discretionary (Operating)	0.3%	$ 277,000	$ (1,255,800)	$ 1,532,800
Discretionary (Working Capital)	2.5%	2,217,000	36,800	2,180,200
	2.8%	$ 2,494,000	$ (1,219,000)	$ 3,713,000
Discretionary (Capital)		1,164,400	438,600	725,800
Non-Discretionary (Committed - Operating)	2.2%	1,969,100	-	1,969,100
	5.0%	$ 5,627,500	$ (780,400)	$ 6,407,900

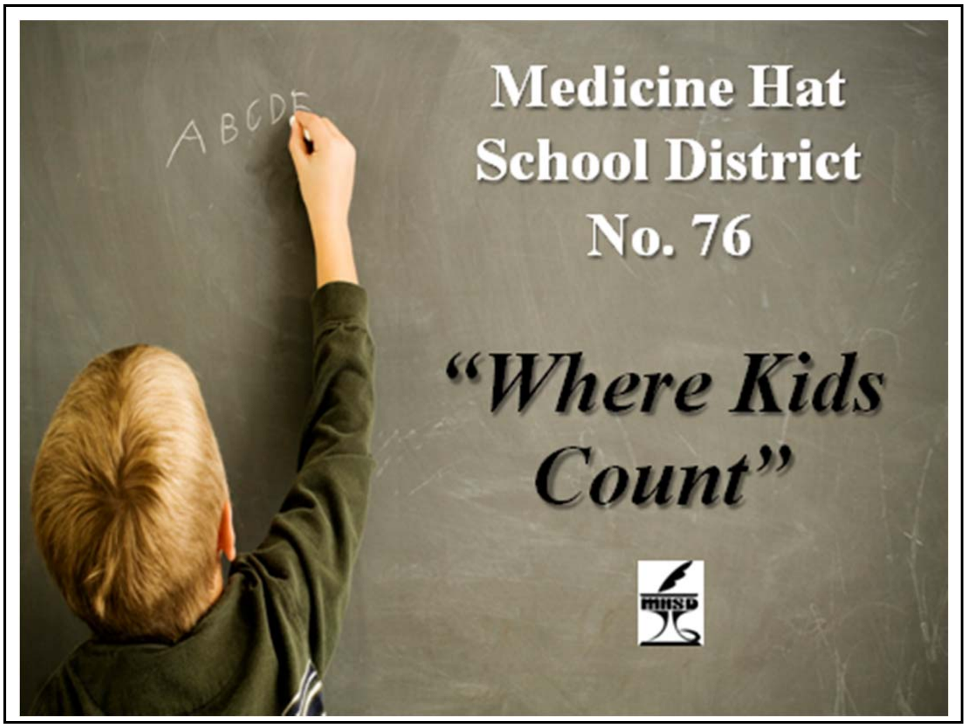
Non-Discretionary (Committed – Operating) includes the following:

• SGF	$1,318,400
• School Based Carryovers	$ 211,800
• Fundraising	$ 438,900
	$1,969,100

Operating Reserves will decrease by ($1,212,000) – included in this is the investment in the new school – representing additional space and features which amounts to $1,100,000.

RESERVE BENCHMARKS

	2016-17 Closing Balance (Aug 31,2017)		2015-16 Closing Balance (Aug 31,2016)	2014-15 Closing Balance (Aug 31,2015)	2013-14 Closing Balance (Aug 31,2014)
Reserves & Unrestricted Net Assets					
Operating - Working Capital	$ 2,217,000		$ 2,180,200	$ 2,097,300	$ 1,996,700
Operating - Committed Other	650,700		650,700	3,183,700	4,290,339
Operating - Committed SGF	1,318,400		1,318,400	1,318,400	1,329,949
Operating - Discretionary	277,000		1,532,800	1,727,700	1,566,418
Operating Reserves & Surpluses	$ 4,463,100		$ 5,682,100	$ 8,327,100	$ 9,183,406
Capital Reserves	1,164,400		725,800	639,600	1,917,600
Total - Reserves & Surpluses	$ 5,627,500		$ 6,407,900	$ 8,966,700	$11,101,006
Operating Reserves & Surpluses as a Percentage of Operating Expenditures					
Operating Expenditures	$88,680,300		$87,206,400	$83,892,700	$78,963,502
Operating Reserves & Surpluses as a Percentage of Budget					
Working Capital	2.50%		2.50%	2.50%	2.53%
Committed (excluding SGF)	0.73%		0.75%	3.79%	5.43%
Discretionary & Unrestricted	0.31%		1.76%	2.06%	1.98%
Total Operating Reserves & Surpluse	**3.54%**		**5.01%**	**8.35%**	**9.94%**
Provincial Average				6.36%	6.63%
Average of Similar Size School Districts				8.90%	8.52%
Operating Reserves Per Student					
Students - Head count	7,381		7,381	7,224	7,011
Less - $^{1}/_{2}$ ECS students	(403)		(439)	(455)	(443)
Students - FTEs (full time equivalents)	6,978		6,942	6,769	6,568
Operating Reserves & Surpluses Less SG	**$ 451**	/ Student	**$ 629**	**$ 1,035**	**$ 1,196**
Provincial Average				$ 770	$ 798
Average of Similar Size School Districts				$ 1,013	$ 1,008
Total Operating Reserves - Excluding Comm	**$ 357**		**$ 535**		
Capital Reserves Per Student					
Capital Reserves / Student	**$ 167**	/ Student	**$ 105**	**$ 95**	**$ 292**
Provincial Average				$ 334	$ 256
Average of Similar Size School Districts				$ 368	$ 308



A B C D E
Medicine Hat School District No. 76
"Where Kids Count"