Enclosure No. 2

MrnlCINf HAT PUBlIC SCHD 1 DIVISION

# BUDGET

## 2022- 23

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 2022-2023

**"Spring Release"**

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# KEY BUDGET ASSUMPTIONS


**INFORMATION**

| | 2021-22 Fall | 2022-23 Spring | Increase (Decrease) |
|---|---|---|---|
| **Enrolment**: | | | |
| Budget is based on a student count of | 7,029 | 6,973 | (56) Students |

**Grant Rates**:

The provincial budget included a 1% increase to student base grants. This increase is offset by declining enrolment and therefore fewer funded students.

However, the province announced that the "hold harmless" funding will continue for 2021-22 and 2022-23 to offset the declining enrolment across the province. This results in over $8.02 million of transition or possible one-time funding that is included in the 2022-23 budget, which is 9.4% of the total funding received from the province.

Operations and Maintenance (O&M) funding received a 1% grant rate increase to offset rising costs, mainly due to rising utility prices.

Transportation grants increased 4.6% to offset rising costs, mainly fuel costs.

**Salaries and Benefits:**

Reasonable estimates have been made for salary and benefit changes for the fall.

Medicine Hat Public School Division

# BUDGET OVERVIEW

## SPRING COMMENTS

**Grants**:

**Instruction**

- Overall instruction base grants decreased ($295,400). The province increased base grants by 1%; however, this was offset by a reduction in enrolment.
- Although the anticipated year over year enrolment reduction is 56 students, the Weighted Moving Average (WMA) funding model uses three years of enrolment data to determine funded enrolment. The reduction in WMA funded enrolment is 122 students.
- Alberta Education continued "hold harmless" funding for 2021-22 and 2022-23, which increases the transitional funding by $3.23 million ($4.79 million to $8.02 million). It is our understanding that this funding will be reduced as additional funds are needed to fund enrolment growth throughout the province. The net impact of that process is yet to be fully understood.
- A decrease in eligible enrolment resulted in a reduction of $1.1 million for grants related to Specialized Learning Supports and PUF.
- The 2021-22 Fall Budget included a provincial Learning Loss Grant of $400,000 to target student delays as a result of COVID. This grant will not continue for 2022-23; however, the Division will continue to maintain these targeted supports.

**Operations and Maintenance (O&M)**

- O&M - Although grant rates increased by 1%, this was offset by a reduction in enrolment so the net funding decrease is ($6,200).
- IMR - Decreased by ($34,300) or (3.6%).

## SPRING COMMENTS (continued)

**Grants (continued)**

**Transportation**

- Transportation funding received a 4.6% increase ($109,100) to offset steadily rising cost increases.

**System Administration**

- This was a new grant in 2020-21 for $2.9 million.
- The "hold harmless" funding also applied to this grant as well to maintain the funding level in 2022-23.

**External Services**

- No grant funding changes anticipated.

**In Summary**

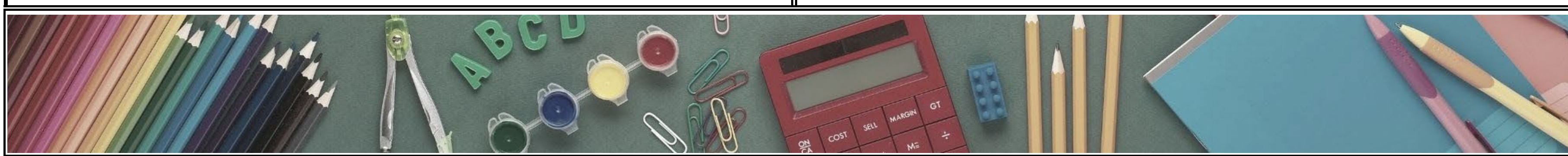
- Year Over Year - Funding from Alberta Education increased by $1,322,000.

**Local Revenues**:

- Anticipated increase in Local Revenues of $94,200 the major change is as follows:
  - International Student Tuition - Increase of $70,000.

**Salaries and Benefits**: (S&B)

- Certificated FTE have decreased by (2.8) FTE and non-certificated have decreased by (3.0) FTE, for a total net decrease in staff of (5.8) FTE. The staffing decrease is mainly due to declining enrolment.
- Overall salaries and benefit costs decreased by ($239,500) or .3% of 1%.



## SPRING COMMENTS

**Purchased Services:**

**Instruction**

- Net decrease of Instructional expenditures of ($44,100) or (.5%).

**Operations and Maintenance -** O&M decreased by ($9,800) mainly due to the following:

- Property Insurance - decreased by ($163,700).
- Utilities increased by 180,300.
- IMR - decreased by ($34,300) due to offsetting funding reduction.

**Transportation** - Increased by $285,200 (14.2%) mostly due to a 10% general increase for Southland Transportation as well as an increase in the fuel escalation cost estimate.

**System Administration** - Decreased by ($89,700) (16.7%), mainly due to the elimination of some one-time projects that were completed during 2021-22.

**External Services** - Increased by $27,800 mainly due to an increase in services and supplies to offset a staffing reduction.

Overall Purchased Services was decreased by ($171,000) or (1.1%).

## SPRING COMMENTS

**Capital Expenditures and Funding:**

There are no major capital projects budgeted for 2022-2023.

- CMR projects have decreased by ($396,400).
- Leasehold Improvements at Pathways/HUB completed so a reduction of ($250,000).
- Technology Projects have increased by $397,000.
- Facilities vehicle and equipment replacements have decreased by ($19,500).

**Reserves:**

**Operating Reserves -** are projected to be aligned with Alberta Education reserve targets. At the end of 2019-20 the Division was at 5.15% of operating expenditures, which is higher than the Provincial target (previously 5% and now 3.15% for a Division our size effective for the 2022-23 budget).

However, it is expected that the budgeted deficits from 2020-21 and 2021-22 will bring the operating reserves down to 2.91% of operating expenses, which translates into only 7.3 days of operating costs.

**Capital Reserves -** are projected to be at $540/student which is slightly higher than the Provincial average.

# STUDENT ENROLMENT


**INFORMATION**

Historically enrolment had generally been steady in the Division averaging .5 of 1% growth per year. However, this is the fourth year of enrolment decline.

In the Spring the Division anticipated that enrolment would recover somewhat from the COVID decline in 2020-21. In 2020-21 we lost 319 students though it was anticipated that the Division would see a recovery of 198 students in 2021-22.

The Province had also projected growth of 112 student FTE or 1.6% for Medicine Hat Public for 2021-22.

In September 2021 there was actually a further decline of 58 students or .8 of 1%.

For 2022-23 we are projecting an additional loss of 56 students or another .8 of 1%.

This is a result of another small Kindergarten group and a large outgoing grade 12 class.

*Medicine Hat Public School Division*

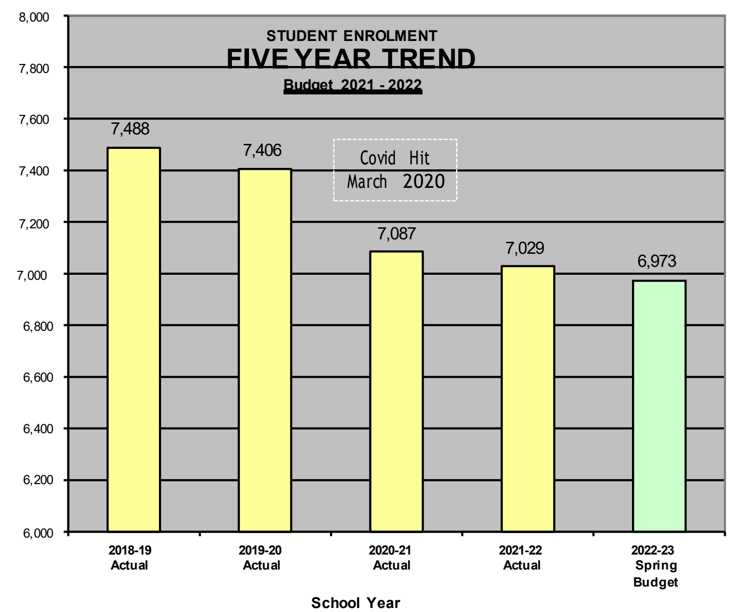
# STUDENT ENROLMENT

**2022-2023 BUDGET**

**Enrolment Comments:**

*Enrolment for September 2022 is project the decline by a net 56 students or .8 of 1% year-over-year.*

| | 2021-22 Actual | Increase (Decrease) | 2022-23 Spring Budget | Percent |
|---|---|---|---|---|
| **Early Childhood Services** | | | | |
| Community Placements | 150 | 20 | 170 | 13.3% |
| Early Learning Programs (ELP) | 119 | (5) | 114 | (4.2%) |
| *Sub-total - ECS excluding K* | 269 | 15 | 284 | 5.6% |
| **Elementary Programming** | | | | |
| Kindergarten | 440 | - | 440 | - |
| Grades 1 - 3 | 1,413 | (57) | 1,356 | (4.0%) |
| Grades 4 - 6 | 1,468 | (40) | 1,428 | (2.7%) |
| *Sub-total* | 3,321 | (97) | 3,224 | (2.9%) |
| **Middle & High School Programming** | | | | |
| Grades 7 - 9 | 1,555 | (20) | 1,535 | (1.3%) |
| Grades 10 - 12 | 1,884 | 46 | 1,930 | 2.4% |
| *Sub-total* | 3,439 | 26 | 3,465 | 0.8% |
| *Total - K-12* | 6,760 | (71) | 6,689 | (1.1%) |
| *Grand Total* | 7,029 | (56) | 6,973 | (0.8%) |




| **Schools or Programs:** | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | Increase/ (Decrease) | 2022-23 Spring Budget |
|---|---|---|---|---|---|---|---|
| Community Placements (ECS) | 177 | 171 | 150 | 149 | 150 | 20 | 170 |
| Connaught School | 534 | 488 | 368 | 360 | 361 | (3) | 358 |
| Crestwood School | 458 | 461 | 438 | 317 | 328 | (33) | 295 |
| Elm Street School | 177 | 158 | 175 | 142 | 142 | (17) | 125 |
| George Davison School | 345 | 359 | 335 | 288 | 317 | (25) | 292 |
| Herald School | 224 | 229 | 245 | 178 | 172 | (31) | 141 |
| Medicine Hat Christian School | 254 | 246 | 265 | 223 | 210 | (13) | 197 |
| River Heights School | 284 | 283 | 297 | 262 | 272 | (18) | 254 |
| Ross Glen School | 321 | 331 | 309 | 275 | 271 | (13) | 258 |
| Ken Sauer School | 278 | 304 | 312 | 307 | 296 | 1 | 297 |
| Southview School | 200 | 193 | 192 | 172 | 183 | (9) | 174 |
| Vincent Massey School | 261 | 251 | 245 | 211 | 213 | (29) | 184 |
| Webster Niblock School | 218 | 220 | 215 | 181 | 202 | (30) | 172 |
| Wilson Learning Centre | 786 | 803 | 845 | 730 | 769 | (22) | 747 |
| Alexandra Middle School | 518 | 486 | 473 | 397 | 463 | (11) | 452 |
| Medicine Hat High School | 1,011 | 1,085 | 1,194 | 1,143 | 1,206 | (6) | 1,200 |
| Crescent Heights High School | 1,294 | 1,323 | 1,286 | 1,198 | 1,176 | 9 | 1,185 |
| HUB | - | - | - | 448 | 201 | (6) | 195 |
| TBA | - | - | - | - | - | 171 | 171 |
| Outreach Programs | 100 | 97 | 62 | 106 | 97 | 9 | 106 |
| *Total Enrolment* | 7,440 | 7,488 | 7,406 | 7,087 | 7,029 | (56) | 6,973 |
| Increase/(Decrease) in Students | 22 | 48 | (82) | (319) | (58) | | (56) |
| | 0.3% | 0.6% | (1.1%) | (4.3%) | (0.8%) | | (0.8%) |

| | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Actual | Increase/ (Decrease) | 2022-23 Spring Budget |
|---|---|---|---|---|---|---|---|
| Community Placements | 177 | 171 | 150 | 149 | 150 | 20 | 170 |
| Outreach Programs | 100 | 97 | 62 | 106 | 97 | 9 | 106 |
| Traditional Schools | 7,163 | 7,220 | 7,194 | 6,832 | 6,782 | (85) | 6,697 |
| *Total Enrolment* | 7,440 | 7,488 | 7,406 | 7,087 | 7,029 | (56) | 6,973 |
| | 0.3% | 0.6% | (1.1%) | (4.3%) | (0.8%) | (0.8%) | |
| Average (previous 5 years) | | | | | (1.1%) | | |
| Average (current 5 years) | | | | | | | (1.3%) |

S p r i n g   R e l e a s e

*Medicine Hat Public School Division*

# ENROLMENT HISTORY AND PROJECTIONS

**2022-2023 BUDGET**

| | Year | Data | MHPSD | | | Province * | | Province compared to Division |
|---|---|---|---|---|---|---|---|---|
| | | | Enrolment | Increase | % | Increase | % | |
| (10) | 2012-13 | Actual | 6,971 | 212 | 3.1% | | | |
| (9) | 2013-14 | Actual | 7,068 | 97 | 1.4% | | | |
| (8) | 2014-15 | Actual | 7,224 | 156 | 2.2% | 180 | 2.6% | 0.4% |
| (7) | 2015-16 | Actual | 7,381 | 157 | 2.2% | 113 | 1.6% | (0.6%) |
| (6) | 2016-17 | Actual | 7,418 | 37 | 0.5% | 51 | 0.7% | 0.2% |
| (5) | 2017-18 | Actual | 7,440 | 22 | 0.3% | (66) | (0.9%) | (1.2%) |
| (4) | 2018-19 | Actual | 7,488 | 48 | 0.6% | 45 | 0.6% | (0.0%) |
| (3) | 2019-20 | Actual | 7,406 | (82) | (1.1%) | 38 | 0.5% | 1.6% |
| (2) | 2020-21 | Actual | 7,087 | (319) | (4.3%) | 94 | 1.3% | 5.6% |
| (1) | 2021-22 | Actual | 7,029 | (58) | (0.8%) | 112 | 1.6% | 2.4% |
| - | 2022-23 | Fall Budget | 6,973 | (56) | (0.8%) | 109 | 1.6% | 2.4% |
| 1 | 2023-24 | Forecast | 6,965 | | | (112) | (1.6%) | |
| 2 | 2024-25 | Forecast | 6,943 | | | (22) | (0.3%) | |
| 3 | 2025-26 | Forecast | 6,833 | | | (110) | (1.6%) | |
| 4 | 2026-27 | Forecast | 6,691 | | | (142) | (2.1%) | |
| 5 | 2027-28 | Forecast | 6,605 | | | (86) | (1.3%) | |
| | | | | | (925) | | | (13.9%) |
| 6 | 2028-29 | Forecast | 6,437 | | | (168) | (2.5%) | |
| 7 | 2029-30 | Forecast | 6,334 | | | (103) | (1.6%) | |
| 8 | 2030-31 | Forecast | 6,350 | | | 16 | 0.3% | |
| 9 | 2031-32 | Forecast | 6,177 | | | (173) | (2.7%) | |
| 10 | 2032-33 | Forecast | 6,152 | | | (25) | (0.4%) | |

** The Provincial Forecast comes from the Workforce Planning data.*

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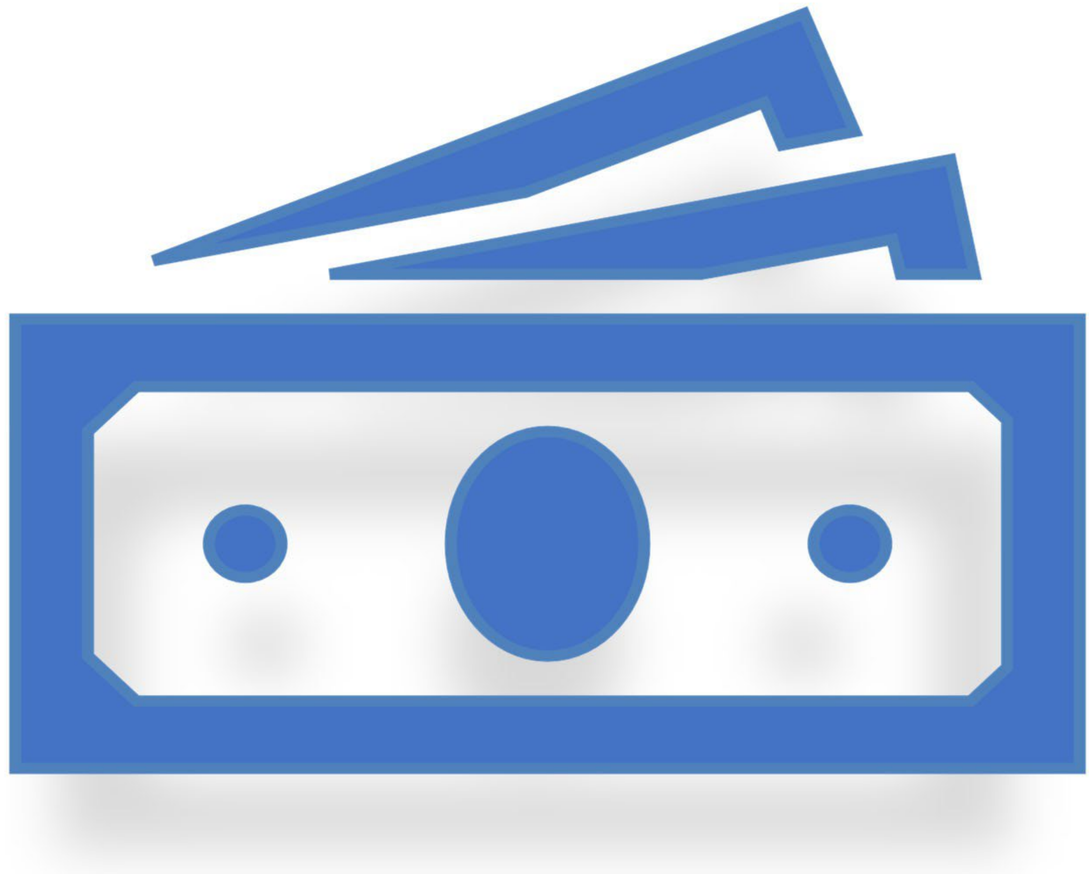
# WEIGHTED MOVING AVERAGE (WMA) ENROLMENT

**2022-2023 BUDGET**

| Grade Level | 2019-20 Final Funded | 2020-21 Final Funded | 2021-22 Final Funded | WMA 2021-22 | 2022-23 | WMA 2022-23 | Per Student Funding Rate | Budgeted Base Funding Fall 2021-22 | Increase/ (Decrease) | % | Budgeted Base Funding Spring 2022-23 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Prior Weighting | 20% | 30% | 50% | | | | | | | | |
| Current Weighting | | 20% | 30% | | 50% | | | | | | |
| | | | | | | | $ | $ | $ | | $ |
| **ECS** | 761 | 692 | 718 | 718.80 | 724 | 715.80 | 3,062.32 | 2,157,600 | 34,400 | 1.6% | 2,192,000 |
| **Grades 1-9** | 4,747 | 4,504 | 4,430 | 4,515.60 | 4,315 | 4,387.30 | 6,124.64 | 27,382,600 | (511,900) | (1.9%) | 26,870,700 |
| Sub-total - ECS to Grade 9 Funding | 5,508 | 5,196 | 5,148 | 5,234.40 | 5,039 | 5,103.10 | | 29,540,200 | (477,500) | (1.6%) | 29,062,700 |
| **High School** | | | | | | | | | | | |
| Years 1-3 | 1,713 | 1,711 | 1,683 | 1,697.40 | 1,711 | 1,702.60 | 6,737.10 | 11,338,300 | 132,400 | 1.2% | 11,470,700 |
| Year 4 | 104 | 137 | 109 | 116.40 | 116 | 118.10 | 3,368.50 | 388,200 | 9,600 | 2.5% | 397,800 |
| Year 5 | 8 | 20 | 16 | 15.60 | 17 | 17.30 | 1,684.28 | 26,000 | 3,100 | 11.9% | 29,100 |
| | 1,825 | 1,868 | 1,808 | 1,829.40 | 1,844 | 1,838.00 | | 11,752,500 | 145,100 | 1.2% | 11,897,600 |
| **Summer Schools (credits)** | | | | | | | 144.43 | 228,700 | 37,100 | 16.2% | 265,800 |
| Sub-total - High School Funding | | | | | | | | 11,981,200 | 182,200 | 1.5% | 12,163,400 |
| Total Funded Student Count | 7,333 | 7,064 | 6,956 | 7,063.80 | 6,883 | 6,941.10 | | | | | |
| ***Effective Funded FTE*** | 7,071 | 6,813 | 6,705 | 6,810.45 | 6,628 | 6,687.77 | | 41,521,400 | (295,300) | (0.7%) | 41,226,100 |
| Growth/(Decline) - Year-Over-Year | | (258) | (108) | | (77) | (122.68) | | | | | |
| Percentage Growth/(Decline) | | (3.7%) | (1.6%) | | (1.1%) | (1.8%) | | | | | |
| | | | | | | | | | | | |
| **Alberta Education Funded Students** | 7,333 | 7,064 | 6,956 | 7,063.80 | 6,883 | 6,941.10 | | | | | |
| **International Students** | 74 | 23 | 73 | | 90 | | | | | | |
| ***Total Student Count*** | 7,407 | 7,087 | 7,029 | 7,063.80 | 6,973 | 6,941.10 | | | | | |
| Growth/(Decline) - Year-Over-Year | | (320) | (58) | | (56) | (122.70) | | | | | |
| Percentage Growth/(Decline) | | (4.3%) | (0.8%) | | (0.8%) | (1.7%) | | | | | |

| | | |
|---|---|---|
| Year 1 | Actual | 20% |
| Year 2 | Estimated | 30% |
| Year 3 | Projected | 50% |

# REVENUES AND EXPENDITURES



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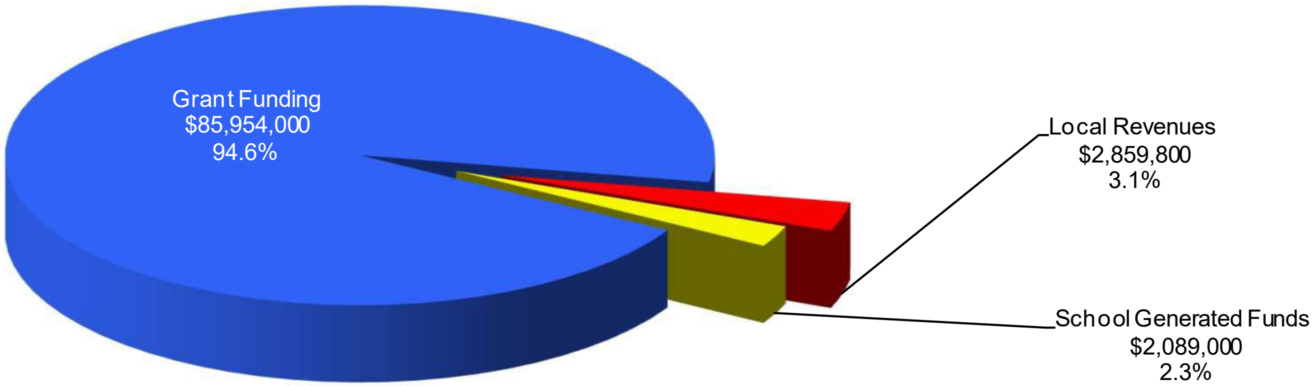
# DIVISION REVENUES

**BUDGET 2022-2023**

## Funding Source




Total Revenue $ 90,902,800

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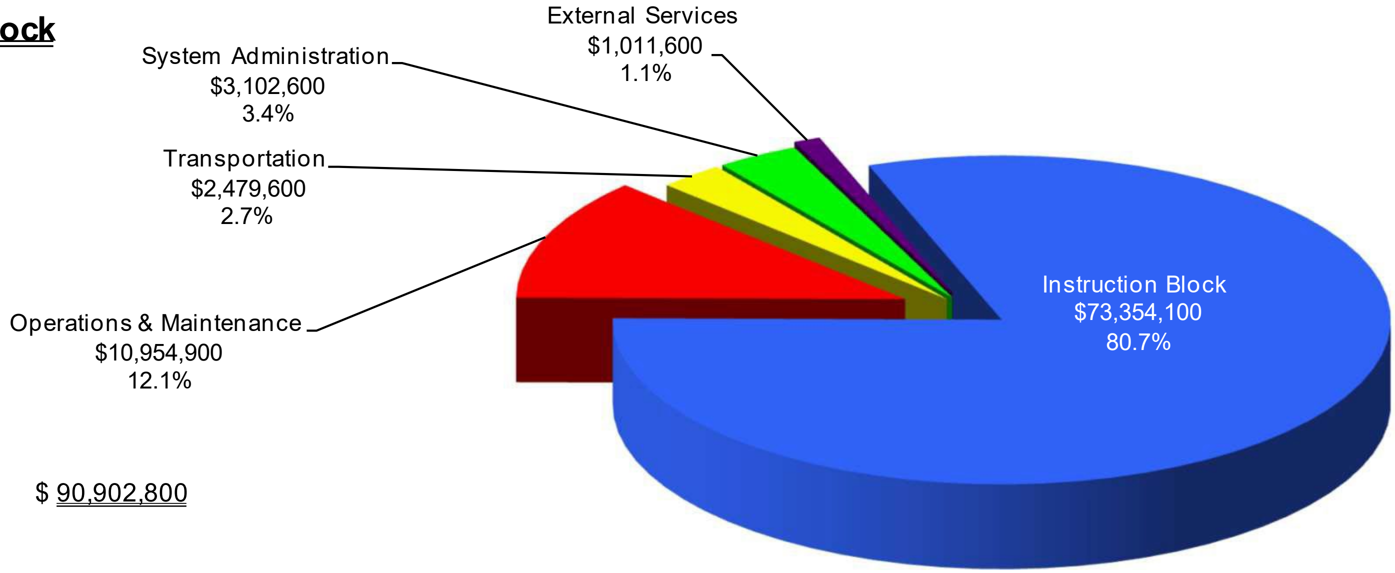
## Funding Block

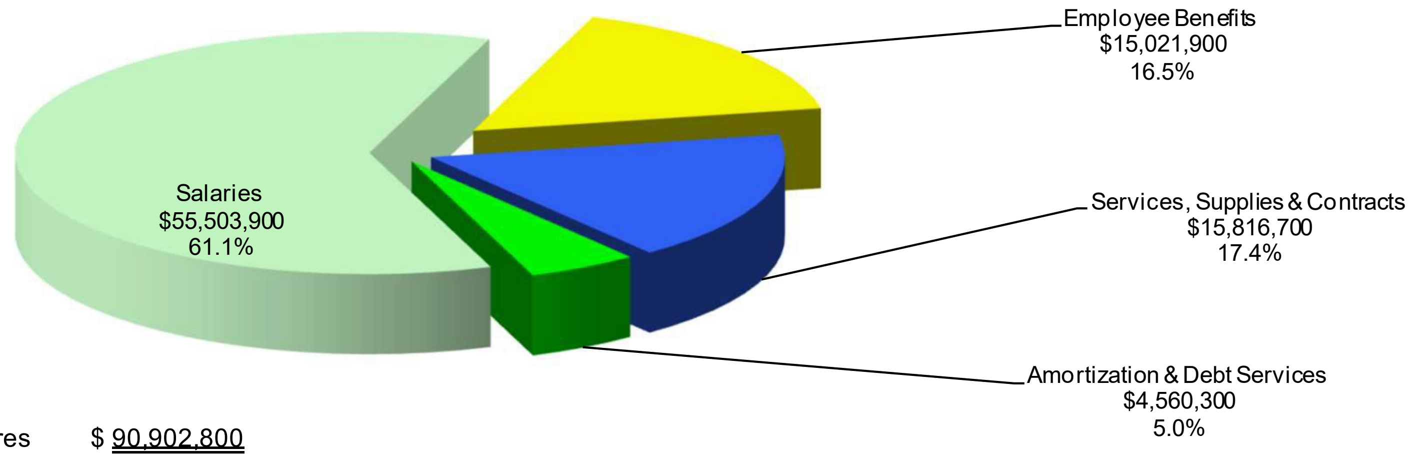



Total Revenue $ 90,902,800

# DIVISION EXPENDITURES

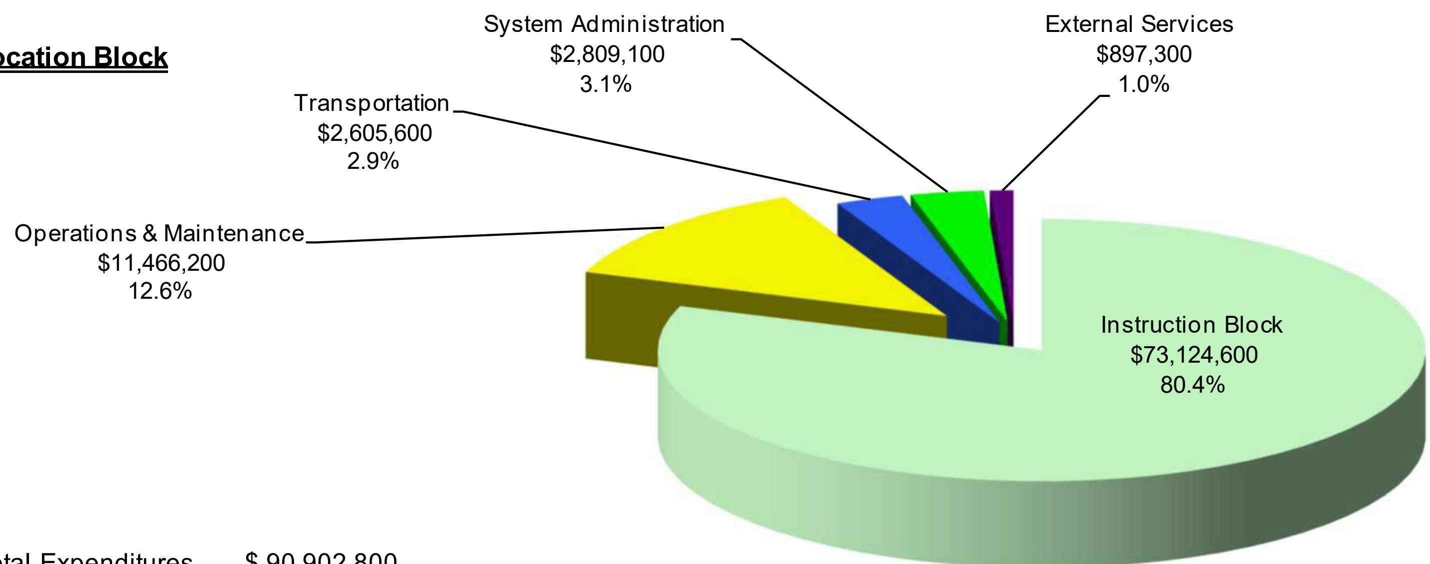
**BUDGET 2022-2023**

## Expense Type (or Object)




Total Expenditures $ 90,902,800

## Allocation Block




Total Expenditures $ 90,902,800

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# BUDGETED STATEMENT OF OPERATIONS

**BUDGET 2022-2023**

| | Actual 2020-21 (Prior Year) | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|---|
| **OPERATIONS (SUMMARY)** | | | | | |
| **Revenues** | | | | | |
| Alberta Education | $ 78,422,182 | $ 81,419,500 | $ 1,029,800 | 1.3% | $ 82,449,300 |
| Alberta Infrastructure | 2,968,931 | 2,705,600 | 292,200 | 10.8% | 2,997,800 |
| Other - Government of Alberta | 486,003 | 506,900 | - | - | 506,900 |
| Sub-Total - Government of Alberta | $ 81,877,116 | $ 84,632,000 | $ 1,322,000 | 1.6% | $ 85,954,000 |
| Federal Government and/or First Nations | 2,594,900 | - | - | - | - |
| Fees | 812,806 | 1,314,000 | - | - | 1,314,000 |
| Other Sales and Services | 2,417,194 | 2,626,600 | 94,200 | 3.6% | 2,720,800 |
| Investment Income | 160,936 | 186,000 | - | - | 186,000 |
| Gifts and Donations | 222,769 | 280,100 | (2,100) | (0.7%) | 278,000 |
| Rental of Facilities | 66,501 | 56,700 | (26,700) | (47.1%) | 30,000 |
| Fundraising | 87,927 | 420,000 | - | - | 420,000 |
| Gain on Disposal of Capital Assets | 11,447 | - | - | - | - |
| Total Revenues | $ 88,251,596 | $ 89,515,400 | $ 1,387,400 | 1.5% | $ 90,902,800 |
| **Expenses By Program** | | | | | |
| Instruction - Pre K | $ 3,733,637 | $ 7,015,200 | $ (2,565,700) | (36.6%) | $ 4,449,500 |
| Instruction - Grades K-12 | 67,078,302 | 65,736,100 | 2,939,000 | 4.5% | 68,675,100 |
| Instruction | $ 70,811,939 | $ 72,751,300 | 373,300 | 0.5% | $ 73,124,600 |
| Operations and Maintenance | 11,788,041 | 11,767,300 | (301,100) | (2.6%) | 11,466,200 |
| Transportation | 2,249,489 | 2,318,800 | 286,800 | 12.4% | 2,605,600 |
| System Administration | 2,737,359 | 2,814,800 | (5,700) | (0.2%) | 2,809,100 |
| External Services | 702,943 | 869,500 | 27,800 | 3.2% | 897,300 |
| Total Expenses | $ 88,289,771 | $ 90,521,700 | $ 381,100 | 0.4% | $ 90,902,800 |
| *Preliminary Operating Surplus (Deficit)* | $ (38,175) | $ (1,006,300) | $ 1,006,300 | | $ - |
| Amortization Expense - ARO | - | - | 74,000 | 100.0% | 74,000 |
| *Final Operating Surplus (Deficit)* | $ (38,175) | $ (1,006,300) | $ 932,300 | | $ (74,000) |

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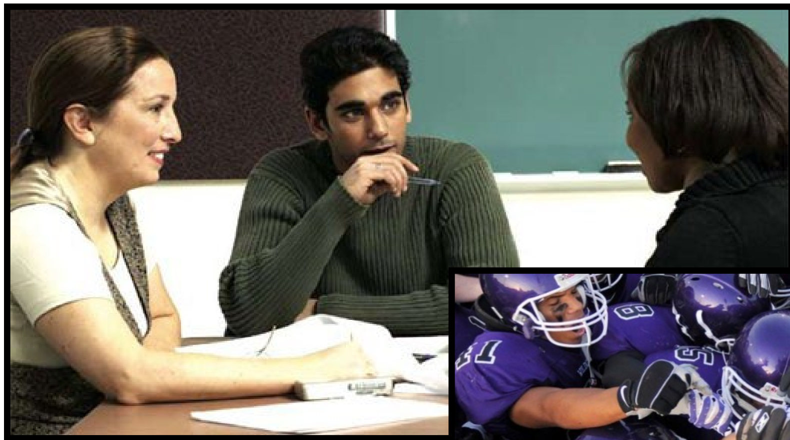
*Medicine Hat Public School Division*

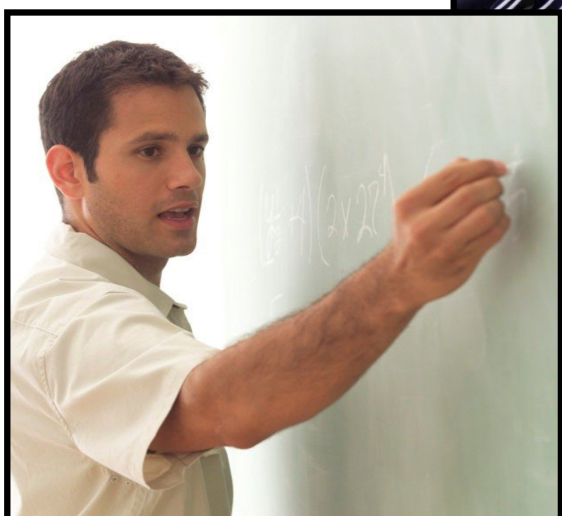
# BUDGETED SCHEDULE OF PROGRAM OPERATIONS

**BUDGET 2022-2023**

| | Actual 2020-21 | Fall Budget 2021-22 | Spring Budget 2022-2023 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Total** | **Total** | Instruction | Operations & Maintenance | Transportation | System Administration | External Services | **Total** |
| **Revenues** | | | | | | | | |
| Alberta Education | $ 78,422,182 | $ 81,419,500 | $ 68,848,600 | $ 8,264,500 | $ 2,479,600 | $ 2,856,600 | $ - | $ 82,449,300 |
| Alberta Infrastructure | 2,968,931 | 2,705,600 | 414,900 | 2,582,900 | - | - | - | 2,997,800 |
| Other - Government of Alberta | 486,003 | 506,900 | - | - | - | - | 506,900 | 506,900 |
| Sub-total (Government of Alberta) | $ 81,877,116 | $ 84,632,000 | $ 69,263,500 | $ 10,847,400 | $ 2,479,600 | $ 2,856,600 | $ 506,900 | $ 85,954,000 |
| Federal Government | 2,594,900 | - | - | | | | | - |
| Fees | 812,806 | 1,314,000 | 1,314,000 | - | - | - | - | 1,314,000 |
| Other Sales and Services | 2,417,194 | 2,626,600 | 1,999,600 | 1,500 | - | 215,000 | 504,700 | 2,720,800 |
| Investment Income | 160,936 | 186,000 | 147,000 | 13,000 | - | 26,000 | - | 186,000 |
| Gifts and Donations | 222,769 | 280,100 | 210,000 | 63,000 | - | 5,000 | - | 278,000 |
| Rental of Facilities | 66,501 | 56,700 | - | 30,000 | - | - | - | 30,000 |
| Fundraising | 87,927 | 420,000 | 420,000 | - | - | - | - | 420,000 |
| Total Revenues | $ 88,251,596 | $ 89,515,400 | $ 73,354,100 | $ 10,954,900 | $ 2,479,600 | $ 3,102,600 | $ 1,011,600 | $ 90,902,800 |
| **Expenses By Object** | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Certificated Salaries | $ 41,668,937 | $ 42,328,900 | $ 41,415,900 | $ - | $ - | $ 576,500 | $ - | $ 41,992,400 |
| Certificated Benefits | 10,563,400 | 10,873,100 | 11,193,500 | - | - | 107,900 | - | 11,301,400 |
| Non-certificated Salaries | 13,442,093 | 13,531,400 | 8,488,600 | 3,144,600 | 67,100 | 1,262,800 | 548,400 | 13,511,500 |
| Non-certificated Benefits | 3,339,358 | 3,552,900 | 2,323,000 | 878,200 | 19,900 | 348,200 | 151,200 | 3,720,500 |
| Sub-total (Salaries & Benefits) | 69,013,788 | 70,286,300 | 63,421,000 | 4,022,800 | 87,000 | 2,295,400 | 699,600 | 70,525,800 |
| Services, Contracts and Supplies | 14,648,592 | 15,645,500 | 8,551,700 | 4,127,800 | 2,518,600 | 447,700 | 170,900 | 15,816,700 |
| Amortization and Debt Services | | | | | | | | |
| Amortization - Supported | 3,427,920 | 3,504,000 | 414,900 | 3,030,500 | - | - | - | 3,445,400 |
| Amortization - Unsupported | 1,174,059 | 1,071,000 | 725,000 | 285,100 | - | 64,100 | 26,800 | 1,101,000 |
| Interest - Supported | - | - | - | - | - | - | - | - |
| Interest - Unsupported | - | - | - | - | - | - | - | - |
| Sub-total (Amortization & Debt Services) | 4,601,979 | 4,575,000 | 1,139,900 | 3,315,600 | - | 64,100 | 26,800 | 4,546,400 |
| Other Interest and Finance Charges | 25,412 | 14,900 | 12,000 | - | - | 1,900 | - | 13,900 |
| Losses on Disposal of Capital Assets | - | - | - | - | - | - | - | - |
| Total Expenses Before ARO | $ 88,289,771 | $ 90,521,700 | $ 73,124,600 | $ 11,466,200 | $ 2,605,600 | $ 2,809,100 | $ 897,300 | $ 90,902,800 |
| Preliminary Operating Surplus (Deficit) | $ (38,175) | $ (1,006,300) | $ 229,500 | $ (511,300) | $ (126,000) | $ 293,500 | $ 114,300 | $ - |
| Amortization Expense - ARO | - | - | - | 74,000 | - | - | - | 74,000 |
| Final Operating Surplus (Deficit) | $ (38,175) | $ (1,006,300) | $ 229,500 | $ (585,300) | $ (126,000) | $ 293,500 | $ 114,300 | $ (74,000) |

# STUDENTS AND STAFF





**INFORMATION**

**Funding** - The Division projects a further decline in enrolment of 56 students or .8 of 1%.

- Enrolment decline and unrealized growth - reduction of (2.8) certificated FTE.
- Learning Loss Program - Allocation of 8.4 staff - which maintained the 2021-22 staffing level, despite the provincial funding being eliminated.
- Educational Assistants (EAs) - reduction of 2.0 FTE due to enrollment decline.
- Clerical - decreased .4 from fall budget.
- Non-Union - decreased .7 FTE due to completion of a one-time IT project.

**Net Totals:**

- Teachers - decrease 2.8 FTE
- Educational Assistants - decrease of 2.0 FTE
- Clerical - decrease of .4 FTE
- Non-Union - decrease of .7 FTE

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*Medicine Hat Public School Division*

# SCHEDULE OF STUDENT FTE

**BUDGET 2022-2023**

| | FTE Weighting | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|---|
| **Kindergarten to Grade 12 - Eligible Funded Students** | | | | | |
| Kindergarten | 0.50 | 440 | - | - | 440 |
| Grades 1 to 9 | 1.00 | 4,436 | (121) | (2.7%) | 4,315 |
| Grades 10 to 12 | | | | | |
| 1st, 2nd and 3rd year students | 1.00 | 1,655 | 34 | 2.1% | 1,689 |
| 4th year students | 0.50 | 137 | (2) | (1.5%) | 135 |
| 5th year students | 0.25 | 22 | (2) | (9.1%) | 20 |
| *High School Students* | | 1,814 | 30 | 1.7% | 1,844 |
| *Total Headcount (K-12)* | | 6,690 | (91) | (1.4%) | 6,599 |
| *Total Eligible Funded Students (FTE) - K-12* | | 6,385.0 | (88.5) | (1.4%) | 6,296.5 |
| **Breakdown of Pre-Kindergarten Enrolment** | | | | | |
| Eligible Funded Children | | 269 | 15 | 5.6% | 284 |
| Other Children in these programs | | 11 | - | - | 11 |
| *Total Enroled Children in Pre-K programs* | | 280 | 15 | 5.4% | 295 |
| Program Hours (minimum 400 hours) | | 672 | | | 478 |
| FTE Ratio (Actual hours divided by 800) | | 0.840 | | | 0.598 |
| *FTEs Enroled in Pre-K* | | 235.2 | (59) | (25.1%) | 176.3 |
| **Total Funded Students** | | | | | |
| Total Head Count | | 6,959 | (76) | (1.1%) | 6,883 |
| Total FTE | | 6,620.2 | (147.4) | (2.2%) | 6,472.8 |
| **Unfunded Students - Foreign Visiting Students** | | | | | |
| Grades 7-9 | | - | 4 | | 4 |
| Grades 10-12 | | 70 | 16 | 22.9% | 86 |
| *Total Head Count* | | 70 | 20 | 28.6% | 90 |
| *Grand Total Head Count (Funded and Unfunded)* | | 7,029 | (56) | (0.8%) | 6,973 |

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*Medicine Hat Public School Division*

# SCHEDULE OF STAFF FTE

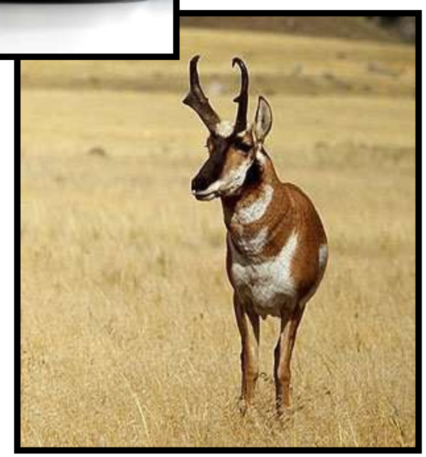
**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| School Based | 401.217 | (2.754) | (0.7%) | 398.463 |
| PUF | 13.500 | - | - | 13.500 |
| Central Staff | 5.000 | - | - | 5.000 |
| | 419.717 | (2.754) | (0.7%) | 416.963 |
| **Certificated Staff FTEs** | | | | |
| School Based | 412.717 | (2.754) | (0.7%) | 409.963 |
| Non-School Based | 7.000 | - | - | 7.000 |
| *Total Certificated Staff FTEs* | 419.717 | (2.754) | (0.7%) | 416.963 |
| **Certificated Staffing Change due to:** | | | | |
| Enrolment Change | | | | (2.754) |
| Other Factors | | | | - |
| *Total Change* | | | | (2.754) |
| **Non-Certificated Staff FTEs** | | | | |
| Instructional | | | | |
| Instructional - Educational Assistants | 135.616 | (1.983) | (1.5%) | 133.633 |
| Instructional - Other Non-certificated Instruction | 69.060 | 0.920 | 1.3% | 69.980 |
| *Sub-total (Instructional)* | 204.676 | (1.063) | (0.5%) | 203.613 |
| Non-Instructional | | (1.983) | | |
| Operations and Maintenance | 57.800 | - | - | 57.800 |
| Transportation - Other Staff | 1.000 | - | - | 1.000 |
| System Administration | 18.800 | (1.000) | (5.3%) | 17.800 |
| External Services | 10.700 | (1.000) | (9.3%) | 9.700 |
| *Sub-total (Non-Instructional)* | 88.300 | (2.000) | (2.3%) | 86.300 |
| *Total Non-Certificated Staff FTEs* | 292.976 | (3.063) | (1.0%) | 289.913 |
| **Non-Certificated Staffing Change due to:** | | | | |
| Enrolment | | | | (1.983) |
| Other Factors | | | | (1.080) |
| *Total Change* | | | | (3.063) |

# Grants and Other Revenue


**INFORMATION**

Funding for the School Division is primarily provided by the Province of Alberta. Ninety-five percent (95%) of the Division's money comes from Grants, two percent (2%) from School Generated Funds and the remaining three percent (3%) from other sources such as fees, sales and interest.

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*Medicine Hat Public School Division*

# SCHEDULE OF GRANT FUNDING

**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Instructional Block** | | | | |
| Base Funding | $ 41,521,500 | $ (295,400) | (0.7%) | $ 41,226,100 |
| Specialized Learning Support - K Severe | 1,980,200 | (655,700) | (33.1%) | 1,324,500 |
| Specialized Learning Support - 1-12 | 5,064,500 | (152,800) | (3.0%) | 4,911,700 |
| ECS Moderate Language Delay | 252,000 | (112,000) | (44.4%) | 140,000 |
| Program Unit Funding (PUF) | 3,587,000 | (222,800) | (6.2%) | 3,364,200 |
| Refugee | 925,100 | (185,600) | (20.1%) | 739,500 |
| Socio-Economic | 2,074,300 | (28,200) | (1.4%) | 2,046,100 |
| Home Education | - | 3,400 | - | 3,400 |
| Geographic | 911,300 | 5,900 | 0.6% | 917,200 |
| First Nations, Metis and Inuit (FNMI) | 597,300 | 33,200 | 5.6% | 630,500 |
| English as a Second Language | 135,600 | 1,700 | 1.3% | 137,300 |
| Outreach Programs | 150,000 | - | - | 150,000 |
| Institutional Programs | 208,200 | - | - | 208,200 |
| Supernet | 201,600 | - | - | 201,600 |
| Nutrition Program | 275,000 | - | - | 275,000 |
| Learning Loss (Grades 1-3) | 400,000 | (400,000) | (100.0%) | - |
| Transition Funding | 3,033,800 | 2,852,400 | 94.0% | 5,886,200 |
| Hold Harmless Funding from Prior Year | 1,758,900 | 379,600 | 21.6% | 2,138,500 |
| Sub-total | $ 63,076,300 | $ 1,223,700 | 1.9% | $ 64,300,000 |
| COVID - Federal | - | - | - | - |
| French Language Project | 112,300 | - | - | 112,300 |
| French Language Instruction | 63,200 | - | - | 63,200 |
| Teacher Pensions | 4,384,100 | (11,000) | (0.3%) | 4,373,100 |
| Amortization Supported - Instruction | 414,900 | - | - | 414,900 |
| Sub-total | $ 4,974,500 | $ (11,000) | (0.2%) | $ 4,963,500 |
| Total Instructional Block | $ 68,050,800 | $ 1,212,700 | 1.8% | $ 69,263,500 |

S p r i n g R e l e a s e

*Medicine Hat Public School Division*

# SCHEDULE OF GRANT FUNDING

**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Operations and Maintenance Block** | | | | |
| Base O&M | $ 6,483,900 | $ (6,200) | (0.1%) | $ 6,477,700 |
| P3 Maintenance (WLC) | 270,000 | - | - | 270,000 |
| Lease Support (MHCS) | 219,100 | - | - | 219,100 |
| Total Base O&M | $ 6,973,000 | $ (6,200) | (0.1%) | $ 6,966,800 |
| Infrastructure Maintenance and Renewal (IMR) | 947,400 | (34,300) | (3.6%) | 913,100 |
| Amortization Supported - O&M | 3,024,000 | (56,500) | (1.9%) | 2,967,500 |
| Total Operations and Maintenance | $ 10,944,400 | $ (97,000) | (0.9%) | $ 10,847,400 |
| **Transportation Block** | | | | |
| Urban | 1,897,400 | 87,400 | 4.6% | 1,984,800 |
| Special Education - 1-12 | 166,400 | 7,600 | 4.6% | 174,000 |
| Special Education - Early Childhood Services (ECS) | 306,700 | 14,100 | 4.6% | 320,800 |
| Total Transportation | $ 2,370,500 | $ 109,100 | 4.6% | $ 2,479,600 |
| **System Administration Block** | | | | |
| Administration | 2,759,400 | 97,200 | 3.5% | 2,856,600 |
| Total Board & Administration | $ 2,759,400 | $ 97,200 | 3.5% | $ 2,856,600 |
| **External Services** | | | | |
| My Place | 255,800 | - | - | 255,800 |
| HUG | 251,100 | - | - | 251,100 |
| Total External Services | $ 506,900 | $ - | - | $ 506,900 |
| **Summary** | | | | |
| Instructional Block | $ 68,050,800 | $ 1,212,700 | 1.8% | $ 69,263,500 |
| Operations and Maintenance Block | 10,944,400 | (97,000) | (0.9%) | 10,847,400 |
| Transportation Block | 2,370,500 | 109,100 | 4.6% | 2,479,600 |
| External Services | 506,900 | - | - | 506,900 |
| System Administration | 2,759,400 | 97,200 | 3.5% | 2,856,600 |
| Total Grant Funding | $ 84,632,000 | $ 1,322,000 | 1.6% | $ 85,954,000 |

S p r i n g R e l e a s e

*Medicine Hat Public School Division*

# SCHEDULE OF LOCAL REVENUES

**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Instructional Fees** | | | | |
| Other Fees - Summer School | 21,000 | - | - | 21,000 |
| Optional Course Fees | 153,000 | - | - | 153,000 |
| Kindergarten and Preschool Fees - Division | 490,000 | - | - | 490,000 |
| Kindergarten and Preschool Fees - PUF | 50,000 | - | - | 50,000 |
| School Generated Funds (SGF) | 600,000 | - | - | 600,000 |
| Sub-total (Fees) | $ 1,314,000 | $ - | - | $ 1,314,000 |
| **Sales and Services** | | | | |
| Instruction | 31,000 | 20,000 | 64.5% | 51,000 |
| International Student Tuition | 730,000 | 70,000 | 9.6% | 800,000 |
| School Generated Funds (SGF) | 1,148,600 | - | - | 1,148,600 |
| Plant Operations and Maintenance (POM) | 4,100 | (2,600) | (63.4%) | 1,500 |
| Board and Administration | 215,000 | - | - | 215,000 |
| External - Grounds Maintenance Agreements (MHC) | 497,900 | 6,800 | 1.4% | 504,700 |
| Sub-total (Sales and Services) | $ 2,626,600 | $ 94,200 | 3.6% | $ 2,720,800 |
| **Investment Income** | | | | |
| Instruction | 145,000 | - | - | 145,000 |
| SGF | 2,000 | - | - | 2,000 |
| Plant Operations and Maintenance (POM) | 13,000 | - | - | 13,000 |
| Transportation | - | - | - | - |
| Board and Administration | 26,000 | - | - | 26,000 |
| Sub-total (Investment Income) | $ 186,000 | $ - | - | $ 186,000 |

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*Medicine Hat Public School Division*

# SCHEDULE OF LOCAL REVENUES

**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Gifts and Donations** | | | | |
| Instruction - City of Medicine Hat FCSS | - | - | - | - |
| School Generated Funds (SGF) | 210,000 | - | - | 210,000 |
| Amortization Donated Supported | 65,100 | (2,100) | (3.2%) | 63,000 |
| Trusts and Scholarships | 5,000 | - | - | 5,000 |
| Sub-total (Gifts and Donations) | $ 280,100 | $ (2,100) | (0.7%) | 278,000 |
| **Rental of Facilities** | 56,700 | $ (26,700) | (47.1%) | 30,000 |
| **Fundraising (SGF)** | 420,000 | $ - | - | 420,000 |
| Total Local Revenues | $ 4,883,400 | $ 65,400 | 1.3% | $ 4,948,800 |

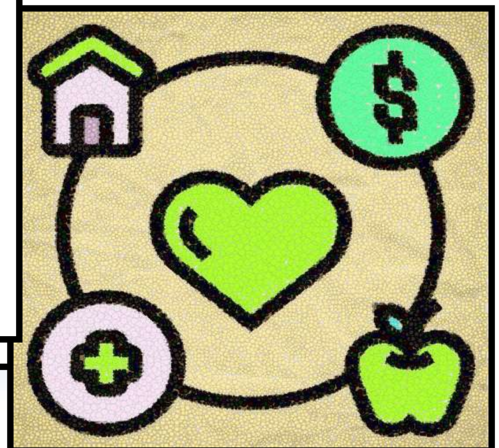
**Summary - By Object Line**

| | Fall Budget 2021-22 | Increase (Decrease) | % | Spring Budget 2022-23 |
|---|---|---|---|---|
| Instructional Fees | 1,314,000 | - | - | 1,314,000 |
| Sales and Services | 2,626,600 | 94,200 | 3.6% | 2,720,800 |
| Investment Income | 186,000 | - | - | 186,000 |
| Gifts and Donations | 280,100 | (2,100) | (0.7%) | 278,000 |
| Rental of Facilities | 56,700 | (26,700) | (47.1%) | 30,000 |
| Fundraising (SGF) | 420,000 | - | - | 420,000 |
| Total Local Revenues | $ 4,883,400 | $ 65,400 | 1.3% | $ 4,948,800 |

**Summary - Enveloped Funds Broken Out**

| | Fall Budget 2021-22 | Increase (Decrease) | % | Spring Budget 2022-23 |
|---|---|---|---|---|
| General | 2,502,800 | 65,400 | 2.6% | 2,568,200 |
| SGF | 2,380,600 | - | - | 2,380,600 |
| Total Local Revenues | $ 4,883,400 | $ 65,400 | 1.3% | $ 4,948,800 |

# 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 close to 300 non-teaching staff.

The average salary costs (excluding benefits) for key staff positions in 2022-2023 is anticipated to be as follows:

| | |
|---|---|
| Teachers | $90,900 |
| Educational Assistants | $29,800 |
| Clerical | $42,000 |
| Custodian | $46,700 |
| Caretaker | $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.

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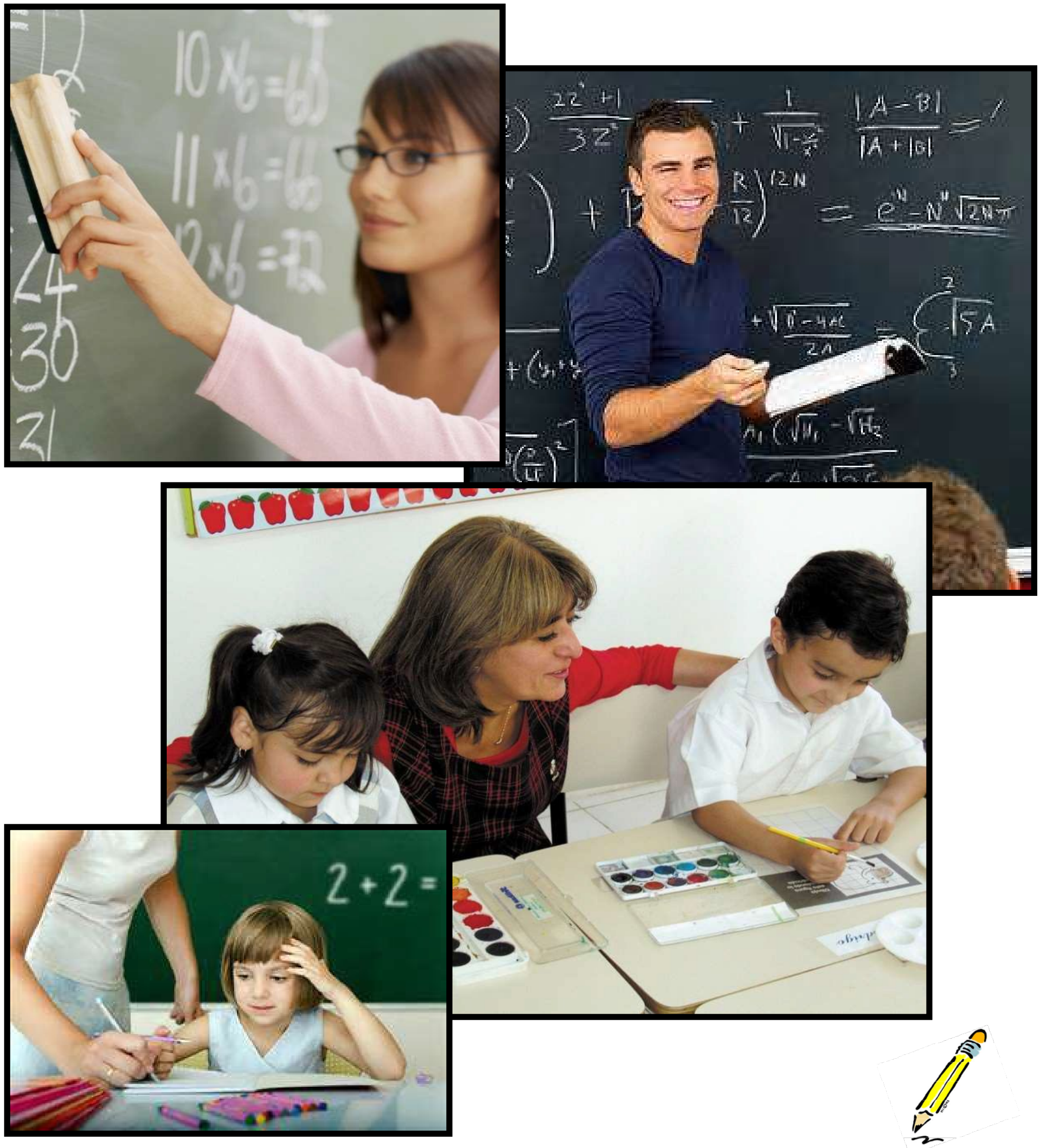
*Medicine Hat Public School Division*

# SCHEDULE OF SALARIES AND BENEFITS

**BUDGET 2022-2023**

| | Fall Budget 2021-22 | | | | Increase (Decrease) | | | Spring Budget 2022-23 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | FTE | Salaries | Benefits | Total | FTE | Increase (Decrease) | % | FTE | Salaries | Benefits | Total |
| | | (Prior Year) | | | | | | | (Current Year) | | |
| **Certificated Staff - ATA** | | | | | | | | | | | |
| Decentralized (School Based) | 401.217 | $ 38,301,200 | $ 9,656,700 | $ 47,957,900 | (2.8) | $ 388,800 | 0.8% | 398.463 | $ 38,240,500 | $ 10,106,200 | $ 48,346,700 |
| Program Unit Funding (PUF) | 13.500 | 1,351,500 | 342,000 | 1,693,500 | - | 600 | 0.0% | 13.500 | 1,351,500 | 342,600 | 1,694,100 |
| Centralized Staff | 5.000 | 868,500 | 180,700 | 1,049,200 | - | 17,200 | 1.6% | 5.000 | 880,300 | 186,100 | 1,066,400 |
| Central Services | | - | - | | | | | | - | - | |
| Substitutes & Summer School | - | 1,245,700 | 79,600 | 1,325,300 | - | (307,400) | (23.2%) | - | 958,100 | 59,800 | 1,017,900 |
| Paid Leaves | - | 562,000 | 147,300 | 709,300 | - | - | - | - | 562,000 | 147,300 | 709,300 |
| Other | - | - | 466,900 | 466,900 | - | (7,400) | (1.6%) | - | - | 459,500 | 459,500 |
| Total - ATA | 419.717 | $ 42,328,900 | $ 10,873,200 | $ 53,202,100 | (2.8) | $ 91,800 | 0.2% | 416.963 | $ 41,992,400 | $ 11,301,500 | $ 53,293,900 |
| **Non-Certificated Staff - CUPE** | | | | | | | | | | | |
| Educational Assistants | | | | | | | | | | | |
| Division | 124.616 | 4,038,500 | 985,700 | 5,024,200 | (2.0) | (91,100) | (1.8%) | 122.633 | 3,894,700 | 1,038,400 | 4,933,100 |
| PUF | 11.000 | 336,600 | 85,400 | 422,000 | - | (3,000) | (0.7%) | 11.000 | 327,800 | 91,200 | 419,000 |
| Sub-total - EAs | 135.616 | 4,375,100 | 1,071,100 | 5,446,200 | (2.0) | (94,100) | (1.7%) | 133.633 | 4,222,500 | 1,129,600 | 5,352,100 |
| Clerical | 38.330 | 1,627,000 | 478,700 | 2,105,700 | (0.4) | 30,300 | 1.4% | 37.900 | 1,631,700 | 504,300 | 2,136,000 |
| Custodial | 43.500 | 2,200,600 | 582,300 | 2,782,900 | - | (6,400) | (0.2%) | 43.500 | 2,162,800 | 613,700 | 2,776,500 |
| Total - CUPE | 217.446 | $ 8,202,700 | $ 2,132,100 | $ 10,334,800 | (2.4) | $ (70,200) | (0.7%) | 215.033 | $ 8,017,000 | $ 2,247,600 | $ 10,264,600 |
| | | | | | | (0.7%) | | | (2.3%) | 5.4% | (0.7%) |
| **Non-Certificated - Non-Union Staff** | | | | | | | | | | | |
| Trustees | 5.000 | 113,500 | 24,000 | 137,500 | - | 2,000 | 1.5% | 5.000 | 113,500 | 26,000 | 139,500 |
| Non-Union Staff | 70.530 | 5,215,200 | 1,396,700 | 6,611,900 | (0.7) | 215,900 | 3.3% | 69.880 | 5,381,000 | 1,446,800 | 6,827,800 |
| Total - Non-Union | 75.530 | $ 5,328,700 | $ 1,420,700 | $ 6,749,400 | (0.7) | $ 217,900 | 3.2% | 74.880 | $ 5,494,500 | $ 1,472,800 | $ 6,967,300 |
| | | | | | | 3.2% | | | 3.1% | 3.7% | 3.2% |
| Total - All Groups | 712.693 | $ 55,860,300 | $ 14,426,000 | $ 70,286,300 | (5.8) | $ 239,500 | 0.3% | 706.876 | $ 55,503,900 | $ 15,021,900 | $ 70,525,800 |
| | | | | | (0.8%) | 0.3% | | | (0.6%) | 4.1% | |

# 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

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*Medicine Hat Public School Division*

# SCHEDULE OF EXPENDITURES - INSTRUCTION

**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Staff - FTE** | | | | |
| Certificated | 416.717 | (2.754) | (0.7%) | 413.963 |
| Non-Certificated | 204.676 | (1.063) | (0.5%) | 203.613 |
| Total | 621.393 | (3.817) | (0.6%) | 617.576 |
| **Salaries and Benefits** | | | | |
| Certificated Salaries | $ 41,756,400 | $ (340,500) | (0.8%) | $ 41,415,900 |
| Certificated Benefits | 10,767,700 | 425,800 | 4.0% | 11,193,500 |
| Sub-total (Certificated Salaries & Benefits) | 52,524,100 | 85,300 | 0.2% | 52,609,400 |
| Non-Certificated Salaries | 8,359,800 | 128,800 | 1.5% | 8,488,600 |
| Non-Certificated Benefits | 2,152,100 | 170,900 | 7.9% | 2,323,000 |
| Sub-total (Non-Certificated Salaries & Benefits) | 10,511,900 | 299,700 | 2.9% | 10,811,600 |
| Total (Salaries & Benefits) | $ 63,036,000 | $ 385,000 | 0.6% | $ 63,421,000 |
| **Services, Contracts and Supplies** | | | | |
| Central Instruction | 3,052,700 | 8,400 | 0.3% | 3,061,100 |
| Site Based | 1,627,400 | (51,200) | (3.1%) | 1,576,200 |
| Pre-Kindergarten (PUF) | 1,692,400 | (6,800) | (0.4%) | 1,685,600 |
| School Generated Funds (SGF) | 2,223,300 | 5,500 | 0.2% | 2,228,800 |
| Sub-total (Purchased Services) | $ 8,595,800 | $ (44,100) | (0.5%) | $ 8,551,700 |
| **Amortization and Debt Servicing** | | | | |
| Amortization - Supported | 414,900 | - | - | 414,900 |
| Amortization - Unsupported | 691,600 | 33,400 | 4.8% | 725,000 |
| Sub-total (Amortization and Debt Servicing) | $ 1,106,500 | $ 33,400 | 3.0% | $ 1,139,900 |
| **Interest and Finance Charges - Other** | 13,000 | (1,000) | (7.7%) | 12,000 |
| Total Instruction Block | $ 72,751,300 | $ 373,300 | 0.5% | $ 73,124,600 |

# OPERATIONS AND MAINTENANCE SERVICES

**PROGRAM**

The Operations and Maintenance (O&M) 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 Public School Division*

# SCHEDULE OF EXPENDITURES - OPERATIONS AND MAINTENANCE (O&M)

## BUDGET 2022-2023

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Staff - FTE** | | | | |
| Non-Unionized | 14.3 | - | - | 14.3 |
| CUPE | 43.5 | - | - | 43.5 |
| Total Non-Certificated | 57.8 | - | - | 57.8 |
| **Salaries and Benefits** | | | | |
| Non-Certificated Salaries | $ 3,349,600 | $ (205,000) | (6.1%) | $ 3,144,600 |
| Non-Certificated Benefits | 898,400 | (20,200) | (2.2%) | 878,200 |
| Sub-total (Non-Certificated Salaries & Benefits) | $ 4,248,000 | $ (225,200) | (5.3%) | $ 4,022,800 |
| **Services, Contracts and Supplies** | | | | |
| Administration and General Expenses | $ 37,500 | $ 7,900 | 21.1% | $ 45,400 |
| Utilities | 1,259,200 | 180,300 | 14.3% | 1,439,500 |
| Insurance - Property and Fleet | 610,700 | (163,700) | (26.8%) | 447,000 |
| Security and Monitoring | 20,000 | - | - | 20,000 |
| Grounds | 93,000 | - | - | 93,000 |
| Electrical | 20,000 | - | - | 20,000 |
| Plumbing | 47,800 | - | - | 47,800 |
| HVAC / Mechanical | 77,000 | - | - | 77,000 |
| Carpentry | 92,000 | - | - | 92,000 |
| Painting | 18,000 | - | - | 18,000 |
| Custodial | 219,000 | - | - | 219,000 |
| Christian School - O&M support | 335,900 | - | - | 335,900 |
| Wilson Learning Centre - P3 Maintenance | 270,000 | - | - | 270,000 |
| Fleet and Equipment Maintenance | 68,600 | - | - | 68,600 |
| Site Based - Maintenance (MBRs) | 21,500 | - | - | 21,500 |
| Sub-total (O&M) | 3,190,200 | 24,500 | 0.8% | 3,214,700 |
| Infrastructure Maintenance and Renewal (IMR) | 947,400 | (34,300) | (3.6%) | 913,100 |
| Sub-total (Purchased Services) | $ 4,137,600 | $ (9,800) | (0.2%) | $ 4,127,800 |
| **Amortization and Debt Servicing** | | | | |
| Amortization - Supported | 3,089,100 | (58,600) | (1.9%) | 3,030,500 |
| Amortization - Unsupported | 292,600 | (7,500) | (2.6%) | 285,100 |
| Sub-total (Amortization and Debt Servicing) | $ 3,381,700 | $ (66,100) | (2.0%) | $ 3,315,600 |
| Total Operations and Maintenance | $ 11,767,300 | $ (301,100) | (2.6%) | $ 11,466,200 |

# 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*.

Spring Release

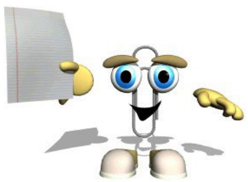
*Medicine Hat Public School Division*

# SCHEDULE OF EXPENDITURES - TRANSPORTATION

**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Staff - FTE** | | | | |
| Non-Certificated | 1.0 | - | - | 1.0 |
| **Salaries and Benefits** | | | | |
| Non-Certificated Salaries | 66,300 | 800 | 1.2% | 67,100 |
| Non-Certificated Benefits | 19,100 | 800 | 4.2% | 19,900 |
| Sub-total (Non-Certificated Salaries & Benefits) | $ 85,400 | $ 1,600 | 1.9% | $ 87,000 |
| **Services, Contracts and Supplies** | | | | |
| School Bus Carrier | 2,014,900 | 285,200 | 14.2% | 2,300,100 |
| City Services | 13,400 | - | - | 13,400 |
| Special Services | 56,000 | - | - | 56,000 |
| Conveyance Fees | 101,000 | - | - | 101,000 |
| Other Purchased Services | 34,600 | - | - | 34,600 |
| Administrative Expenses | 6,900 | - | - | 6,900 |
| Software Maintenance | 6,600 | - | - | 6,600 |
| Sub-total (Purchased Services) | $ 2,233,400 | $ 285,200 | 12.8% | $ 2,518,600 |
| **Amortization and Debt Servicing** | | | | |
| Amortization - Unsupported | - | - | - | - |
| Sub-total (Amortization and Debt Servicing) | $ - | $ - | - | $ - |
| Total Transportation Block | $ 2,318,800 | $ 286,800 | 12.4% | $ 2,605,600 |

# SYSTEM ADMINISTRATION





**SERVICES**

The area of System 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 include expenses related to the overall jurisdiction and the administration of it. This includes the Superintendent, the Deputy, Associate, and Assistant 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.

S p r i n g  R e l e a s e

*Medicine Hat Public School Division*

## SCHEDULE OF EXPENDITURES - SYSTEM ADMINISTRATION

BUDGET 2022-2023

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Staff - FTE** | | | | |
| Certificated | 3.0 | - | 0.0% | 3.0 |
| Non-Certificated | 18.8 | (1.0) | -5.3% | 17.8 |
| Total | 21.8 | (1.0) | -4.6% | 20.8 |
| **Salaries and Benefits** | | | | |
| Certificated Salaries | $ 572,500 | $ 4,000 | 0.7% | $ 576,500 |
| Certificated Benefits | 105,400 | 2,500 | 2.4% | 107,900 |
| Sub-total (Certificated Salaries & Benefits) | 677,900 | $ 6,500 | 1.0% | 684,400 |
| Non-Certificated Salaries | 1,202,700 | 60,100 | 5.0% | 1,262,800 |
| Non-Certificated Benefits | 330,800 | 17,400 | 5.3% | 348,200 |
| Sub-total (Non-Certificated Salaries & Benefits) | 1,533,500 | $ 77,500 | 5.1% | 1,611,000 |
| Total (Salaries & Benefits) | $ 2,211,400 | $ 84,000 | 3.8% | $ 2,295,400 |
| **Services, Contracts and Supplies** | | | | |
| Alberta School Board Association (ASBA) | 50,000 | - | - | 50,000 |
| Public School Board Association (PSBA) | 30,000 | - | - | 30,000 |
| Board | 26,400 | - | - | 26,400 |
| Superintendent | 53,300 | - | - | 53,300 |
| Legal Expenses | 65,000 | (20,000) | (30.8%) | 45,000 |
| Communications | 7,000 | - | - | 7,000 |
| Human Resources | 75,200 | (35,000) | (46.5%) | 40,200 |
| Student Services | 15,800 | - | - | 15,800 |
| Software Maintenance | 97,300 | (600) | (0.6%) | 96,700 |
| Business and Financial Services | 48,900 | (1,000) | (2.0%) | 47,900 |
| Central Office Supplies and Services | 23,700 | (2,700) | ` | 21,000 |
| Occupational Health and Safety | 29,400 | (29,400) | (100.0%) | - |
| Central Office Building Costs | 15,400 | (1,000) | (6.5%) | 14,400 |
| Sub-total (Purchased Services) | $ 537,400 | $ (89,700) | (16.7%) | $ 447,700 |
| **Amortization and Debt Servicing** | | | | |
| Amortization - Unsupported | 64,100 | - | - | 64,100 |
| **Interest and Finance Charges - Other** | $ 1,900 | $ - | - | $ 1,900 |
| Total System Administration | $ 2,814,800 | $ (5,700) | (0.2%) | $ 2,809,100 |

# 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 at Medicine Hat College

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.

Medicine Hat Public School Division

External

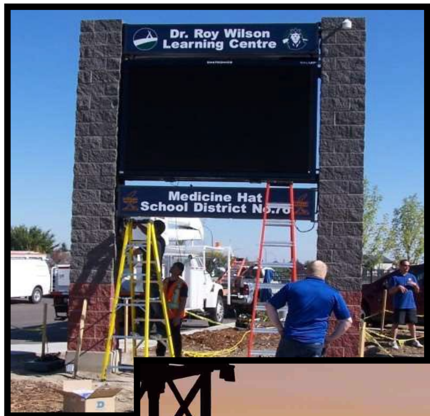
S p r i n g R e l e a s e

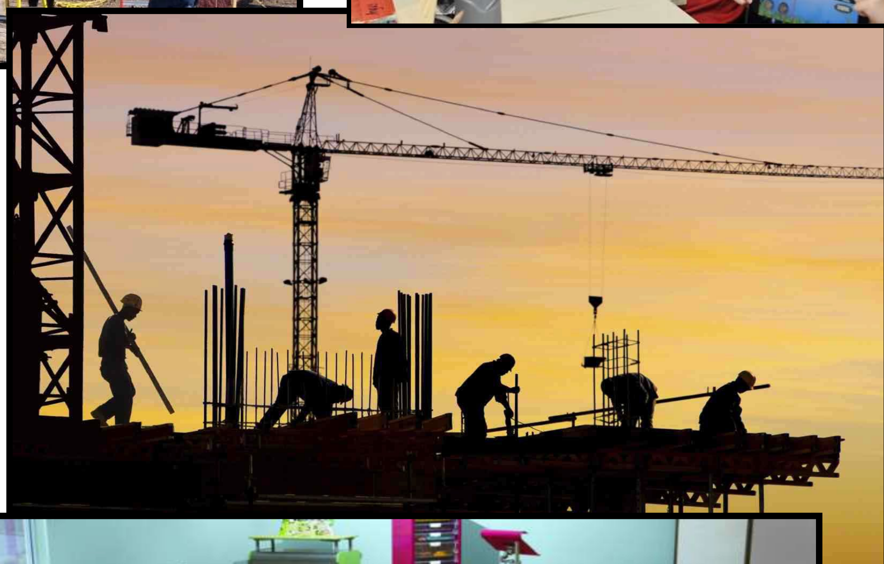
*Medicine Hat Public School Division*

# SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES

**BUDGET 2022-2023**

| | Fall Budget 2021-22 (Prior Year) | Increase (Decrease) | % | Spring Budget 2022-23 (Current Year) |
|---|---|---|---|---|
| **Staff - FTE** | | | | |
| Certificated | - | - | - | - |
| Non-Certificated | 10.7 | (1.0) | (9.3%) | 9.7 |
| Total | 10.7 | (1.0) | (9.3%) | 9.7 |
| **Salaries and Benefits** | | | | |
| Salaries | $ 553,000 | $ (4,600) | (0.8%) | $ 548,400 |
| Benefits | 152,500 | (1,300) | (0.9%) | 151,200 |
| Total (Salaries & Benefits) | $ 705,500 | $ (5,900) | (0.8%) | $ 699,600 |
| **Services, Contracts and Supplies** | | | | |
| Project - My Place | 18,300 | 19,500 | 106.6% | 37,800 |
| Project - HUG | 23,000 | 10,100 | 43.9% | 33,100 |
| Grounds Maintenance - College | 100,000 | - | - | 100,000 |
| Sub-total (Purchased Services) | $ 141,300 | $ 29,600 | 20.9% | $ 170,900 |
| **Amortization and Debt Servicing** | | | | |
| Amortization - Unsupported | 22,700 | 4,100 | 18.1% | 26,800 |
| Sub-total (Amortization and Debt Servicing) | $ 22,700 | $ 4,100 | 18.1% | $ 26,800 |
| Total External Services Block | $ 869,500 | $ 27,800 | 3.2% | $ 897,300 |



## 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 include:

- 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.

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*Medicine Hat Public School Division*

# CAPITAL EXPENDITURE BUDGET

## 2022-2023

| | 2021-22 Fall Budget | Increase/ (Decrease) | 2022-23 Spring Budget | 2023-24 Spring Budget | 2024-25 Spring Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| **Capital Projects** | | | | | |
| Capital Maintenance Renewal (CMR) Projects | $ 1,027,200 | (396,400) | $ 630,800 | $ 630,800 | $ 630,800 |
| Leasehold Improvements - Outreach Program | 250,000 | (250,000) | - | - | - |
| *Total - Capital Projects* | 1,277,200 | (646,400) | 630,800 | 630,800 | 630,800 |
| **Capital Equipment** | | | | | |
| **Computer and Technology Equipment** | | | | | |
| Classroom - Student Computers | 240,300 | 1,000 | 241,300 | 271,600 | 300,300 |
| Classroom - Interactive Displays/Projectors | - | 125,000 | 125,000 | 175,000 | 75,000 |
| Classroom - Teacher Devices | - | - | - | - | 350,000 |
| School - Network Equipment | 70,000 | 65,000 | 135,000 | 75,000 | 75,000 |
| PA Systems | 220,000 | (60,000) | 160,000 | - | - |
| Core Network Devices | 50,000 | 50,000 | 100,000 | 50,000 | - |
| Staff Computers/Monitors | 25,000 | 216,000 | 241,000 | 15,000 | 15,000 |
| Printers/Copiers/Multifunction Devices | - | - | - | - | - |
| *Sub-total - Computer and Technology Equipment* | 605,300 | 397,000 | 1,002,300 | 586,600 | 815,300 |
| **Plant and Operations** | | | | | |
| Vehicles | 40,000 | 40,000 | 80,000 | 90,000 | 50,000 |
| Equipment | 85,000 | (59,500) | 25,500 | 37,000 | 38,000 |
| *Sub-total - Plant and Operations Equipment* | 125,000 | (19,500) | 105,500 | 127,000 | 88,000 |
| *Total - Capital Equipment Acquisitions* | 730,300 | 377,500 | 1,107,800 | 713,600 | 903,300 |
| *Grand Total - Capital Expenditures* | $ 2,007,500 | $ (268,900) | $ 1,738,600 | $ 1,344,400 | $ 1,534,100 |

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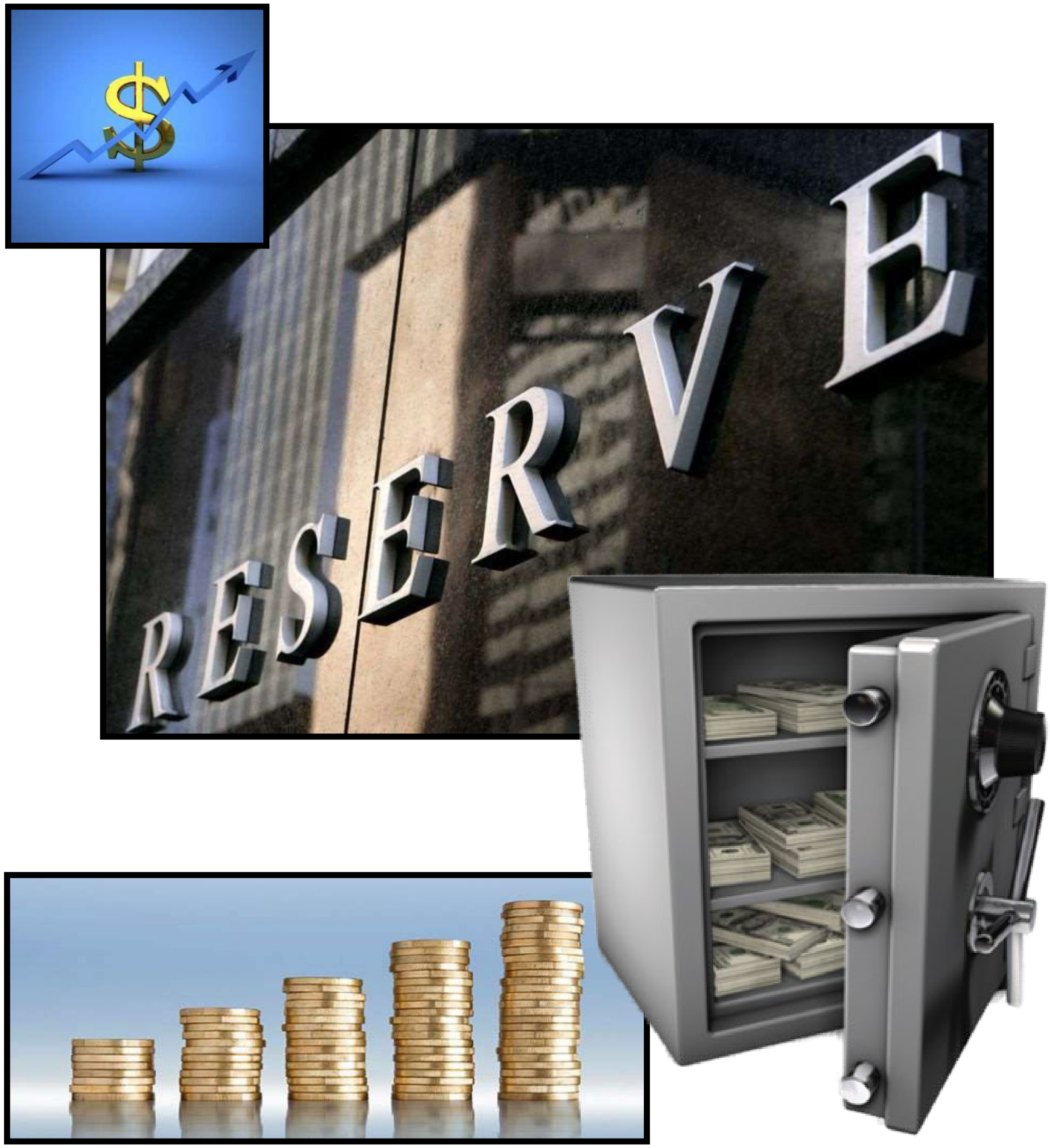
*Medicine Hat Public School Division*

# CAPITAL FUNDING BUDGET

## 2022-2023

| FUNDING | 2021-22 Fall Budget | Increase | 2022-23 Spring Budget | 2023-24 Spring Budget | 2024-25 Spring Budget |
|---|---|---|---|---|---|
| **Capital Projects** | | | | | |
| Plant & Operations | | | | | |
| Grants - Capital Maintenance and Renewal (CMR) | 1,027,200 | (396,400) | 630,800 | 630,800 | 630,800 |
| Operating Reserves | 250,000 | (250,000) | - | - | - |
| *Total Capital Projects Funding* | $ 1,277,200 | (646,400) | $ 630,800 | $ 630,800 | $ 630,800 |
| **Capital Equipment** | | | | | |
| Instruction Block | | | | | |
| Technology Projects | | | | | |
| Capital Reserves | 605,300 | 397,000 | 1,002,300 | 586,600 | 815,300 |
| Plant & Operations | | | | | |
| Vehicles | | | | | |
| Capital Reserves | 40,000 | 40,000 | 80,000 | 90,000 | 50,000 |
| Equipment | | | | | |
| Capital Reserves | 85,000 | (59,500) | 25,500 | 37,000 | 38,000 |
| *Total Capital Equipment Funding* | 730,300 | 377,500 | 1,107,800 | 713,600 | 903,300 |
| *Total Funding* | $ 2,007,500 | $ (268,900) | $ 1,738,600 | $ 1,344,400 | $ 1,534,100 |
| **Summary** | | | | | |
| Grants | $ 1,027,200 | $ (396,400) | $ 630,800 | $ 630,800 | $ 630,800 |
| Capital Reserves | 730,300 | 377,500 | 1,107,800 | 713,600 | 903,300 |
| Operating Reserves | 250,000 | (250,000) | - | - | - |
| *Total Funding* | $ 2,007,500 | $ (268,900) | $ 1,738,600 | $ 1,344,400 | $ 1,534,100 |

# 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.

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*Medicine Hat Public School Division*

# RESERVE BUDGET (Internally Restricted Net Assets)

## 2022-2023

| | 2021-22 Closing Balance (Aug 31,2022) | | 2022-23 Transfers Out | | 2022-23 Net | 2022-23 Transfers In | 2022-23 Closing Balance (Aug 31,2023) | 2023-24 Closing Balance (Aug 31,2023) | 2024-25 Closing Balance (Aug 31,2024) |
|---|---|---|---|---|---|---|---|---|---|
| **Unrestricted Net Assets** | | | | | | | | | |
| Unrestricted | $ 843,200 | (1) | - | (2) | | - | $ 845,000 | $ 845,000 | $ 845,000 |
| | | | | (3) | | - | | | |
| | | | | (8) | | 1,800 | | | |
| | $ 843,200 | | | | 1,800 | | $ 845,000 | $ 845,000 | $ 845,000 |
| **Operating Reserves** | | | | | | | | | |
| Working Capital | $ 1,060,600 | | | (2) | | - | $ 1,060,600 | $ 1,060,600 | $ 1,060,600 |
| School Based: | | | | | | | | | |
| Mini Budget | 777,100 | | | (4) | | - | 777,100 | 777,100 | 777,100 |
| SGF | 1,169,500 | | | (5) | | - | 1,169,500 | 1,169,500 | 1,169,500 |
| Board & Administration: | | | | | | | | | |
| Discretionary | - | (3) | - | | | | - | - | - |
| *Total Operating Reserves* | $ 3,007,200 | | | | - | | $ 3,007,200 | $ 3,007,200 | $ 3,007,200 |
| *Total Accumulated Operating Surplus* | $ 3,850,400 | | | | 1,800 | | $ 3,852,200 | $ 3,852,200 | $ 3,852,200 |
| **Capital Reserves** | | | | | | | | | |
| Instruction Block | | | | | | | | | |
| Computers, etc. | $ 528,200 | (6) | $ (1,002,300) | (7) | | $ 723,200 | $ 249,100 | $ 385,700 | $ 293,600 |
| Vehicles | 116,100 | | | (7) | | - | 116,100 | 116,100 | 116,100 |
| Plant & Operations | 409,000 | (6) | (105,500) | (7) | | 92,800 | 396,300 | 362,100 | 366,900 |
| Board & Administration | 2,525,500 | | | (7) | | 283,200 | 2,808,700 | 3,091,900 | 3,375,100 |
| *Total Capital Reserves* | $ 3,578,800 | | | | (8,600) | | $ 3,570,200 | 3,955,800 | 4,151,700 |
| *Total Operating & Capital Reserves* | $ 6,586,000 | | $ (1,107,800) | | | $ 1,099,200 | $ 6,577,400 | $ 6,963,000 | $ 7,158,900 |
| *Total Net Assets (not invested in Capital Assets)* | $ 7,429,200 | | | | (6,800) | | $ 7,422,400 | $ 7,808,000 | $ 8,003,900 |

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

S p r i n g R e l e a s e

*Medicine Hat Public School Division*

# RESERVE BUDGET (Internally Restricted Net Assets)

## 2022-2023

| | 2020-21 Closing Balance (Aug 31,2021) | 2021-22 Closing Balance (Aug 31,2022) | Change In Budget | 2022-23 Closing Balance (Aug 31,2023) | 2023-24 Closing Balance (Aug 31,2023) | 2024-25 Closing Balance (Aug 31,2024) |
|---|---|---|---|---|---|---|
| **Summary - By Category of Reserve** | | | | | | |
| Accumulated Operating Surplus/Reserves | $ 5,069,100 | $ 3,850,400 | $ 1,800 | $ 3,852,200 | $ 3,852,200 | $ 3,852,200 |
| Less - Operating Reserve for SGF | (1,169,500) | (1,169,500) | - | (1,169,500) | (1,169,500) | (1,169,500) |
| *Sub-total - Discretionary Operating* | $ 3,899,600 | $ 2,680,900 | $ 1,800 | $ 2,682,700 | $ 2,682,700 | $ 2,682,700 |
| Capital Reserves | 3,275,700 | 3,578,800 | (8,600) | 3,570,200 | 3,955,800 | 4,151,700 |
| *Net Reserves - Monitored by Provincial Government* | $ 7,175,300 | $ 6,259,700 | $ (6,800) | $ 6,252,900 | $ 6,638,500 | $ 6,834,400 |

**Reserve Management Notes**: (to accompany the Reserve Budget on previous page)

Note (1) - This amount represents the Budgeted Operating Surplus/(Deficit).

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. This transfer will only be made to the extent it will not put Unrestricted Net Assets into a position of not less than $800,000.

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) - The above transfers reflect the difference between the amount of amortization being re-invested and the planned capital expenditures.

S p r i n g R e l e a s e

*Medicine Hat Public School Division*

# RESERVE BUDGET (Provincial Benchmarks)

## 2022-2023

| | 2019-20 Closing Balance (Aug 31,2020) | 2020-21 Closing Balance (Aug 31,2021) | 2021-22 Closing Balance (Aug 31,2022) | | 2022-23 Closing Balance (Aug 31,2023) | 2023-24 Closing Balance (Aug 31,2023) | 2024-25 Closing Balance (Aug 31,2024) |
|---|---|---|---|---|---|---|---|
| **Accumulated Operating Surplus** | | | | | | | |
| Operating - Surplus/Reserves | $ 5,617,062 | $ 5,069,071 | $ 3,850,400 | | $ 3,852,200 | $ 3,852,200 | $ 3,852,200 |
| Less - SGF | (1,118,200) | (1,169,500) | (1,169,500) | | (1,169,500) | (1,169,500) | (1,169,500) |
| Net - Operating Reserves (excluding SGF) | 4,498,862 | 3,899,571 | 2,680,900 | | 2,682,700 | 2,682,700 | 2,682,700 |
| Capital Reserves | 2,852,500 | 3,275,700 | 3,578,800 | | 3,570,200 | 3,955,800 | 4,151,700 |
| Total - Reserves & Surpluses | $ 7,351,362 | $ 7,175,271 | $ 6,259,700 | | $ 6,252,900 | $ 6,638,500 | $ 6,834,400 |
| **Accumulated Operating Surpluses as a Percentage of:** | | | | | | | |
| **Operating Expenditures** | | | | | | | |
| Medicine Hat Public School Division | $ 87,279,564 | $ 88,289,770 | $ 90,521,700 | | $ 90,902,800 | $ 90,902,800 | $ 90,902,800 |
| Operating Reserves & Surpluses as a Percentage of Budget | | | | | | | |
| Committed | 6.44% | 5.74% | 6.44% | | 4.24% | 4.24% | 4.24% |
| Less: SGF | (1.28%) | (1.32%) | (1.29%) | | (1.29%) | (1.29%) | (1.29%) |
| Net - Operating Reserves (excluding SGF) | **5.15%** | **4.42%** | **2.96%** | | **2.95%** | **2.95%** | **2.95%** |
| Provincial Average | 5.00% | 5.93% | | | | | |
| Average of Similar Size School Divisions | 6.97% | 7.58% | | | | | |
| Operating Reserve Limit - Set by Province | **5.00%** | **5.00%** | **5.00%** | | **3.15%** | **3.15%** | **3.15%** |
| O.R. Limit in Dollar Terms | $ 4,364,000 | $ 4,414,500 | $ 4,526,100 | | $ 2,863,400 | $ 2,863,400 | $ 2,863,400 |
| Level - Reserves are below/(above) Provincial Limit | $ (135,000) | $ 515,000 | $ 1,845,000 | | $ 180,700 | $ 180,700 | $ 180,700 |
| **Operating Reserves as Equivalent Days of Operation** | | | | | | | |
| Medicine Hat Public School Division | 12.9 | 11.0 | 7.4 | Days | 7.4 | 7.4 | 7.4 |
| Provincial Average | 12.5 | 14.8 | | | | | |
| Average of Similar Size School Divisions | 17.4 | 19.0 | | | | | |
| Operating Reserves & Surpluses Less SGF/Student | **$ 634** | **$ 555** | | / Student | / | **$ 406** / | **$ 406** |
| Provincial Average | $ 599 | $ 731 | | | | | |
| Average of Similar Size School Divisions | $ 826 | $ 922 | | | | | |
| **Capital Reserves Per Student** | | | | | | | |
| Medicine Hat Public | **$ 402** | **$ 466** | **$ 536** | / Student | **$ 540** | **$ 598** | **$ 628** |
| Provincial Average | $ 343 | $ 389 | | | | | |
| Average of Similar Size School Divisions | $ 471 | $ 544 | | | | | |