

MEDICINE HAT PUBLIC SCHOOL DIVISION

# BUDGET

SPRING RELEASE

2023-2024





## 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 2023-2024**

**"Spring Release"**

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# KEY BUDGET ASSUMPTIONS AND OVERVIEW



## INFORMATION AND ASSUMPTIONS

	2022-23 <u>Fall</u>	2023-24 <u>Spring</u>	Increase (Decrease)
<b><u>Enrolment:</u></b>			
Budget is based on a student count of	7,086	7,040	(46) Students

## **Grant Revenues:**

### **Instruction**

- Base Grants - Increased 6% and combined with the forecasted enrollment reduction of 46 students, there is an increase of \$2,421,500.
- Supports and Services Grants - Increased 10% for a total increase of \$1,308,600.
- Teacher Settlement Grant - Additional funding of \$858,800 is committed to cover the ATA negotiated 2% wage increase for September 2023.
- Transition Grant - The funding framework revision in 2020-21 combined with provincial-wide enrollment decline during the pandemic resulted in transition funding to supplement school divisions during that period. This funding source has significantly decreased for the upcoming year by (\$5,767,700) or (98%).
- Hold Harmless Funds - These funds were provided to offset the declining enrollment in 2021-22. They were made available for use in 2022-23 have been fully utilized. This will cause a reduction in available resources of (\$2,138,500) for 2023-24.
- Overall the Division's profile grants decreased by (\$1,201,300) and when combined with the elimination of the Hold Harmless funding of (\$2,138,500), the resources available in the instruction grant profile reduced by (\$3,339,800) or (5%).



# BUDGET ASSUMPTIONS AND OVERVIEW

## SPRING COMMENTS

### Grant Revenues (continued):

#### **Instruction (continued)**

- Targeted Grants - Additional grant funding has been made available in the areas of curriculum implementation, mental health projects and dual credit funding for a total of \$880,900. These grants have targeted spending requirements related to each area.
- Total instruction grants decreased (\$2,905,200) or (4.1%).

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

- Operations and Maintenance (O&M) Grant - Increased \$293,800 or 4.5% to offset rising costs, mainly due to utilities and insurance.
- IMR - Decreased by (\$28,800) or (3.2%).

#### **Transportation**

- Transportation Grants - Increased \$531,000 or 21.1% to reflected a significant revision to the funding model in that area and rising costs.
- New in 2023-24 - Transportation grant funding can only be spent on transportation.

#### **System Administration**

- System Administration Grant - Increased \$39,700 or 1.4%.

#### **External Services**

- No grant funding changes anticipated.

#### **Grant Revenue Summary**

- Year Over Year - Grant resources available decreased (\$2,093,100) or (2.4%).

## SPRING COMMENTS (continued)

### Local Revenues:

- There is an anticipated increase in Local Revenues of \$950,300 or 18.8% with the major drivers being investment income (\$617,700) and international student tuition (\$100,000).

### Salaries and Benefit Expenditures: (S&B)

- Staff FTE - Certificated FTE have decreased by (22.6) FTE and non-certificated have increased by 4.4 FTE (3.4 grant funded), for a total net decrease in staff FTE of (19.2). With the increased Hold Harmless funds available in 2022-23, a number of temporary supports were added that can no longer be maintained in 2023-24.
- Certificated Salaries - Despite having 22.6 fewer teachers in the upcoming year, there are still cost increases including the negotiated 2% teacher wage increase and staff grid movement.
- Non-Certificated Salaries - A salary increase and grid movement have been factored into the budget.
- Benefits - Group benefits for all staffing groups have had a significant increase of 12% (\$802,000) with this being the third year with a substantial increase in the group benefits.
- Overall salaries and benefits have increased by \$395,400 or .6%.



### SPRING COMMENTS

#### Purchased Services:

##### **Instruction**

- Net decrease of Instructional expenditures of (\$7,000) or (.1%).

##### **Operations and Maintenance**

- O&M spending increased by \$5,300 or .1%.

##### **Transportation**

- Increased by \$324,900 (12.4%). With the additional grant funding in this area, the Division was able to add some additional buses to address routes with longer rider times.

##### **System Administration**

- Decreased by (\$23,700) (5.1%), mainly due to the reduction in purchased services for the new criminal record check requirement as the highest cost was in the first year.

##### **External Services**

- Decreased by (\$68,800) or 35.1% mainly due to a decrease services and supplies to offset a staffing cost increase.

Overall Purchased Services increased by \$244,700 or 1.4%.

#### Operating Budget Overview

The Division is planning for a deficit budget in 2023-24 of \$2,290,000.



### SPRING COMMENTS

#### Capital Expenditures and Funding:

There are no major capital building projects budgeted for 2023-2024.

- CMR projects have decreased by (\$179,200).
- Technology Projects have decreased by (\$344,700).
- Facilities vehicle and equipment replacements have increased by \$45,200.

#### Reserves:

##### **Operating Reserves**

- With the large reduction in resources available to the Division in 2023-24, that level of reduction in expenditures would be significant to realize in one year. Therefore, the proposed 2023-24 deficit budget, funded from reserves, will attempt to spread the reduction over two years.
- At the end of 2023-24, the Division plans to have operating reserves at 3.04% of operating expenditures, which aligns with Alberta Education's target of 3.15%.

##### **Capital Reserves**

- Projected to be at \$414/student which is lower than recent years, but is now closer to the Provincial average.



# STUDENT ENROLMENT



## INFORMATION

Historically the Division's enrolment was steady, averaging around .5 to 1% growth per year. However, for three years starting in 2019-20, and continuing into 2021-22 the Division experienced enrolment decline. The biggest drop was in 2020-21 when COVID hit the hardest.

In the Spring of 2022 the Division anticipated there would be further decline of (74) students in the Fall of 2022. However enrolment year-over-year actually increased by 40 students. That is an increase from Budget projection of 113 students.

For 2023-24 we anticipate a decline of 46 students or .6 of 1%.

The Province has also projected a decline of 56 student FTE or .8 of 1% for Medicine Hat Public for 2023-24.

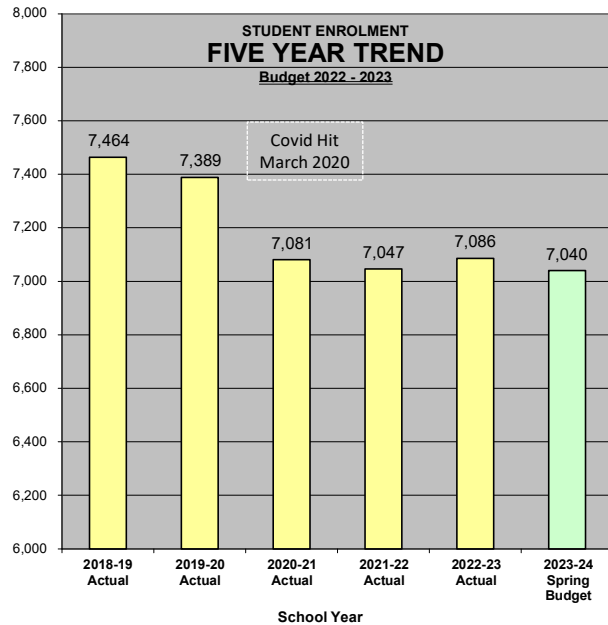


**Medicine Hat Public School Division**  
**STUDENT ENROLMENT**  
BUDGET 2023-2024

**Enrolment Comments:**

In the Spring enrolment for September 2023 is projected to decline by a net 46 students or (0.6%).

	2022-23 Actual	Increase (Decrease)	2023-24 Spring Budget	Percent
<b>Early Childhood Services</b>				
Community Placements	199	-	199	-
Early Learning Programs (ELP)	106	5	111	4.7%
<i>Sub-total - ECS excluding K</i>	305	5	310	1.6%
<b>Elementary Programming</b>				
Kindergarten	440	(10)	430	(2.3%)
Grades 1 - 3	1,376	(15)	1,361	(1.1%)
Grades 4 - 6	1,447	(3)	1,444	(0.2%)
<i>Sub-total</i>	3,263	(28)	3,235	(0.9%)
<b>Middle &amp; High School Programming</b>				
Grades 7 - 9	1,564	(77)	1,487	(4.9%)
Grades 10 - 12	1,954	54	2,008	2.8%
<i>Sub-total</i>	3,518	(23)	3,495	(0.7%)
<i>Total - K-12</i>	6,781	(51)	6,730	(0.8%)
<i>Grand Total</i>	7,086	(46)	7,040	(0.6%)



**Schools or Programs:**

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	Increase/ (Decrease)	2023-24 Spring Budget
Community Placements (ECS)	165	152	149	164	199	-	199
Connaught School	487	369	360	361	374	12	386
Crestwood School	461	437	348	347	322	(8)	314
Dr. Ken Sauer School	302	312	325	295	312	(4)	308
Dr. Roy Wilson Learning Centre	802	845	807	768	791	(27)	764
Elm Street School	158	176	167	140	135	(8)	127
George Davison School	359	333	326	314	290	(8)	282
Herald School	230	245	197	172	164	(1)	163
Medicine Hat Christian School	246	265	230	210	222	5	227
River Heights School	281	298	275	267	276	7	283
Ross Glen School	330	307	303	272	272	(15)	257
Southview School	196	192	189	181	190	(13)	177
Vincent Massey School	250	246	235	210	204	(1)	203
Webster Niblock School	221	215	196	195	174	(14)	160
Alexandra Middle School	486	472	465	463	469	(6)	463
Crescent Heights High School	1,320	1,276	1,265	1,172	1,177	(22)	1,155
Medicine Hat High School	1,078	1,186	1,138	1,204	1,225	(1)	1,224
HUB	-	-	-	201	153	2	155
TBA	-	-	-	-	-	50	50
Coulee Collegiate	-	-	96	95	126		126
Outreach Programs	92	63	10	16	11	6	17
<i>Total Enrolment</i>	7,464	7,389	7,081	7,047	7,086	(46)	7,040

Increase/(Decrease) in Students

46	(75)	(308)	(35)	40	(46)
0.6%	(1.0%)	(4.2%)	(0.5%)	0.6%	(0.6%)

Community Placements  
 Outreach Programs  
 On-line Programing  
 Traditional Schools  
*Total Enrolment*

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	Increase/ (Decrease)	2023-24 Spring Budget
Community Placements	165	152	149	164	199	-	199
Outreach Programs	92	63	10	16	11	6	17
On-line Programing	-	-	96	296	279	2	281
Traditional Schools	7,207	7,174	6,826	6,571	6,597	(54)	6,543
<i>Total Enrolment</i>	7,464	7,389	7,081	7,047	7,086	(46)	7,040
	0.6%	(1.0%)	(4.2%)	(0.5%)	0.6%	(0.6%)	

Average (previous 5 years): (0.9%)

Average (current 5 years): (1.1%)



Medicine Hat Public School Division

**ENROLMENT HISTORY AND PROJECTIONS**

BUDGET 2023-2024

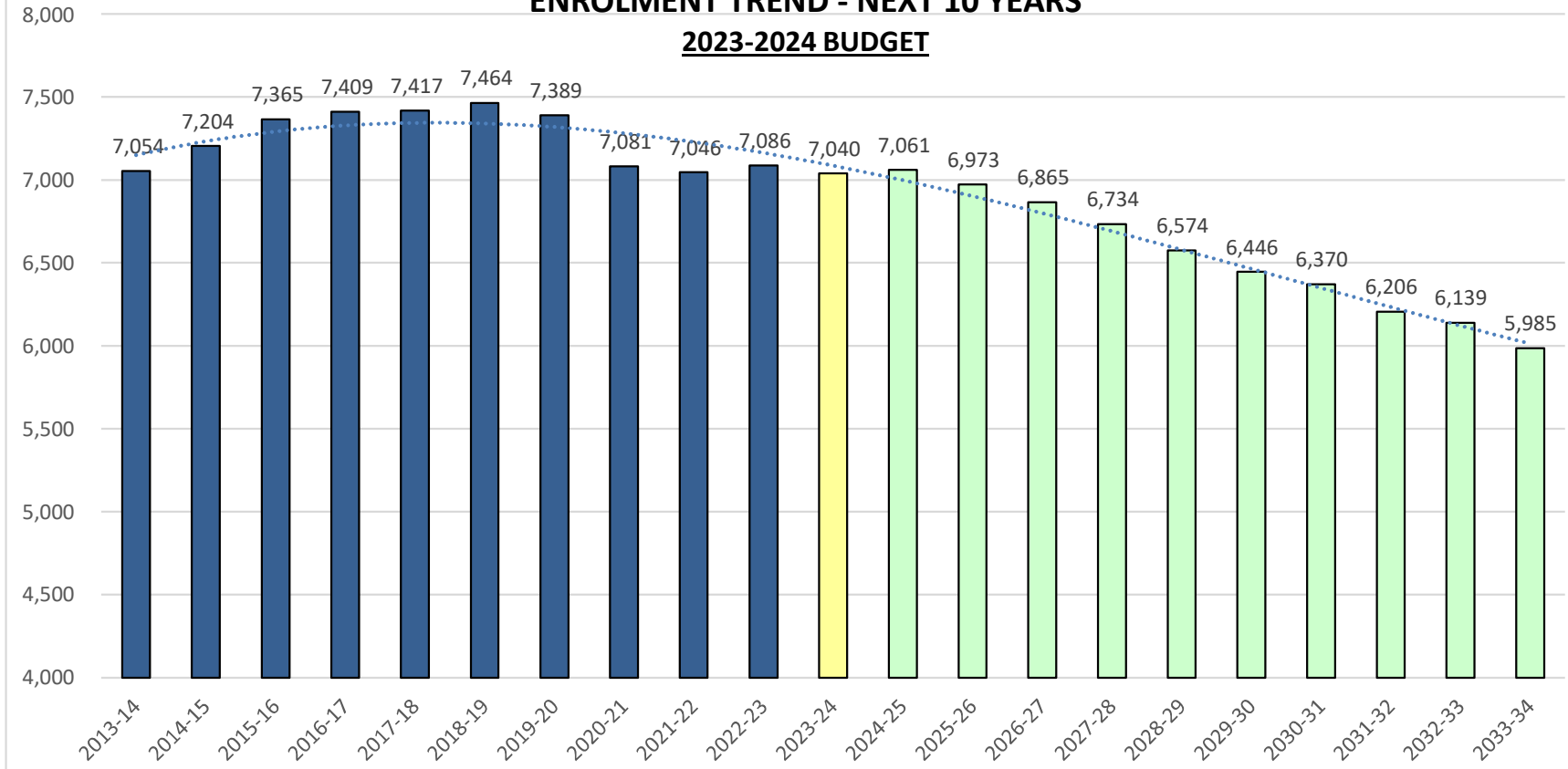
	Year	Data	MHPSD			Province *		Province compared to Division
			Enrolment	Increase	%	Increase	%	
(10)	2013-14	Actual	7,054	93	<u>1.3%</u>			
(9)	2014-15	Actual	7,204	150	<u>2.1%</u>	113	<u>1.6%</u>	<u>(0.5%)</u>
(8)	2015-16	Actual	7,365	161	<u>2.2%</u>	143	<u>2.0%</u>	<u>(0.2%)</u>
(7)	2016-17	Actual	7,409	44	<u>0.6%</u>	51	<u>0.7%</u>	<u>0.1%</u>
(6)	2017-18	Actual	7,418	9	<u>0.1%</u>	4	<u>0.1%</u>	<u>(0.0%)</u>
(5)	2018-19	Actual	7,464	46	<u>0.6%</u>	21	<u>0.3%</u>	<u>(0.3%)</u>
(4)	2019-20	Actual	7,389	(75)	<u>(1.0%)</u>	50	<u>0.3%</u>	<u>1.3%</u>
(3)	2020-21	Actual	7,079	(310)	<u>(4.2%)</u>	16	<u>0.2%</u>	<u>4.4%</u>
(2)	2021-22	Actual	7,044	(36)	<u>(0.5%)</u>	94	<u>1.3%</u>	<u>1.8%</u>
(1)	2022-23	Actual	7,086	43	<u>0.6%</u>	109	<u>1.6%</u>	<u>1.0%</u>
-	2023-24	Fall Budget	7,040	(46)	<u>(0.6%)</u>	(56)	<u>(0.8%)</u>	<u>(0.2%)</u>
1	2024-25	Forecast	7,061			21	<u>0.3%</u>	
2	2025-26	Forecast	6,973			(88)	<u>(1.3%)</u>	
3	2026-27	Forecast	6,865			(108)	<u>(1.6%)</u>	
4	2027-28	Forecast	6,734			(131)	<u>(1.9%)</u>	
5	2028-29	Forecast	6,574			(160)	<u>(2.4%)</u>	
6	2029-30	Forecast	6,446	(1,055)		(128)	<u>(2.0%)</u>	(16.3%)
7	2030-31	Forecast	6,370			(76)	<u>(1.2%)</u>	
8	2031-32	Forecast	6,206			(164)	<u>(2.6%)</u>	
9	2032-33	Forecast	6,139			(67)	<u>(1.1%)</u>	
10	2033-34	Forecast	5,985			(154)	<u>(2.6%)</u>	

Note: The MPDSD actual number reflects funded students per FES plus international students.

\* The Provincial Forecast comes from the Workforce Planning data plus international students.



**Medicine Hat Public School Division  
ENROLMENT TREND - NEXT 10 YEARS  
2023-2024 BUDGET**



The actual enrolment numbers in the blue columns are the Division's funded students plus our international students.  
 The workforce planning numbers (produced by the Province) only reflect funded students.  
 As such, the Division has added roughly 100 extra FTE to their numbers, which are the numbers are reflected in the green columns.  
 The trend and quantum of the rise or fall is the same.



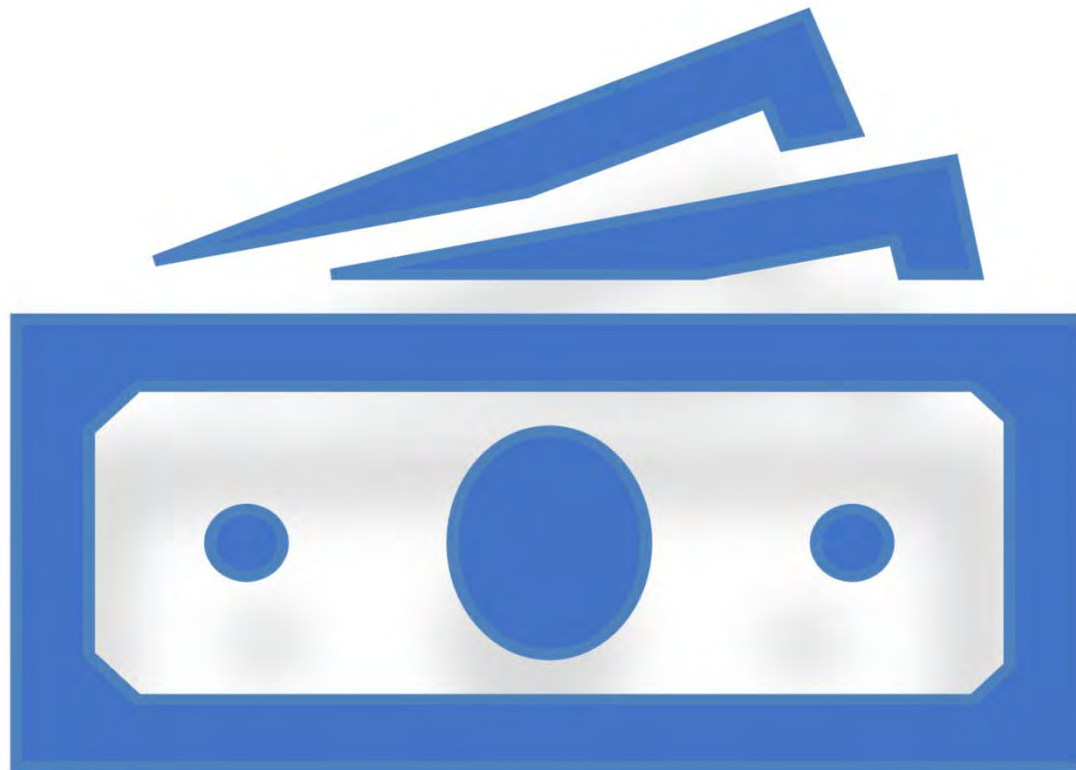
Medicine Hat Public School Division

**WEIGHTED MOVING AVERAGE (WMA) ENROLMENT**

BUDGET 2023-2024

Grade Level	Final Funded Enrolment						Weighted Moving Average			Per Student Funding Rate	
	2020-2021	Increase/ (Decrease)	2021-2022	Increase/ (Decrease)	2022-2023	Increase/ (Decrease)	2023-2024	WMA 2022-2023	Increase/ (Decrease)		WMA 2023-2024
WMA Prior Weighting	20%		30%		50%						\$
WMA Current Weighting			20%		30%		50%				
<b>ECS</b>	692.0	27	719.0	35	754.0	(14)	740.0	731.10	9	740.00	3,062.32
<b>Grades 1-9</b>	4,502.0	(74)	4,428.0	(44)	4,384.0	(93)	4,291.0	4,420.80	(75)	4,346.30	6,124.64
Sub-total - ECS to Grade 9 Funding	5,194.0	(47)	5,147.0	(9)	5,138.0	(107)	5,031.0	5,151.90	(66)	5,086.30	
<b>High School</b>											
Years 1-3	1,710.0	(40)	1,670.0	42	1,712.0	47	1,759.0	1,699.00	28	1,727.10	6,737.10
Year 4	137.0	(81)	56.0	75	130.5	2	132.0	109.45	7	116.35	3,368.50
Year 5	20.0	(15)	5.0	14	18.5	(1)	18.0	14.75	1	15.55	1,684.28
	1,867.0	(136)	1,731.0	130	1,861.0	48	1,909.0	1,823.20	36	1,859.00	
<b>Total Base Funded Student Count</b>	7,061.0	(183)	6,878.0	121	6,999.0	(59)	6,940.0	6,975.10	(30)	6,945.30	
		(2.6%)		1.8%		(0.8%)			(0.4%)		
<b>Enrolment Summary</b>											
Base Funded Students	7,061.0	(183)	6,878.0	121	6,999.0	(59)	6,940.0				
Home Educated Students	2.0	-	2.0	-	2.0	(2)	-				
International Students	17.0	54	71.0	-	71.0	29	100.0				
<b>Total Student Count</b>	7,080.0	(129)	6,951.0	121	7,072.0	(32)	7,040.0				
Growth/(Decline) - Year-Over-Year		(1.8%)		1.7%		(0.5%)					

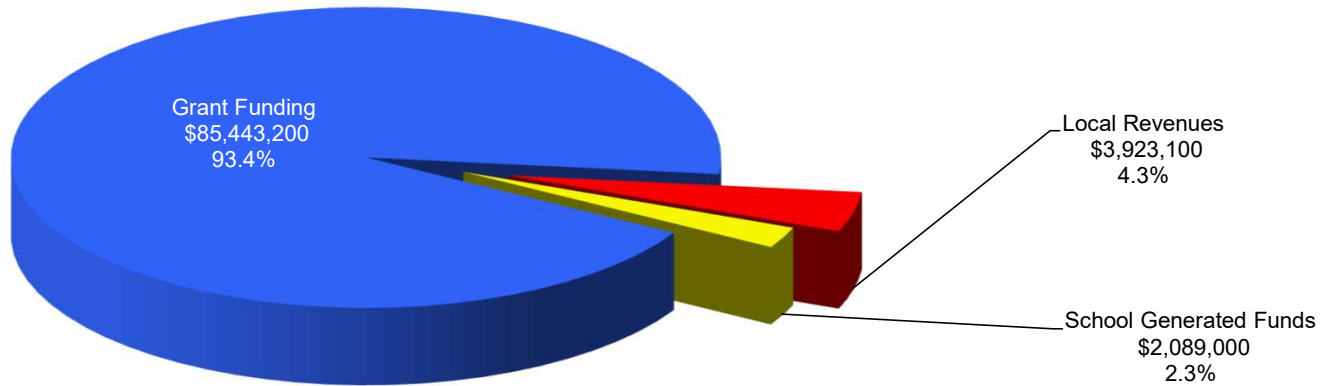
# REVENUES AND EXPENDITURES



## DIVISION REVENUES

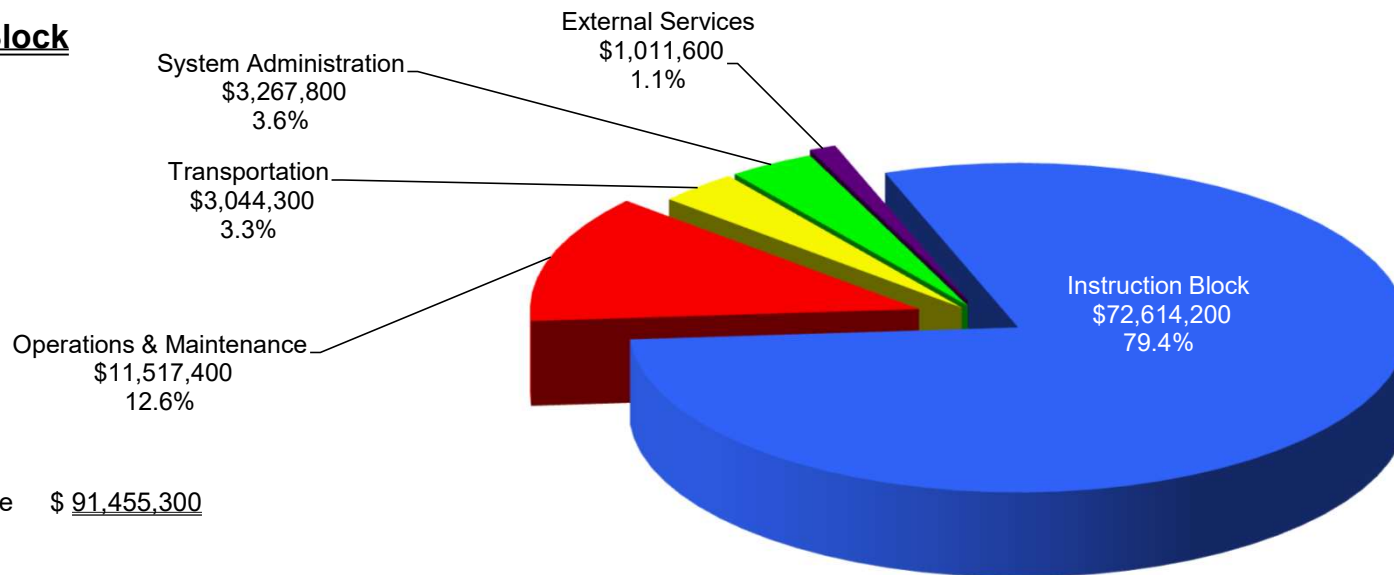
BUDGET 2023-2024

### Funding Source



Total Revenue \$ 91,455,300

### Funding Block

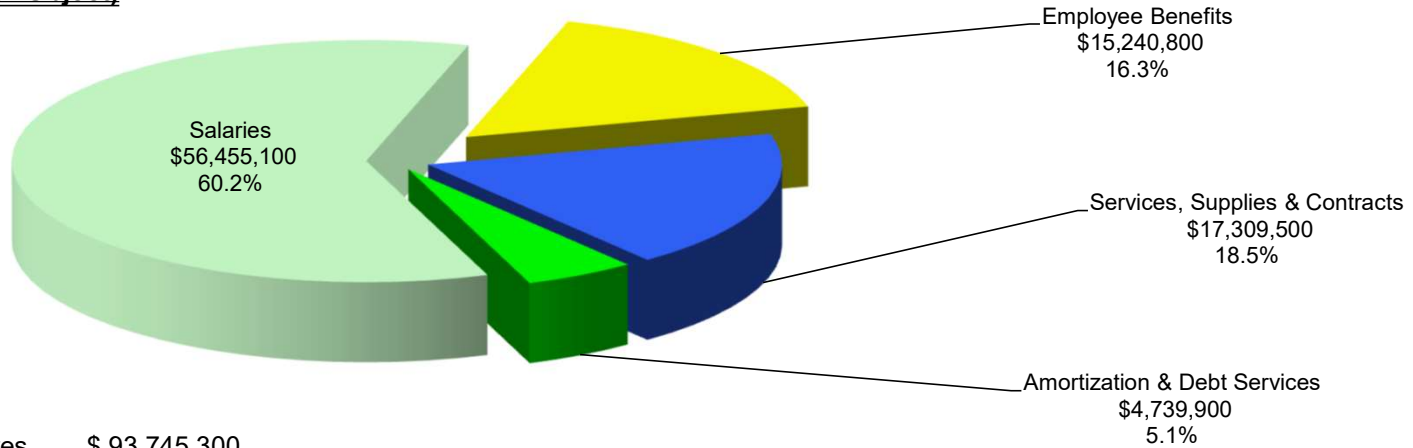


Total Revenue \$ 91,455,300

### DIVISION EXPENDITURES

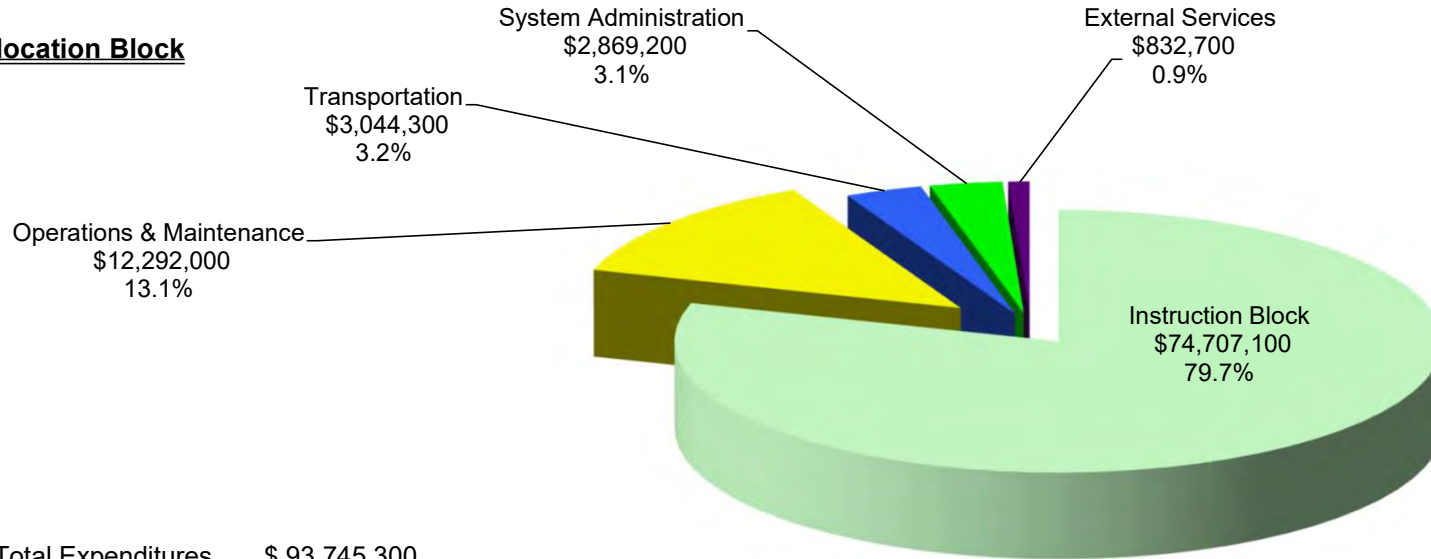
BUDGET 2023-2024

Expense Type (or Object)



Total Expenditures \$ 93,745,300

Allocation Block



Total Expenditures \$ 93,745,300



Medicine Hat Public School Division

**BUDGETED STATEMENT OF OPERATIONS**

BUDGET 2023-2024

	Actual 2021-22 <small>(Prior Year)</small>	Fall Budget 2022-23 <small>(Current Year)</small>	Increase (Decrease)	%	Spring Budget 2023-24 <small>(Next Year)</small>
<b>OPERATIONS (SUMMARY)</b>					
<b>Revenues</b>					
Alberta Education	\$ 80,732,521	\$ 84,355,000	\$ (2,487,200)	(2.9%)	\$ 81,867,800
Alberta Infrastructure	3,415,771	2,674,400	394,100	14.7%	3,068,500
Other - Government of Alberta	426,733	506,900	-	-	506,900
Sub-Total - Government of Alberta	\$ 84,575,025	\$ 87,536,300	\$ (2,093,100)	(2.4%)	\$ 85,443,200
Fees	1,252,471	1,317,000	80,000	6.1%	1,397,000
Other Sales and Services	3,638,699	2,830,800	250,600	8.9%	3,081,400
Investment Income	275,680	186,000	617,700	332.1%	803,700
Gifts and Donations	248,122	278,000	-	-	278,000
Rental of Facilities	60,889	30,000	2,000	6.7%	32,000
Fundraising	468,055	420,000	-	-	420,000
Total Revenues	\$ 90,549,768	\$ 92,598,100	\$ (1,142,800)	(1.2%)	\$ 91,455,300
<b>Expenses By Program</b>					
Instruction	\$ 73,074,360	\$ 74,514,800	192,300	0.3%	\$ 74,707,100
Operations and Maintenance	11,483,157	12,122,700	169,300	1.4%	12,292,000
Transportation	2,329,071	2,707,200	337,100	12.5%	3,044,300
System Administration	2,877,984	2,862,000	7,200	0.3%	2,869,200
External Services	743,281	890,800	(58,100)	(6.5%)	832,700
Total Expenses	\$ 90,507,853	\$ 93,097,500	\$ 647,800	0.7%	\$ 93,745,300
Final Operating Surplus/(Deficit)	\$ 41,915	\$ (499,400)	\$ (1,790,600)		\$ (2,290,000)



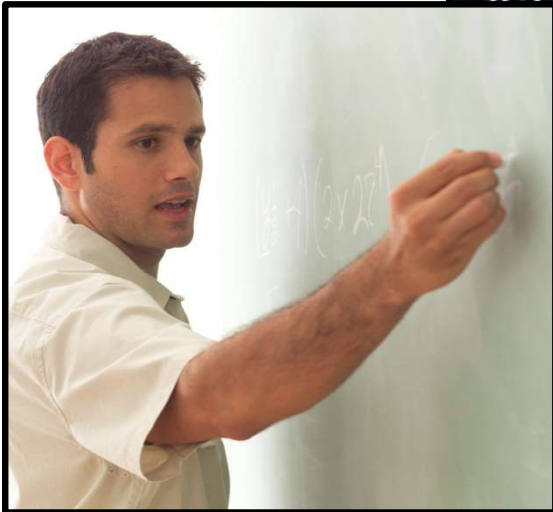
Medicine Hat Public School Division

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS**

BUDGET 2023-2024

	Actual 2021-22	Fall Budget 2022-23	Spring Budget 2023-2024						
			Instruction	Operations & Maintenance	Transportation	System Administration	External Services	Total	
<b>Revenues</b>									
Alberta Education	\$ 80,732,521	\$ 84,355,000	\$ 67,226,400	\$ 8,700,800	\$ 3,044,300	\$ 2,896,300	\$ -	\$ 81,867,800	
Alberta Infrastructure	3,415,771	2,674,400	417,700	2,650,800	-	-	-	3,068,500	
Other - Government of Alberta	426,733	506,900	-	-	-	-	506,900	506,900	
Sub-total (Government of Alberta)	\$ 84,575,025	\$ 87,536,300	\$ 67,644,100	\$ 11,351,600	\$ 3,044,300	\$ 2,896,300	\$ 506,900	\$ 85,443,200	
Fees	1,252,471	1,317,000	1,397,000	-	-	-	-	1,397,000	
Other Sales and Services	3,638,699	2,830,800	2,351,700	-	-	225,000	504,700	3,081,400	
Investment Income	275,680	186,000	591,400	70,800	-	141,500	-	803,700	
Gifts and Donations	248,122	278,000	210,000	63,000	-	5,000	-	278,000	
Rental of Facilities	60,889	30,000	-	32,000	-	-	-	32,000	
Fundraising	468,055	420,000	420,000	-	-	-	-	420,000	
Gain on Disposal of Capital Assets	30,827	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 90,549,768</b>	<b>\$ 92,598,100</b>	<b>\$ 72,614,200</b>	<b>\$ 11,517,400</b>	<b>\$ 3,044,300</b>	<b>\$ 3,267,800</b>	<b>\$ 1,011,600</b>	<b>\$ 91,455,300</b>	
<b>Expenses By Object</b>									
Salaries & Benefits									
Certificated Salaries	\$ 41,622,097	\$ 42,442,400	\$ 41,381,100	\$ -	\$ -	\$ 576,000	\$ -	\$ 41,957,100	
Certificated Benefits	10,758,200	11,045,700	10,864,200	-	-	108,500	-	10,972,700	
Non-certificated Salaries	12,923,743	13,969,200	9,314,200	3,268,600	76,100	1,311,800	527,300	14,498,000	
Non-certificated Benefits	3,353,221	3,843,200	2,777,400	948,000	23,600	365,900	153,200	4,268,100	
Sub-total (Salaries & Benefits)	68,657,261	71,300,500	64,336,900	4,216,600	99,700	2,362,200	680,500	71,695,900	
Services, Contracts and Supplies	17,258,593	17,064,800	9,160,200	4,636,400	2,944,600	441,000	127,300	17,309,500	
Amortization and Debt Services									
Amortization - Supported	3,512,911	3,540,300	417,700	3,098,400	-	-	-	3,516,100	
Amortization - Unsupported	1,051,670	1,104,000	780,300	266,600	-	64,100	24,900	1,135,900	
Sub-total (Amortization & Debt Services)	4,564,581	4,644,300	1,198,000	3,365,000	-	64,100	24,900	4,652,000	
Other Interest and Finance Charges	27,418	13,900	12,000	-	-	1,900	-	13,900	
<b>Total Expenses Before ARO</b>	<b>\$ 90,507,853</b>	<b>\$ 93,023,500</b>	<b>\$ 74,707,100</b>	<b>\$ 12,218,000</b>	<b>\$ 3,044,300</b>	<b>\$ 2,869,200</b>	<b>\$ 832,700</b>	<b>\$ 93,671,300</b>	
Preliminary Operating Surplus/(Deficit)	\$ 41,915	\$ (425,400)	\$ (2,092,900)	\$ (700,600)	\$ -	\$ 398,600	\$ 178,900	\$ (2,216,000)	
Amortization Expense - ARO		74,000	-	74,000	-	-	-	74,000	
<b>Final Operating Surplus/(Deficit)</b>	<b>\$ 41,915</b>	<b>\$ (499,400)</b>	<b>\$ (2,092,900)</b>	<b>\$ (774,600)</b>	<b>\$ -</b>	<b>\$ 398,600</b>	<b>\$ 178,900</b>	<b>\$ (2,290,000)</b>	

# STUDENTS AND STAFF



## INFORMATION

**Funding** - The Division anticipates an enrolment decline year-over-year of (46) students

➤ **Certificated** - Enrolment decline and lost funding has resulted in a decrease of 22.6 certificated staff. Of this, 19.2 FTE were temporary positions for 2022-23 funded with one-time Hold Harmless funding of \$2.1 million and 2.2 was due to enrolment decline. The remaining 1.2 were a result of some minor staffing adjustments.

➤ **Educational Assistants (EAs)** - a net increase of 1.9 FTE as follows:

- ✓ 1.0 - Mental Health Grant
- ✓ 1.0 - PUF
- ✓ .3 - K Severe
- ✓ (.4) - School Based

➤ **Clerical - Non-Union** - minor decrease of a .8 FTE coming from a retirement.

➤ **Custodial** - no changes.

➤ **Non-Organized - Division Funded** net decrease of (.1) FTE:

- ✓ 1.1 - FSLW-PUF/FNMI
- ✓ (.2) - Student Service - Admin Assist
- ✓ (1.0) - Grounds

➤ **Non-Organized - Envelope Funded** an net increase of 2.4 FTE:

- ✓ .4 - FSLW - Mental Health grant
- ✓ 1.0 - Behaviour Support (MHG)
- ✓ 1.0 - Controls Technician (IMR)





*Medicine Hat Public School Division*  
**SCHEDULE OF STUDENT FTE**  
 BUDGET 2023-2024

	FTE Weighting	Fall Budget 2022-23 (Current Year)	Increase (Decrease)	%	Spring Budget 2023-24 (Next Year)
<b>Kindergarten to Grade 12 - Eligible Funded Students</b>					
Kindergarten	0.50	440	(10)	(2.3%)	430
Grades 1 to 9	1.00	4,383	(92)	(2.1%)	4,291
Grades 10 to 12					
1st, 2nd and 3rd year students	1.00	1,709	50	2.9%	1,759
4th year students	0.50	131	1	0.8%	132
5th year students	0.25	17	1	5.9%	18
<i>High School Students</i>		1,857	52	2.8%	1,909
<i>Total Headcount (K-12)</i>		6,680	(50)	(0.7%)	6,630
<i>Total Eligible Funded Students (FTE) - K-12</i>		6,381.8	(46.3)	(0.7%)	6,335.5
<b>Breakdown of Pre-Kindergarten Enrolment</b>					
Eligible Funded Children		305	5	1.6%	310
Other Children in these programs		20	-	-	20
<i>Total Enroled Children in Pre-K programs</i>		325	5	1.5%	330
Program Hours (minimum 400 hours)		478			478
FTE Ratio (Actual hours divided by 800)		0.598			0.598
<i>FTEs Enrolled in Pre-K</i>		194.2	3	1.5%	197.2
<b>Total Funded Students</b>					
Total Head Count		6,985	(45)	(0.6%)	6,940
Total FTE		6,575.9	(43.3)	(0.7%)	6,532.7
<b>Unfunded Students - Foreign Visiting Students</b>					
Home Education Students - Grades 4-6		-	-	-	-
Home Education Students - Grades 7-9		2	(2)	(100.0%)	-
International Students - Grades 7-9		2	(1)	(50.0%)	1
International Students - Grades 10-12		97	2	2.1%	99
<i>Total Head Count</i>		101	(1)	(1.0%)	100
<i>Grand Total Head Count (Funded and Unfunded)</i>		7,086	(46)	(0.6%)	7,040



*Medicine Hat Public School Division*  
**SCHEDULE OF STAFF FTE**  
 BUDGET 2023-2024

	Fall Budget 2022-23	Increase (Decrease)	%	Spring Budget 2023-24
<b>Certificated Staff FTEs</b>				
School Based	409.923	(21.441)	(5.2%)	388.482
Non-School Based	8.166	(1.166)	(14.3%)	7.000
<i>Total Certificated Staff FTEs</i>	418.089	(22.607)	(5.4%)	395.482
<b>Certificated Staffing Change due to:</b>				
Enrolment Change				(2.754)
Other Factors				(19.853)
<i>Total Change</i>				(22.607)
<b>Non-Certificated Staff FTEs</b>				
Instructional				
Instructional - Educational Assistants	140.506			142.441
Instructional - Other Non-certificated Instruction	75.880	1.680	2.2%	77.560
<i>Sub-total (Instructional)</i>	216.386	3.615	1.7%	220.001
Non-Instructional		1.935		
Operations and Maintenance	57.925	0.500	0.9%	58.425
Transportation - Other Staff	1.000	-	-	1.000
System Administration	18.000	(0.200)	(1.1%)	17.800
External Services	9.700	(0.500)	(5.2%)	9.200
<i>Sub-total (Non-Instructional)</i>	86.625	(0.200)	(0.2%)	86.425
<i>Total Non-Certificated Staff FTEs</i>	303.011	3.415	1.1%	306.426
<b>Non-Certificated Staffing Change due to:</b>				
Enrolment				(1.983)
Other Factors				5.398
<i>Total Change</i>				3.415
<b>Total Staff FTEs</b>	721.100	(19.192)	(2.7%)	701.908

# Grants and Other Revenue



## INFORMATION

Funding for the School Division is primarily provided by the Province of Alberta. Ninety-three percent (93%) of the Division's money comes from Grants, two percent (2%) from School Generated Funds and the remaining four percent (4%) from other sources such as fees, sales and interest.





*Medicine Hat Public School Division*  
**SCHEDULE OF GRANT FUNDING**  
 BUDGET 2023-2024

	Fall Budget 2022-23 <small>(Current Year)</small>	Increase (Decrease)	%	Spring Budget 2023-24 <small>(Next Year)</small>
<b>Instructional Block</b>				
<b>Base Instruction</b>				
Base Funding	\$ 41,569,100	\$ 2,421,500	5.8%	\$ 43,990,600
Home Education	3,400	100	2.9%	3,500
Outreach Programs	150,000	-	-	150,000
<b>Supports and Services</b>				
Program Unit Funding (PUF)	3,364,200	470,800	14.0%	3,835,000
Moderate Language Delay - ECS	140,000	106,400	76.0%	246,400
Specialized Learning Support - 1-12	4,950,500	462,300	9.3%	5,412,800
Specialized Learning Support - K Severe	1,324,500	(378,400)	(28.6%)	946,100
First Nations, Metis and Inuit (FNMI)	662,400	90,500	13.7%	752,900
Refugee	756,300	181,800	24.0%	938,100
English as a Second Language	137,300	28,600	20.8%	165,900
Institutional Programs	208,200	-	-	208,200
Classroom Complexity	-	346,600	-	346,600
<b>School-Based</b>				
Supernet	201,600	(9,600)	(4.8%)	192,000
<b>Community-Based</b>				
Socio-Economic	2,053,100	(57,100)	(2.8%)	1,996,000
Geographic	917,400	(5,100)	(0.6%)	912,300
Nutrition Program	275,000	49,500	18.0%	324,500
<b>Jurisdiction</b>				
Teacher Settlement	737,500	858,500	116.4%	1,596,000
Transition Funding	5,886,200	(5,767,700)	(98.0%)	118,500
Hold Harmless Funding from Prior Year	2,138,500	(2,138,500)	(100.0%)	-
<b>Sub-total (Instructional Profile Grants)</b>	<b>\$ 65,475,200</b>	<b>\$ (3,339,800)</b>	<b>(5.1%)</b>	<b>\$ 62,135,400</b>
<b>Other Non-Profile Instructional Grants</b>				
Curriculum Resource Grant	-	320,200	-	320,200
Dual Credit	-	40,700	-	40,700
Mental Health Grant and ISSP Grant	-	520,000	-	520,000
French Language Project	112,300	-	-	112,300
French Language Instruction	123,700	-	-	123,700
Teacher Pensions	4,419,800	(445,700)	(10.1%)	3,974,100
Amortization Supported - Instruction	418,300	(600)	(0.1%)	417,700
Sub-total	\$ 5,074,100	\$ 434,600	8.6%	\$ 5,508,700
<b>Total Instructional Block</b>	<b>\$ 70,549,300</b>	<b>\$ (2,905,200)</b>	<b>(4.1%)</b>	<b>\$ 67,644,100</b>



*Medicine Hat Public School Division*  
**SCHEDULE OF GRANT FUNDING**  
 BUDGET 2023-2024

	Fall Budget 2022-23 <small>(Current Year)</small>	Increase (Decrease)	%	Spring Budget 2023-24 <small>(Next Year)</small>
<b>Operations and Maintenance Block</b>				
Base O&M *	\$ 6,492,700	\$ 293,800	4.5%	\$ 6,786,500
P3 Maintenance (WLC)	270,000	-	-	270,000
Lease Support (MHCS and Pathways/HUB)	375,400	-	-	375,400
Total Base O&M	\$ 7,138,100	\$ 293,800	4.1%	\$ 7,431,900
Infrastructure Maintenance and Renewal (IMR) *	913,100	(28,800)	(3.2%)	884,300
Amortization Supported - O&M	3,059,000	(23,600)	(0.8%)	3,035,400
Total Operations and Maintenance	\$ 11,110,200	\$ 241,400	2.2%	\$ 11,351,600
<b>Transportation Block</b>				
Urban *	2,018,500	481,800	23.9%	2,500,300
Special Education - 1-12 *	174,000	(30,500)	(17.5%)	143,500
Special Education - Early Childhood Services *	320,800	47,200	14.7%	368,000
Fuel Subsidy	-	32,500	-	32,500
Total Transportation	\$ 2,513,300	\$ 531,000	21.1%	\$ 3,044,300
<b>System Administration Block</b>				
Administration *	2,856,600	39,700	1.4%	2,896,300
Total Board & Administration	\$ 2,856,600	\$ 39,700	1.4%	\$ 2,896,300
<b>External Services</b>				
My Place	255,800	-	-	255,800
HUG	251,100	-	-	251,100
Total External Services	\$ 506,900	\$ -	-	\$ 506,900
<b>Summary</b>				
Instructional Block	\$ 70,549,300	\$ (2,905,200)	(4.1%)	\$ 67,644,100
Operations and Maintenance Block	11,110,200	241,400	2.2%	11,351,600
Transportation Block	2,513,300	531,000	21.1%	3,044,300
External Services	506,900	-	-	506,900
System Administration	2,856,600	39,700	1.4%	2,896,300
Total Grant Funding	\$ 87,536,300	\$ (2,093,100)	(2.4%)	\$ 85,443,200

\* These grants are not included in the funding profile provided by the Province.



*Medicine Hat Public School Division*  
**SCHEDULE OF LOCAL REVENUES**  
 BUDGET 2023-2024

	<b>Fall Budget 2022-23</b>	<b>Increase (Decrease)</b>	<b>%</b>	<b>Spring Budget 2023-24</b>
	(Current Year)			(Next Year)
<b>Instructional Fees</b>				
Other Fees - Summer School	15,000	-	-	15,000
Optional Course Fees	153,000	25,000	16.3%	178,000
Kindergarten and Preschool Fees - Division	499,000	60,000	12.0%	559,000
Kindergarten and Preschool Fees - PUF	50,000	(5,000)	(10.0%)	45,000
School Generated Funds (SGF)	600,000	-	-	600,000
Sub-total (Fees)	<b>\$ 1,317,000</b>	<b>\$ 80,000</b>	6.1%	<b>\$ 1,397,000</b>
<b>Sales and Services</b>				
Instruction	51,000	152,100	298.2%	203,100
International Student Tuition	900,000	100,000	11.1%	1,000,000
School Generated Funds (SGF)	1,148,600	-	-	1,148,600
Plant Operations and Maintenance (POM)	1,500	(1,500)	(100.0%)	-
Board and Administration	225,000	-	-	225,000
External - Grounds Maintenance Agreements (MHC)	504,700	-	-	504,700
Sub-total (Sales and Services)	<b>\$ 2,830,800</b>	<b>\$ 250,600</b>	8.9%	<b>\$ 3,081,400</b>
<b>Investment Income</b>				
Instruction	145,000	444,400	306.5%	589,400
SGF	2,000	-	-	2,000
Plant Operations and Maintenance (POM)	13,000	57,800	444.6%	70,800
Board and Administration	26,000	115,500	444.2%	141,500
Sub-total (Investment Income)	<b>\$ 186,000</b>	<b>\$ 617,700</b>	332.1%	<b>\$ 803,700</b>



*Medicine Hat Public School Division*  
**SCHEDULE OF LOCAL REVENUES**  
 BUDGET 2023-2024

	<b>Fall Budget 2022-23</b>	<b>Increase (Decrease)</b>	<b>%</b>	<b>Spring Budget 2023-24</b>
	(Current Year)			(Next Year)
<b>Gifts and Donations</b>				
School Generated Funds (SGF)	210,000	-	-	210,000
Amortization Donated Supported	63,000	-	-	63,000
Trusts and Scholarships	5,000	-	-	5,000
Sub-total (Gifts and Donations)	\$ 278,000	\$ -	-	278,000
<b>Rental of Facilities</b>	30,000	\$ 2,000	6.7%	32,000
<b>Fundraising (SGF)</b>	420,000	\$ -	-	420,000
Total Local Revenues	\$ 5,061,800	\$ 950,300	18.8%	\$ 6,012,100

<b>Summary - By Object Line</b>				
Instructional Fees	1,317,000	80,000	6.1%	1,397,000
Sales and Services	2,830,800	250,600	8.9%	3,081,400
Investment Income	186,000	617,700	332.1%	803,700
Gifts and Donations	278,000	-	-	278,000
Rental of Facilities	30,000	2,000	6.7%	32,000
Fundraising (SGF)	420,000	-	-	420,000
Total Local Revenues	\$ 5,061,800	\$ 950,300	18.8%	\$ 6,012,100

<b>Summary - Enveloped Funds Broken Out</b>				
General	2,681,200	950,300	35.4%	3,631,500
SGF	2,380,600	-	-	2,380,600
Total Local Revenues	\$ 5,061,800	\$ 950,300	18.8%	\$ 6,012,100

# 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.

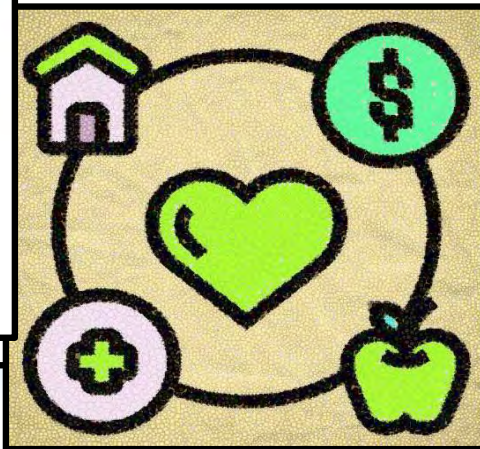
The average salary costs (excluding benefits) for key staff positions in 2023-2024 are anticipated to be as follows:

- Teachers \$94,400
- Educational Assistants \$29,900
- Clerical \$43,100
- Custodian \$47,600
- Caretaker \$37,900

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

The Division has three distinct employee groups:

- ATA - Includes all 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 2023-2024

	Fall Budget 2022-23				Increase (Decrease)			Spring Budget 2023-24				
	FTE	Salaries	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries	Benefits	Total	
<b>Certificated Staff - ATA</b>												
Decentralized (School Based)	399.6	\$ 38,665,000	\$ 9,852,000	\$ 48,517,000	(22.1)	\$ (630,400)	(1.3%)	377.5	\$ 38,109,600	\$ 9,777,000	\$ 47,886,600	
Program Unit Funding (PUF)	13.5	1,351,500	343,700	1,695,200	0.5	116,100	6.8%	14.0	1,433,800	377,500	1,811,300	
Centralized Staff	5.0	884,900	177,400	1,062,300	(1.0)	(152,400)	(14.3%)	4.0	757,600	152,300	909,900	
Central Services			-							-		
Substitutes & Summer School	-	979,000	61,900	1,040,900	-	155,100	14.9%	-	1,131,100	64,900	1,196,000	
Paid Leaves	-	562,000	147,300	709,300	-	(37,000)	(5.2%)	-	525,000	147,300	672,300	
Other	-	-	463,500	463,500	-	(9,900)	(2.1%)	-	-	453,600	453,600	
<b>Total - ATA</b>	<b>418.1</b>	<b>\$ 42,442,400</b>	<b>\$ 11,045,800</b>	<b>\$ 53,488,200</b>	<b>(22.6)</b>	<b>\$ (558,500)</b>	<b>(1.0%)</b>	<b>395.5</b>	<b>\$ 41,957,100</b>	<b>\$ 10,972,600</b>	<b>\$ 52,929,700</b>	
<b>Non-Certificated Staff - CUPE</b>												
Educational Assistants												
Division	129.5	4,063,700	1,086,200	5,149,900	(0.1)	228,000	4.4%	129.441	4,133,300	1,244,600	5,377,900	
PUF	11.0	327,800	90,700	418,500	2.0	92,900	22.2%	13.000	388,700	122,700	511,400	
<b>Sub-total - EAs</b>	<b>140.5</b>	<b>4,391,500</b>	<b>1,176,900</b>	<b>5,568,400</b>	<b>1.9</b>	<b>320,900</b>	<b>5.8%</b>	<b>142.441</b>	<b>4,522,000</b>	<b>1,367,300</b>	<b>5,889,300</b>	
Clerical	37.8	1,638,900	506,500	2,145,400	(0.8)	25,200	1.2%	36.950	1,644,200	526,400	2,170,600	
Custodial	43.6	2,170,200	603,200	2,773,400	-	30,000	1.1%	43.625	2,164,900	638,500	2,803,400	
<b>Total - CUPE</b>	<b>221.9</b>	<b>\$ 8,200,600</b>	<b>\$ 2,286,600</b>	<b>\$ 10,487,200</b>	<b>1.1</b>	<b>\$ 376,100</b>	<b>3.6%</b>	<b>223.016</b>	<b>\$ 8,331,100</b>	<b>\$ 2,532,200</b>	<b>\$ 10,863,300</b>	
<b>Non-Certificated - Non-Union Staff</b>												
Trustees	5.0	113,500	26,000	139,500	-	3,000	2.2%	5.000	113,500	29,000	142,500	
Non-Union Staff	76.1	5,655,100	1,530,500	7,185,600	2.3	574,800	8.0%	78.410	6,053,400	1,707,000	7,760,400	
<b>Total - Non-Union</b>	<b>81.1</b>	<b>\$ 5,768,600</b>	<b>\$ 1,556,500</b>	<b>\$ 7,325,100</b>	<b>2.3</b>	<b>\$ 577,800</b>	<b>7.9%</b>	<b>83.410</b>	<b>\$ 6,166,900</b>	<b>\$ 1,736,000</b>	<b>\$ 7,902,900</b>	
<b>Total - All Groups</b>	<b>721.1</b>	<b>\$ 56,411,600</b>	<b>\$ 14,888,900</b>	<b>\$ 71,300,500</b>	<b>(19.2)</b>	<b>\$ 395,400</b>	<b>0.6%</b>	<b>701.908</b>	<b>\$ 56,455,100</b>	<b>\$ 15,240,800</b>	<b>\$ 71,695,900</b>	
					<b>(2.7%)</b>	<b>0.6%</b>			<b>0.1%</b>	<b>2.4%</b>		

# 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 Counsellors.
- 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.





*Medicine Hat Public School Division*  
**SCHEDULE OF EXPENDITURES - INSTRUCTION**  
 BUDGET 2023-2024

	Fall Budget 2022-23 <small>(Current Year)</small>	Increase (Decrease)	%	Spring Budget 2023-24 <small>(Next Year)</small>
<b>Staff - FTE</b>				
Certificated	415,089	(22,607)	(5.4%)	392,482
Non-Certificated	216,386	3,615	1.7%	220,001
Total	631,475	(18,992)	(3.0%)	612,483
<b>Salaries and Benefits</b>				
Certificated Salaries	\$ 41,862,900	\$ (481,800)	(1.2%)	\$ 41,381,100
Certificated Benefits	10,944,000	(79,800)	(0.7%)	10,864,200
Sub-total (Certificated Salaries & Benefits)	52,806,900	(561,600)	(1.1%)	52,245,300
Non-Certificated Salaries	8,922,800	391,400	4.4%	9,314,200
Non-Certificated Benefits	2,456,200	321,200	13.1%	2,777,400
Sub-total (Non-Certificated Salaries & Benefits)	11,379,000	712,600	6.3%	12,091,600
Total (Salaries & Benefits)	\$ 64,185,900	\$ 151,000	0.2%	\$ 64,336,900
<b>Services, Contracts and Supplies</b>				
Central Instruction	3,427,400	6,800	0.2%	3,434,200
Site Based	1,605,200	15,800	1.0%	1,621,000
Pre-Kindergarten (PUF)	1,892,500	(10,000)	(0.5%)	1,882,500
School Generated Funds (SGF)	2,228,100	(5,600)	(0.3%)	2,222,500
Sub-total (Purchased Services)	\$ 9,153,200	\$ 7,000	0.1%	\$ 9,160,200
<b>Amortization and Debt Servicing</b>				
Amortization - Supported	418,300	(600)	(0.1%)	417,700
Amortization - Unsupported	745,400	34,900	4.7%	780,300
Sub-total (Amortization and Debt Servicing)	\$ 1,163,700	\$ 34,300	2.9%	\$ 1,198,000
<b>Interest and Finance Charges - Other</b>				
	12,000	-	-	12,000
Total Instruction Block	\$ 74,514,800	\$ 192,300	0.3%	\$ 74,707,100

# 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



Medicine Hat Public School Division

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

BUDGET 2023-2024

	Fall Budget 2022-23 <small>(Current Year)</small>	Increase (Decrease)	%	Spring Budget 2023-24 <small>(Next Year)</small>
<b>Staff - FTE</b>				
Non-Unionized	14.3	0.5	3.5%	14.8
CUPE	43.6	0.0	-	43.6
Total Non-Certificated	57.9	0.5	0.9%	58.4
<b>Salaries and Benefits</b>				
Non-Certificated Salaries	\$ 3,154,200	\$ 114,400	3.6%	\$ 3,268,600
Non-Certificated Benefits	869,100	78,900	9.1%	948,000
Sub-total (Non-Certificated Salaries & Benefits)	\$ 4,023,300	\$ 193,300	4.8%	\$ 4,216,600
<b>Services, Contracts and Supplies</b>				
Administration and General Expenses	\$ 53,900	\$ (2,300)	(4.3%)	\$ 51,600
Utilities	1,784,500	29,000	1.6%	1,813,500
Insurance - Property and Fleet	447,000	76,300	17.1%	523,300
Security and Monitoring	20,000	(5,000)	(25.0%)	15,000
Grounds	93,000	(18,000)	(19.4%)	75,000
Electrical	20,000	-	-	20,000
Plumbing	47,800	4,200	8.8%	52,000
HVAC / Mechanical	77,000	-	-	77,000
Carpentry	92,000	-	-	92,000
Painting	18,000	-	-	18,000
Custodial	219,000	50,000	22.8%	269,000
Christian School - O&M support	486,200	-	-	486,200
Wilson Learning Centre - P3 Maintenance	270,000	-	-	270,000
Fleet and Equipment Maintenance	68,600	-	-	68,600
Site Based - Maintenance (MBRs)	21,000	-	-	21,000
Sub-total (O&M)	3,718,000	134,200	3.6%	3,852,200
Infrastructure Maintenance and Renewal (IMR)	913,100	(128,900)	(14.1%)	784,200
Sub-total (Purchased Services)	\$ 4,631,100	\$ 5,300	0.1%	\$ 4,636,400
<b>Amortization and Debt Servicing</b>				
Amortization - Supported	3,122,000	(23,600)	(0.8%)	3,098,400
Amortization - Unsupported	272,300	(5,700)	(2.1%)	266,600
Amortization - Unsupported ARO	74,000	-	-	74,000
Sub-total (Amortization and Debt Servicing)	\$ 3,468,300	\$ (29,300)	(0.8%)	\$ 3,439,000
Total Operations and Maintenance	\$ 12,122,700	\$ 169,300	1.4%	\$ 12,292,000

# 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.*





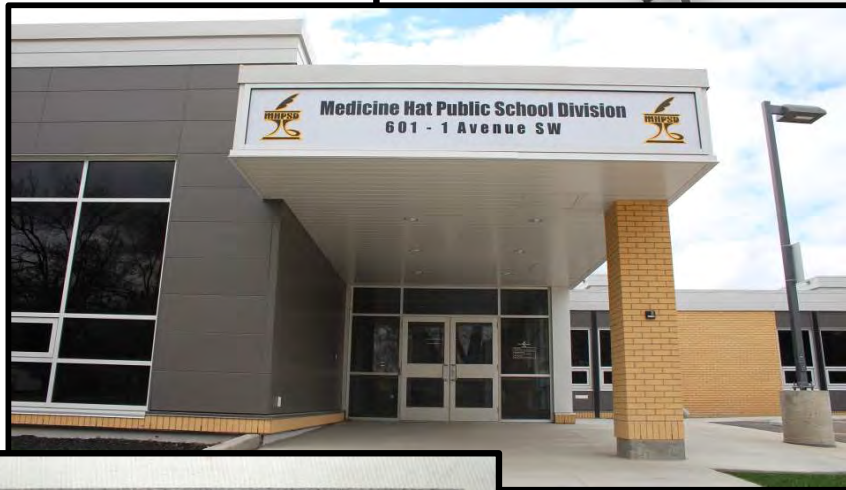
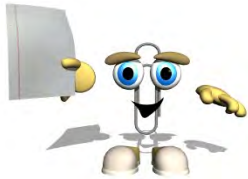
Medicine Hat Public School Division

**SCHEDULE OF EXPENDITURES - TRANSPORTATION**

BUDGET 2023-2024

	Fall Budget 2022-23 <small>(Current Year)</small>	Increase (Decrease)	%	Spring Budget 2023-24 <small>(Next Year)</small>
<b>Staff - FTE</b>				
Non-Certificated	1.0	-	-	1.0
<b>Salaries and Benefits</b>				
Non-Certificated Salaries	67,500	8,600	12.7%	76,100
Non-Certificated Benefits	20,000	3,600	18.0%	23,600
Sub-total (Non-Certificated Salaries & Benefits)	\$ 87,500	\$ 12,200	13.9%	\$ 99,700
<b>Services, Contracts and Supplies</b>				
School Bus Carrier	2,374,600	321,200	13.5%	2,695,800
City Services	13,400	(4,700)	(35.1%)	8,700
Special Services	56,000	11,000	19.6%	67,000
Conveyance Fees	101,000	-	-	101,000
Other Purchased Services	34,200	19,000	55.6%	53,200
Administrative Expenses	3,900	-	-	3,900
Software Maintenance	36,600	(21,600)	(59.0%)	15,000
Sub-total (Purchased Services)	\$ 2,619,700	\$ 324,900	12.4%	\$ 2,944,600
<b>Amortization and Debt Servicing</b>				
Amortization - Unsupported	-	-	-	-
Sub-total (Amortization and Debt Servicing)	\$ -	\$ -	-	\$ -
<b>Total Transportation Block</b>	<b>\$ 2,707,200</b>	<b>\$ 337,100</b>	<b>12.5%</b>	<b>\$ 3,044,300</b>

# 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, 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, Director of Finance, 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







*Medicine Hat Public School Division*  
**SCHEDULE OF EXPENDITURES - SYSTEM ADMINISTRATION**  
 BUDGET 2023-2024

	Fall Budget 2022-23 <small>(Current Year)</small>	Increase (Decrease)	%	Spring Budget 2023-24 <small>(Next Year)</small>
<b>Staff - FTE</b>				
Certificated	3.0	-	0.0%	3.0
Non-Certificated	18.0	(0.2)	-1.1%	17.8
Total	21.0	(0.2)	-1.0%	20.8
<b>Salaries and Benefits</b>				
Certificated Salaries	\$ 579,500	\$ (3,500)	(0.6%)	\$ 576,000
Certificated Benefits	101,700	6,800	6.7%	108,500
Sub-total (Certificated Salaries & Benefits)	681,200	\$ 3,300	0.5%	684,500
Non-Certificated Salaries	1,297,900	13,900	1.1%	1,311,800
Non-Certificated Benefits	352,200	13,700	3.9%	365,900
Sub-total (Non-Certificated Salaries & Benefits)	1,650,100	\$ 27,600	1.7%	1,677,700
Total (Salaries & Benefits)	\$ 2,331,300	\$ 30,900	1.3%	\$ 2,362,200
<b>Services, Contracts and Supplies</b>				
Alberta School Board Association (ASBA)	50,000	-	-	50,000
Public School Board Association (PSBA)	30,000	-	-	30,000
Board	26,400	3,000	11.4%	29,400
Superintendent	38,300	4,500	11.7%	42,800
Legal Expenses	45,000	(10,000)	(22.2%)	35,000
Communications	9,000	4,800	53.3%	13,800
Human Resources	70,200	(26,000)	(37.0%)	44,200
Student Services	15,800	-	-	15,800
Software Maintenance	96,700	-	-	96,700
Business and Financial Services	47,900	-	-	47,900
Central Office Supplies and Services	21,000	-	-	21,000
Central Office Building Costs	14,400	-	-	14,400
Sub-total (Purchased Services)	\$ 464,700	\$ (23,700)	(5.1%)	\$ 441,000
<b>Amortization and Debt Servicing</b>				
Amortization - Unsupported	64,100	-	-	64,100
Sub-total (Capital and Debt Servicing)	\$ 64,100	\$ -	0.0%	\$ 64,100
<b>Interest and Finance Charges - Other</b>				
	\$ 1,900	\$ -	-	\$ 1,900
Total System Administration	\$ 2,862,000	\$ 7,200	0.3%	\$ 2,869,200

# EXTERNAL SERVICES



"Helping Us Grow"



*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
- 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.



**External**



Medicine Hat Public School Division

**SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES**

BUDGET 2023-2024

	Fall Budget 2022-23	Increase (Decrease)	%	Spring Budget 2023-24
	(Current Year)			(Next Year)
<b>Staff - FTE</b>				
Certificated	-	-	-	-
Non-Certificated	9.7	(0.5)	(5.2%)	9.2
Total	9.7	(0.5)	(5.2%)	9.2
<b>Salaries and Benefits</b>				
Salaries	\$ 526,800	\$ 500	0.1%	\$ 527,300
Benefits	145,700	7,500	5.1%	153,200
Total (Salaries & Benefits)	\$ 672,500	\$ 8,000	1.2%	\$ 680,500
<b>Services, Contracts and Supplies</b>				
Project - My Place	50,400	(25,400)	(50.4%)	25,000
Project - HUG	45,700	(25,400)	(55.6%)	20,300
Grounds Maintenance - College	100,000	(18,000)	(18.0%)	82,000
Sub-total (Purchased Services)	\$ 196,100	\$ (68,800)	(35.1%)	\$ 127,300
<b>Amortization and Debt Servicing</b>				
Amortization - Unsupported	22,200	2,700	12.2%	24,900
Sub-total (Amortization and Debt Servicing)	\$ 22,200	\$ 2,700	12.2%	\$ 24,900
<b>Total External Services Block</b>	<b>\$ 890,800</b>	<b>\$ (58,100)</b>	<b>(6.5%)</b>	<b>\$ 832,700</b>

# 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 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.





*Medicine Hat Public School Division*  
**CAPITAL EXPENDITURE BUDGET**  
**2023-2024**

<b>EXPENDITURES</b>	<b>2022-23 Fall Budget</b>	Increase/ (Decrease)	<b>2023-24 Spring Budget</b>	<b>2024-25 Spring Budget</b>	<b>2025-26 Spring Budget</b>
<b><u>Capital Projects</u></b>					
Capital Maintenance Renewal (CMR) Projects	\$ 630,800	(179,200)	\$ 451,600	\$ 451,600	\$ 451,600
<i>Total - Capital Projects</i>	630,800	(179,200)	451,600	451,600	451,600
<b><u>Capital Equipment</u></b>					
<b>Computer and Technology Equipment</b>					
Classroom - Student Computers	241,300	30,300	271,600	300,300	-
Classroom - Interactive Displays/Projectors	125,000	50,000	175,000	75,000	-
Classroom - Teacher Devices	-	10,000	10,000	360,000	-
Staff Computers/Monitors	241,000	(235,000)	6,000	5,000	-
School - Network Equipment	135,000	(135,000)	-	-	-
PA Systems	160,000	(160,000)	-	-	-
Core Network Devices	100,000	95,000	195,000	75,000	-
Printers/Copiers/Multifunction Devices	-	-	-	-	-
<i>Sub-total - Computer and Technology Equipment</i>	1,002,300	(344,700)	657,600	815,300	551,300
<b>Plant and Operations</b>					
Vehicles	80,000	-	80,000	40,000	100,000
Equipment	25,500	45,200	70,700	49,000	34,100
<i>Sub-total - Plant and Operations Equipment</i>	105,500	45,200	150,700	89,000	134,100
<i>Total - Capital Equipment Acquisitions</i>	1,107,800	(299,500)	808,300	904,300	685,400
<i>Grand Total - Capital Expenditures</i>	<u>\$ 1,738,600</u>	<u>\$ (478,700)</u>	<u>\$ 1,259,900</u>	<u>\$ 1,355,900</u>	<u>\$ 1,137,000</u>



*Medicine Hat Public School Division*  
**CAPITAL FUNDING BUDGET**  
**2023-2024**

<u>FUNDING</u>	2022-23 Fall Budget	Increase	2023-24 Spring Budget	2024-25 Spring Budget	2025-26 Spring Budget
<b><u>Capital Projects</u></b>					
Plant & Operations					
Grants - Capital Maintenance and Renewal (CMR)	630,800	(179,200)	451,600	451,600	451,600
Operating Reserves	-	-	-	-	-
<i>Total Capital Projects Funding</i>	<u>\$ 630,800</u>	<u>(179,200)</u>	<u>\$ 451,600</u>	<u>\$ 451,600</u>	<u>\$ 451,600</u>
<b><u>Capital Equipment</u></b>					
Instruction Block					
Technology Projects					
Capital Reserves	1,002,300	(344,700)	657,600	815,300	551,300
Plant & Operations					
Vehicles					
Capital Reserves	80,000	-	80,000	40,000	100,000
Equipment					
Capital Reserves	25,500	45,200	70,700	49,000	34,100
<i>Total Capital Equipment Funding</i>	<u>1,107,800</u>	<u>(299,500)</u>	<u>808,300</u>	<u>904,300</u>	<u>685,400</u>
<i>Total Funding</i>	<u>\$ 1,738,600</u>	<u>\$ (478,700)</u>	<u>\$ 1,259,900</u>	<u>\$ 1,355,900</u>	<u>\$ 1,137,000</u>
<b><u>Summary</u></b>					
Grants	\$ 630,800	\$ (179,200)	\$ 451,600	\$ 451,600	\$ 451,600
Capital Reserves	1,107,800	(299,500)	808,300	904,300	685,400
<i>Total Funding</i>	<u>\$ 1,738,600</u>	<u>\$ (478,700)</u>	<u>\$ 1,259,900</u>	<u>\$ 1,355,900</u>	<u>\$ 1,137,000</u>

# 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.





*Medicine Hat Public School Division*  
**RESERVE BUDGET (Internally Restricted Net Assets)**  
**2023-2024**

	2022-23 Closing Balance (Aug 31, 2023)	2023-24			2023-24 Closing Balance (Aug 31, 2024)	2024-25 Closing Balance (Aug 31, 2025)	2025-26 Closing Balance (Aug 31, 2025)
		Transfers Out	Net	Transfers In			
<b><u>Unrestricted Net Assets</u></b>							
Unrestricted	\$ 1,505,000	(1) (2,290,000)	(7) (2)	1,209,900	\$ 429,700	\$ 429,700	\$ 429,700
			(3) (8)	-			
				4,800			
	\$ 1,505,000			(1,075,300)	\$ 429,700	\$ 429,700	\$ 429,700
<b><u>Operating Reserves</u></b>							
Working Capital	\$ 1,872,800		(2)	-	\$ 1,872,800	\$ 1,872,800	\$ 1,872,800
School Based:							
Mini Budget	485,400		(4)	-	485,400	485,400	485,400
SGF	1,364,400		(5)	-	1,364,400	1,364,400	1,364,400
Board & Administration:							
Discretionary	60,000	(3) -			60,000	60,000	60,000
<i>Total Operating Reserves</i>	\$ 3,782,600			-	\$ 3,782,600	\$ 3,782,600	\$ 3,782,600
<i>Total Accumulated Operating Surplus</i>	\$ 5,287,600			(1,075,300)	\$ 4,212,300	\$ 4,212,300	\$ 4,212,300
<b><u>Capital Reserves</u></b>							
Instruction Block							
Computers, etc.	\$ 258,200	(6) \$ (657,600)			\$ (399,400)	\$ (436,200)	\$ (209,000)
I.T. Vehicles	129,000				129,000	129,000	129,000
Plant & Operations	388,300	(6) (150,700)			237,600	236,900	191,100
Board & Administration	2,794,700				2,794,700	3,063,800	3,332,900
<i>Total Capital Reserves</i>	\$ 3,570,200			(808,300)	\$ 2,761,900	2,993,500	3,444,000
<i>Total Operating &amp; Capital Reserves</i>	\$ 7,352,800	\$ (808,300)		\$ -	\$ 6,544,500	\$ 6,776,100	\$ 7,226,600
<i>Total Net Assets (not invested in Capital Assets)</i>	\$ 8,857,800			(1,883,600)	\$ 6,974,200	\$ 7,205,800	\$ 7,656,300

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





Medicine Hat Public School Division

**RESERVE BUDGET (Internally Restricted Net Assets)**  
2023-2024

	2021-22 Closing Balance <small>(Aug 31,2022)</small>	Change In Budget	2022-23 Closing Balance <small>(Aug 31,2023)</small>	Change In Budget	2023-24 Closing Balance <small>(Aug 31,2024)</small>	2024-25 Closing Balance <small>(Aug 31,2025)</small>	2025-26 Closing Balance <small>(Aug 31,2025)</small>
<b>Summary - By Category of Reserve</b>							
Accumulated Operating Surplus/Reserves	\$ 4,608,800	\$ 678,800	\$ 5,287,600	\$ (1,075,300)	\$ 4,212,300	\$ 4,212,300	\$ 4,212,300
Less - Operating Reserve for SGF	(1,364,400)	-	(1,364,400)	-	(1,364,400)	(1,364,400)	(1,364,400)
<i>Sub-total - Discretionary Operating</i>	\$ 3,244,400	\$ 678,800	\$ 3,923,200	\$ (1,075,300)	\$ 2,847,900	\$ 2,847,900	\$ 2,847,900
Capital Reserves	3,578,800	(8,600)	3,570,200	(808,300)	2,761,900	2,993,500	3,444,000
<i>Net Reserves - Monitored by Provincial Government</i>	<u>\$ 6,823,200</u>	<u>\$ 670,200</u>	<u>\$ 7,493,400</u>	<u>\$ (1,883,600)</u>	<u>\$ 5,609,800</u>	<u>\$ 5,841,400</u>	<u>\$ 6,291,900</u>

**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. For 2023-24 this transfer will not be made, funds will remain in Unrestricted Net Assets.

Note (8) - The above transfers reflect the difference between the amount of amortization being re-invested and the planned capital expenditures.



*Medicine Hat Public School Division*  
**RESERVE BUDGET (Provincial Benchmarks)**  
**2023-2024**

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Closing Balance	Closing Balance	Closing Balance	Closing Balance	Closing Balance	Closing Balance
	(Aug 31,2020)	(Aug 31,2021)	(Aug 31,2023)	(Aug 31,2024)	(Aug 31,2025)	(Aug 31,2025)
<b><u>Accumulated Operating Surplus</u></b>						
Operating - Surplus/Reserves	\$ 5,069,071	\$ 4,608,751	\$ 5,287,600	\$ 4,212,300	\$ 4,212,300	\$ 4,212,300
Less - SGF	(1,169,500)	(1,364,400)	(1,364,400)	(1,364,400)	(1,364,400)	(1,364,400)
Net - Operating Reserves (excluding SGF)	3,899,571	3,244,351	3,923,200	2,847,900	2,847,900	2,847,900
Capital Reserves	3,275,700	3,578,800	3,570,200	2,761,900	2,993,500	3,444,000
Total - Reserves & Surpluses	<u>\$ 7,175,271</u>	<u>\$ 6,823,151</u>	<u>\$ 7,493,400</u>	<u>\$ 5,609,800</u>	<u>\$ 5,841,400</u>	<u>\$ 6,291,900</u>
<b><u>Accumulated Operating Surpluses as a Percentage of:</u></b>						
<b><u>Operating Expenditures</u></b>						
Medicine Hat Public School Division	\$ 88,289,771	\$ 90,507,853	\$ 93,598,100	\$ 93,745,300	\$ 91,455,300	\$ 91,455,300
Operating Reserves & Surpluses as a Percentage of Budget						
Committed	5.74%	5.09%	6.44%	4.49%	4.61%	4.61%
Less: SGF	(1.32%)	(1.51%)	(1.46%)	(1.46%)	(1.49%)	(1.49%)
Net - Operating Reserves (excluding SGF)	<u>4.42%</u>	<u>3.58%</u>	<u>4.19%</u>	<u>3.04%</u>	<u>3.11%</u>	<u>3.11%</u>
Provincial Average	5.93%	5.01%				
Average of Similar Size School Divisions	7.58%	6.38%				
Operating Reserve Limit - Set by Province	<u>5.00%</u>	<u>5.00%</u>	<u>3.15%</u>	<u>3.15%</u>	<u>3.15%</u>	<u>3.15%</u>
O.R. Limit in Dollar Terms	\$ 4,414,500	\$ 4,525,400	\$ 2,948,300	\$ 2,953,000	\$ 2,880,800	\$ 2,880,800
Level - Reserves are below/(above) Provincial Limit	\$ 515,000	\$ 1,281,000	\$ (975,000)	\$ 105,100	\$ 32,900	\$ 32,900
<b><u>Operating Reserves as Equivalent Days of Operation</u></b>						
Medicine Hat Public School Division	11.0	9.0	10.5	7.6	7.8	7.8
Provincial Average	12.5	14.8				
Average of Similar Size School Divisions	17.4	19.0				
<b><u>Operating Reserves Per Student</u></b>						
Students - Head count	7,488	7,408	7,086	7,040	7,040	7,040
Less - 1/2 part-time ECS students	(391)	(381)	(373)	(370)	(370)	(370)
Students - FTEs (full time equivalents)	7,098	7,028	6,714	6,670	6,670	6,670
Operating Reserves & Surpluses Less SGF/Student	\$ <u>549</u>	\$ <u>462</u>	\$ <u>584</u> / Student	\$ <u>427</u> /	\$ <u>427</u> /	\$ <u>427</u> /
Provincial Average	\$ 731	\$ 629				
Average of Similar Size School Divisions	\$ 922	\$ 826				
<b><u>Capital Reserves Per Student</u></b>						
Medicine Hat Public	\$ <u>462</u>	\$ <u>509</u>	\$ <u>532</u> / Student	\$ <u>414</u>	\$ <u>449</u>	\$ <u>516</u>
Provincial Average	\$ 389	\$ 420				
Average of Similar Size School Divisions	\$ 544	\$ 608				