



MEDICINE HAT PUBLIC SCHOOL DIVISION

BUDGET

2022-2023
Spring Release





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)
<u>Enrolment:</u>			
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.



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

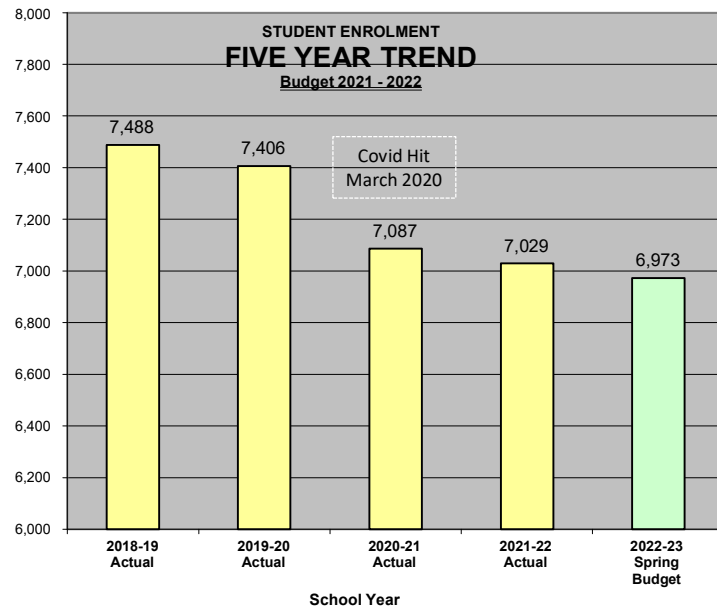
STUDENT ENROLMENT

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%)
<i>Sub-total - ECS excluding K</i>	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%)
<i>Sub-total</i>	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%
<i>Sub-total</i>	3,439	26	3,465	0.8%
<i>Total - K-12</i>	6,760	(71)	6,689	(1.1%)
<i>Grand Total</i>	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
<i>Total Enrolment</i>	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
<i>Total Enrolment</i>	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%)	



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

* The Provincial Forecast comes from the Workforce Planning data.

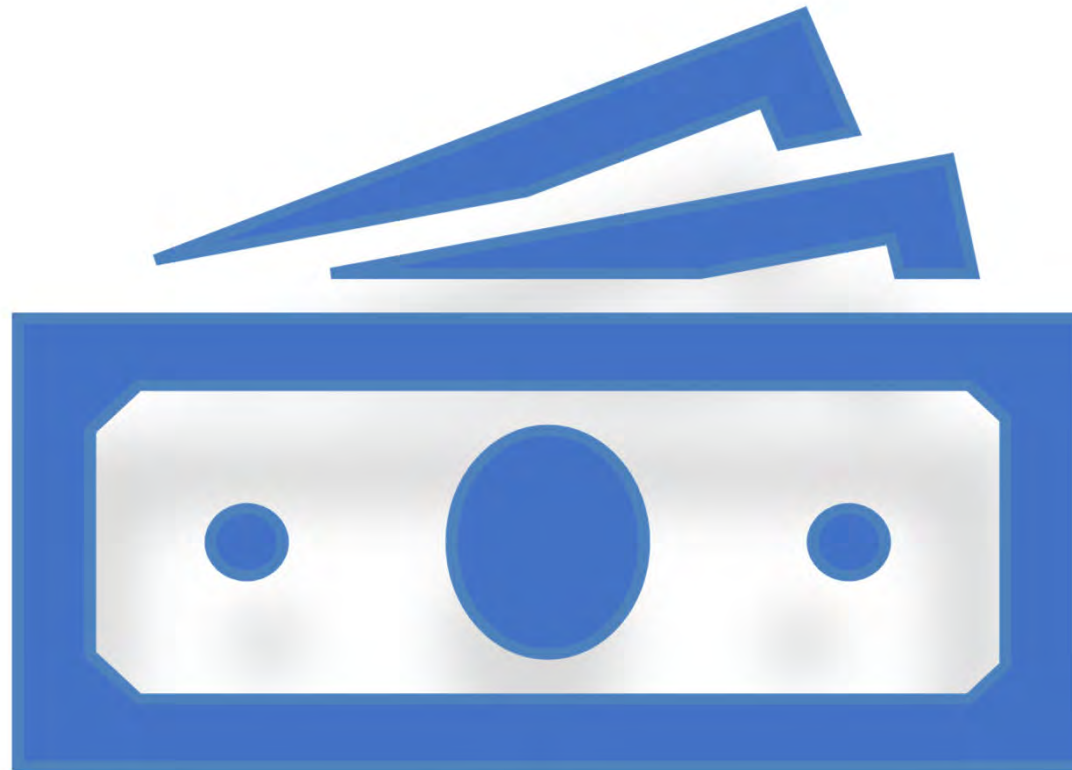


Medicine Hat Public School Division
WEIGHTED MOVING AVERAGE (WMA) ENROLMENT
2022-2023 BUDGET

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%

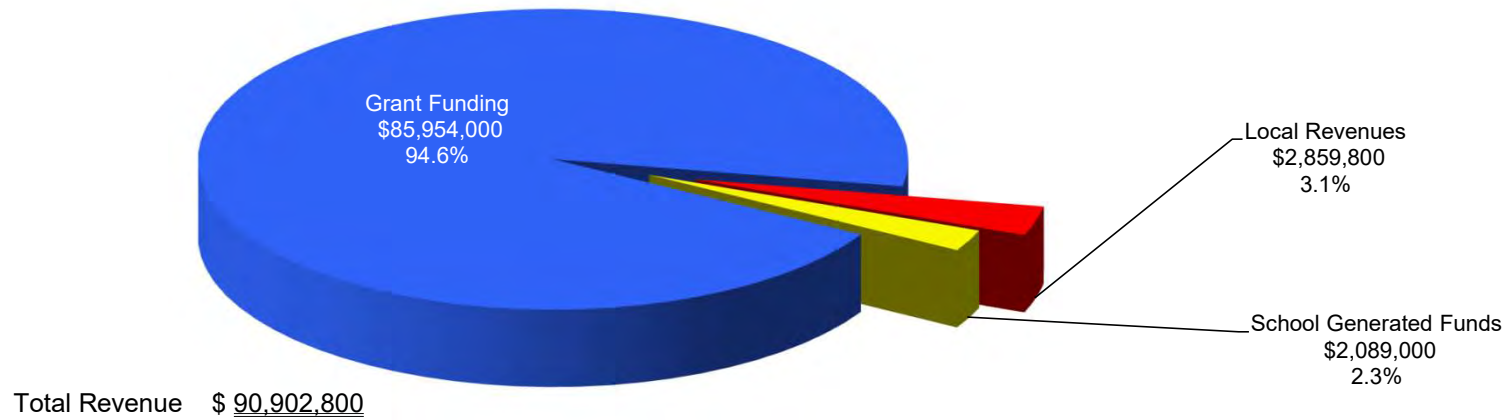
REVENUES AND EXPENDITURES



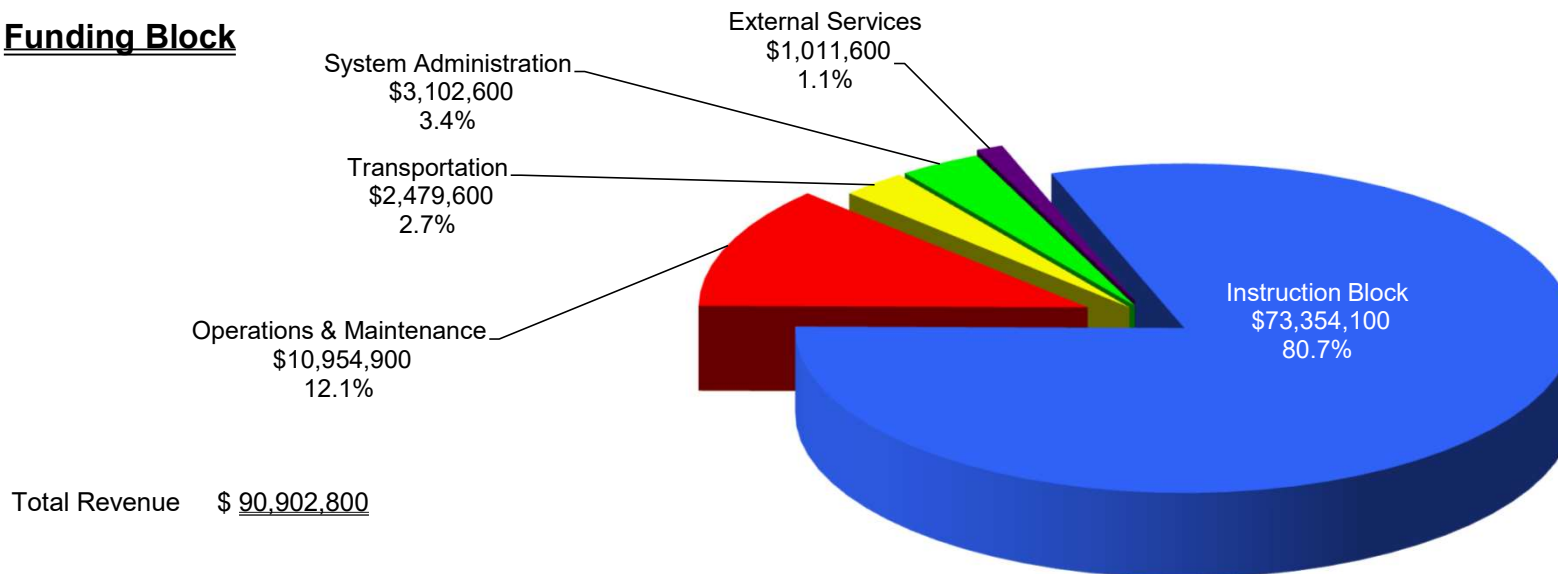
DIVISION REVENUES

BUDGET 2022-2023

Funding Source



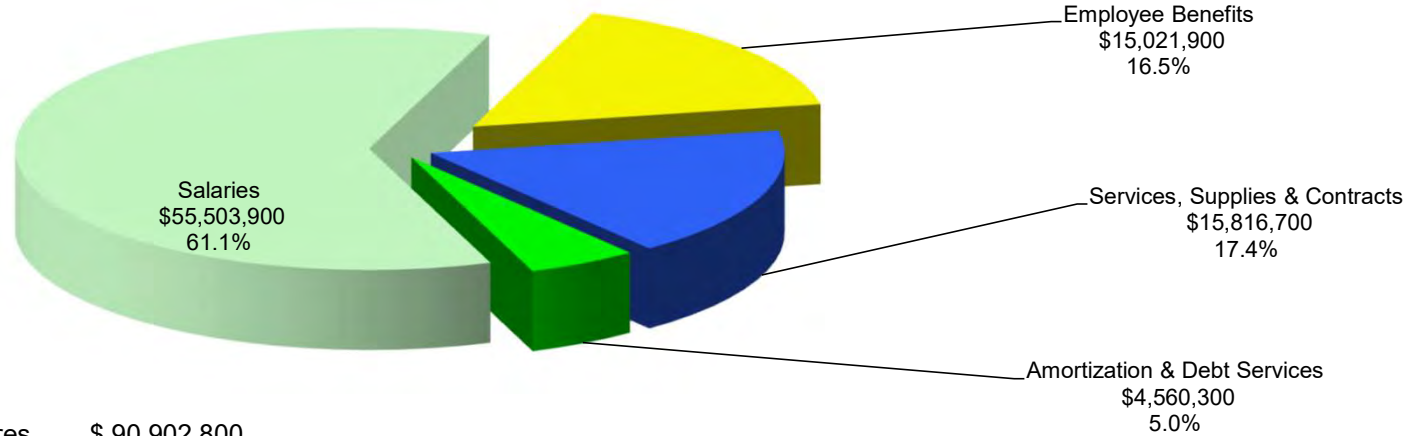
Funding Block



DIVISION EXPENDITURES

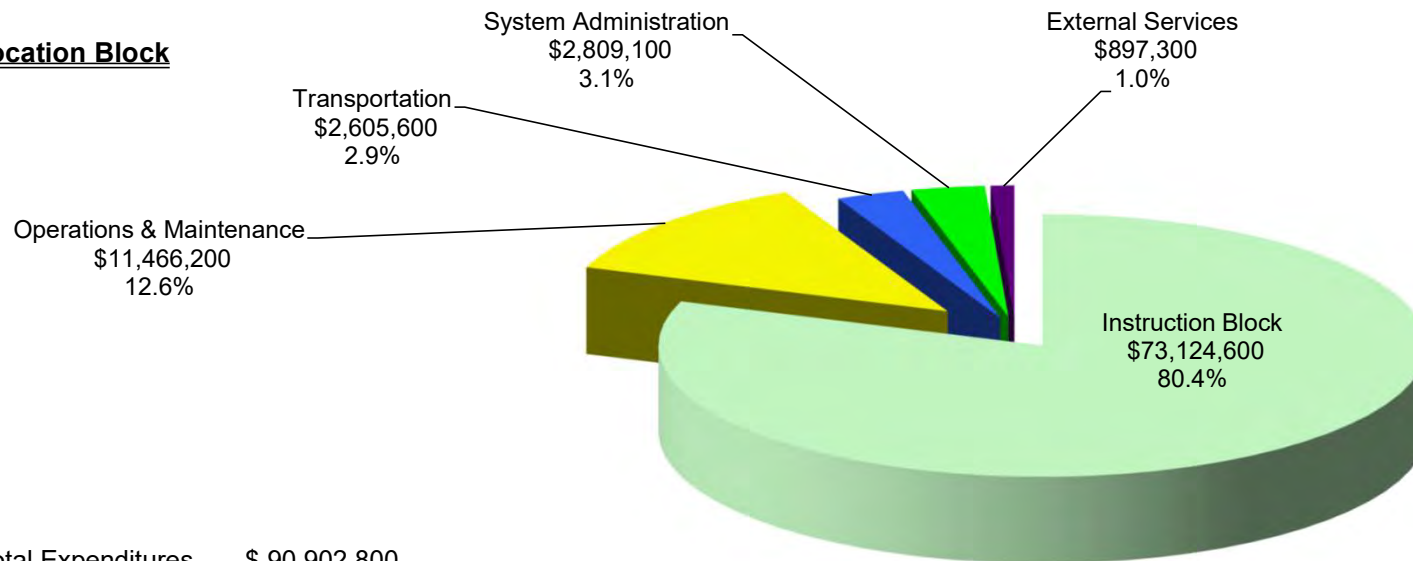
BUDGET 2022-2023

Expense Type (or Object)



Total Expenditures \$ 90,902,800

Allocation Block



Total Expenditures \$ 90,902,800



Medicine Hat Public School Division
BUDGETED STATEMENT OF OPERATIONS
BUDGET 2022-2023

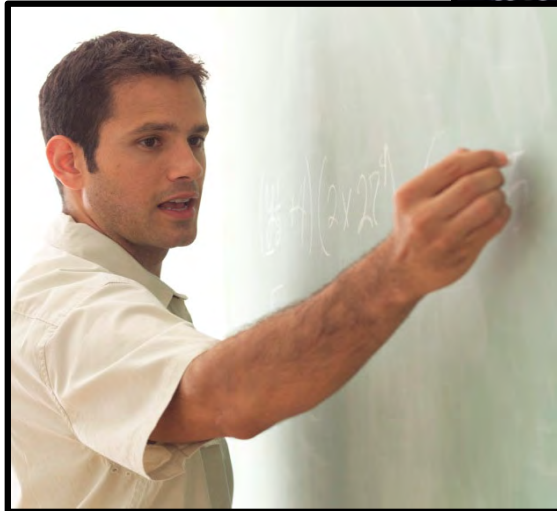
	Actual 2020-21 (Prior Year)	Fall Budget 2021-22 (Prior Year)	Increase (Decrease)	%	Spring Budget 2022-23 (Current Year)
OPERATIONS (SUMMARY)					
Revenues					
Alberta Education	\$ 78,422,182	\$ 81,419,500	\$ 1,029,800	1.3%	\$ 82,449,300
Alberta Infrastructure	2,968,931	2,705,600	292,200	10.8%	2,997,800
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 - Asset Retirement Obligation	-	-	74,000	100.0%	74,000
Final Operating Surplus (Deficit)	\$ (38,175)	\$ (1,006,300)	\$ 932,300		\$ (74,000)



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
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
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





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
<i>High School Students</i>		1,814	30	1.7%	1,844
<i>Total Headcount (K-12)</i>		6,690	(91)	(1.4%)	6,599
<i>Total Eligible Funded Students (FTE) - K-12</i>		6,385.0	(88.5)	(1.4%)	6,296.5
<u>Breakdown of Pre-Kindergarten Enrolment</u>					
Eligible Funded Children		269	15	5.6%	284
Other Children in these programs		11	-	-	11
<i>Total Enroled Children in Pre-K programs</i>		280	15	5.4%	295
Program Hours (minimum 400 hours)		672			478
FTE Ratio (Actual hours divided by 800)		0.840			0.598
<i>FTEs Enroled in Pre-K</i>		235.2	(59)	(25.1%)	176.3
<u>Total Funded Students</u>					
Total Head Count		6,959	(76)	(1.1%)	6,883
Total FTE		6,620.2	(147.4)	(2.2%)	6,472.8
<u>Unfunded Students - Foreign Visiting Students</u>					
Grades 7-9		-	4		4
Grades 10-12		70	16	22.9%	86
<i>Total Head Count</i>		70	20	28.6%	90
<i>Grand Total Head Count (Funded and Unfunded)</i>		7,029	(56)	(0.8%)	6,973



Medicine Hat Public School Division
SCHEDULE OF STAFF FTE
BUDGET 2022-2023

	Fall Budget 2021-22	Increase (Decrease)	%	Spring Budget 2022-23
	(Prior Year)			(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
<i>Total Certificated Staff FTEs</i>	419.717	(2.754)	(0.7%)	416.963
Certificated Staffing Change due to:				
Enrolment Change				(2.754)
Other Factors				-
<i>Total Change</i>				(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
<i>Sub-total (Instructional)</i>	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
<i>Sub-total (Non-Instructional)</i>	88.300	(2.000)	(2.3%)	86.300
<i>Total Non-Certificated Staff FTEs</i>	292.976	(3.063)	(1.0%)	289.913
Non-Certificated Staffing Change due to:				
Enrolment				(1.983)
Other Factors				(1.080)
<i>Total Change</i>				(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.



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



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





Medicine Hat Public School Division
SCHEDULE OF LOCAL REVENUES
BUDGET 2022-2023

	Fall Budget 2021-22	Increase (Decrease)	%	Spring Budget 2022-23
	(Prior Year)			(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



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
<u>Summary - By Object Line</u>				
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
<u>Summary - Enveloped Funds Broken Out</u>				
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.

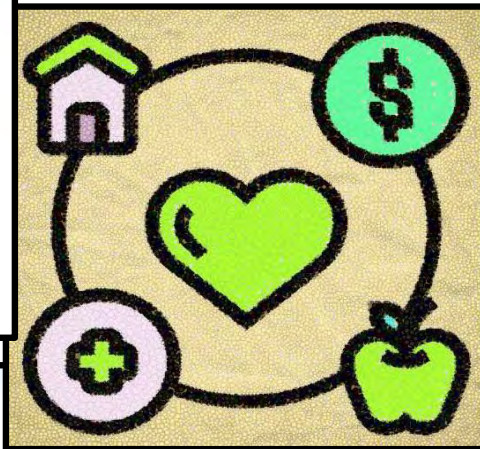
The average salary costs (excluding benefits) for key staff positions in 2022-2023 is anticipated to be as follows:

➤ 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.



BUDGET 2022-2023



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



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





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*.





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

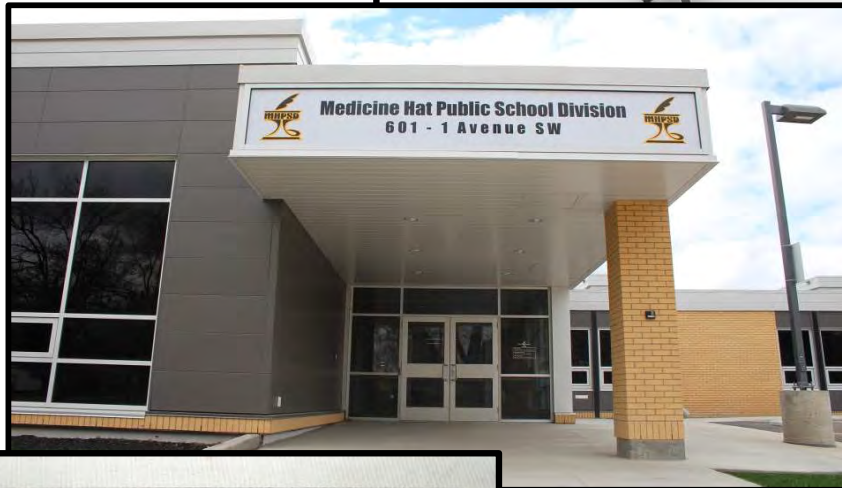
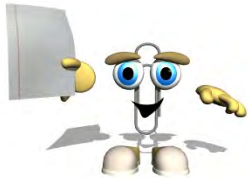
The area of System Administration includes:

- 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.





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.



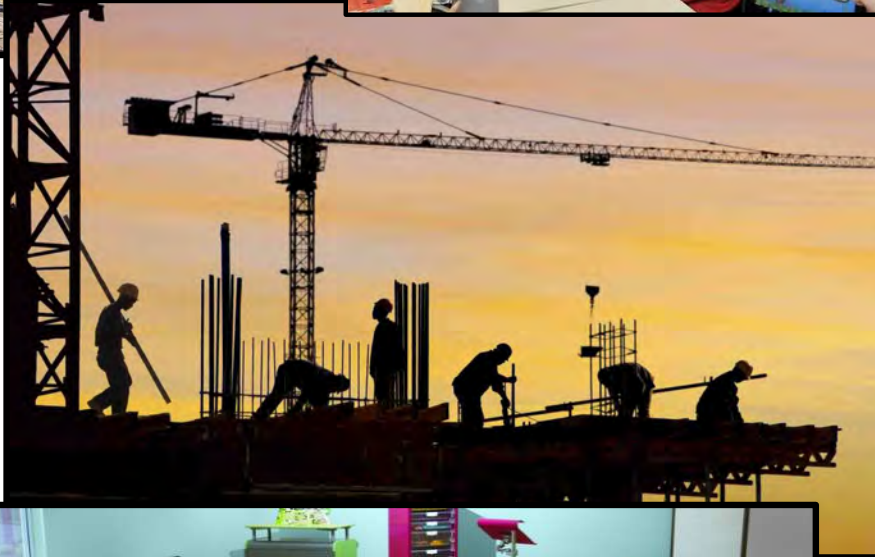
External



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



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
2022-2023

	2021-22 Fall Budget	Increase/ (Decrease)	2022-23 Spring Budget	2023-24 Spring Budget	2024-25 Spring Budget
<u>EXPENDITURES</u>					
<u>Capital Projects</u>					
Capital Maintenance Renewal (CMR) Projects	\$ 1,027,200	(396,400)	\$ 630,800	\$ 630,800	\$ 630,800
Leasehold Improvements - Outreach Program	250,000	(250,000)	-	-	-
<i>Total - Capital Projects</i>	1,277,200	(646,400)	630,800	630,800	630,800
<u>Capital Equipment</u>					
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	-	-	-	-	-
<i>Sub-total - Computer and Technology Equipment</i>	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
<i>Sub-total - Plant and Operations Equipment</i>	125,000	(19,500)	105,500	127,000	88,000
<i>Total - Capital Equipment Acquisitions</i>	730,300	377,500	1,107,800	713,600	903,300
<i>Grand Total - Capital Expenditures</i>	<u>\$ 2,007,500</u>	<u>\$ (268,900)</u>	<u>\$ 1,738,600</u>	<u>\$ 1,344,400</u>	<u>\$ 1,534,100</u>





Medicine Hat Public School Division
CAPITAL FUNDING BUDGET
2022-2023

	2021-22 Fall Budget	Increase	2022-23 Spring Budget	2023-24 Spring Budget	2024-25 Spring Budget
<u>FUNDING</u>					
<u>Capital Projects</u>					
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)	-	-	-
<i>Total Capital Projects Funding</i>	<u>\$ 1,277,200</u>	<u>(646,400)</u>	<u>\$ 630,800</u>	<u>\$ 630,800</u>	<u>\$ 630,800</u>
<u>Capital Equipment</u>					
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
<i>Total Capital Equipment Funding</i>	<u>730,300</u>	<u>377,500</u>	<u>1,107,800</u>	<u>713,600</u>	<u>903,300</u>
<i>Total Funding</i>	<u><u>\$ 2,007,500</u></u>	<u><u>\$ (268,900)</u></u>	<u><u>\$ 1,738,600</u></u>	<u><u>\$ 1,344,400</u></u>	<u><u>\$ 1,534,100</u></u>
<u>Summary</u>					
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)	-	-	-
<i>Total Funding</i>	<u><u>\$ 2,007,500</u></u>	<u><u>\$ (268,900)</u></u>	<u><u>\$ 1,738,600</u></u>	<u><u>\$ 1,344,400</u></u>	<u><u>\$ 1,534,100</u></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)
2022-2023

	2021-22 Closing Balance (Aug 31,2022)	2022-23			2022-23 Closing Balance (Aug 31,2023)	2023-24 Closing Balance (Aug 31,2023)	2024-25 Closing Balance (Aug 31,2024)
		Transfers Out	Net	Transfers In			
<u>Unrestricted Net Assets</u>							
Unrestricted	\$ 843,200 (1)	-	(2)	-	\$ 845,000	\$ 845,000	\$ 845,000
			(3)	-			
			(8)	1,800			
	<u>\$ 843,200</u>		<u>1,800</u>		<u>\$ 845,000</u>	<u>\$ 845,000</u>	<u>\$ 845,000</u>
<u>Operating Reserves</u>							
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)	-			-	-	-
<i>Total Operating Reserves</i>	<u>\$ 3,007,200</u>		<u>-</u>		<u>\$ 3,007,200</u>	<u>\$ 3,007,200</u>	<u>\$ 3,007,200</u>
<i>Total Accumulated Operating Surplus</i>	<u>\$ 3,850,400</u>		<u>1,800</u>		<u>\$ 3,852,200</u>	<u>\$ 3,852,200</u>	<u>\$ 3,852,200</u>
<u>Capital Reserves</u>							
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
<i>Total Capital Reserves</i>	<u>\$ 3,578,800</u>		<u>(8,600)</u>		<u>\$ 3,570,200</u>	<u>3,955,800</u>	<u>4,151,700</u>
<i>Total Operating & Capital Reserves</i>	<u>\$ 6,586,000</u>	<u>\$ (1,107,800)</u>		<u>\$ 1,099,200</u>	<u>\$ 6,577,400</u>	<u>\$ 6,963,000</u>	<u>\$ 7,158,900</u>
<i>Total Net Assets (not invested in Capital Assets)</i>	<u>\$ 7,429,200</u>		<u>(6,800)</u>		<u>\$ 7,422,400</u>	<u>\$ 7,808,000</u>	<u>\$ 8,003,900</u>

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



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)
<u>Summary - By Category of Reserve</u>						
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)
<i>Sub-total - Discretionary Operating</i>	\$ 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
<i>Net Reserves - Monitored by Provincial Government</i>	<u>\$ 7,175,300</u>	<u>\$ 6,259,700</u>	<u>\$ (6,800)</u>	<u>\$ 6,252,900</u>	<u>\$ 6,638,500</u>	<u>\$ 6,834,400</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.

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)
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)
<u>Accumulated Operating Surplus</u>						
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	<u>\$ 7,351,362</u>	<u>\$ 7,175,271</u>	<u>\$ 6,259,700</u>	<u>\$ 6,252,900</u>	<u>\$ 6,638,500</u>	<u>\$ 6,834,400</u>
<u>Accumulated Operating Surpluses as a Percentage of:</u>						
<u>Operating Expenditures</u>						
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)	<u>5.15%</u>	<u>4.42%</u>	<u>2.96%</u>	<u>2.95%</u>	<u>2.95%</u>	<u>2.95%</u>
Provincial Average	<u>5.00%</u>	<u>5.93%</u>				
Average of Similar Size School Divisions	<u>6.97%</u>	<u>7.58%</u>				
Operating Reserve Limit - Set by Province	<u>5.00%</u>	<u>5.00%</u>	<u>5.00%</u>	<u>3.15%</u>	<u>3.15%</u>	<u>3.15%</u>
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
<u>Operating Reserves as Equivalent Days of Operation</u>						
Medicine Hat Public School Division	12.9	11.0	7.4	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	<u>\$ 634</u>	<u>\$ 555</u>	<u>\$ 402</u> / Student	<u>\$ 406</u> /	<u>\$ 406</u> /	<u>\$ 406</u>
Provincial Average	<u>\$ 599</u>	<u>\$ 731</u>				
Average of Similar Size School Divisions	<u>\$ 826</u>	<u>\$ 922</u>				
<u>Capital Reserves Per Student</u>						
Medicine Hat Public	<u>\$ 402</u>	<u>\$ 466</u>	<u>\$ 536</u> / Student	<u>\$ 540</u>	<u>\$ 598</u>	<u>\$ 628</u>
Provincial Average	<u>\$ 343</u>	<u>\$ 389</u>				
Average of Similar Size School Divisions	<u>\$ 471</u>	<u>\$ 544</u>				

