BUDGET 2019-2020 · FALL UPDATE

Medicine Hat Public School Division

Medicine Hat Public School Division

Division Vision

To Learn. To Grow.
To Build a Better World.

Mission Statement

Our mission is to provide an inclusive, progressive learning community through trust, courage and collaboration.

Core Values

Celebrating our system's core values:

Compassion
Curiosity
Courage
and
Honour

Medicine Hat Public School Division

BUDGET 2019-2020

"Fall Update"

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KEY BUDGET ASSUMPTIONS

INFORMATION

	2019-20 Fall	2019-20 Spring	Increase (Decrease)
Enrolment:			
Budget is based on student count	7,406	7,407	(1) students
Grant Rates:			
Instruction			
· Base Grants (frozen last 3 budgets)			0%
· Class Size			(100%)
· Classroom Improvement Fund (CIF)			(100%)
· Student Fee Replacement Grant			(100%)
· One-Time Transition Grant			100%
· 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			0%
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 was based on student count of 7,407 students. As well the grant rates below were changed as follows:

- Base Grants & Class Size Funding - decreased by .8% or ($414,500) due to decreased enrollment.
- Small Schools by Necessity - decreased by ($215,200) as it is expected Herald School will not qualify for SSBN in 2019-20.
- Nutrition Funding - maintained as status quo at $334,000.
- Classroom Improvement Fund (CIF) - maintained as status quo at $913,000 - with this funding there are 8.7 FTE of certificated staff used to support embedded professional development.
- Family Liaison Worker grant - from the City at $58,100 - that was a one-time 18 month grant, that has expired.
- Regional Collaborative Services - increased $29,000 due to a conversion of services into direct funding from RCSD.
- Teacher Pensions - decrease of ($23,400) due to a reduced teacher complement.
- PUF - increased $152,400 or 2.1%.
- Supported Amortization - decreased ($18,000).
- Other Instructional Grants-were maintained at the 2015-16 levels.
- Overall the grant revenues decreased by .8 of 1% or ($559,800).

Facilities

- POM - increased .5% of 1% or $26,900.
- IMR - was maintained with no increase or decrease.
- Supported Amortization- decreased ($3,800).

Transportation

- Funding rates were unchanged from 2015-16 (fifth year). However, the students qualifying for funding are expected to increase slightly resulting in $75,500 more in 2019-20.

External Services

- No changes are expected in funding for 2019-20.

SPRING COMMENTS (continued)

Grants (continued)

- Grants in total are expected to decrease .5 of 1% or ($461,200) - but if the items are removed that are enveloped or have direct offset costs - such as PUF, IMR, and Supported Amortization - the reduction increases in discretionary grants to .7 of 1% or ($568,400).
- Funding of Enrolment Growth - The Division is not anticipating enrolment growth, however if there is growth in the Fall we would expect the Province to fund that growth.

Local Revenues:

- Anticipated decrease in Local Revenues of ($178,500) of which ($64,000) is from the number of students who pay to attend an ELP program. The remaining decrease of ($114,500) is largely due to a deduction in the International Program particularly from Brazil.
- Other changes include the termination of the OH&S sharing with MHCBE resulting in a loss of revenue of ($46,000).

Salaries and Benefits: (S&B)

- Salaries and Benefits decreased by .5% or ($318,300).
- Certificated FTE have decreased by 5.9 FTE and non-certificated have increased by 13.7 FTE, for a total decrease in staff of 19.6 FTE.
- Certificated - Reduced Optimal Learning Consultants from 11 to 8, and classroom teachers by 2.9 due to an anticipated reduction in enrollment.
- EAs - Reduced Division allocated EAs from 10 down to 5, the other (4) FTE are due to frozen funding and increased costs of teachers at the central bargaining table (approx. $430,000) and grid movement.
- Non-Union - Reduced 4.7 staff - 4 project staff (Carpenter/ Electrician/2 helpers) and .7 from Facilities due to a mid year retirement that will not be replaced.

While we reduced (19.6) positions or (2.6%) of our staff, S&Bs only went down ($318,300) or (.5) of 1% due to other pressures noted above.

BUDGET OVERVIEW

SPRING COMMENTS

Wages and Benefits (continued)
Arbitrated Teacher Settlement - We have not budgeted anything for a wage increase for teachers - however, if there is an increase due to the centrally negotiated contract we would expect the Province to fund that increase.

Purchased Services:
Instruction - With Offset Funding:
- PUF decreased by ($55,400)

Without Offset Funding:
- Cut ($252,700) from various areas mostly in the area of discretionary projects.

Gross decrease in expenditures in Instruction of ($308,000).

Plant, Operations and Maintenance - POM increased by $69,800 mostly due to utilities and insurance. IMR has been left at the current levels.

Transportation - Decreased by ($67,600) mostly due to one less school day in 2019-20.

Board and Administration - Decreased by ($49,400), mostly due to the Barager software maintenance $18,000 and OH&S Training $17,000.

External Services - Reduced by ($5,200) mainly to offset wage costs in the My Place & HUGs projects as funding is expected to remain at the 2018-19 levels.

Purchased Services decreased by ($67,000) overall. However, if the reductions that had offset funding reductions are removed, there remains a net decrease of ($293,500).

Capital Expenditures and Funding:

There are no major capital projects budgeted for 2019-2020.

FALL COMMENTS

Enrolment:

Decline of 82 students or (1.1%) year over year. The actual decline was 1 more student than was projected in the Spring Budget.

Operations Summary:

There were significant changes in the Fall Budget due to the late release of the Provincial Budget in October. Three significant grants were eliminated - Class Size ($3.1 M), Student Fee Reduction funding ($615 K) and Classroom Improvement Fund ($913 K). These grants were partially replaced with a one-time Transitional Grant ($1.4 M). The net reduction in Instructional funding amounted to ($3,127,800).

The Teacher FTE that related to the CIF funding was withheld resulting in 7.5 less teachers in the system. The CIF cut was anticipated so this FTE was never resourced at the school level. Due to the lateness of the announcement the Board directed that the Operating Deficit of ($2,210,500) would come from Reserves.

The real impact of these cuts will not be felt until next year. All things being equal with the removal of the One-Time Transitional Grant, the School Division will need to find $3,626,300 in cost reductions.

To add to the uncertainty for 2020-2021 there is a full funding review under way. The impact of the review should become clearer early in 2020.

Capital Expenditures and Funding:
Minor adjustments were made for the amended IMR grant and some funds that were moved from operating to capital.

STUDENT ENROLMENT

INFORMATION

Enrolment has seen a modest decrease of 82 students or (1.1%) from 2018-2019. This is the first dip in enrolment since 2010-2011 - nine years ago. The Division has averaged .5% growth per year over the last five years and 1.0% over the last ten years.

The Province projected growth of .7 of 1% growth in student FTE for Medicine Hat Public for 2019-2020.

The Division projected the decline in enrolment in the Spring Budget at 1.1% or 81 students from the previous fall. The Division's projection is based on a number of indicators including completed registrations and past experience.

MHPSD

Medicine Hat Public School Division

STUDENT ENROLMENT

2019-2020 BUDGET

Enrolment Comments:

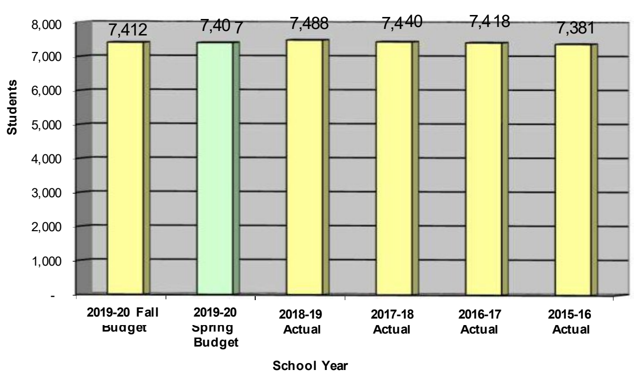
Enrolment for September reflects a net decline of 82 students or (1.1%) year-over-year.

	2019-20 Fall Budget	Increase (Decrease)	2019-20 Spring Budget	Percent
Early Childhood Services				
Community Placements		(15)		(9.1%)
Early Learning Programs (ELP)		7		6.5%
Sub-total - ECS excluding K	265	(8)	273	(2.9%)
Elementary Programming				
Kindergarten	496	22	474	4.6%
Grades 1 - 3	1,527	(10)	1,537	(0.7%)
Grades 4 - 6	1,694	(22)	1,716	(1.3%)
Sub-total	3,717	(10)	3,727	(0.3%)
Middle & High School Programming				
Grades 7 - 9		(41)		(2.6%)
Grades 10 - 12		58		3.2%
Sub-total		17		0.5%
Total - K-12	7,141	7	7,134	0.1%
Grand Total	7,406	(1)	7,407	(0.0%)

STUDENT INROLMENT

FIVE YEAR TREND

Budget 2019 - 2020



Schools or Programs:	Fall to Fall Increase/ (Decrease)	2019-20 Fall Budget	Spring to Fall Increase/ (Decrease)	2019-20 Spring Budget	Increase	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
Community Placements (ECS)	(21)	150	(15)	165	(6)	171	177	216	188	175
Connaught School	(120)	368	1	367	(121)	488	534	510	470	473
Crestwood School	(23)	438	3	435	(26)	461	458	481	487	499
Elm Street School	17	175	17	158	-	158	177	175	171	157
George Davison School	(24)	335	(25)	360	1	359	345	352	349	364
Herald School	16	245	(15)	260	31	229	224	221	242	250
Medicine Hat Christian School	19	265	19	246	-	246	254	264	296	256
River Heights School	14	297	14	283	-	283	284	310	318	283
Riverside School	-	-	-	-	-	-	-	93	102	106
Ross Glen School	(22)	309	1	308	(23)	331	321	338	326	337
Ken Sauer School	8	312	7	305	1	304	278	-	-	-
Southview School	(1)	192	(3)	195	2	193	200	237	229	223
Vincent Massey School	(6)	245	19	226	(25)	251	261	309	311	295
Webster Niblock School	(5)	215	(5)	220	-	220	218	305	315	312
Wilson Learning Centre	42	845	19	826	23	803	786	734	665	540
Alexandra Middle School	(13)	473	3	470	(16)	486	518	557	360	368
Medicine Hat High School	109	1,194	109	1,085	-	1,085	1,011	963	1,192	1,260
Crescent Heights High School	(37)	1,286	(32)	1,318	(5)	1,323	1,294	1,240	1,251	1,221
TBA	-		(83)		83	-	-	-	-	-
Outreach Programs	(35)		(35)		-	97	100	113	109	105
Total	(82)		(1)		(81)	7,488	7,440	7,418	7,381	7,224
Increase (decrease)						48	22	37	157	156
						0.6%	0.3%	0.5%	2.2%	2.2%

	Fall to Fall Increase	2019-20 Fall Budget	Increase	2019-20 Spring Budget	Increase	**2018-19 Actual**	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
Community Placements	(21)	150	(15)	165	(6)	171	177	216	188	175
Outreach Programs	(35)	62	(35)	97	-	97	100	113	109	105
Traditional Schools	(26)	7,194	49	7,145	(75)	7,220	7,163	7,089	7,084	6,944
Total	(82)	7,406	(1)	7,407	(81)	7,488	7,440	7,418	7,381	7,224
	(1.1%)		0.0%		(1.1%)	0.6%	0.3%	0.5%	2.2%	2.2%

(1.1%)

1.2% Average (previous 5 years)

0.5% Average (current 5 years)

1.0% Average (current 10 years)

FALL UPDATE

Medicine Hat Public School Division

CLASS SIZE AVERAGES

2019-2020 BUDGET

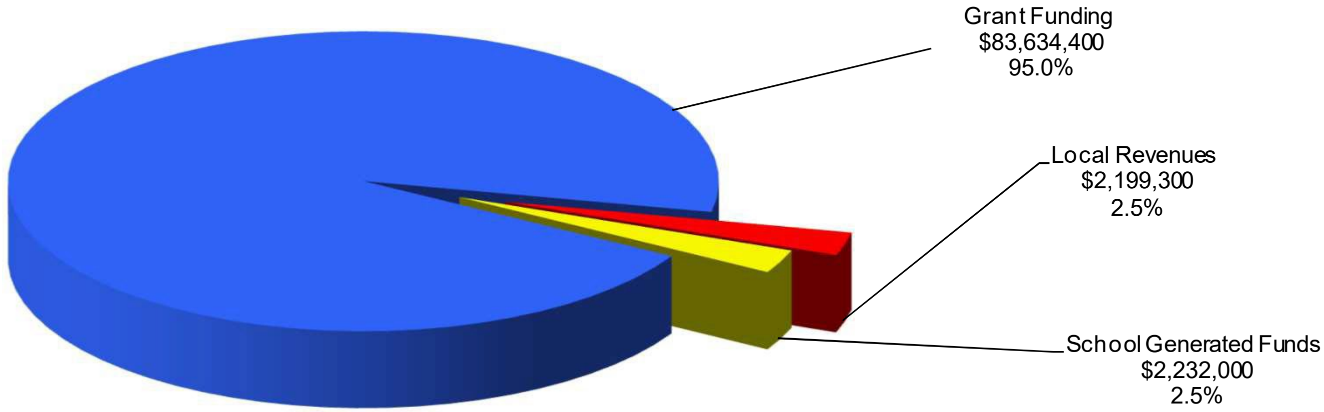
	Provincial Targets	Provincial Averages 2017-18	M.Hat Ranking (out of 74)	2019-20 Fall Budget	Increase	2019-20 Spring Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
Class Size by Grade Groupings:					0.0%						
Kindergarten to Grade 3	17	20.2	22nd	18.5	-	18.5	18.5	18.7	18.6	17.7	16.5
Grades 4 to 6	23	22.8	34th	21.8	-	21.8	21.8	21.8	21.6	21.9	21.3
Grades 7 to 9	25	23.5	66th	25.2	-	25.2	25.2	25.0	24.5	25.1	24.5
Grades 10 to 12	27	23.2	53rd	23.9	-	23.9	23.9	23.8	24.1	25.9	25.7
Average (straight average)	22.8	22.3	51st	22.2	-	22.2	22.2	22.2	22.1	22.5	21.8
FTE Increase/(Decrease)				-		-	0.0	0.1	(0.4)	0.7	0.2
Percentage Increase/(Decrease)				0.0%		0.0%	-	0.5%	(1.8%)	3.2%	0.9%
Student Enrolment:				7,406	-	7,407	7,488	7,440	7,418	7,381	7,224
Budgeted Increase in Enrolment				(82)	(1)	(81)	48	22	37	157	156
Percentage				(1.1%)	(0.0%)	(1.1%)	0.6%	0.3%	0.5%	2.2%	2.2%
Provincial Estimates				50			21	4	51	143	113
Percentage				0.7%			0.3%	0.1%	0.7%	2.0%	1.6%
Provincial Variance from Actual		0.1%	<- Average	1.8%			(0.3%)	(0.2%)	0.2%	(0.2%)	(0.6%)

	Policy 411 Targets	2019-20 Fall Budget	Increase	2019-20 Spring Budget	2017-18 Actual	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
Base Staffing Allocation:									
Kindergarten	17.00	17.00	-	17.00	17.00	16.75	16.5	16.5	16.5
Grades 1 to 3	18.25	18.25	-	18.25	18.25	16.75	16.5	16.5	16.5
Grades 4 to 6	23.00	23.00	-	23.00	23.00	22.75	22.5	22.5	22.5
Grades 7 to 9	23.75	23.75	-	23.75	23.75	22.75	22.5	22.5	22.5
Grades 10 to 12	24.25	24.25	-	24.25	24.25	22.75	22.5	22.5	22.5
	21.25	21.25	-	21.25	21.25	20.35	20.1	20.1	20.1

DIVISION REVENUES

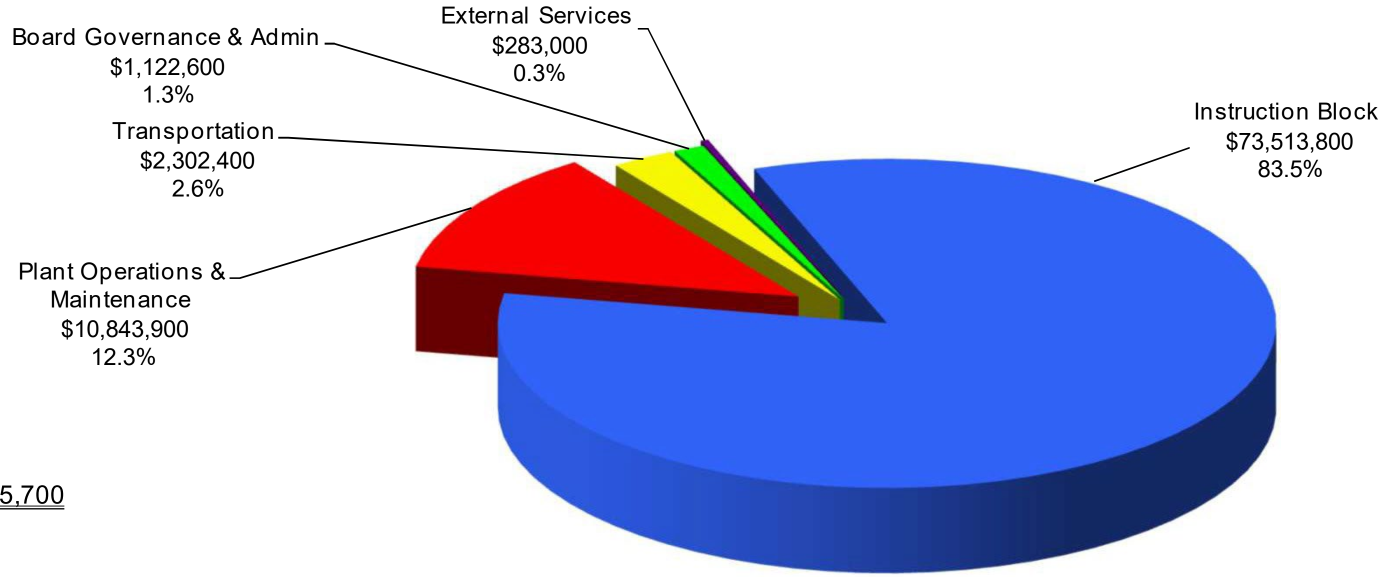
BUDGET 2019-2020

Funding Source



Total Revenue $ 88,065,700

Funding Block

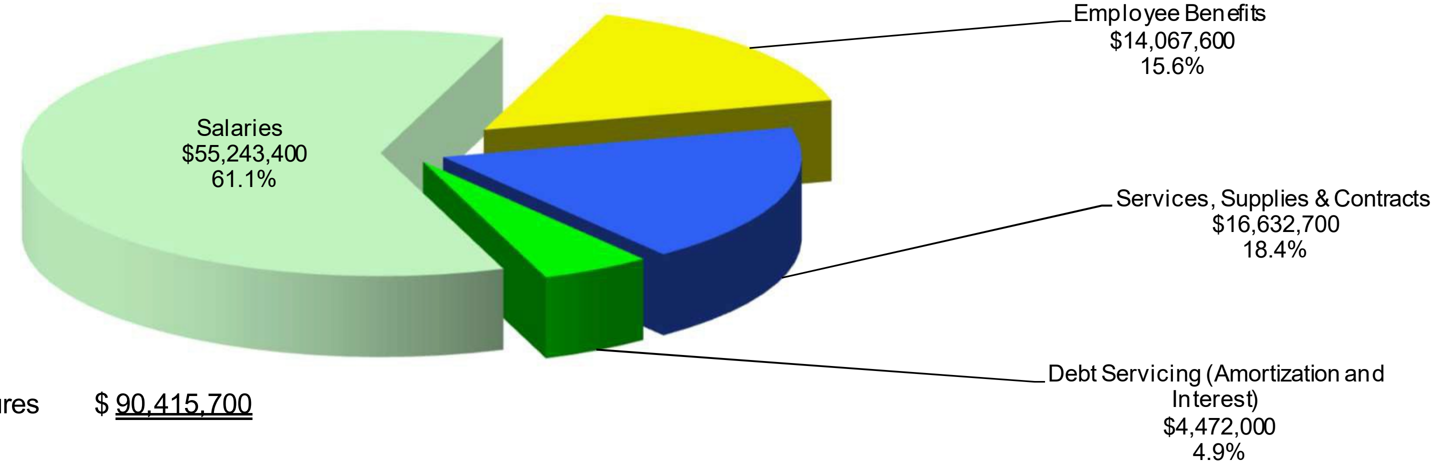


Total Revenue $ 88,065,700

DIVISION EXPENDITURES

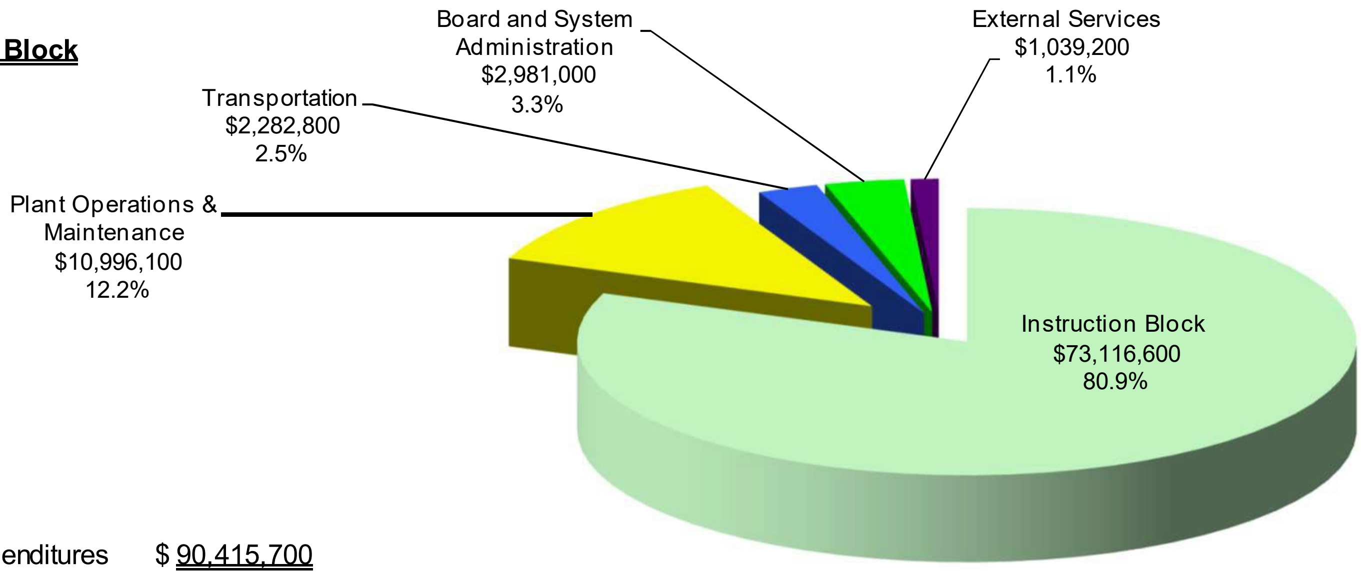
BUDGET 2019-2020

Expense Type (or Object)



Total Expenditures $ 90,415,700

Allocation Block



Total Expenditures $ 90,415,700

F A L L U P D A T E

Medicine Hat Public School Division

BUDGETED STATEMENT OF OPERATIONS

BUDGET 2019-2020

OPERATIONS (SUMMARY)	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Revenues						
Alberta Education	$ 83,127,500	$ (2,965,500)	(3.4%)	$ 86,093,000	$ (461,200)	$ 86,554,200
Other - Government of Alberta	506,900	-	-	506,900	-	506,900
Sub-Total - Government of Alberta	$ 83,634,400	(2,965,500)	(3.4%)	$ 86,599,900	$ (461,200)	$ 87,061,100
Other Alberta School Authorities	109,800	-	-	109,800	(46,000)	155,800
Fees	1,269,000	448,000	54.6%	821,000	(67,000)	888,000
Other Sales and Services	2,181,000	185,000	9.3%	1,996,000	(80,500)	2,076,500
Investment Income	161,500	-	-	161,500	15,000	146,500
Gifts and Donations	215,000	10,000	4.9%	205,000	-	205,000
Rental of Facilities	75,000	-	-	75,000	-	75,000
Fundraising	420,000	(130,000)	(24%)	550,000	-	550,000
Total Revenues	$ 88,065,700	$ (2,452,500)	(2.7%)	$ 90,518,200	$ (639,700)	$ 91,157,900
Expenses By Program						
Instruction - ECS	$ 10,532,200	$ 479,200	4.8%	$ 10,053,000	$ (206,900)	$ 10,259,900
Instruction - Grades 1-12	62,584,400	(822,700)	(1.3%)	63,407,100	(239,700)	63,646,800
Sub-Total - Instruction	$ 73,116,600	(343,500)	(0.5%)	$ 73,460,100	(446,600)	$ 73,906,700
Plant Operations and Maintenance	10,996,100	195,000	1.8%	10,801,100	(82,200)	10,883,300
Transportation	2,282,800	15,200	0.7%	2,267,600	(68,200)	2,335,800
Board and System Administration	2,981,000	44,000	1.5%	2,937,000	(51,700)	2,988,700
External Services	1,039,200	(13,200)	(1.3%)	1,052,400	9,000	1,043,400
Total Expenses	$ 90,415,700	$ (102,500)	(0.1%)	$ 90,518,200	$ (639,700)	$ 91,157,900
Operating Surplus (Deficit)	$ (2,350,000)	$ (2,350,000)		$ -	$ -	$ -

F A L L U P D A T E

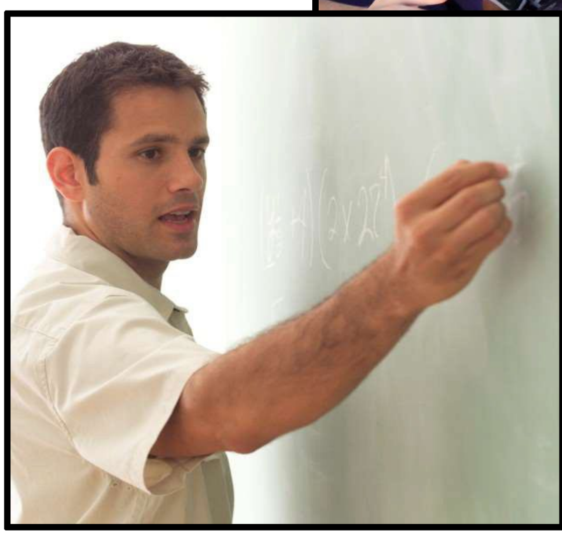
Medicine Hat Public School Division

SCHEDULE OF EXPENSES - BY OBJECT

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Expenses By Object						
Certificated Salaries	$ 41,476,400	$ (638,300)	(1.5%)	$ 42,114,700	$ (160,500)	$ 42,275,200
Certificated Benefits	10,654,400	(92,700)	(0.9%)	10,747,100	322,300	10,424,800
Non-certificated Salaries	13,767,000	222,800	1.6%	13,544,200	(370,300)	13,914,500
Non-certificated Benefits	3,413,200	(2,900)	(0.1%)	3,416,100	(109,800)	3,525,900
Total Wages and Benefits	69,311,000	(511,100)	(0.7%)	69,822,100	(318,300)	70,140,400
Services, Contracts and Supplies Expense	16,593,800	382,100	2.4%	16,211,700	(360,500)	16,572,200
Capital and Debt Services						
Amortization - Supported	3,226,600	49,200	1.5%	3,177,400	(21,800)	3,199,200
Amortization - Unsupported	1,245,400	(20,400)	(1.6%)	1,265,800	63,400	1,202,400
Interest - Unsupported	-	-	-	-	(2,500)	2,500
Total Capital and Debt Services	4,472,000	28,800	0.6%	4,443,200	39,100	4,404,100
Other Interest and Finance Charges	38,900	(2,300)	(5.6%)	41,200	-	41,200
Total Expenses	$ 90,415,700	$ (102,500)	(0.1%)	$ 90,518,200	$ (639,700)	$ 91,157,900
Accumulated Operating Surplus (AOS) - Projected						
AOS - Start of Budget Year	$ 6,230,800	$ 1,295,300	26.2%	$ 4,935,500	$ (17,700)	$ 4,953,200
AOS - End of Budget Year	$ 3,880,800	$ (1,038,300)	(21.1%)	$ 4,919,100	$ (17,700)	$ 4,936,800
Capital Reserves - Projected						
Capital Reserves - Start of Budget Year	$ 2,471,400	$ (234,100)	(8.7%)	$ 2,705,500	$ 114,100	$ 2,591,400
Capital Reserves - End of Budget Year	$ 2,751,900	$ (308,300)	(10.1%)	$ 3,060,200	$ 354,700	$ 2,705,500

STAFF AND STUDENTS



INFORMATION

Funding - With the release of the provincial budget in October 2019 there are four major changes as follows:

- Base grant rates will continue to remain at 2015-16 rates (fifth year in a row), in spite of cost pressures in the system.
- Eliminated (1) Class Size Funding, (2) School Fee Reduction Funding, and (3) Classroom Improvement Funding (CIF) offset slightly by a one-time Transition Grant.
- The result was a net loss of $3.2 million in funding to the Division.

Teachers - The Division is reducing a total of (7.5) FTE, as follows:

- (8.6) less as CIF discontinued.
- 1.1 more in ECS Collaboration time from extended ECS services (K+).

Educational Assistants - The Division will have a total of 3.0 FTE more, as follows:

- 7.0 more for extended ECS services (K+).
- 2.4 more in Classroom EAs.
- (6.4) less in PUF

Non-Organized Staff - The Division added one FTE in FSLWs, the schools moved from .8 to 1.8 FTE funded out of their staffing budgets.

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF STAFF AND STUDENTS

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	%	Fall Budget 2018-19 (Prior Year)
Certificated Staff FTEs							
School based	411.7	(7.5)	(1.8%)	419.2	(5.9)	(1.4%)	425.1
Non-school based	7.0	-	-	7.0	-	-	7.0
Total Certificated Staff FTEs	418.7	(7.5)	(1.8%)	426.2	(5.9)	(1.4%)	432.1
Certificated Staffing Change due to:							
Enrolment	2.0			(2.9)			
Other factors	(9.5)			(3.0)			
Total Change	(7.5)			(5.9)			
Non-Certificated Staff FTEs							
Instructional - General	219.8	4.0	1.9%	215.8	(13.0)	(5.7%)	228.8
Non-instructional							
Plant Operations and Maintenance	55.9	-	-	55.9	(0.6)	(1.1%)	56.5
Transportation	1.0	-	-	1.0	-	-	1.0
Board and Administration	18.8	-	-	18.8	-	-	18.8
External Services	12.9	-	-	12.9	(0.1)	(0.8%)	13.0
Total Non-Certificated Staff FTEs	308.4	4.0	1.3%	304.4	(13.7)	(4.3%)	318.1
Non-Certificated Staffing Change due to:							
Enrolment	-			(0.7)			
Other factors	4.0			(13.0)			
Total Change	4.0			(13.7)			
Eligible Funded Students							
Community Placements	150	(15)	(9.1%)	165	(6)	(3.5%)	171
ELP Programs	115	7	6.5%	108	-	-	108
Kindergarten	496	22	4.6%	474	(28)	(5.6%)	502
Early Childhood Services	761	14	1.9%	747	(34)	(4.4%)	781
Grades 1 to 9	4,751	(73)	(1.5%)	4,824	(42)	(0.9%)	4,866
Grades 10 to 12	1,894	58	3.2%	1,836	(5)	(0.3%)	1,841
Total Eligible Funded Students (head count)	7,406	(1)	(0.0%)	7,407	(81)	(1.1%)	7,488
Total Eligible Funded Students (FTE)	7,025.5	(8.0)	(0.1%)	7,033.5	(64.0)	(0.9%)	7,097.5

MHPSD

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2019-2020

FALL UPDATE

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Instructional Block						
Base Funding	$ 47,458,300	$ 46,400	0.1%	$ 47,411,900	$ (280,600)	$ 47,692,500
Class Size	-	(3,157,500)	(100.0%)	3,157,500	(133,900)	3,291,400
Sub-total	$ 47,458,300	(3,111,100)	(6.2%)	$ 50,569,400	$ (414,500)	$ 50,983,900
Inclusive Education	5,470,100	138,000	2.6%	5,332,100	(7,300)	5,339,400
Socio-Economic	759,200	(500)	(0.1%)	759,700	(4,000)	763,700
Equity of Opportunity	704,400	(400)	(0.1%)	704,800	(3,800)	708,600
Small Schools by Necessity	488,000	78,200	19.1%	409,800	(215,200)	625,000
First Nations, Metis and Inuit (FNMI)	417,600	27,600	7.1%	390,000	1,200	388,800
English as a Second Language	359,900	65,400	22.2%	294,500	-	294,500
French Language Project	90,000	-	-	90,000	-	90,000
French Language Instruction	40,000	-	-	40,000	1,900	38,100
Outreach Programs	314,900	-	-	314,900	-	314,900
Institutional Programs	203,800	7,500	3.8%	196,300	-	196,300
Supernet	211,200	-	-	211,200	-	211,200
Fee Grant (to replace loss of Basic Fees)	-	(615,700)	(100.0%)	615,700	-	615,700
Transition Funding - One-Time	1,415,800	1,415,800	-	-	-	-
Administration Claw Back	(476,000)	(8,000)	1.7%	(468,000)	-	(468,000)
Sub-total	$ 57,457,200	$ (2,003,200)	(3.4%)	$ 59,460,400	$ (641,700)	$ 60,102,100
Nutrition Program	334,000	-	-	334,000	-	334,000
CIF (Classroom Improvement Fund)	-	(913,000)	(100.0%)	913,000	-	913,000
Family Liaison Worker - City of Medicine Hat	-	-	-	-	(58,100)	58,100
Regional Collaborative Services	465,000	46,500	11.1%	418,500	29,000	389,500
Teacher Pensions	4,471,700	(78,900)	(1.7%)	4,550,600	(23,400)	4,574,000
Program Unit Funding (PUF)	6,934,900	(179,200)	(2.5%)	7,114,100	152,400	6,961,700
Amortization Supported - Instruction	409,000	-	-	409,000	(18,000)	427,000
Sub-total	$ 12,614,600	$ (1,124,600)	(8.2%)	$ 13,739,200	$ 81,900	$ 13,657,300
Total Instructional Block	$ 70,071,800	$ (3,127,800)	(4.3%)	$ 73,199,600	$ (559,800)	$ 73,759,400

FALL UPDATE

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Plant Operations and Maintenance Block						
Base POM	$ 5,962,500	$ 57,800	1.0%	$ 5,904,700	$ 26,900	$ 5,877,800
P3 Maintenance (WLC)	270,000	-	-	270,000	-	270,000
Lease Support (MHCS)	162,400	-	-	162,400	-	162,400
Total Base POM	$ 6,394,900	$ 57,800	0.9%	$ 6,337,100	$ 26,900	$ 6,310,200
Infrastructure Maintenance and Renewal (IMR)						
Gross Funding	2,312,700	159,700	7.4%	2,153,000	-	2,153,000
Less - Portion Anticipated to be Capitalized ($^1/_3$)	(770,900)	(52,600)	7.3%	(718,300)	-	(718,300)
Net IMR Operations	1,541,800	$ 107,100	7.5%	1,434,700	-	1,434,700
Amortization Supported - POM	2,817,600	49,200	1.8%	2,768,400	(3,800)	2,772,200
Total Facilities	$ 10,754,300	$ 214,100	2.0%	$ 10,540,200	$ 23,100	$ 10,517,100
Transportation Block						
Urban & Rural	1,800,200	46,700	2.7%	1,753,500	800	1,752,700
Special Education - 1-12	165,300	(50,600)	(23.4%)	215,900	3,300	212,600
Special Education - Early Childhood Services (ECS)	335,900	(47,900)	(12.5%)	383,800	71,400	312,400
Total Transportation	$ 2,301,400	$ (51,800)	(2.2%)	$ 2,353,200	$ 75,500	$ 2,277,700
External Services						
My Place	255,800	-	-	255,800	-	255,800
HUG	251,100	-	-	251,100	-	251,100
Total External Services	$ 506,900	$ -	-	$ 506,900	$ -	$ 506,900
Summary						
Instructional Block	$ 70,071,800	$ (3,127,800)	(4.3%)	$ 73,199,600	$ (559,800)	$ 73,759,400
Plant Operations and Maintenance Block	10,754,300	214,100	2.0%	10,540,200	23,100	10,517,100
Transportation Block	2,301,400	(51,800)	(2.2%)	2,353,200	75,500	2,277,700
External Services	506,900	-	-	506,900	-	506,900
Total Grant Funding	$ 83,634,400	$ (2,965,500)	(3.4%)	$ 86,599,900	$ (461,200)	$ 87,061,100

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF LOCAL REVENUES

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Other School Boards						
Catholic School Division - Grounds	109,800	-	-	109,800	3,200	106,600
Catholic School Division - OH&S	-	-	-	-	(49,200)	49,200
	$ 109,800	$ -	-	$ 109,800	$ (46,000)	$ 155,800
Instructional Fees						
Other Fees - Summer School	21,000	-	-	21,000	-	21,000
Optional Course Fees	153,000	(15,000)	(8.9%)	168,000	-	168,000
Kindergarten and Preschool Fees - Division	405,000	380,000	1520%	25,000	(3,000)	28,000
Kindergarten and Preschool Fees - PUF	90,000	-	-	90,000	(64,000)	154,000
School Generated Funds (SGF)	600,000	83,000	16.1%	517,000	-	517,000
Sub-total (Fees)	$ 1,269,000	$ 448,000	54.6%	$ 821,000	$ (67,000)	$ 888,000
Sales and Services						
Instruction	31,000	-	-	31,000	-	31,000
International Student Tuition	425,000	5,000	1.2%	420,000	(70,000)	490,000
School Generated Funds (SGF)	1,000,000	180,000	22.0%	820,000	-	820,000
Plant Operations and Maintenance (POM)	4,100	-	-	4,100	(13,500)	17,600
Board and Administration	215,000	-	-	215,000	(5,000)	220,000
External - Food Services	8,000	-	-	8,000	-	8,000
External - Grounds Maintenance (College)	497,900	-	-	497,900	8,000	489,900
Sub-total (Sales and Services)	$ 2,181,000	$ 185,000	9.3%	$ 1,996,000	$ (80,500)	$ 2,076,500
Investment Income						
Instruction	85,000	-	-	85,000	5,000	80,000
SGF	2,000	-	-	2,000	-	2,000
Plant Operations and Maintenance (POM)	10,500	-	-	10,500	-	10,500
Transportation	1,000	-	-	1,000	-	1,000
Board and Administration	63,000	-	-	63,000	10,000	53,000
Sub-total (Investment Income)	$ 161,500	-	-	$ 161,500	$ 15,000	$ 146,500

FALL UPDATE

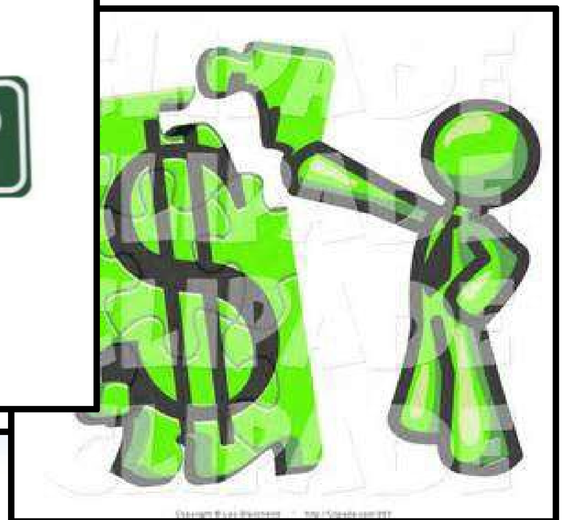
Medicine Hat Public School Division

SCHEDULE OF LOCAL REVENUES

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Gifts and Donations						
School Generated Funds (SGF)	210,000	10,000	5.0%	200,000	-	200,000
Trusts and Scholarships	5,000	-	-	5,000	-	5,000
Sub-total (Gifts and Donations)	$ 215,000	$ 10,000	`	$ 205,000	$ -	$ 205,000
Rental of Facilities	$ 75,000	-	-	75,000	$ -	75,000
Fundraising (SGF)	$ 420,000	(130,000)	(23.6%)	550,000	$ -	550,000
Total Local Revenues	$ 4,431,300	$ 513,000	13.1%	$ 3,918,300	$ (178,500)	$ 4,096,800
Summary - By Object Line						
Other School Boards	109,800	-	-	109,800	(46,000)	155,800
Instructional Fees	1,269,000	448,000	54.6%	821,000	(67,000)	888,000
Sales and Services	2,181,000	185,000	9.3%	1,996,000	(80,500)	2,076,500
Investment Income	161,500	-	-	161,500	15,000	146,500
Gifts and Donations	215,000	10,000	4.9%	205,000	-	205,000
Rental of Facilities	75,000	-	-	75,000	-	75,000
Fundraising (SGF)	420,000	(130,000)	(23.6%)	550,000	-	550,000
Total Local Revenues	$ 4,431,300	$ 513,000	13.1%	$ 3,918,300	$ (178,500)	$ 4,096,800
Summary - Enveloped Funds Broken Out						
General	2,109,300	370,000	21.3%	1,739,300	(114,500)	1,853,800
PUF	90,000	-	-	90,000	(64,000)	154,000
SGF	2,232,000	143,000	6.8%	2,089,000	-	2,089,000
Total Local Revenues	$ 4,431,300	$ 513,000	13.1%	$ 3,918,300	$ (178,500)	$ 4,096,800

SALARIES AND BENEFITS



INFORMATION

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

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

The average salary costs (excluding benefits) for key staff positions for 2019-2020 is anticipated to be as follows:

Teachers	$89,400
Educational Assistants	$30,700
Clerical	$41,300
Custodians	$46,400
Caretakers	$37,600

Salaries and benefits account for approximately 77% of the Division's operating budget.

The Division 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 most of Central Office staff and some of the staff in Facility Services.

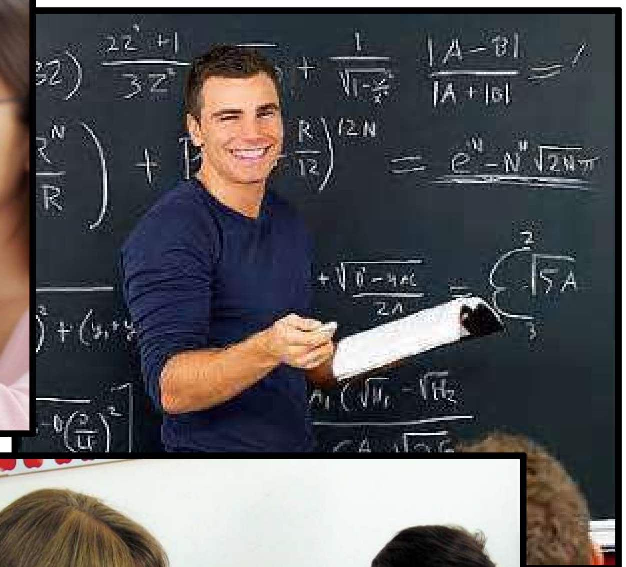
Medicine Hat Public School Division

SCHEDULE OF SALARIES AND BENEFITS

BUDGET 2019-2020

	Fall Budget 2019-20				Increase (Decrease)			Spring Budget 2019-20			
	FTE	Salaries (Current Year)	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries (Current Year)	Benefits	Total
Certificated Staff - ATA											
Decentralized (School Based)	393.0	$ 37,010,100	$ 9,177,200	$ 46,187,300	(7.5)	$ (851,800)	(1.8%)	400.5	$ 37,679,700	$ 9,359,400	$ 47,039,100
Program Unit Funding (PUF)	20.7	1,918,600	547,500	2,466,100	-	(19,700)	(0.8%)	20.7	1,937,800	548,000	2,485,800
Centralized Staff	5.0	841,600	172,200	1,013,800	-	(200)	(0.0%)	5.0	841,600	172,400	1,014,000
Central Services											
Substitutes & Summer School	-	1,144,100	64,100	1,208,200	-	18,500	1.6%	-	1,125,600	64,100	1,189,700
Paid Leaves	-	562,000	133,100	695,100	-	32,000	4.8%	-	530,000	133,100	663,100
Other	-	-	560,300	560,300	-	90,200	19.2%	-	-	470,100	470,100
Total - ATA	418.7	$ 41,476,400	$ 10,654,400	$ 52,130,800	(7.5)	$ (731,000)	(1.4%)	426.2	$ 42,114,700	$ 10,747,100	$ 52,861,800
		(1.5%)	(0.9%)								
Non-Certificated Staff - CUPE											
Educational Assistants											
Division	99.2	3,270,000	716,000	3,986,000	9.4	391,100	10.9%	89.8	2,949,900	645,000	3,594,900
PUF	57.5	1,754,400	404,500	2,158,900	(6.4)	(195,000)	(8.3%)	63.9	1,911,100	442,800	2,353,900
Sub-total - EAs	156.7	5,024,400	1,120,500	6,144,900	3.0	196,100	3.3%	153.7	4,861,000	1,087,800	5,948,800
Clerical	38.7	1,629,100	462,500	2,091,600	-	(1,200)	(0.1%)	38.7	1,629,500	463,300	2,092,800
Custodial	43.5	2,151,400	553,700	2,705,100	-	(49,200)	(1.8%)	43.5	2,151,400	602,900	2,754,300
Total - CUPE	238.9	$ 8,804,900	$ 2,136,700	$ 10,941,600	3.0	$ 145,700	1.3%	235.9	$ 8,641,900	$ 2,154,000	$ 10,795,900
Non-Certificated - Non-Union Staff									(1.9%)	(1.0%)	(1.7%)
Trustees	5.0	113,500	21,500	135,000	-	7,000	5.5%	5.0	106,500	21,500	128,000
Non-Union Staff	64.5	4,848,600	1,255,000	6,103,600	1.0	67,200	1.1%	63.5	4,795,800	1,240,600	6,036,400
Total - Non-Union	69.5	$ 4,962,100	$ 1,276,500	$ 6,238,600	1.0	$ 74,200	1.2%	68.5	$ 4,902,300	$ 1,262,100	$ 6,164,400
									(4.0%)	(6.5%)	(4.5%)
Total - All Groups	727.1	$ 55,243,400	$ 14,067,600	$ 69,311,000	(3.5)	$ (511,100)	(0.7%)	730.6	$ 55,658,900	$ 14,163,200	$ 69,822,100
	(0.5%)	(0.7%)	(0.7%)	(0.7%)				(0.7%)	(0.9%)	1.5%	(0.5%)

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 based Clerical staff
- Division Educational Staff - Coordinators, consultants, behavioural and psychological staff, special needs support services, curriculum and program supports
- Professional Development (PD) - centralized, school-based and individual PD
- Optimal Learning Consultants
- School Counselling
- External professional services - such as speech, audiology, occupational and physical therapy, and psychological supports
- Information Technology services
- Print services

Some of the other programs include the following:

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

FALL UPDATE

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - INSTRUCTION

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Staff - FTE						
Certificated	415.7	(7.5)	(1.8%)	423.2	(5.9)	429.1
Non-Certificated	219.9	4.0	1.9%	215.9	(12.9)	228.8
Total	635.6	(3.5)	(0.5%)	639.1	(18.8)	657.9
Salaries and Benefits						
Certificated Salaries	$ 40,926,800	$ (646,300)	(1.6%)	$ 41,573,100	$ (160,500)	$ 41,733,600
Certificated Benefits	10,556,800	(92,700)	(0.9%)	10,649,500	319,800	10,329,700
Sub-total (Certificated Salaries & Benefits)	51,483,600	(739,000)	(1.4%)	52,222,600	159,300	52,063,300
Non-Certificated Salaries	8,749,900	245,900	2.9%	8,504,000	(322,500)	8,826,500
Non-Certificated Benefits	2,125,600	51,800	2.5%	2,073,800	(65,100)	2,138,900
Sub-total (Non-Certificated Salaries & Benefits)	10,875,500	297,700	2.8%	10,577,800	(387,600)	10,965,400
Total (Salaries & Benefits)	$ 62,359,100	$ (441,300)	(0.7%)	$ 62,800,400	$ (228,300)	$ 63,028,700
Services, Contracts and Supplies						
Central Instruction	2,252,100	(59,300)	(2.6%)	2,311,400	(268,500)	2,579,900
Site Based	2,097,300	32,700	1.6%	2,064,600	15,800	2,048,800
Self Funded Programs (PUF)	2,659,300	-	-	2,659,300	(55,400)	2,714,700
School Generated Funds (SGF)	2,232,000	143,000	6.8%	2,089,000	-	2,089,000
Sub-total (Purchased Services)	$ 9,240,700	$ 116,400	1.3%	$ 9,124,300	$ (308,100)	$ 9,432,400
Capital and Debt Servicing						
Amortization - Supported	409,000	-	-	409,000	(18,000)	427,000
Amortization - Unsupported	1,070,800	(16,600)	(1.5%)	1,087,400	110,300	977,100
Interest on Capital Debt - Unsupported	-	-	-	-	(2,500)	2,500
Sub-total (Capital and Debt Servicing)	$ 1,479,800	$ (16,600)	(1.1%)	$ 1,496,400	$ 89,800	$ 1,406,600
Interest and Finance Charges - Other	37,000	(2,000)	(5.1%)	39,000	-	39,000
Total Instruction Block	$ 73,116,600	$ (343,500)	(0.5%)	$ 73,460,100	$ (446,600)	$ 73,906,700

MHPSD

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

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - PLANT OPERATIONS AND MAINTENANCE

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Staff - FTE						
Non-Unionized	12.4	-	-	12.4	(0.7)	13.0
CUPE	43.5	-	-	43.5	-	43.5
Total Non-Certificated	55.9	-	-	55.9	(0.7)	56.5
Salaries and Benefits						
Non-Certificated Salaries	$ 3,026,600	$ (30,100)	(1.0%)	$ 3,056,700	$ (66,900)	$ 3,123,600
Non-Certificated Benefits	758,400	(55,800)	(6.9%)	814,200	(31,900)	846,100
Sub-total (Non-Certificated Salaries & Benefits)	$ 3,785,000	$ (85,900)	(2.2%)	$ 3,870,900	$ (98,800)	$ 3,969,700
Services, Contracts and Supplies						
Administration and General Expenses	$ 25,600	$ (100)	(0.4%)	$ 25,700	$ 1,600	$ 24,100
Utilities	1,331,500	-	-	1,331,500	60,000	1,271,500
Insurance - Property and Fleet	345,400	115,300	50.1%	230,100	10,400	219,700
Security and Monitoring	43,000	-	-	43,000	-	43,000
Grounds	93,000	-	-	93,000	(6,200)	99,200
Electrical	20,000	-	-	20,000	(2,100)	22,100
Plumbing	47,800	-	-	47,800	(1,500)	49,300
HVAC / Mechanical	77,000	-	-	77,000	(1,500)	78,500
Carpentry	92,000	-	-	92,000	(3,600)	95,600
Painting	18,000	-	-	18,000	-	18,000
Custodial	173,500	-	-	173,500	(1,500)	175,000
Christian School - POM support	340,400	-	-	340,400	-	340,400
Wilson Learning Centre - P3 Maintenance	270,000	-	-	270,000	-	270,000
Fleet and Equipment Maintenance	68,600	-	-	68,600	14,200	54,400
Site Based - Maintenance (MBRs)	23,100	-	-	23,100	-	23,100
Sub-total (POM)	2,968,900	115,200	4.0%	2,853,700	69,800	2,783,900
Infrastructure Maintenance and Renewal (IMR)	1,350,500	107,100	8.6%	1,243,400	-	1,243,400
Sub-total (Purchased Services)	$ 4,319,400	$ 222,300	5.4%	$ 4,097,100	$ 69,800	$ 4,027,300
Capital and Debt Servicing						
Amortization - Supported	2,817,600	49,200	1.8%	2,768,400	(3,800)	2,772,200
Amortization - Unsupported	74,100	9,400	14.5%	64,700	(49,400)	114,100
Sub-total (Capital and Debt Servicing)	$ 2,891,700	$ 58,600	2.1%	$ 2,833,100	$ (53,200)	$ 2,886,300
Total POM Block	$ 10,996,100	$ 195,000	1.8%	$ 10,801,100	$ (82,200)	$ 10,883,300

TRANSPORTATION SERVICES

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)
  - ELP specialized services
  - City Handi-Transit services
  - Other specialized transit services
  - Parent conveyance

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

- Annual savings of $ 1,288,000 over the first 5 years of the contract.
- A 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”.

F A L L   U P D A T E

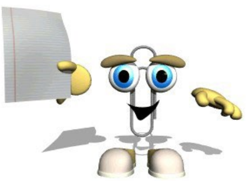
Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - TRANSPORTATION

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Staff - FTE						
Non-Certificated	1.0	-	-	1.0	-	1.0
Salaries and Benefits						
Non-Certificated Salaries	66,300	-	-	66,300	-	66,300
Non-Certificated Benefits	18,400	-	-	18,400	(600)	19,000
Sub-total (Non-Certificated Salaries & Benefits)	$ 84,700	$ -	-	$ 84,700	$ (600)	$ 85,300
Services, Contracts and Supplies						
School Bus Carrier	1,950,000	45,600	2.4%	1,904,400	(60,000)	1,964,400
City Services	12,900	-	-	12,900	-	12,900
Special Services	83,000	(5,000)	(5.7%)	88,000	-	88,000
Conveyance Fees	101,000	(31,200)	(23.6%)	132,200	7,200	125,000
Other Purchased Services	34,600	5,800	20.1%	28,800	(14,800)	43,600
Administrative Expenses	4,900	-	-	4,900	-	4,900
Software Maintenance	6,600	-	-	6,600	-	6,600
Sub-total (Purchased Services)	$ 2,193,000	$ 15,200	0.7%	$ 2,177,800	$ (67,600)	$ 2,245,400
Capital and Debt Servicing						
Amortization - Unsupported	5,100	-	-	5,100	-	5,100
Sub-total (Capital and Debt Servicing)	$ 5,100	$ -	-	$ 5,100	$ -	$ 5,100
Total Transportation Block	$ 2,282,800	$ 15,200	0.7%	$ 2,267,600	$ (68,200)	$ 2,335,800

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 the Alberta School Boards 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. The 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 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.

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - BOARD AND ADMINISTRATION

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Staff - FTE						
Certificated	3.0	-	-	3.0	-	3.0
Non-Certificated	18.8	-	-	18.8	-	18.8
Total	21.8	-	-	21.8	-	21.8
Salaries and Benefits						
Certificated Salaries	$ 549,600	$ 8,000	1.5%	$ 541,600	$ -	$ 541,600
Certificated Benefits	97,600	-	-	97,600	2,500	95,100
Sub-total (Certificated Salaries & Benefits)	$ 647,200	$ 8,000	1.3%	639,200	$ 2,500	636,700
Non-Certificated Salaries	1,269,600	7,000	0.6%	1,262,600	9,000	1,253,600
Non-Certificated Benefits	335,900	1,100	0.3%	334,800	(10,100)	344,900
Sub-total (Non-Certificated Salaries & Benefits)	$ 1,605,500	$ 8,100	0.5%	1,597,400	$ (1,100)	1,598,500
Total (Salaries & Benefits)	$ 2,252,700	$ 16,100	0.7%	$ 2,236,600	$ 1,400	$ 2,235,200
Services, Contracts and Supplies						
ASBA	50,000	-	-	50,000	-	50,000
PSBA	30,400	-	-	30,400	-	30,400
TEBA	7,000	-	-	7,000	-	7,000
Board	29,600	3,000	11.3%	26,600	500	26,100
Superintendent	117,600	10,100	9.4%	107,500	(18,000)	125,500
Communications	18,300	-	-	18,300	-	18,300
Human Resources	39,900	-	-	39,900	(7,000)	46,900
Student Services	18,300	-	-	18,300	-	18,300
Software Maintenance	94,300	-	-	94,300	(7,200)	101,500
Scholarships and Trust Disbursements	45,700	-	-	45,700	-	45,700
Business and Financial Services	52,900	(500)	(0.9%)	53,400	700	52,700
Liability Insurance	79,300	11,400	16.8%	67,900	-	67,900
Central Office Supplies and Services	32,900	(2,800)	(7.8%)	35,700	(1,500)	37,200
Occupational Health and Safety	29,200	7,000	32%	22,200	(16,900)	39,100
Central Office Building Costs	15,400	-	-	15,400	-	15,400
Sub-total (Purchased Services)	$ 660,800	$ 28,200	4.5%	$ 632,600	$ (49,400)	$ 682,000
Capital and Debt Servicing						
Amortization - Unsupported	65,600	-	-	65,600	(3,700)	69,300
Interest and Finance Charges - Other	$ 1,900	$ -	(13.6%)	$ 2,200	$ -	$ 2,200
Total Board and Administration Block	$ 2,981,000	$ 44,300	1.5%	$ 2,937,000	$ (51,700)	$ 2,988,700

EXTERNAL SERVICES

Grounds Contracted Services

SERVICES

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

Services and programs include the following:

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 Education Act mandates that these services can not be run at a loss and the Division is proud of the fact that we have always complied with this requirement.

External

F A L L U P D A T E

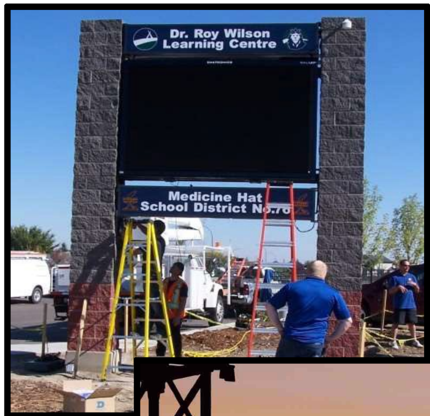
Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES

BUDGET 2019-2020

	Fall Budget 2019-20 (Current Year)	Increase (Decrease)	%	Spring Budget 2019-20 (Current Year)	Increase (Decrease)	Fall Budget 2018-19 (Prior Year)
Staff - FTE						
Certificated	-	-		-	-	-
Non-Certificated	12.9	-	-	12.9	(0.1)	13.0
Total	12.9	-	-	12.9	(0.1)	13.0
Salaries & Benefits - In Summary						
Salaries	$ 654,600	$ -	-	$ 654,600	$ 10,100	$ 644,500
Benefits	174,900	-	-	174,900	(2,100)	177,000
Total (Salaries & Benefits)	$ 829,500	$ -	-	$ 829,500	$ 8,000	$ 821,500
Salaries & Benefits - By Program						
Project - My Place	$ 233,400	$ -	-	$ 233,400	$ -	$ 233,400
Project - HUG	223,600	-	-	223,600	-	223,600
Grounds Maintenance - College	316,100	-	-	316,100	-	316,100
Grounds Maintenance - Catholic Division	56,400	-	-	56,400	-	56,400
Total (Salaries & Benefits)	$ 829,500	$ -	-	$ 829,500	$ -	$ 821,500
Services, Contracts and Supplies						
Project - My Place	22,400	-	-	22,400	(6,000)	28,400
Project - HUG	27,500	-	-	27,500	(5,600)	33,100
Food Services - School Cafeterias	3,500	-	-	3,500	-	3,500
Grounds Maintenance - College	100,000	-	-	100,000	3,700	96,300
Grounds Maintenance - Catholic Division	26,500	-	-	26,500	2,700	23,800
Sub-total (Purchased Services)	$ 179,900	$ -	-	$ 179,900	$ (5,200)	$ 185,100
Capital and Debt Servicing						
Amortization - Unsupported	29,800	(13,200)	(30.7%)	43,000	6,200	36,800
Sub-total (Capital and Debt Servicing)	$ 29,800	$ (13,200)	(30.7%)	$ 43,000	$ 6,200	$ 36,800
Total External Services Block	$ 1,039,200	$ (13,200)	(1.3%)	$ 1,052,400	$ 9,000	$ 1,043,400

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 Public School Division

CAPITAL EXPENDITURE BUDGET

2019-2020

F A L L U P D A T E

	2019-20 Fall Budget	Increase	2019-20 Spring Budget	2018-19 Fall Budget	2018-19 Spring Budget
EXPENDITURES					
Capital Projects					
Infrastructure Maintenance Renewal (IMR) Projects	$ 770,900	52,600	$ 718,300	$ 718,300	$ -
Total - Capital Projects	770,900	52,600	718,300	718,300	-
Capital Equipment					
Computer and Technology Equipment					
Classroom - Student Computers	204,700	30,700	174,000	453,000	453,000
Classroom - Interactive Displays	-	-	-	250,600	250,600
School - Network Equipment	110,000	-	110,000	110,000	110,000
Staff Computers	328,900	-	328,900	-	-
Printers	150,000	-	150,000	-	-
Core Network Devices	84,200	-	84,200	29,200	29,200
Sub-total - Computer and Technology Equipment	877,800	30,700	847,100	842,800	842,800
Plant and Operations					
Vehicles	40,000	-	40,000	70,000	70,000
Equipment	24,000	-	24,000	40,000	40,000
Sub-total - Plant and Operations Equipment	64,000	-	64,000	110,000	110,000
Total - Capital Equipment Acquisitions	941,800	30,700	911,100	952,800	952,800
Grand Total - Capital Expenditures	1,712,700	83,300	$ 1,629,400	$ 1,671,100	$ 952,800

F A L L U P D A T E

Medicine Hat Public School Division

CAPITAL FUNDING BUDGET

2019-2020

FUNDING	2019-20 Fall Budget	Increase	2019-20 Spring Budget	2018-19 Fall Budget	2018-19 Spring Budget
Capital Projects					
Plant & Operations					
Grants	770,900	52,600	718,300	718,300	-
Total Capital Projects Funding	$ 770,900	52,600	$ 718,300	$ 718,300	$ -
Capital Equipment					
Instruction Block					
Technology Projects					
Reserves	877,800	30,700	847,100	842,800	842,800
Plant & Operations					
Vehicles					
Reserves	40,000	-	40,000	70,000	70,000
Equipment					
Reserves	24,000	-	24,000	40,000	40,000
Total Capital Equipment Funding	941,800	30,700	911,100	952,800	952,800
Total Funding	$ 1,712,700	83,300	$ 1,629,400	$ 1,671,100	$ 952,800
Summary					
Grants	$ 770,900	52,600	$ 718,300	$ 718,300	$ -
Reserves	941,800	30,700	911,100	952,800	952,800
Total Funding	$ 1,712,700	83,300	$ 1,629,400	$ 1,671,100	$ 952,800

MHPSD

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 Division further identifies reserves as either:

- Committed or
- Discretionary

The Division 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.

F A L L U P D A T E

Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2019-2020

		2019-20 Closing Balance (Aug 31,2020)		2019-20 Transfers Out	2019-20 Net		2019-20 Transfers In	2018-19 Closing Balance (Aug 31,2019)	2017-18 Closing Balance (Aug 31,2018)
Unrestricted Net Assets									
Unrestricted	1	$ 327,500	(1)	18,600		(2)	-	$ 2,358,900	$ 828,900
			(8)	(2,350,000)		(3)	300,000		
		$ 327,500			(2,031,400)			2,358,900	828,900
Operating Reserves									
Working Capital	2	$ 2,260,400	(2)	-		(1)	$ (18,600)	$ 2,279,000	$ 2,283,500
School Based:									
Mini Budget	4	201,900				(4)	-	201,900	717,000
SGF	4	1,091,000				(5)	-	1,091,000	1,123,100
Board & Administration:									
Discretionary	1	-	(3)	(300,000)				300,000	-
Total Operating Reserves		$ 3,553,300			$ (318,600)			$ 3,871,900	$ 4,123,600
Total Accumulated Operating Surplus		$ 3,880,800			$(2,350,000)			$ 6,230,800	$ 4,952,500
Capital Reserves									
Instruction Block									
Computers, etc.		$ 225,300	(6)	$ (877,800)		(7)	$ 831,100	$ 272,000	$ 694,200
Vehicles		87,400				(7)	28,700	58,700	26,200
Plant & Operations		474,000	(6)	(64,000)		(7)	103,900	434,100	302,100
External Services		-						-	55,600
Transportation		20,400				(7)	5,100	15,300	10,200
Board & Administration		1,944,800				(7)	253,500	1,691,300	1,503,100
Total Capital Reserves	3	2,751,900		(941,800)	$ 280,500		1,222,300	2,471,400	$ 2,591,400
Total Net Assets (not invested in Capital Assets)		$ 6,632,700			$(2,069,500)			$ 8,702,200	$ 7,543,900

* **See next page for Reserve Management Notes** - notes (1) through (8)

F A L L U P D A T E

Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2019-2020

	% of Operating Budget		2019-20 Closing Balance (Aug 31,2020)	Change In Budget	2018-19 Closing Balance (Aug 31,2019)	Change In Budget	2017-18 Closing Balance (Aug 31,2018)
Summary - By Category of Reserve							
Discretionary (Operating)	0.4%	1	$ 327,500	$ (2,331,400)	$ 2,658,900	$ 1,830,000	$ 828,900
Discretionary (Working Capital)	2.5%	2	2,260,400	(18,600)	2,279,000	(4,500)	2,283,500
Sub-total - Discretionary Operating	2.9%		$ 2,587,900	$ (2,350,000)	$ 4,937,900	$ 1,825,500	$ 3,112,400
Discretionary (Capital)		3	2,751,900	280,500	2,471,400	(120,000)	2,591,400
Non-Discretionary (Committed - Operating)	1.4%	4	1,292,900	-	1,292,900	(547,200)	1,840,100
Total Reserves	4.3%		$ 6,632,700	$ (2,069,500)	$ 8,702,200	$ 1,158,300	$ 7,543,900
Less - Operating Reserve for SGF			(1,091,000)	-	(1,091,000)	32,100	(1,123,100)
Net Reserves - Monitored by Provincial Government			$ 5,541,700	$ (2,069,500)	$ 7,611,200	$ 1,190,400	$ 6,420,800

Reserve Management Notes:

Note (1) - The above transfers represent a transfer to maintain the Working Capital Reserve at 2.5% of Budgeted Operating expenditures. This transfer will only be made to the extent it will not put Unrestricted Net Assets into a negative position.

Note (2) - 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 (3) - This transfer is to transfer some of the excess unrestricted funds into Board Discretionary Reserves.

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) - This transfer is to reflect any changes in SGF balances. 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 (6) - 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 (7) - 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 (8) - This represents the Projected Operating Deficit for the year, this will change to the actual operating deficit.

F A L L U P D A T E

Medicine Hat Public School Division

RESERVE BUDGET (Provincial Benchmarks)

2019-2020

	2019-20 Closing Balance (Aug 31,2020)	2018-19 Closing Balance (Aug 31,2019)	2017-18 Closing Balance (Aug 31,2018)	2016-17 Closing Balance (Aug 31,2017)
Accumulated Operating Surplus				
Operating - Committed	$ 1,292,900	$ 1,292,900	$ 1,840,100	$ 1,841,000
Less - SGF	(1,091,000)	(1,091,000)	(1,123,100)	(1,151,300)
Net - Committed (excludes SGF)	201,900	201,900	717,000	689,700
Operating - Discretionary	327,500	2,658,900	828,900	307,300
Operating - Working Capital	2,260,400	2,279,000	2,283,500	2,232,300
Total - Accumulated Operating Surplus	$ 2,789,800	$ 5,139,800	$ 3,829,400	$ 3,229,300
Capital Reserves	2,751,900	2,471,400	2,591,400	1,155,100
Total - Reserves & Surpluses	$ 5,541,700	$ 7,611,200	$ 6,420,800	$ 4,384,400
Accumulated Operating Surpluses as a Percentage of:				
Operating Expenditures				
Operating Expenditures	$ 90,415,700	$ 91,157,900	$ 92,068,956	$ 90,428,004
Operating Reserves & Surpluses as a Percentage of Budget				
Committed (excluding SGF)	0.22%	0.22%	0.78%	0.76%
Discretionary & Unrestricted	0.36%	2.92%	0.90%	0.34%
Working Capital	2.50%	2.50%	2.48%	2.47%
Total Operating Reserves & Surpluses	**3.09%**	**5.64%**	**4.16%**	**3.57%**
Provincial Average			4.96%	5.36%
Average of Similar Size School Divisions			4.99%	5.87%
Operating Reserve Limit - Set by Province	**5.00%**	**5.00%**	**5.00%**	**5.00%**
Level - Reserves are below/(above) Provincial Limit	$ 1,731,000	$ (582,000)	$ 774,000	$ 1,292,000
Operating Reserves Per Student				
Students - Head count	7,406	7,488	7,440	7,364
Less - One-half ($^1/_2$) of part-time ECS students	(381)	(391)	(411)	(422)
Students - FTEs (full time equivalents)	7,025	7,097	7,029	6,942
Operating Reserves & Surpluses Less SGF / Student	**$ 397** / Student	**$ 724**	**$ 545**	**$ 465**
Provincial Average			$ 628	$ 675
Average of Similar Size School Divisions			$ 627	$ 745
Capital Reserves Per Student				
Capital Reserves / Student	**$ 392** / Student	**$ 348**	**$ 369**	**$ 166**
Provincial Average			$ 357	$ 393
Average of Similar Size School Divisions			$ 310	$ 450