Medicine Hat School District No. 76

Budget 2016 2017

SPRING RELEASE

"Where Kids Count"

District Vision

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

Mission Statement

As a 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 2016-2017

"Spring Release"

Table of Contents

KEY BUDGET ASSUMPTIONS

INFORMATION

	2016-17 Spring	2015-16 Fall	Increase
Enrollment:			
Budget is based on student count of	7,381	7,381	0 students

Grant Rates:

Instruction	
• Base Grants	0%
• Class Size	0%
• All other instruction grant allocations were maintained at the 2015/2016 funding rates	0%
Facilities	
• POM - Plant Operations and Maintenance	0%
• IMR - Infrastructure Maintenance and Renewal	60%
Transportation	0%

Wages & Benefits:

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

• Teachers	0%
• 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 7,381 students.
As well the following grant rates were changed as follows:

- Base Grants - increased .4% or $168,800
- Class Size - decreased 1.6% or ($59,300)
- Inclusive Education Grant - increased 7.5% or $338,300 - mostly due to more students with refugee codes
- Lump Sum - funding of $394,000 last year was removed from this budget year
- PUF - Funding increased $760,800, reflecting the growth in the program
- All Other Instructional Grants - were maintained at the 2015-16 levels
- Overall a net increase of $803,200 or 1.1%
- If you exclude PUF, pension and the one-time lump sum - the remaining increase is $463,600 or.6 of 1%

Facilities

- POM - increased 2.9% or $176,500
- IMR - increased 60% or $816,100

Transportation

- Funding rate was unchanged from 2015-16. However we anticipate a reduction of students who will qualify due to the movement of grade nine to WLC from AMS. The total reduction is estimated to be 2.0% or ($45,900).

Total grants increased by $1,526,600 or 1.9% .

Local Revenues:

Minor changes in local revenues reflecting a reduction of $52,700.

SPRING COMMENTS (continued)

Continuing Initiatives:

- My Place Project - CHHS and AMS
- HUG (Helping Us Grow) Project - SV and CW

Terminated Initiative:

- Parents As Teachers Program

Wages and Benefits:

- Wages and Benefits increased by $1,148,400 or 1.7%.
- Certificated FTE have increased by 10.3 FTE and non-certificated have decreased by 3.5 FTE, for a net increase in staff of 6.7 FTE.
- PUF only accounts for 1.3 of the increased FTE.
- There will be an increase in certificated and a reduction in EA positions from last fall.
- We have increased staff for ESL/Refugee services by 2.68 certificated and 3.67 EAs for a total increase of 6.35 staff.
- The balance of the changes are for minor adjustments to reflect additional needs in the system.

Purchased Services:

Instruction

- Central Instruction - was reduced by $595,800 mainly coming from discretionary projects.
- Site Based - reduced by $422,400 or (6.5%), due to movement of resources from mini-budget to staffing (ESL/Refugee), reduction of local course expenses and impact of High School Redesign.
- PUF - increased by $508,300 or 22% due to growth in the program.
- Total Instructional purchased services decreased by $509,900 or (5.5%).

SPRING COMMENTS (continued)

Purchased Services (continued)

Facilities

- POM - Plant Operations and Maintenance - reduced $93,900 or 3.4%, mainly due to reduced utility costs and insurance.
- IMR - Infrastructure Maintenance and Renewal - increased $816,100 or 60%.

Transportation - increased $61,800 or 3.0%, mainly due to a escalation clause of 2% from Southland.

Board and Administration - decreased $56,600 or (95%) , mainly due to the reduction in audit fees (tendered the services this year).

External Services - decreased $42,600 or (6.5%) , mainly due to a drop in fundraising revenues.

Capital Expenditures and Funding:

Key additions include the following:

- Medicine Hat Modernization - at $20.3 million
- New Elementary School in the Terrace Area - $15.4 million
- Total construction budget - $35.7 million

As well, we have also included equipment replacements, including smart boards, computers, etc. of $775,000 which will be funded out of District reserves.

In Summary:

The budget reflects a balanced budget.

STUDENT ENROLLMENT

INFORMATION

Enrollment has been strong in the District over the last five years, averaging 1.9% growth per year.

Due to an economic downturn and local job losses the District is expecting lower growth for September 2016 .

Enrollment is anticipated to be at 7,381 students reflecting no new additional students.

Medicine Hat School District No. 76

STUDENT ENROLLMENT

2016-2017 BUDGET

Enrollment Comments:

Enrollment for September 30 reflects no growth or decline for 2016-2017.

	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	-	-

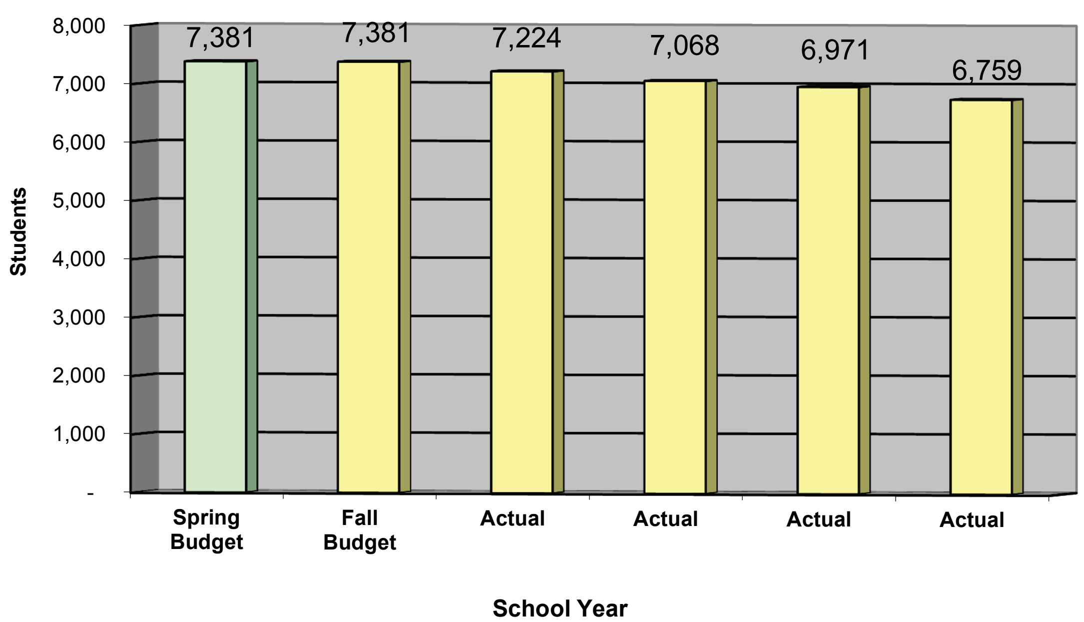
Schools or Programs:	2016-17 Spring Budget	Increase	2015-16 Fall Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Community Placements (ECS)	182	(6)	188	175	196	175	169
Connaught	490	20	470	473	437	431	410
Crestwood	470	(17)	487	499	520	517	489
Elm Street	173	2	171	157	163	148	140
George Davison	366	17	349	364	556	536	497
Herald	249	7	242	250	251	258	226
Medicine Hat Christian	286	(10)	296	256	249	227	219
River Heights	322	4	318	283	326	303	299
Riverside	107	5	102	106	101	116	115
Ross Glen	302	(24)	326	337	391	391	372
Southview	230	1	229	223	238	221	225
Vincent Massey	312	1	311	295	317	300	285
Webster Niblock	315	-	315	312	307	303	324
Wilson Learning Centre	750	85	665	540	-	-	-
Alexandra Middle School	567	207	360	368	437	490	508
Medicine Hat High	910	(282)	1,192	1,260	1,252	1,251	1,226
Crescent Heights High	1,245	(6)	1,251	1,221	1,211	1,190	1,182
TBA	-	-	-	-	-	-	-
Alternative Programs	105	(4)	109	105	116	114	73
Total	7,381	-	7,381	7,224	7,068	6,971	6,759
Increase (decrease)	-		157	156	97	212	49
	0.0%		2.2%	2.2%	1.4%	3.1%	0.7%

	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)			

STUDENT ENROLLMENT

FIVE YEAR TREND

Budget 2016 - 2017



SPRING RELEASE

Medicine Hat School District No. 76

CLASS SIZE AVERAGES

2016-2017 BUDGET

	Provincial Targets	Provincial Averages 2015-16	2016-17 Spring Budget	Increase	2015-16 Fall Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Class Size by Grade Groupings:				0.0%					
Kindergarten to Grade 3	17	20.3	17.7	-	17.7	16.5	16.4	16.3	18.5
Grades 4 to 6	23	22.6	21.9	-	21.9	21.3	21.7	22.0	21.6
Grades 7 to 9	25	23.4	25.1	-	25.1	24.5	24.2	24.4	25.0
Grades 10 to 12	27	23.0	25.9	-	25.9	25.7	24.9	25.3	25.0
Average (straight average)	22.8	22.2	22.7	-	22.7	22.0	21.8	22.0	22.5
FTE Increase (Decrease)			-		0.7	0.2	(0.2)	(0.5)	0.5
Percentage Increase (Decrease)			0.0%		3.2%	0.9%	(0.9%)	(2.3%)	2.4%

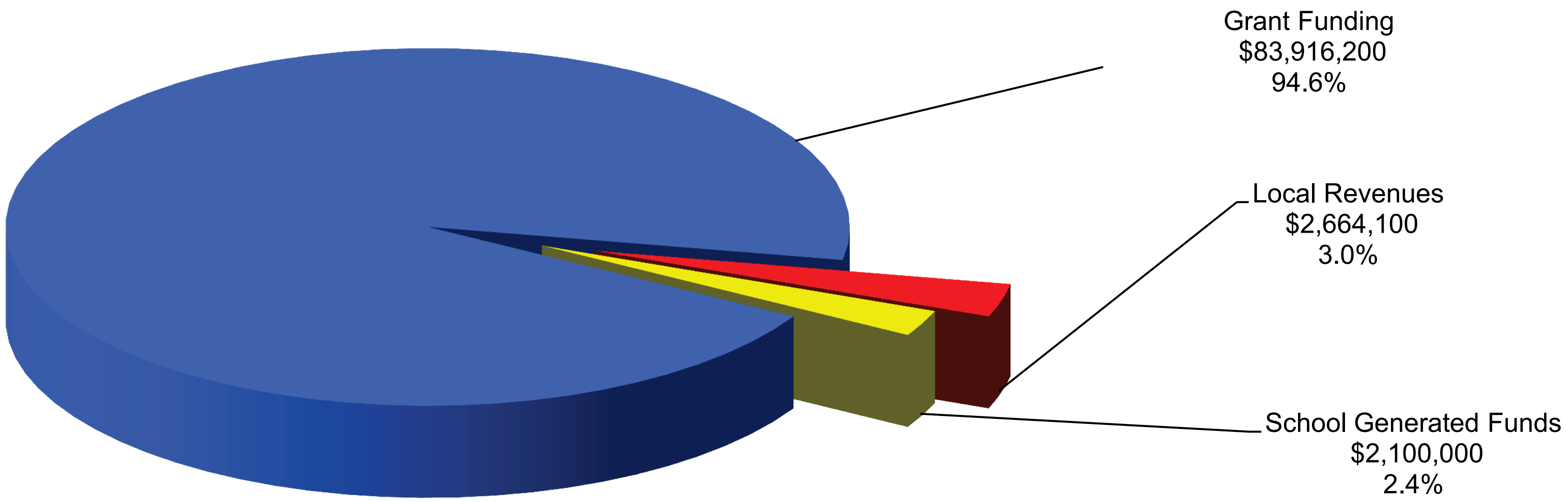
	2016-17 Spring Budget	Increase	2015-16 Fall Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Student Enrollment:	7,381	-	7,381	7,224	7,068	6,971	6,759
Budgeted Increase in Enrollment	-	0.0%	157	156	97	212	49
Provincial Estimates	35	0.5%					
Average of last five years	119	1.6%					

	Policy 411 Targets	2016-17 Spring Budget	Increase	2015-16 Fall Budget	2014-15 Actual	2013-14 Actual	2012-13 Actual	2011-12 Actual
Base Staffing Allocation:								
Kindergarten to Grade 3	16.5	16.5	-	16.5	16.5	16.5	16.0	16.5
Grades 4 to 6	22.5	22.5	-	22.5	22.5	22.5	22.0	22.5
Grades 7 to 9	22.5	22.5	-	22.5	22.5	22.5	22.0	22.5
Grades 10 to 12	22.5	22.5	-	22.5	22.5	22.5	22.0	22.5
	21.0	21.0	-	21.0	21.0	21.0	20.5	21.0

DISTRICT REVENUES

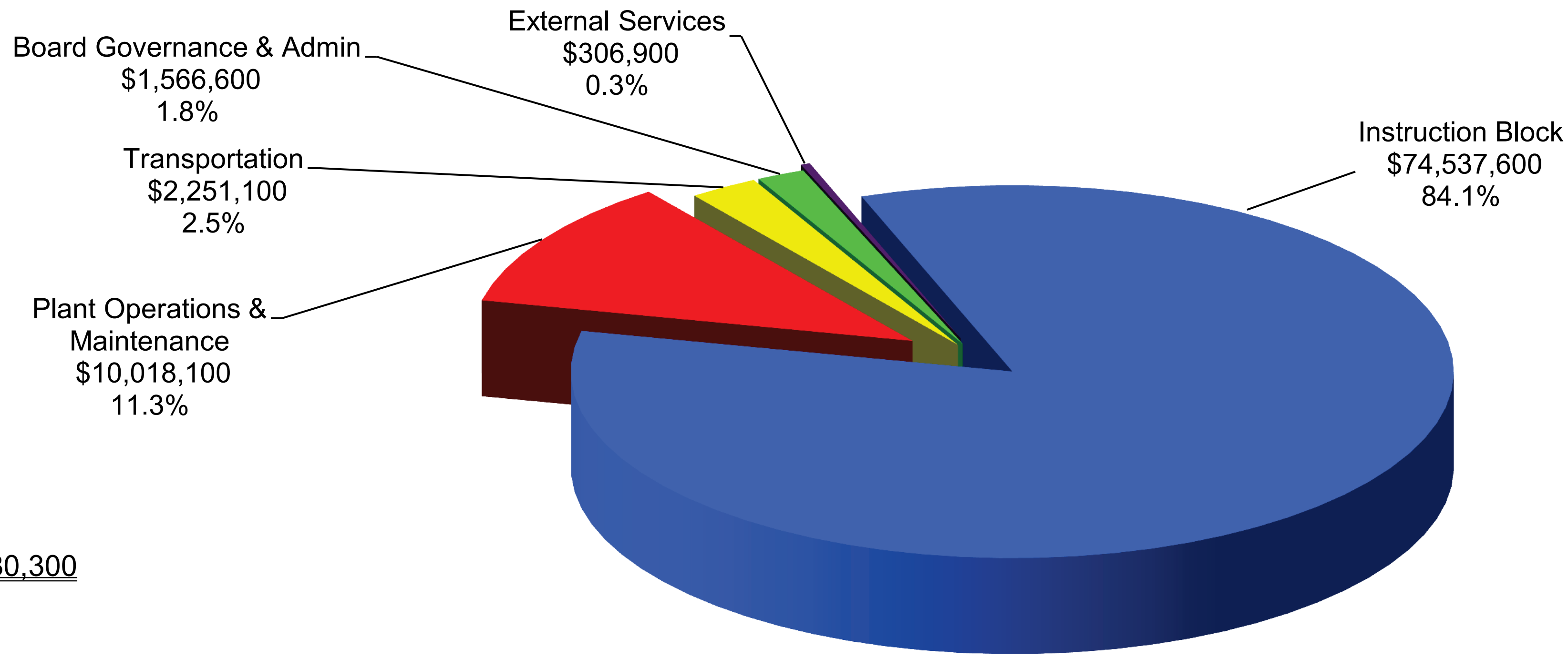
BUDGET 2016-2017

Funding Source



Total Revenue $ 88,680,300

Funding Block

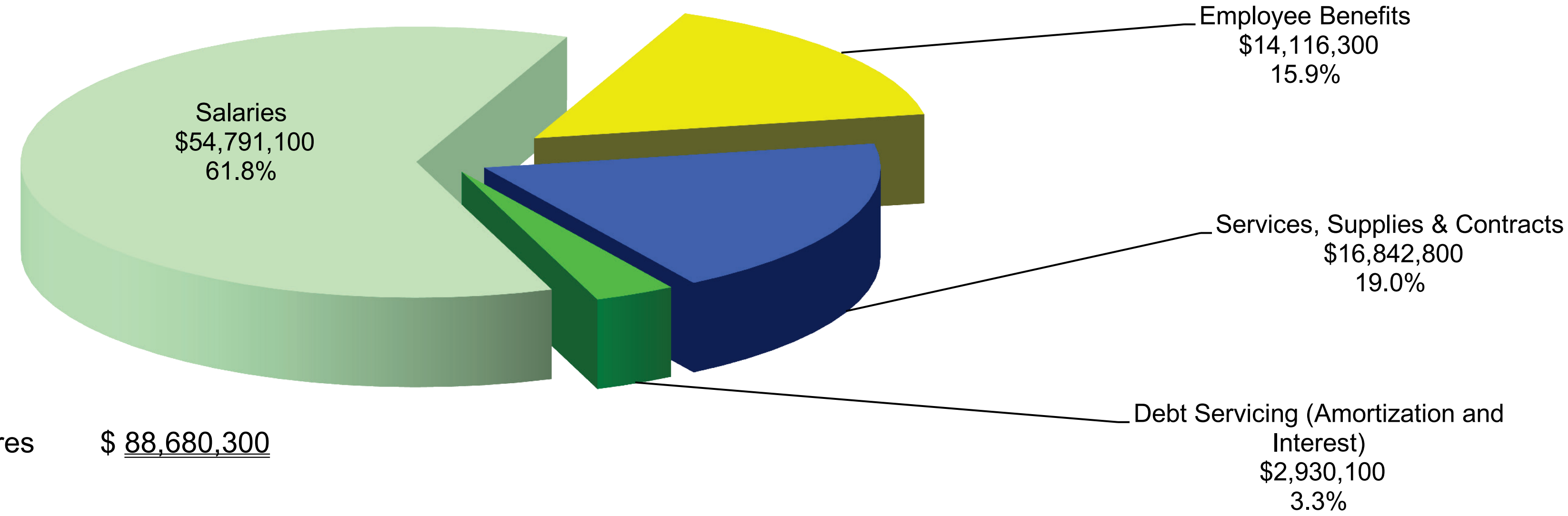


Total Revenue $ 88,680,300

DISTRICT EXPENDITURES

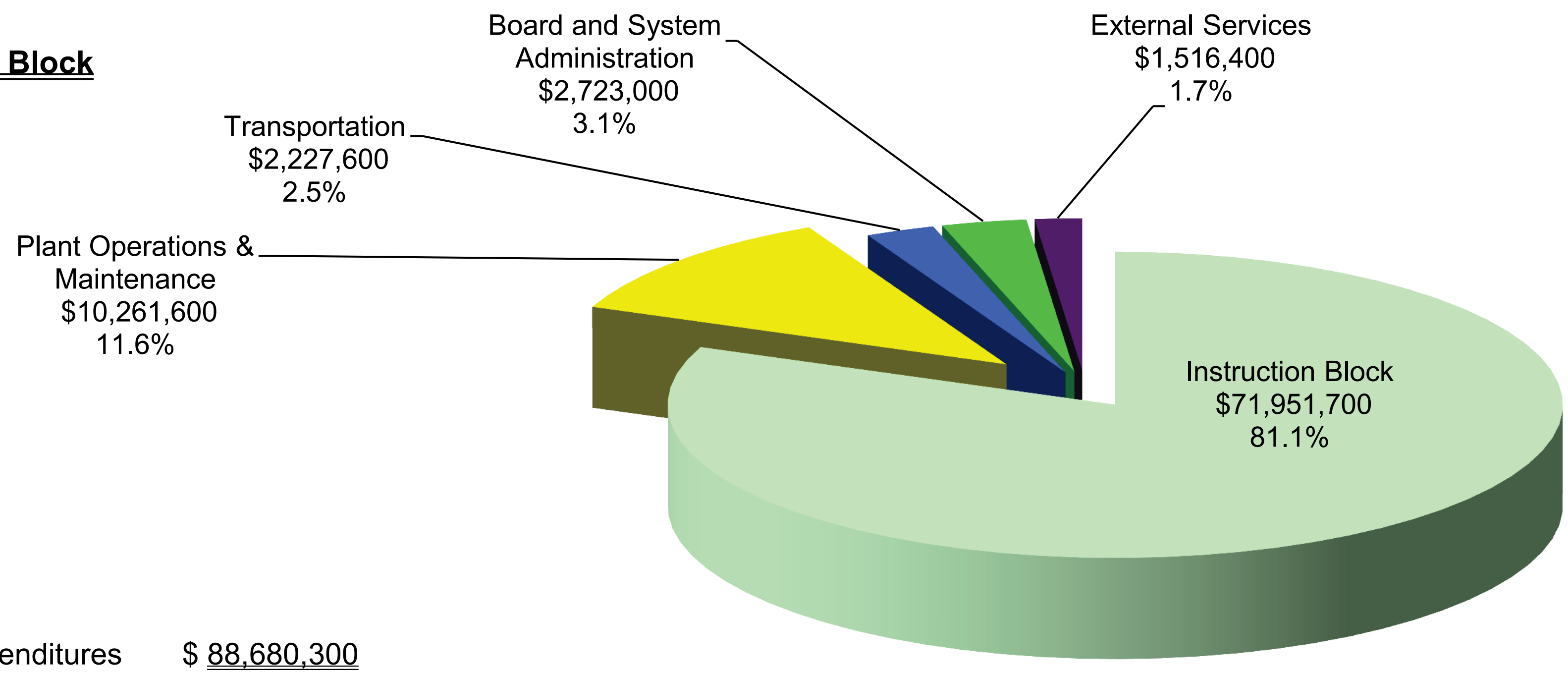
BUDGET 2016-2017

Expense Type (or Object)



Total Expenditures $ 88,680,300

Allocation Block



Total Expenditures $ 88,680,300

S P R I N G R E L E A S E

Medicine Hat School District No.76

BUDGETED STATEMENT OF OPERATIONS

BUDGET 2016-2017

	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)	$ -	$ -		$ -

SPRING RELEASE

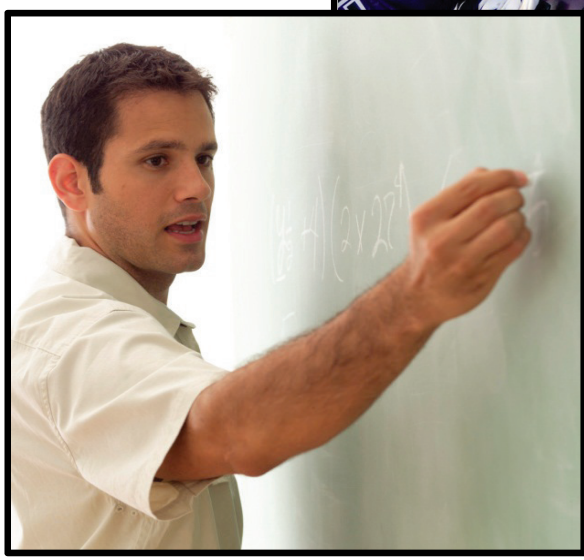
Medicine Hat School District No.76

SCHEDULE OF EXPENSES - BY OBJECT

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Expenses By Object				
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
Accumulated Operating Surplus (Projected)				
Accumulated Operating Surplus - Aug.31, 2016	$ 5,682,100	$ (2,645,000)	(31.8%)	$8,327,100
Accumulated Operating Surplus - Aug.31, 2017	$ 4,463,100	$ (1,219,000)	(21.5%)	$5,682,100

STAFF AND STUDENTS



INFORMATION

Funding - Due to the recent provincial budget and the enrollment growth the following changes will impact 2016-17:

- Base grant rates will remain at 2015-16 rates. Base grants will increase slightly by .2% or $109,500 due to student composition.
- The one-time funding for teachers 1% lump sum amounting to $394,000 will disappear for 2016-2017.
- Inclusive Education grants will increase by $338,300 due to increased refugees.
- All other instructional grant rates will be maintained at the 2015-2016 levels.

Teachers - The District is providing a total of 10.3 extra certificated staff, as follows:

- .7 FTE in PUF
- 9.8 FTE in classrooms
- (.2) FTE in centralized services

Educational Assistants - On the other side, the District will be reducing EAs by 3.9 FTE, as follows:

- .7 FTE in the PUF program
- (4.6) FTE in K-12

Enrollment Growth

- The District budget reflects no increase or decline in students.

S P R I N G R E L E A S E

Medicine Hat School District No.76

SCHEDULE OF STAFF AND STUDENTS

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Certificated Staff FTEs				
School based	421.7	10.5	2.5%	411.2
Non-school based	9.8	(0.2)	(2.0%)	10.0
Total Certificated Staff FTEs	431.5	10.3	2.4%	421.2
Certificated Staffing Change due to:				
Enrollment	9.2			
Other factors	1.1			
Total Change	10.3			
Non-Certificated Staff FTEs				
Instructional - General	234.5	(3.1)	(1.3%)	237.6
Non-instructional				
Plant Operations and Maintenance	55.2	2.3	4.3%	52.9
Transportation	1.0	-	-	1.0
Board and Administration	16.8	1.2	7.7%	15.6
External Services	6.2	(3.9)	(38.4%)	10.1
Total Non-Certificated Staff FTEs	313.7	(3.5)	(1.1%)	317.2
Non-Certificated Staffing Change due to:				
Enrollment	0.2			
Other factors	(3.7)			
Total Change	(3.5)			
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
Grades 10 to 12 (FTE)	1,686	(54)	(3.1%)	1,740
Total Eligible Funded Students	7,224	-	-	7,224

SPRING RELEASE

Medicine Hat School District No.76

SCHEDULE OF GRANT FUNDING

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Instructional Block				
Base Funding	$ 46,988,800	$ 168,800	0.4%	$ 46,820,000
Class Size	3,544,300	(59,300)	(1.6%)	3,603,600
Sub-total	$ 50,533,100	$ 109,500	0.2%	$ 50,423,600
Inclusive Education	4,858,300	338,300	7.5%	4,520,000
Socio-Economic	757,400	4,400	0.6%	753,000
Equity of Opportunity	702,800	4,200	0.6%	698,600
Small Schools by Necessity	450,000	-	-	450,000
First Nations, Metis and Inuit (FNMI)	367,000	11,200	3.1%	355,800
English as a Second Language	197,900	17,700	9.8%	180,200
French Language Project	90,000	-	-	90,000
French Language Instruction	36,700	-	-	36,700
Outreach Programs	314,900	-	-	314,900
Institutional Programs	207,500	(5,700)	(2.7%)	213,200
Supernet	211,200	-	`	211,200
Lump Sum - to cover teachers 1%	-	(394,000)	(100.0%)	394,000
Regional Collaborative Services	133,000	-	-	133,000
Teacher Pensions	4,962,200	-	-	4,962,200
Administration Claw Back	(332,000)	(16,000)	5.1%	(316,000)
Sub-total	$ 63,490,000	$ 69,600	0.1%	$ 63,420,400
Program Unit Funding (PUF)	7,364,300	760,800	11.5%	6,603,500
Amortization Supported - Instruction	198,000	(27,200)	(12.1%)	225,200
Total Instructional Block	$ 71,052,300	$ 803,200	1.1%	$ 70,249,100

S P R I N G R E L E A S E

Medicine Hat School District No.76

SCHEDULE OF GRANT FUNDING

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Plant Operations and Maintenance Block				
Base POM	$ 5,922,200	$ 198,900	3.5%	$ 5,723,300
P3 Maintenance (WLC)	222,000	-	-	222,000
Lease Support (MHCS)	93,200	(22,400)	(19.4%)	115,600
Total Base POM	$ 6,237,400	$ 176,500	2.9%	$ 6,060,900
Infrastructure Maintenance and Renewal (IMR)	2,180,500	816,100	59.8%	1,364,400
Amortization Supported - POM	1,498,200	(26,400)	(1.7%)	1,524,600
Interest Supported - POM	-	-	-	-
Total Facilities	$ 9,916,100	$ 966,200	10.8%	$ 8,949,900
Transportation Block				
Urban	1,643,500	(74,400)	(4.3%)	1,717,900
Special Education - 1-12	202,400	(3,400)	(1.7%)	205,800
Special Education - ECS	395,000	31,900	8.8%	363,100
Special Education - Conveyance	7,200	-	-	7,200
Total Transportation	$ 2,248,100	$ (45,900)	(2.0%)	$ 2,294,000
External Services				
After School Programs	196,000	-	-	196,000
Parents As Teachers	-	(196,900)	(100.0%)	196,900
My Place	252,600	-	-	252,600
HUG	251,100	-	-	251,100
Total External Services	$ 699,700	$ (196,900)	(22.0%)	$ 896,600
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

SPRING RELEASE

Medicine Hat School District No.76

SCHEDULE OF LOCAL REVENUES

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Other School Boards				
Catholic School - Grounds	89,500	(3,100)	(3.3%)	92,600
Catholic School - OH&S	49,200	5,100	11.6%	44,100
	$ 138,700	$ 2,000	1.5%	$ 136,700
Instructional Fees				
Basic Fees	631,700	(4,000)	(0.6%)	635,700
Optional Course Fees	178,000	(29,600)	(14.3%)	207,600
International Student Fees	200,000	22,000	12.4%	178,000
Kindergarten and Preschool Fees	209,000	39,500	23.3%	169,500
School Generated Funds (SGF)	574,000	-	-	574,000
Sub-total (Fees)	$ 1,792,700	$ 27,900	1.6%	$ 1,764,800
Sales and Services				
Instruction	15,400	10,000	185.2%	5,400
School Generated Funds (SGF)	224,000	-	-	224,000
Plant Operations and Maintenance (POM)	12,900	7,900	158.0%	5,000
Board and Administration	205,000	5,000	2.5%	200,000
External - Before & After School Fees	240,700	-	-	240,700
External - Food Services	10,000	(3,000)	(23.1%)	13,000
External - Pre-School Fees	-	-	-	-
External - Grounds Maintanence Agreements	482,700	1,900	0.4%	480,800
Sub-total (Sales and Services)	$ 1,190,700	$ 21,800	1.9%	$ 1,168,900
Investment Income				
Instruction	84,000	(71,000)	(45.8%)	155,000
SGF	2,000	-	-	2,000
Plant Operations and Maintenance (POM)	15,000	(4,000)	(21.1%)	19,000
Transportation	3,000	(1,400)	(31.8%)	4,400
Foundation Fundraising	4,000	(1,000)	(20.0%)	5,000
District	30,400	(3,000)	(9.0%)	33,400
Sub-total (Investment Income)	$ 138,400	$ (80,400)	(36.7%)	$ 218,800

S P R I N G R E L E A S E

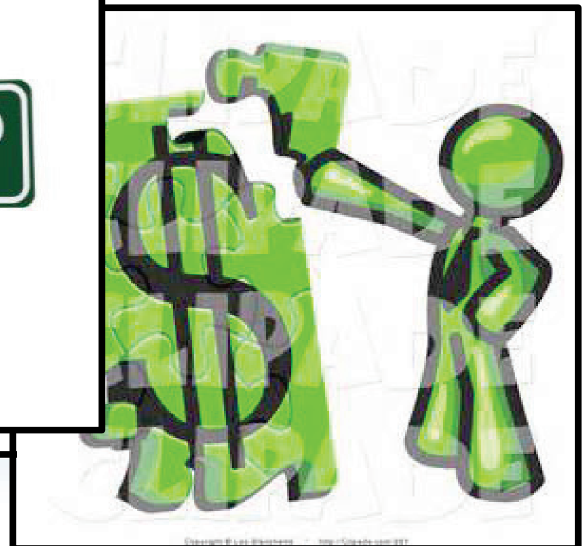
Medicine Hat School District No.76

SCHEDULE OF LOCAL REVENUES

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Gifts and Donations				
Instruction	167,200	-	-	167,200
School Generated Funds (SGF)	225,000	-	-	225,000
Foundation Fundraising	40,000	(22,000)	(35.5%)	62,000
Trusts and Scholarships	22,300	-	-	22,300
Sub-total (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 - 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

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 over 300 non-teaching staff.

The average salary costs (excluding benefits) for key staff positions for 2016-2017 is anticipated to be as follows:

- Teachers $88,700
- Educational Assistants $28,400
- Clerical $40,200
- Custodians $45,200
- Caretakers $36,500

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

The District has three distinct employee groups:

- ATA - Includes all teachers including classroom teachers, principals, vice-principals, department heads, etc.
- CUPE - Includes Educational Assistants, Clerical and Custodial staff
- Non-Union Group - Includes Central Office staff and some of the staff in Facility Services.

SPRING RELEASE

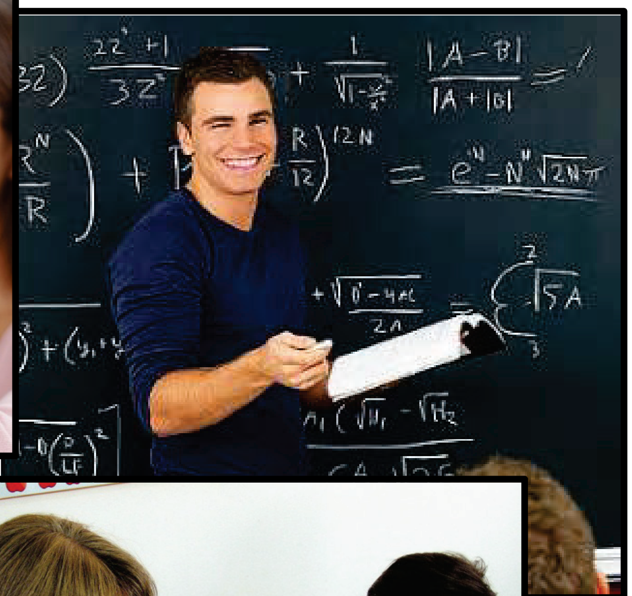
Medicine Hat School District No.76

SCHEDULE OF WAGES AND BENEFITS

BUDGET 2016-2017

	Spring Budget 2016-17				Increase (Decrease)			Fall Budget 2015-16			
	FTE	Salaries (Next Year)	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries (Current Year)	Benefits	Total
Certificated Staff - ATA											
Decentralized (School Based)	402.692	$ 37,346,200	$ 9,536,800	$ 46,883,000	9.8	$ 1,029,600	2.2%	392.9	$ 36,477,200	$ 9,376,200	$ 45,853,400
Program Unit Funding (PUF)	21.000	1,928,800	546,000	2,474,800	0.6	157,000	6.8%	20.4	1,772,000	545,800	2,317,800
Centralized Staff	7.800	1,060,800	223,400	1,284,200	(0.2)	(20,100)	(1.5%)	8.0	1,075,400	228,900	1,304,300
Central Services							-				
Substitutes and Summer School		1,087,000	57,200	1,144,200		(110,800)	(8.8%)		1,195,300	59,700	1,255,000
Paid Leaves		400,000	51,600	451,600		-	-		400,000	51,600	451,600
Other		-	377,100	377,100		(175,400)	(31.7%)		-	552,500	552,500
Total - ATA	431.492	$ 41,822,800	$ 10,792,100	$ 52,614,900	10.3	$ 880,300	1.7%	421.2	$ 40,919,900	$ 10,814,700	$ 51,734,600
		2.2%	(0.2%)	1.7%		1.7%					
Non-Certificated Staff - CUPE											
Educational Assistants											
District	98.203	2,979,700	659,700	3,639,400	(4.6)	(207,700)	(5.4%)	102.8	3,106,200	740,900	3,847,100
PUF	77.000	2,102,100	500,500	2,602,600	0.7	95,100	3.8%	76.3	1,990,700	516,800	2,507,500
Sub-total - EAs	175.203	5,081,800	1,160,200	6,242,000	(3.9)	(112,600)	(1.8%)	179.1	5,096,900	1,257,700	6,354,600
Clerical	38.967	1,604,100	465,700	2,069,800	(0.4)	(800)	(0.0%)	39.3	1,571,600	499,000	2,070,600
Custodial	42.375	2,122,800	607,300	2,730,100	1.3	134,200	5.2%	41.1	2,026,100	569,800	2,595,900
Total - CUPE	256.545	$ 8,808,700	$ 2,233,200	$ 11,041,900	(3.0)	$ 20,800	0.2%	259.6	$ 8,694,600	$ 2,326,500	$ 11,021,100
		1.3%	(4.0%)	0.2%		0.2%					
Non-Certificated - Non-Union Staff											
Trustees	5.000	106,500	10,500	117,000	-	500	0.4%	5.0	106,500	10,000	116,500
Non-Union Staff	52.115	4,053,100	1,080,500	5,133,600	(0.5)	246,800	5.1%	52.6	3,886,400	1,000,400	4,886,800
Total - Non-Union	57.115	$ 4,159,600	$ 1,091,000	$ 5,250,600	(0.5)	$ 247,300	4.9%	57.6	$ 3,992,900	$ 1,010,400	$ 5,003,300
		4.2%	8.0%	4.9%		4.9%					
Total - All Groups	745.152	$ 54,791,100	$ 14,116,300	$ 68,907,400	6.7	$ 1,148,400	1.7%	738.4	$ 53,607,400	$ 14,151,600	$ 67,759,000
		2.2%	(0.2%)	1.7%		1.7%					

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 - such as 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

SPRING RELEASE

Medicine Hat School District No.76

SCHEDULE OF EXPENDITURES - INSTRUCTION

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Staff - FTE				
Certificated	428.5	10.3	2.5%	418.2
Non-Certificated	234.5	(3.1)	(1.3%)	237.6
Total	663.0	7.1	1.1%	655.8
Salaries and Benefits				
Certificated Wages	$ 41,297,400	$ 897,900	2.2%	$ 40,399,500
Certificated Benefits	10,697,500	(23,500)	(0.2%)	10,721,000
Sub-total (Certificated Wages & Benefits)	51,994,900	874,400	1.7%	51,120,500
Non-Certificated Wages	8,148,100	115,100	1.4%	8,033,000
Non-Certificated Benefits	2,002,300	(135,400)	(6.3%)	2,137,700
Sub-total (Non-Certificated Wages & Benefits)	10,150,400	(20,300)	(0.2%)	10,170,700
Total (Wages & Benefits)	$ 62,145,300	$ 854,100	1.4%	$ 61,291,200
Services, Contracts and Supplies				
Central Instruction	2,207,700	(595,800)	(21.3%)	2,803,500
Site Based	1,705,100	(422,400)	(19.9%)	2,127,500
Self Funded Programs (PUF)	2,824,100	508,300	21.9%	2,315,800
School Generated Funds (SGF)	2,100,000	-	-	2,100,000
Sub-total (Purchased Services)	$ 8,836,900	$ (509,900)	(5.5%)	$ 9,346,800
Capital and Debt Servicing				
Amortization - Supported	184,100	(41,100)	(18.3%)	225,200
Amortization - Unsupported	748,100	74,200	11.0%	673,900
Interest on Capital Debt - Unsupported	20,300	(7,900)	(28.0%)	28,200
Sub-total (Capital and Debt Servicing)	$ 952,500	$ 25,200	2.7%	$ 927,300
Interest and Finance Charges - Other	17,000	4,000	30.8%	13,000
Total Instruction Block	$ 71,951,700	$ 369,400	0.5%	$ 71,578,300

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:

- Director 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

SPRING RELEASE

Medicine Hat School District No.76

SCHEDULE OF EXPENDITURES - PLANT OPERATIONS AND MAINTENANCE

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Staff - FTE				
Non-Unionized	12.8	1.0	8.5%	11.8
CUPE	42.4	1.3	3.0%	41.1
Total Non-Certificated	55.2	2.3	4.3%	52.9
Salaries and Benefits				
Non-Certificated Wages	2,952,700	192,600	7.0%	2,760,100
Non-Certificated Benefits	889,900	142,400	19.1%	747,500
Sub-total (Non-Certificated Wages & Benefits)	$ 3,842,600	$ 335,000	9.6%	$ 3,507,600
Services, Contracts and Supplies				
Administration and General Expenses	14,400	7,800	118.2%	6,600
Utilities	1,345,000	(55,000)	(3.9%)	1,400,000
Insurance - Property and Fleet	199,000	(31,000)	(13.5%)	230,000
Security and Monitoring	40,000	-	-	40,000
Grounds	93,000	-	-	93,000
Electrical	20,000	-	-	20,000
Plumbing	47,800	-	-	47,800
HVAC / Mechanical	77,000	-	-	77,000
Carpentry	62,000	-	-	62,000
Painting	18,000	-	-	18,000
Custodial	166,500	3,900	2.4%	162,600
Christian School - POM support	273,800	(15,900)	(5.5%)	289,700
Wilson Learning Centre - P3 Maintenance	222,000	-	-	222,000
Fleet and Equipment Maintenance	54,400	-	-	54,400
Site Based - Maintenance (MBRs)	23,300	(3,700)	(13.7%)	27,000
Sub-total (POM)	2,656,200	(93,900)	(3.4%)	2,750,100
Infrastructure Maintenance and Renewal (IMR)	1,989,500	816,100	69.6%	1,173,400
Sub-total (Purchased Services)	$ 4,645,700	$ 722,200	18.4%	$ 3,923,500
Capital and Debt Servicing				
Amortization - Supported	1,512,100	(12,500)	(0.8%)	1,524,600
Amortization - Unsupported	261,200	5,100	2.0%	256,100
Sub-total (Capital and Debt Servicing)	$ 1,773,300	$ (7,400)	(0.4%)	$ 1,780,700
Total POM Block	$ 10,261,600	$ 1,049,800	11.4%	$ 9,211,800

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 ~

S P R I N G R E L E A S E

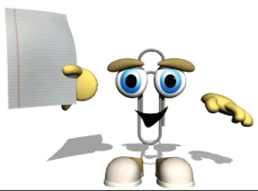
Medicine Hat School District No.76

SCHEDULE OF EXPENDITURES - TRANSPORTATION

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Staff - FTE				
Non-Certificated	1.0	-	-	1.0
Salaries and Benefits				
Non-Certificated Wages	56,100	-	-	56,100
Non-Certificated Benefits	17,900	700	4.1%	17,200
Sub-total (Non-Certificated Wages & Benefits)	$ 74,000	$ 700	1.0%	$ 73,300
Services, Contracts and Supplies				
School Bus Carrier	1,877,200	42,000	2.3%	1,835,200
City Services	17,900	-	-	17,900
Special Services	62,000	4,000	6.9%	58,000
Conveyance Fees	131,600	10,700	8.9%	120,900
Other Purchased Services	54,900	12,600	29.8%	42,300
Administrative Expenses	3,900	1,500	62.5%	2,400
Software Maintenance	1,500	(9,000)	(85.7%)	10,500
Sub-total (Purchased Services)	$ 2,149,000	$ 61,800	3.0%	$ 2,087,200
Capital and Debt Servicing				
Amortization - Unsupported	4,600	4,600	-	-
Interest on Capital Debt - Unsupported	-	-	-	-
Sub-total (Capital and Debt Servicing)	$ 4,600	$ 4,600	-	$ -
Total Transportation Block	$ 2,227,600	$ 67,100	3.1%	$ 2,160,500

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 the Alberta School Board Association (ASBA)and the Public School Boards Association (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, the Deputy and 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 Director of Finance, 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

SCHEDULE OF EXPENDITURES - BOARD AND ADMINISTRATION

BUDGET 2016-2017

S P R I N G R E L E A S E

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Staff - FTE				
Certificated	3.0	-	-	3.0
Non-Certificated	16.8	1.2	7.7%	15.6
Total	19.8	1.2	6.5%	18.6
Salaries and Benefits				
Certificated Wages	$ 525,400	$ 5,000	1.0%	$ 520,400
Certificated Benefits	94,600	800	0.9%	93,800
Sub-total (Certificated Wages & Benefits)	620,000	$ 5,800	0.9%	614,200
Non-Certificated Wages	1,059,100	122,600	13.1%	936,500
Non-Certificated Benefits	291,800	9,900	3.5%	281,900
Sub-total (Non-Certificated Wages & Benefits)	1,350,900	$ 132,500	10.9%	1,218,400
Total (Wages & Benefits)	$ 1,970,900	$ 138,300	7.5%	$ 1,832,600
Services, Contracts and Supplies				
ASBA	51,000	1,200	2.4%	49,800
PSBA	30,400	-	-	30,400
Board	41,800	1,000	2.5%	40,800
Superintendent	74,400	(9,700)	(11.5%)	84,100
Human Resources	47,100	(3,000)	(6.0%)	50,100
Student Services	18,300	(8,700)	(32.2%)	27,000
Software Maintenance	93,500	1,500	1.6%	92,000
Scholarships and Trust Disbursements	45,700	-	-	45,700
Business and Financial Services	50,500	(25,100)	(33.2%)	75,600
Liability Insurance	57,200	3,200	5.9%	54,000
Central Office Supplies and Services	39,200	(8,100)	`	47,300
Occupational Health and Safety	5,500	-	-	5,500
Central Office Building Costs	15,400	(8,900)	(36.6%)	24,300
Sub-total (Purchased Services)	$ 570,000	$ (56,600)	(9.0%)	$ 626,600
Capital and Debt Servicing				
Amortization - Unsupported	171,200	124,100	263.5%	47,100
Interest and Finance Charges - Other	$ 10,900	$ -	-	$ 10,900
Total Board and Administration Block	$ 2,723,000	$ 205,800	8.2%	$ 2,517,200

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
- 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 that our District has always complied with this requirement.

External

SPRING RELEASE

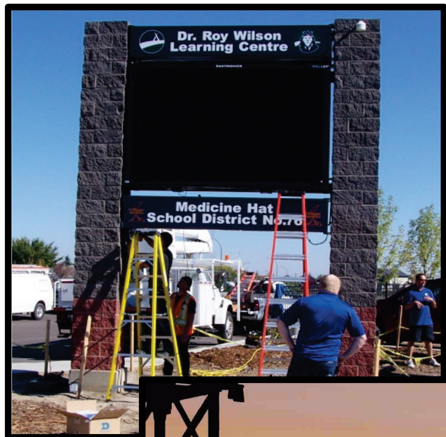
Medicine Hat School District No.76

SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES

BUDGET 2016-2017

	Spring Budget 2016-17 (Next Year)	Increase (Decrease)	%	Fall Budget 2015-16 (Current Year)
Staff - FTE				
Non-Certificated	6.2	(3.9)	(38.4%)	10.1
Salaries and Benefits				
Wages & Benefits - In Summary				
Wages	$ 752,300	(149,500)	(16.6%)	$ 901,800
Benefits	122,300	(30,200)	(19.8%)	152,500
Total (Wages & Benefits)	$ 874,600	$ (179,700)	(17.0%)	$ 1,054,300
Salaries & Benefits - By Program				
Before & After School Programs	410,400	-	-	410,400
Parents As Teachers	-	(194,400)	(100.0%)	194,400
Project - My Place	39,600	4,600	13.1%	35,000
Project - HUGs	39,600	4,600	13.1%	35,000
Grounds Maintenance - College	315,800	4,800	1.5%	311,000
Grounds Maintenance - Catholic District	69,200	700	1.0%	68,500
Total (Wages & Benefits)	$ 874,600	$ (179,700)	(17.0%)	$ 1,054,300
Services, Contracts and Supplies				
Before and After School Programs	26,300	-	-	26,300
Parents As Teachers Program	-	(2,500)	(100.0%)	2,500
Project - My Place	213,000	(4,600)	(2.1%)	217,600
Project - HUGs	211,500	(4,600)	(2.1%)	216,100
Food Services - Cafeteria(s)	7,500	(7,900)	(51.3%)	15,400
Fund Raising Activities - Foundation	44,000	(23,000)	(34.3%)	67,000
Grounds Maintenance - College	95,000	-	-	95,000
Grounds Maintenance - Catholic District	16,000	-	-	16,000
Sub-total (Purchased Services)	$ 613,300	$ (42,600)	(6.5%)	$ 655,900
Capital and Debt Servicing				
Amortization - Unsupported	28,500	100	0.4%	28,400
Sub-total (Capital and Debt Servicing)	$ 28,500	$ 100	0.4%	$ 28,400
Total External Services Block	$ 1,516,400	$ (222,200)	(12.8%)	$ 1,738,600

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.

SPRING RELEASE

Medicine Hat School District No.76

CAPITAL EXPENDITURE BUDGET

2016-2017

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

Note (1) - 2015-16 was the first year that the District assumed the responsibility to replace aging Smart Boards.

S P R I N G R E L E A S E

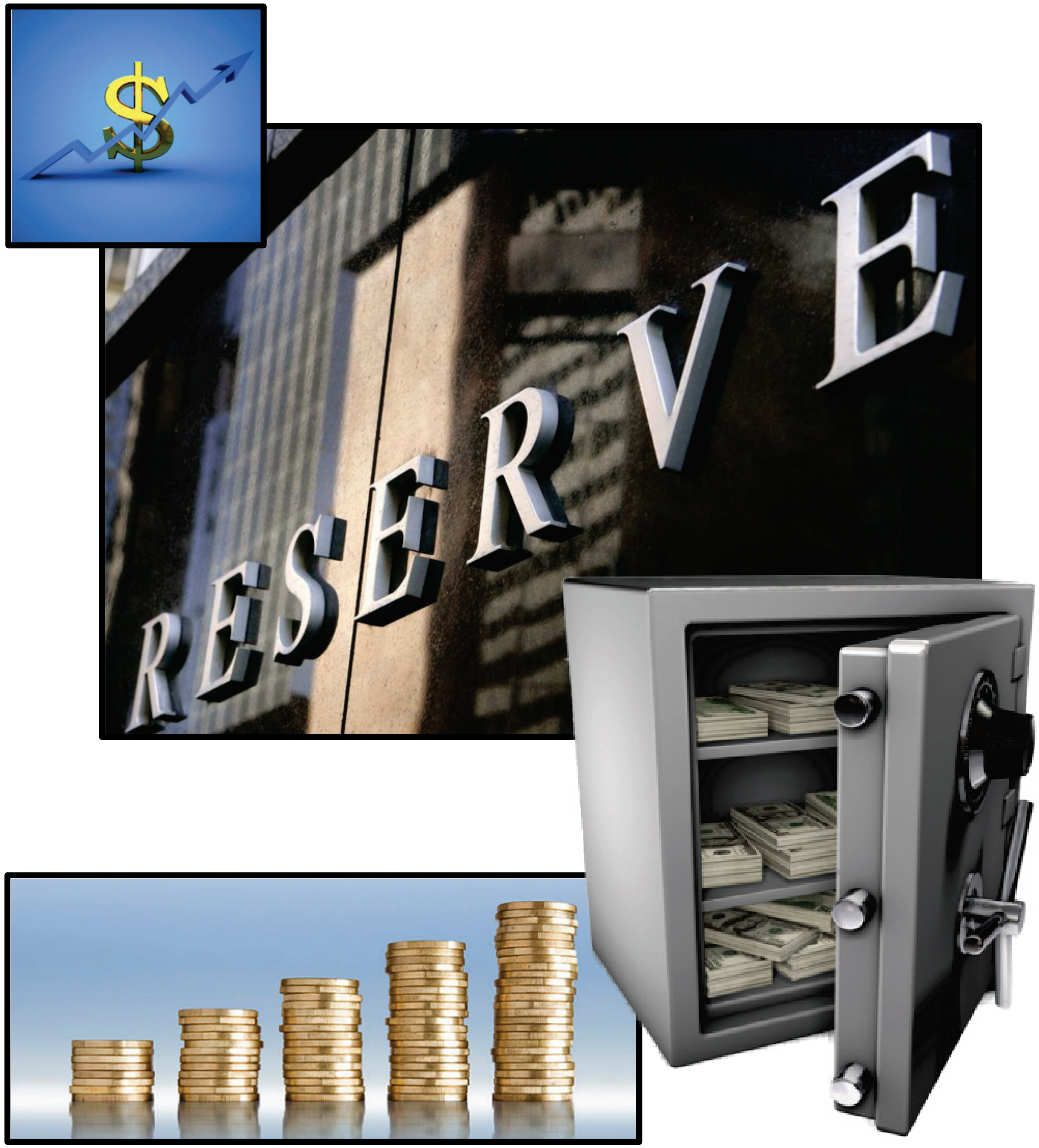
Medicine Hat School District No.76

CAPITAL FUNDING BUDGET

2016-2017

	2016-17 Spring Budget	Increase	2015-16 Fall Budget	2015-16 Spring Budget
FUNDING				
Capital Projects				
Plant & Operations				
Grants	34,667,300		19,350,000	19,350,000
Reserves	1,100,000		2,250,000	2,250,000
Total Capital Projects Funding	$ 35,767,300	$ 14,167,300	$ 21,600,000	$ 21,600,000
Capital Equipment				
Instruction Block				
Technology Projects				
Reserves	645,000	(75,000)	720,000	720,000
Plant & Operations				
Vehicles				
Reserves	70,000	-	70,000	70,000
Equipment				
Reserves	60,000	-	60,000	60,000
Total Capital Equipment Funding	775,000	(75,000)	850,000	850,000
Total Funding	$ 36,542,300	$ 14,092,300	$ 22,450,000	$ 22,450,000
Summary				
Grants	$ 34,667,300	$ 15,317,300	$ 19,350,000	$ 19,350,000
Reserves	1,875,000	(1,225,000)	3,100,000	3,100,000
Total Funding	$ 36,542,300	$ 14,092,300	$ 22,450,000	$ 22,450,000

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.

S P R I N G   R E L E A S E

Medicine Hat School District No.76

RESERVE BUDGET (Internally Restricted Net Assets)

2016-2017

		2016-17 Closing Balance (Aug 31,2017)		2016-17 Transfers Out		2016-17 Transfers In	2015-16 Closing Balance (Aug 31,2016)	2014-15 Closing Balance (Aug 31,2015)
Unrestricted Net Assets								
			(3)	(36,800)				
Unrestricted	1	$ 277,000	(2)	(119,000)	(1)	-	$ 532,800	$ 1,727,700
			(8)	(100,000)	(10)			
		$ 277,000		(255,800)		-	532,800	
Operating Reserves								
Working Capital	2	$ 2,217,000	(10)	-	(3)	$ 36,800	$ 2,180,200	$ 2,097,300
School Based:								
Mini Budget	4	211,800	(4)	-			211,800	211,800
SGF	4	1,318,400			(9)	-	1,318,400	1,318,400
Fundraising Initiatives	4	438,900			(5)	-	438,900	438,900
Board & Administration:								
Discretionary	1	-	(7)	(1,100,000)	(8)	100,000	1,000,000	-
Committed (Central Office renovations)	4	-					-	1,877,000
Committed (MHHS Modernization)	4	-					-	656,000
Total Operating Reserves		$ 4,186,100		$ (1,100,000)		$ 136,800	$ 5,149,300	$ 6,599,400
Total Accumulated Operating Surplus		$ 4,463,100		$ (1,355,800)		$ 136,800	$ 5,682,100	$ 8,327,100
Capital Reserves								
Instruction Block								
Computers		$ 351,300	(7)	$ (645,000)	(6)	$ 748,100	$ 248,200	$ 150,000
Plant & Operations		258,300	(7)	(130,000)	(6)	261,200	127,100	126,900
External Services		98,200			(6)	28,500	69,700	63,300
Transportation		4,600			(6)	4,600	-	-
Board & Administration		452,000			(6)	171,200	280,800	299,400
Total Capital Reserves	3	1,164,400		(775,000)		1,213,600	725,800	$ 639,600
Total Net Assets (not invested in Capital Assets)		$ 5,627,500		$ (2,130,800)		$ 1,350,400	$ 6,407,900	$ 8,966,700

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

See next page for Reserve Management Notes

S P R I N G R E L E A S E

Medicine Hat School District No.76

RESERVE BUDGET (Internally Restricted Net Assets)

2016-2017

	Percentage of Operating Budget	2016-17 Closing Balance (Aug 31,2017)	Change In Budget	2015-16 Closing Balance (Aug 31,2016)	Change In Budget	2014-15 Closing Balance (Aug 31,2015)
Summary - By Category of Reserve:						
Discretionary (Operating)	0.3%	$ 277,000	$ (1,255,800)	$ 1,532,800	$ (194,900)	$ 1,727,700
Discretionary (Working Capital)	2.5%	2,217,000	36,800	2,180,200	82,900	2,097,300
	2.8%	$ 2,494,000	$ (1,219,000)	$ 3,713,000	$ (112,000)	$ 3,825,000
Discretionary (Capital)		1,164,400	438,600	725,800	86,200	639,600
Non-Discretionary (Committed - Operating)	2.2%	1,969,100	-	1,969,100	(2,533,000)	4,502,100
	5.0%	$ 5,627,500	$ (780,400)	$ 6,407,900	$ (2,558,800)	$ 8,966,700

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 Net Assets and an 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 Fundraising 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) - 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 (10) - This transfer will only be made if the Unrestricted Net Assets would otherwise go into a negative balance.

S P R I N G R E L E A S E

Medicine Hat School District No.76

RESERVE BUDGET (Provincial Benchmarks)

2016-2017

	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 & Surpluses	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 SGF / Student	$ 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 Committed Projects	$ 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