Provincial Budget and Recent Developments

Combined Two Year Funding Impact

Funding Block	2020-21	Increase/ (Decrease)	2019-20	Increase/ (Decrease)	2018-19	Combined Two Year Change
		(1)		(2)		(1) + (2)
Instruction						
K-12	62,704,700	(432,200)	63,136,900	(3,660,800)	66,797,700	(4,093,000)
PUF	4,136,200	(2,798,700)	6,934,900	(26,800)	6,961,700	(2,825,500)
Total Instruction	66,840,900	(3,230,900)	70,071,800	(3,687,600)	73,759,400	(6,918,500)
System Administration	2,856,600	2,856,600	-	-	-	2,856,600
Transportation	2,370,500	69,100	2,301,400	23,700	2,277,700	92,800
External	506,900	-	506,900	-	506,900	-
Sub-total (Non-Enveloped)	72,574,900	(305,200)	72,880,100	(3,663,900)	76,544,000	(3,969,100)
Operations & Maintenance				-		
PO&M	10,215,300	1,002,800	9,212,500	130,100	9,082,400	1,132,900
IMR	2,155,800	(156,900)	2,312,700	159,700	2,153,000	2,800
Sub-total (Enveloped)	12,371,100	845,900	11,525,200	289,800	11,235,400	1,135,700
Total	84,946,000	540,700	84,405,300	(3,374,100)	87,779,400	(2,833,400)
					Less - CIF Funding Cut	913,000
						(1,920,400)

Non-Enveloped = (3,969,100) less CIF 913,000 = (**2,778,000)**

Division Deficit

Deficit in Non-Enveloped Funding Blocks

(All Funding except Operations & Maintenance)

Opening Deficit	(2,350,000)
Additional Grant reductions to Non-Enveloped	(305,000)
Non-Enveloped Starting Net Deficit	(2,655,000)
New Expenditures Pressure Points	
Teachers:	
Grid Movement	(381,100)
Benefit Cost Increase	(254,100)
Sundry - EI premiums and Insurance	(66,500)
Non-Discretionary Cost Increases	(701,700)
Budget Challenge	(3,356,700)

Actions to Free Up Resources

	FTE			$
	Teacher	EA	Other	
School Based				
Admin Position - VP CW				(15,000)
Field Trip Sub Costs				(67,100)
Support for Provincials				(4,500)
CEU Sharing (net)	(1.1)			(558,000)
Embedded Collaboration (for Play & Learn)	(1.2)			(123,200)
Restructured Outreach Programs (REAL)	(5.2)	(0.9)		(568,200)
Early Literacy EAs		(5.0)		(186,000)
Mini-Budget Allocations (lost funding $615,700)				(365,000)
	(7.5)	(5.9)	-	(1,887,000)
Central Instruction				
Travel and meeting cost reduction				(20,000)
System Planning (Cypress)				(33,000)
Waterton Convention (South Zone)				(10,500)
Central PD (generative dialogue)				(45,000)
Interoffice Mail (outsourced)				(23,600)
	-	-	-	(132,100)
	(7.5)	(5.9)	-	(2,019,100)

Actions to Free Up Resources

(PUF Funding decreased $2.8 million)

	FTE			$
	Teacher	EA	Other	
Restructuring of PUF Program				
Kindergarten EAs previously funded		(23.5)		(873,600)
ELP Compression - EAs		(13.0)		(483,000)
- Teachers	(5.5)			(564,900)
Service Providers - OT, PT & Speech (15%)				(220,900)
Daycare Aids - staff in daycares				(190,000)
Supplies, PD, etc.				(150,100)
CELT and FOP Teachers	(1.2)			(123,200)
Clerical - additional time in schools			(1.2)	(64,000)
	(6.7)	(36.5)	(1.2)	(2,669,700)

Actions to Move Resources

	$
Reassigned to O&M (Operations & Maintenance)	
Custodial Service previously in Instruction	(225,700)
Unsupported Amortization (School Additions)	(183,900)
OH&S Allocation to POM	(58,900)
	(468,500)

Recap – Net Surplus after Changes

	FTE			$
	Teacher	EA	Other	
Deficit				
2019-20 Operating Deficit				(2,350,000)
Additional Non-Enveloped Grant Reductions				(305,000)
New Expenditures Pressure Points	0.3			(701,700)
				(3,356,700)
Savings from Above Decisions				
Actions to Free Up Resources	(7.5)	(5.9)	-	2,019,100
Restructuring of PUF	(6.7)	(36.5)	(1.2)	2,669,700
Reassigned to O&M				468,500
	(13.9)	(42.4)	(1.2)	5,157,300
Sub-total				1,800,600
Sundry Revenue Adjustments				80,000
Miscellaneous cuts (Centrally)				217,800
Operating Surplus to this point	(13.9)	(42.4)	(1.2)	2,098,400

Details on the Changes

Amended Inclusive Model

	Points		2020-21	Change			2019-20
Inclusive Education Allocation			5,812,200	250,100			5,562,100
Less - District Program (Herald)			(549,500)	(4,600)			(544,900)
Net Available for Allocation to Schools			5,262,700	245,500			5,017,200
Portion Allocated On:							
Student Count	30%		1,578,800	(929,800)		50%	2,508,600
Student Profile	70%		3,683,900	1,175,300		50%	2,508,600
	100%		5,262,700	245,500		100%	5,017,200
Profile Factors	Points						
Coded Students	40	40%	1,473,700	721,100	10	30	752,600
Family Average Income (SES)	25	25%	921,000	(82,400)	(15)	40	1,003,400
Single Parent (SES)	15	15%	552,600	301,700	5	10	250,900
FNMI	5	5%	184,200	58,800	-	5	125,400
ESL	5	5%	184,200	58,800	-	5	125,400
Refugees	10	10%	368,400	117,500	-	10	250,900
	100	100%	3,684,100	1,175,500	-	100	2,508,600

Amended Staffing Ratios

Base Staffing Rates (Students/Teacher)	2020-21		2019-20
Kindergarten	19.25	2.25	17.00
Grades 1 to 3	19.25	1.00	18.25
Grades 4 to 6	19.25	(3.75)	23.00
Grades 7 to 9	23.25	(0.50)	23.75
Grades 10-12	23.25	(1.00)	24.25
CTS	20.00	-	20.00
K&E	16.00	-	16.00
French Immersion (High School)	18.75	-	18.75

2003 Alberta Commission on Learning

Net Impact to Non-Enveloped Budget

Non-Enveloped Areas
Use of Surplus Resources

	FTE Teacher	FTE EA	FTE Other	$
Additional Resources				
Family School Liasion Workers (FSLW)			1.8	158,200
Inclusive Education	2.3			250,000
New Staffing Ratios	16.5			1,690,200
Sub-total - Additional Resources Pushed Out	18.7	-	1.8	2,098,400
Less - the Operating Surplus before Additional Resources	(13.9)	(42.4)	(1.2)	(2,098,400)
Balanced Budget	4.8	(42.4)	0.6	-

Enveloped Budget

- O&M (Operations and Maintenance) and
- IMR (Infrastructure Maintenance Renewal)

	Spring Budget 2020-21 (Current Year)	Increase (Decrease)	%	Fall Budget 2019-20 (Prior Year)
Salaries and Benefits				
Non-Certificated Salaries	$ 3,298,800	$ 272,200	9.0%	$ 3,026,600
Non-Certificated Benefits	870,900	112,500	14.8%	758,400
Sub-total (Non-Certificated Salaries & Benefits)	$ 4,169,700	$ 384,700	10.2%	$ 3,785,000
Services, Contracts and Supplies				
Administration and General Expenses	$ 31,500	$ 5,900	23.0%	$ 25,600
Utilities	1,379,500	48,000	3.6%	1,331,500
Insurance - Property and Fleet	385,700	40,300	11.7%	345,400
Security and Monitoring	20,000	(23,000)	(53.5%)	43,000
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	45,500	26.2%	173,500
Christian School - O&M support	340,400	-	-	340,400
Wilson Learning Centre - P3 Maintenance	270,000	-	-	270,000
Fleet and Equipment Maintenance	68,600	-	-	68,600
Site Based - Maintenance (MBRs)	22,500	(600)	(2.6%)	23,100
Sub-total (O&M)	3,085,000	116,100	3.9%	2,968,900
Infrastructure Maintenance and Renewal (IMR)	1,410,500	60,000	4.4%	1,350,500
Sub-total (Purchased Services)	$ 4,495,500	$ 176,100	4.1%	$ 4,319,400
Amortization and Debt Servicing				
Amortization - Supported	2,813,200	(4,400)	(0.2%)	2,817,600
Amortization - Unsupported	252,700	178,600	241.0%	74,100
Sub-total (Amortization and Debt Servicing)	$ 3,065,900	$ 174,200	6.0%	$ 2,891,700
Total Operations and Maintenance	$ 11,731,100	$ 735,000	6.7%	$ 10,996,100

FTE Recap and Commentary

FTE Recap

	Spring Budget 2020-21		Increase (Decrease)			Fall Budget 2019-20	
	FTE	Total	FTE	Increase (Decrease)	%	FTE	Total
Certificated Staff - ATA							
Decentralized (School Based)	404.5	$ 48,015,500	11.5	$ 1,828,200	4.0%	393.0	$ 46,187,300
Program Unit Funding (PUF)	14.0	1,679,200	(6.7)	(786,900)	(31.9%)	20.7	2,466,100
Centralized Staff	5.0	1,017,400	-	3,600	0.4%	5.0	1,013,800
Central Services							
Substitutes & Summer School	-	1,053,800	-	(154,400)	(12.8%)	-	1,208,200
Paid Leaves	-	695,100	-	-	-	-	695,100
Other	-	474,300	-	(86,000)	(15.3%)	-	560,300
Total - ATA	423.5	$ 52,935,300	4.8	$ 804,500	1.5%	418.7	$ 52,130,800
		1.5%		1.5%			
Non-Certificated Staff - CUPE							
Educational Assistants							
Division	100.3	4,075,300	1.1	89,300	2.2%	99.2	3,986,000
PUF	14.0	527,500	(43.5)	(1,631,400)	(75.6%)	57.5	2,158,900
Sub-total - EAs	114.3	4,602,800	(42.4)	(1,542,100)	(25.1%)	156.7	6,144,900
Clerical	37.6	2,053,500	(1.1)	(38,100)	(1.8%)	38.7	2,091,600
Custodial	43.5	2,729,100	-	24,000	0.9%	43.5	2,705,100
Total - CUPE	195.4	$ 9,385,400	(43.5)	$ (1,556,200)	(14.2%)	238.9	$ 10,941,600

Note: 11.5 teachers = ~32 Equivalent EAs

FTE Recap

	Spring Budget 2020-21		Increase (Decrease)			Fall Budget 2019-20	
	FTE	Total	FTE	Increase (Decrease)	%	FTE	Total
		(14.2%)		(14.2%)			
Non-Certificated - Non-Union Staff							
Trustees	5.0	136,500	-	1,500	1.1%	5.0	135,000
Non-Union Staff	67.3	6,305,900	2.8	202,300	3.3%	64.5	6,103,600
Total - Non-Union	72.3	$ 6,442,400	2.8	$ 203,800	3.3%	69.5	$ 6,238,600
		3.3%		3.3%			
Total - All Groups	691.2	$ 68,763,100	(35.9)	$ (547,900)	(0.8%)	727.1	$ 69,311,000
	-	(0.8%)				0.3%	

Culinary Staff	2.0
FSLW	1.0
External Services	(2.2)
Facilities	2.0
	2.8

Note – the loss of the MHCBE grounds

Capital Budget

EXPENDITURES	2020-21 Spring Budget	Increase/ (Decrease)	2019-20 Fall Budget	2019-20 Spring Budget
Capital Projects				
Infrastructure Maintenance Renewal (IMR) Projects	$ 745,300	(25,600)	$ 770,900	$ 718,300
Total - Capital Projects	745,300	(25,600)	770,900	718,300
Capital Equipment				
Computer and Technology Equipment				
Classroom - Student Computers	201,000	(3,700)	204,700	174,000
School - Network Equipment	-	(110,000)	110,000	110,000
Staff Computers	20,000	(308,900)	328,900	328,900
Printers	156,000	6,000	150,000	150,000
Core Network Devices	250,000	165,800	84,200	84,200
Sub-total - Computer and Technology Equipment	627,000	(250,800)	877,800	847,100
Plant and Operations				
Vehicles	40,000	-	40,000	40,000
Equipment	69,000	45,000	24,000	24,000
Sub-total - Plant and Operations Equipment	109,000	45,000	64,000	64,000
Total - Capital Equipment Acquisitions	736,000	(205,800)	941,800	911,100
Grand Total - Capital Expenditures	$ 1,481,300	$ (231,400)	$ 1,712,700	$ 1,629,400

Reserves

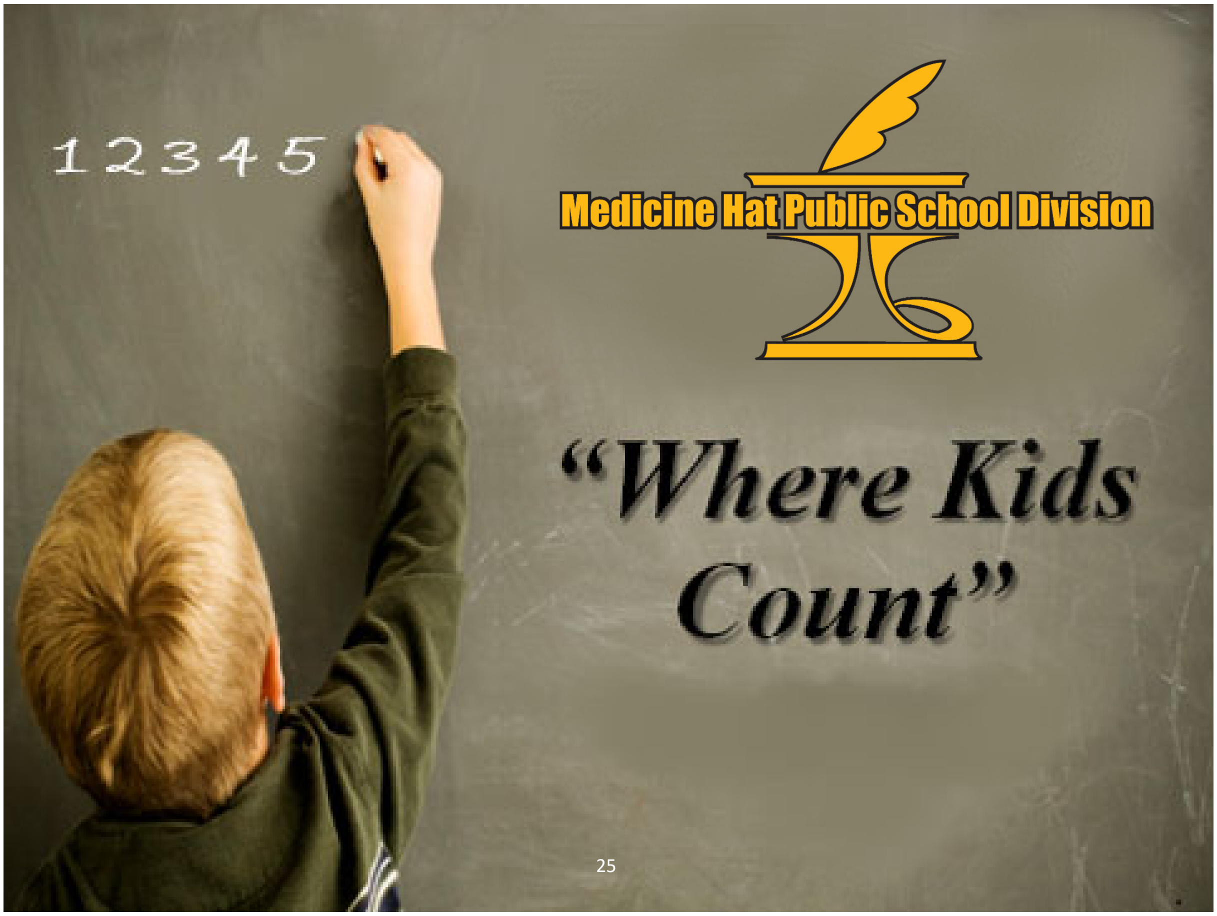
R E S E R V E S

	2020-21 Closing Balance (Aug 31,2021)		2020-21 Transfers Out		2020-21 Net	2020-21 Transfers In	2019-20 Closing Balance (Aug 31,2020)	2018-19 Closing Balance (Aug 31,2019)
Unrestricted Net Assets								
Unrestricted	$ 715,800	(1)	38,800	(2) (3)		- (1,000,000)	$ 1,677,000	$ 2,359,000
	$ 715,800				(961,200)		1,677,000	2,359,000
Operating Reserves								
Working Capital	$ 2,221,500	(2)	-	(1)		$ (38,800)	$ 2,260,300	$ 2,278,900
School Based:								
Mini Budget	201,900			(4)		-	201,900	201,900
SGF	1,091,000			(5)		-	1,091,000	1,091,000
Board & Administration:								
Discretionary	1,000,000	(3)	1,000,000				-	300,000
Total Operating Reserves	$ 4,514,400				961,200		$ 3,553,200	$ 3,871,800
Total Accumulated Operating Surplus	$ 5,230,200				-		$ 5,230,200	$ 6,230,800
Capital Reserves								
Instruction Block								
Computers, etc.	$ 444,300	(6)	$ (627,000)	(7)		$ 846,000	$ 225,300	$ 272,000
Vehicles	116,100			(7)		28,700	87,400	58,700
Plant & Operations	470,500	(6)	(109,000)	(7)		105,500	474,000	434,100
External Services	-						-	-
Transportation	25,500			(7)		5,100	20,400	15,300
Board & Administration	2,192,800			(7)		248,000	1,944,800	1,691,300
Total Capital Reserves	3,249,200		(736,000)		497,300	1,233,300	2,751,900	$ 2,471,400
Total Net Assets (not invested in Capital Assets)	$ 8,479,400				497,300		$ 7,982,100	$ 8,702,[illegible]

Reserves

Bench Marked

	2020-21 Closing Balance (Aug 31,2021)		2019-20 Closing Balance (Aug 31,2020)	2018-19 Closing Balance (Aug 31,2019)	2017-18 Closing Balance (Aug 31,2018)
Accumulated Operating Surplus					
Operating - Committed	$ 1,292,900		$ 1,292,900	$ 1,292,900	$ 1,840,100
Less - SGF	(1,091,000)		(1,091,000)	(1,091,000)	(1,123,100)
Net - Committed (excludes SGF)	201,900		201,900	201,900	717,000
Operating - Discretionary	1,715,800		1,677,000	2,659,000	828,900
Operating - Working Capital	2,221,500		2,260,300	2,278,900	2,283,300
Total - Accumulated Operating Surplus	$ 4,139,200		$ 4,139,200	$ 5,139,800	$ 3,829,200
Capital Reserves	3,249,200		2,751,900	2,471,400	2,591,400
Total - Reserves & Surpluses	$ 7,388,400		$ 6,891,100	$ 7,611,200	$ 6,420,600
Accumulated Operating Surpluses as a Percentage of:					
Operating Expenditures					
Medicine Hat Public	$88,858,700		$90,415,700	$90,685,803	$92,068,956
Operating Reserves & Surpluses as a Percentage of Budget					
Committed (excluding SGF)	0.23%		0.22%	0.22%	0.78%
Discretionary & Unrestricted	1.93%		1.85%	2.93%	0.90%
Working Capital	2.50%		2.50%	2.51%	2.48%
Total Operating Reserves & Surpluses	**4.66%**		**4.58%**	**5.67%**	**4.16%**
Provincial Average				4.54%	4.96%
Average of Similar Size School Divisions				4.56%	4.99%
Operating Reserve Limit - Set by Province	**5.00%**		**5.00%**	**5.00%**	**5.00%**
Level - Reserves are below/(above) Provincial Limit	$ 304,000		$ 382,000	$ (606,000)	$ 774,000
Operating Reserves as an Equivalent Days of Operation					
Medicine Hat Public	11.6	Days	11.4	14.2	10.4
Provincial Average				11.4	12.4
Average of Similar Size School Divisions				11.4	12.5
Capital Reserves Per Student					
Medicine Hat Public	**$ 458**	/ Student	**$ 392**	**$ 348**	**$ 369**
Provincial Average				$ 306	$ 357
Average of Similar Size School Divisions				$ 278	$ 310


1 2 3 4 5
Medicine Hat Public School Division
"Where Kids Count"