Enclosure No. 1

Medicine Hat Public School Division

BUDGET 2021-22

Medicine Hat Public School Division

Division Vision

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

Mission Statement

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

Core Values

Celebrating our system's core values:

Compassion
Curiosity
Courage
and
Honour

Medicine Hat Public School Division

BUDGET 2021-2022

"Spring Release"

Table of Contents

KEY BUDGET ASSUMPTIONS

INFORMATION

	2020-21 Spring	2019-20 Fall	Increase (Decrease)
Enrolment:			
Budget is based on a student count of	7,285	7,087	198 students

Grant Rates:

The 2019-20 provincial budget was not released until fall 2019 and the Board chose to run a $2.3 million deficit to be funded out of reserves.

An entirely new funding model was implemented by the Province for 2020-21. In 2019-20 the Division received $3.5 million less than it received in 2018-19. The Classroom Improvement Fund is included in the above numbers, which was a loss of $917,000. Adjustments were made to the budget in 2019-20 year so that a portion of the lost funding had been dealt with in 2019-20. As a result, over the two year period the Division will receive a net $2.8 million lower in funding from 2 years prior.

In 2021-22 we will receive a further reduction of $375,100 due to enrolment decline due to COVID and which we do not think will fully recover in 2021-22. The Board has decided to soften the impact to our schools for another year by running a $757,000 deficit in 2021-22. There are adequate reserves to finance the deficit.

Salaries and Benefits:

The salary and benefit projection is based on known and estimated increases.

- Teachers - No increase has been budgeted - 0%.
- Other groups - No increase has been budgeted - 0%.

BUDGET OVERVIEW

SPRING COMMENTS

Grants:

Instruction - There was an increase to Instruction funding and a few new funding categories created under Specialized Learning Support (SLS) and Moderate Language Delays. It comes at the cost of reductions to funding under facilities.

- Instructional Grants from Alberta Education increased $1.1 million.
- There is also “transitional funding” which increased a further $310,000 to $3.0 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.
- The Division received $2.6 million to assist with COVID costs in 2020-21. There is no expectation of Federal funding in 2021-22.

Operations and Maintenance (O&M)

- O&M - Decreased by ($446,100) or (6.4%). O&M has been a long standing underfunded area of the school system.
- IMR - Decreased by ($463,100) or (33%).
- Total reduction to Facilities operational funding was ($934 thousand) or (7.9%).

Transportation

- Transportation funding is now block funded for the next three years. The amount is what we received in 2019-20 plus 5%. There was no change in 2021-22.

System Administration

- This was a new grant in 2020-21 which amounted to $2.9 million. There was no change in the grant amount for 2021-22.

External Services

- No changes are expected in funding for 2021-22.

SPRING COMMENTS (continued)

Grants (continued)

In Summary

- Year Over Year - Funding from Alberta Education increased by $218,900 while Federal funding decreased ($2,594,900).

Local Revenues:

- Anticipated increase in Local Revenues of $74,000 the major changes are as follows:
  - International Student Tuition - Increase of $140,000.
  - Investment Income - Increase of $4,000.
  - City Grant (CFSS) - one-time grant in 2020-21 - so for 2021-22 it will decrease ($50,000).
  - Rental of Facilities - decrease due to COVID access for Joint Use - decrease of ($20,000).

Salaries and Benefits: (S&B)

- Average teacher salaries increased due to grid movement costing an additional $338,400.
- Benefit costs have also increased by $227,500 due to an increase by the provider ASEBP.
- Certificated FTE have decreased by (5.2) FTE and non-certificated have decreased by (9.5) FTE, for a total net decrease in staff of (14.7) FTE.
- There were 11.4 Certificated FTE that were funded in 2020-21 with Federal funding for COVID, that could not be replaced in 2021-22. The Division added back 6.2 FTE to assist with the enrolment growth. There was a net reduction of (5.2) FTE.
- There were 9.6 EAs that were funded in 2020-21 with Federal funding for COVID, that could not be replaced in 2021-22. The Division added back 1 additional FTE and filled 7 previous budgeted but unfilled positions. The net position loss is only about 2 FTE.
- Salaries and Benefits decreased by ($577,800) or .(8%) of 1%.

SPRING COMMENTS

Purchased Services:

Instruction

- COVID funding - Was used partially for purchased services such as hand sanitizer, cleaning supplies, masks, shields and other items related to dealing with the pandemic. In 2020-21 $757,200 was used for the pandemic costs. This will result in a reduction of purchased services in 2021-22.
- Schools - Budgets were increased to the enrolment growth by $89,200.
- Pre-K (PUF) - Will also see an increase of $39,200 for purchased services.
- Net decrease of Instructional expenditures of ($534,500) or (6%).

Operations and Maintenance - O&M decreased by ($502,100) mostly due to the following:

- Property Insurance - Increased by $120,300.
- Utilities - decreased by ($120,300).
- O&M Support for the Christian School - Decreased by ($50,100).
- IMR - Decreased by ($463,100) due to offsetting funding reduction.

Transportation - Increased by $6,300 mostly due to a 1% general increase for Southland Transportation and there were some offsetting reduction in Special Transportation Services.

System Administration - Decreased by ($24,000), mostly due to a number of small cuts in order to free more resources for the classroom, including reduction to travel budgets.

SPRING COMMENTS

External Services - Reduced by ($3,700) mainly due to the increased benefit costs resulting in a reduction of funding available for purchased services.

Overall Purchased Services was decreased by ($1.1) million, of which ($757,200) was due to the lost COVID funding.

Capital Expenditures and Funding:

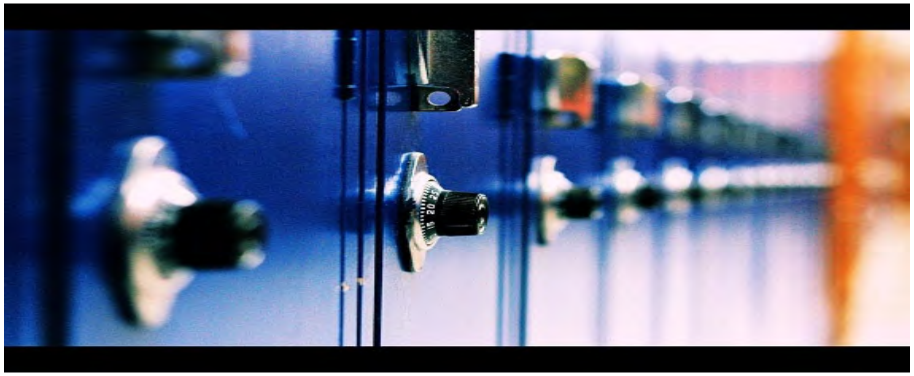
There are no major capital projects budgeted for 2021-2022.

- CMR projects have increased by $281,900.
- Technology Projects have decreased by ($201,700).
- Facilities equipment replacements have increased by $16,000.

Reserves:

Operating Reserves - are projected to be in good shape. At the end of 2019-20 the Division was at 5.15% of Operating Expenditures, which is slightly higher than the Provincial target of 5% as a maximum. However the budgeted deficit from 2020-21 and 2021-22 should bring the surplus down to under 4%. This translates into only 9.8 days of operating costs.

Capital Reserves - are projected to be at $554/student which is slightly higher than the Provincial average.



STUDENT ENROLMENT

INFORMATION

Enrolment had generally been steady in the Division over the previous five years, averaging .5 of 1% growth per year. 2019-20 was the first year in many that we saw a slight decline in enrolment of (1.1%). However, in 2020-21 with the pandemic we saw a significant decline of 319 students or (4.3%). This was a province wide phenomena.

The Province is projecting growth of 94 student FTE or 1.3% for Medicine Hat Public for 2021-22.

Enrolment for the fall of 2021 is estimated to rebound to 7,285 an increase of 198 students or 2.8%.

MHPSD

Medicine Hat Public School Division

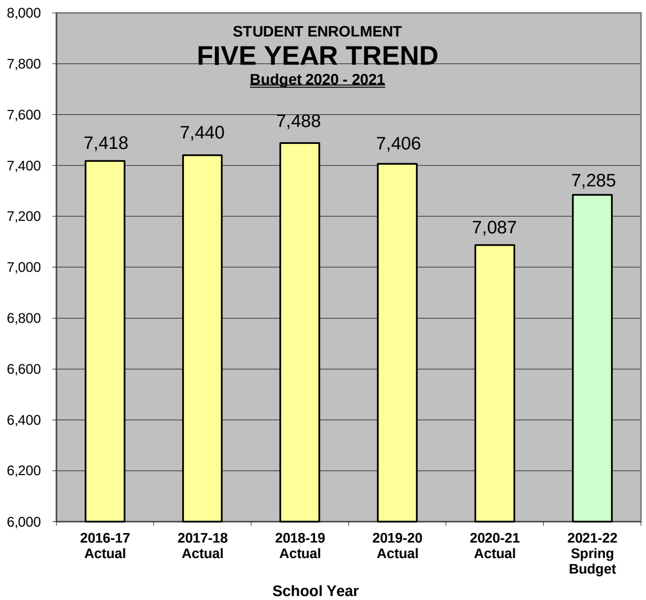
STUDENT ENROLMENT

2021-2022 BUDGET

Enrolment Comments:

Enrolment for September 2021 is projected to grow by 198 students or 2.8% year-over-year.

	2021-22 Spring Budget	Increase (Decrease)	2020-21 Actual	Percent
Early Childhood Services				
Community Placements	147	(2)	149	(1.3%)
Early Learning Programs (ELP)	117	6	111	5.4%
Sub-total - ECS excluding K	264	4	260	1.5%
Elementary Programming				
Kindergarten	475	43	432	10.0%
Grades 1 - 3	1,458	4	1,454	0.3%
Grades 4 - 6	1,556	(3)	1,559	(0.2%)
Sub-total	3,489	44	3,445	1.3%
Middle & High School Programming				
Grades 7 - 9	1,572	81	1,491	5.4%
Grades 10 - 12	1,960	69	1,891	3.6%
Sub-total	3,532	150	3,382	4.4%
Total - K-12	7,021	194	6,827	2.8%
Grand Total	7,285	198	7,087	2.8%



Schools or Programs:	2021-22 Spring Budget	Increase/ (Decrease)	2020-21 Actual	2019-20 Actual	2018-19 Actual	2017-18 Actual	2016-17 Actual
Community Placements (ECS)	147	(2)	149	150	171	177	216
Connaught School	370	10	360	368	488	534	510
Crestwood School	326	9	317	438	461	458	481
Elm Street School	148	6	142	175	158	177	175
George Davison School	303	15	288	335	359	345	352
Herald School	173	(5)	178	245	229	224	221
Medicine Hat Christian School	225	2	223	265	246	254	264
River Heights School	266	4	262	297	283	284	310
Ross Glen School	276	1	275	309	331	321	338
Ken Sauer School	302	(5)	307	312	304	278	-
Southview School	163	(9)	172	192	193	200	237
Vincent Massey School	223	12	211	245	251	261	309
Webster Niblock School	190	9	181	215	220	218	305
Wilson Learning Centre	791	61	730	845	803	786	734
Alexandra Middle School	468	71	397	473	486	518	557
Medicine Hat High School	1,217	74	1,143	1,194	1,085	1,011	963
Crescent Heights High School	1,219	21	1,198	1,286	1,323	1,294	1,240
HUB	104	(344)	448	-	-	-	-
TBA	263	263	-	-	-	-	-
Outreach Programs	111	5	106	62	97	100	113
Total Enrolment	7,285	198	7,087	7,406	7,488	7,440	7,418
Increase/(Decrease) in Students	198		(319)	(82)	48	22	37
	2.8%		(4.3%)	(1.1%)	0.6%	0.3%	0.5%

	2021-22 Spring Budget	Increase/ (Decrease)	2020-21 Actual	2019-20 Actual	2018-19 Actual	2017-18 Actual	2016-17 Actual
Community Placements	147	(2)	149	150	171	177	216
Outreach Programs	111	5	106	62	97	100	113
Traditional Schools	7,027	195	6,832	7,194	7,220	7,163	7,089
Total Enrolment	7,285	198	7,087	7,406	7,488	7,440	7,418
		2.8%	(4.3%)	(1.1%)	0.6%	0.3%	0.5%
			(0.8%)	Average (previous 5 years)			
	(0.3%)	Average (current 5 years)					

FALL UPDATE

Medicine Hat Public School Division

ENROLMENT HISTORY AND PROJECTIONS

2021-2022 BUDGET

			MHPSD			Province *		Province compared to Division
	Year	Data	Enrolment	Increase	%	Increase	%	
(10)	2011-12	Actual	6,759					
(9)	2012-13	Actual	6,971	212	3.1%			
(8)	2013-14	Actual	7,068	97	1.4%			
(7)	2014-15	Actual	7,224	156	2.2%	180	2.6%	0.4%
(6)	2015-16	Actual	7,381	157	2.2%	113	1.6%	(0.6%)
(5)	2016-17	Actual	7,418	37	0.5%	143	2.0%	1.5%
(4)	2017-18	Actual	7,440	22	0.3%	51	0.7%	0.4%
(3)	2018-19	Actual	7,488	48	0.6%	4	0.1%	(0.5%)
(2)	2019-20	Actual	7,406	(82)	(1.1%)	21	0.3%	1.4%
(1)	2020-21	Actual	7,087	(319)	(4.3%)	50	0.3%	4.6%
-	2021-22	Fall Budget	7,285	198	2.8%	94	1.3%	(1.5%)
1	2022-23	Forecast	7,215			34	0.5%	
2	2023-24	Forecast	7,121			(94)	(1.3%)	
3	2024-25	Forecast	7,095			(26)	(0.4%)	
4	2025-26	Forecast	6,971			(124)	(1.8%)	
5	2026-27	Forecast	6,835			(136)	(2.0%)	
6	2027-28	Forecast	6,691	(14.6%)	(985)	(144)	(2.1%)	
7	2028-29	Forecast	6,552			(139)	(2.1%)	
8	2029-30	Forecast	6,422			(130)	(2.0%)	
9	2030-31	Forecast	6,360			(62)	(1.0%)	
10	2031-32	Forecast	6,230			(130)	(2.1%)	

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

S
P
R
I
N
G

R
E
L
E
A
S
E

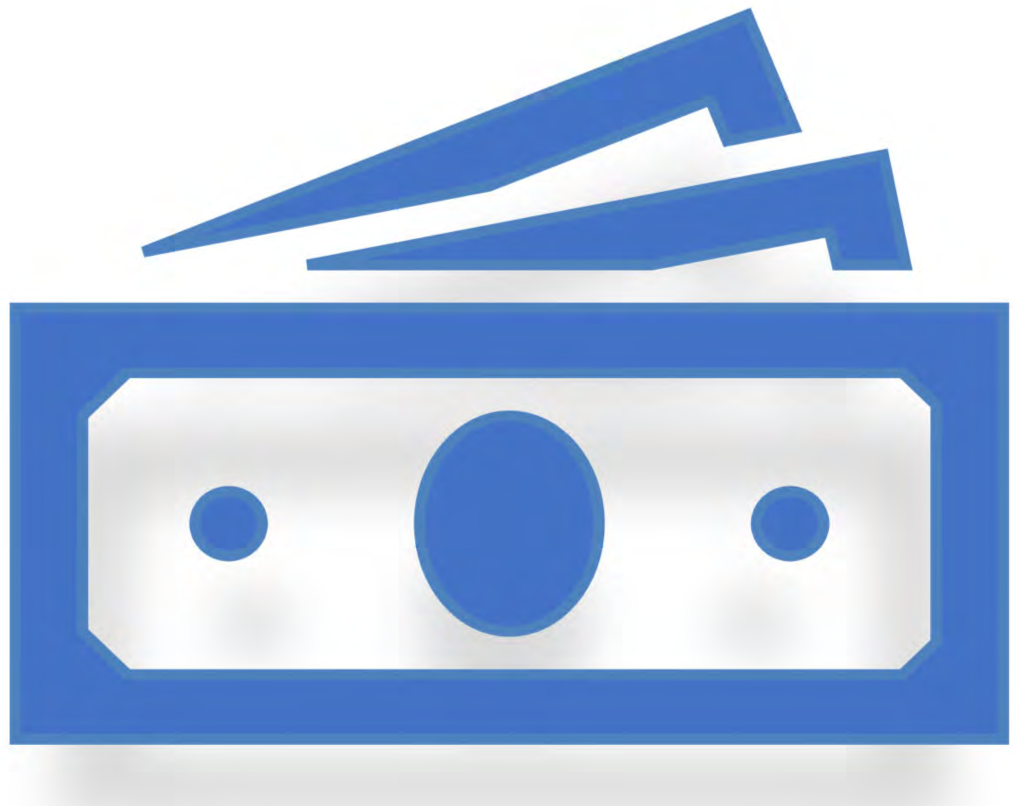
Medicine Hat Public School Division

WEIGHTED MOVING AVERAGE (WMA) ENROLMENT (Projected)

2021-2022 BUDGET

Grade Level	2019-20	2020-21	2021-22	WMA	Per Student Funding Rate	Budgeted Base Funding 2021-22	Increase/ (Decrease)	%	Budgeted Base Funding 2020-21
Weighting	20%	30%	50%		$	$	$		$
ECS	760	692	739	729.10	3,032.00	2,210,600	11,200	0.5%	2,199,400
Grades 1-9	4,747	4,502	4,586	4,593.60	6,064.00	27,855,500	(316,000)	(1.1%)	28,171,500
Sub-total - ECS to Grade 9 Funding	5,507	5,194	5,325	5,322.70		30,066,100	(304,800)	(1.0%)	30,370,900
High School									
Years 1-3	1,711	1,717	1,770	1,743.30	6,670.40	11,628,500	264,100	2.3%	11,364,400
Year 4	106	137	135	129.40	3,335.20	431,600	45,400	11.8%	386,200
Year 5	8	22	20	17.60	1,667.60	29,300	4,300	17.2%	25,000
	1,825	1,876	1,925	1,890.30		12,089,400	313,800	2.7%	11,775,600
Summer Schools (credits)			1,599	1,599.33	143.00	228,700	(14,400)	(5.9%)	243,100
Sub-total - High School Funding						12,318,100	299,400	2.5%	12,018,700
Total Funded Student Count	7,332	7,070	7,250	7,213.00					
Effective Funded FTE	6,893	6,639	6,798	6,770.55		42,384,200	(5,400)	(0.0%)	42,389,600
Growth/(Decline) - Year-Over-Year		(254)	159						
Percentage Growth/(Decline)		(3.7%)	2.4%						
International Students	57	15	35	33.40					
Total Student Count	7,389	7,085	7,285	7,246.40					
Growth/(Decline) - Year-Over-Year		(304)	200						
Percentage Growth/(Decline)		(4.1%)	2.8%						

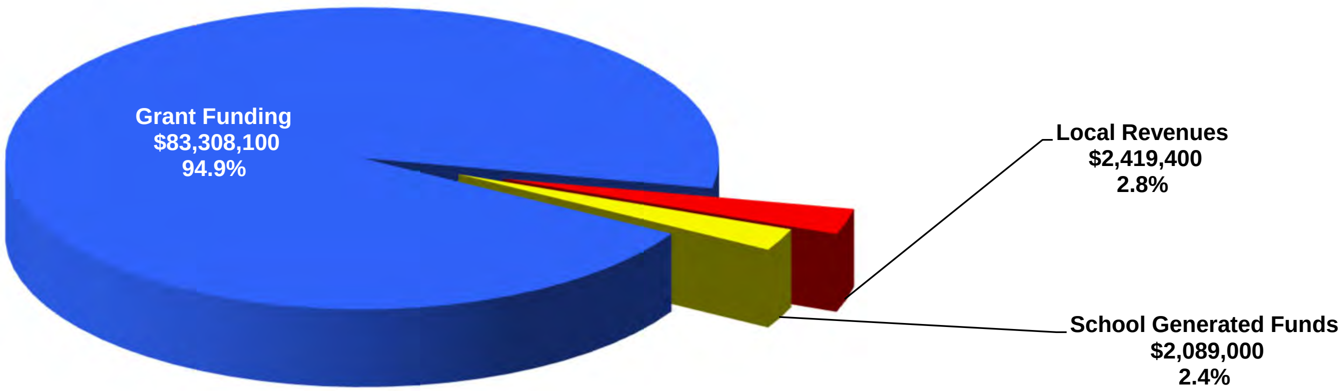
REVENUES AND EXPENDITURES



DIVISION REVENUES

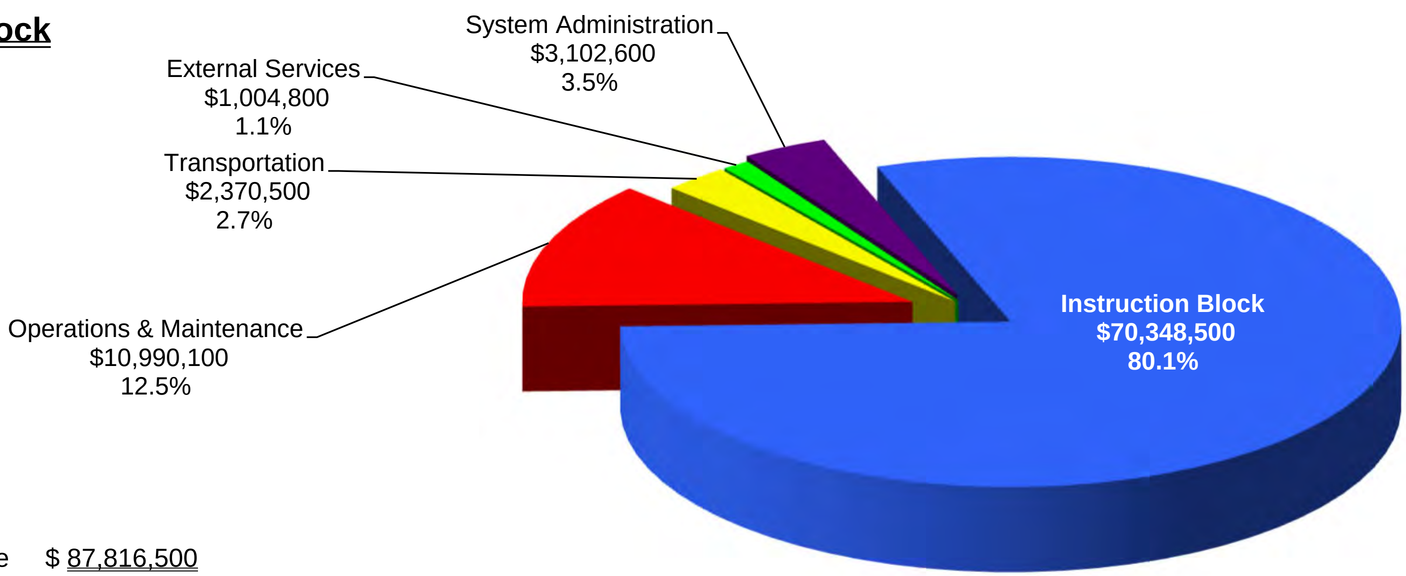
BUDGET 2021-2022

Funding Source



Total Revenue $ 87,816,500

Funding Block

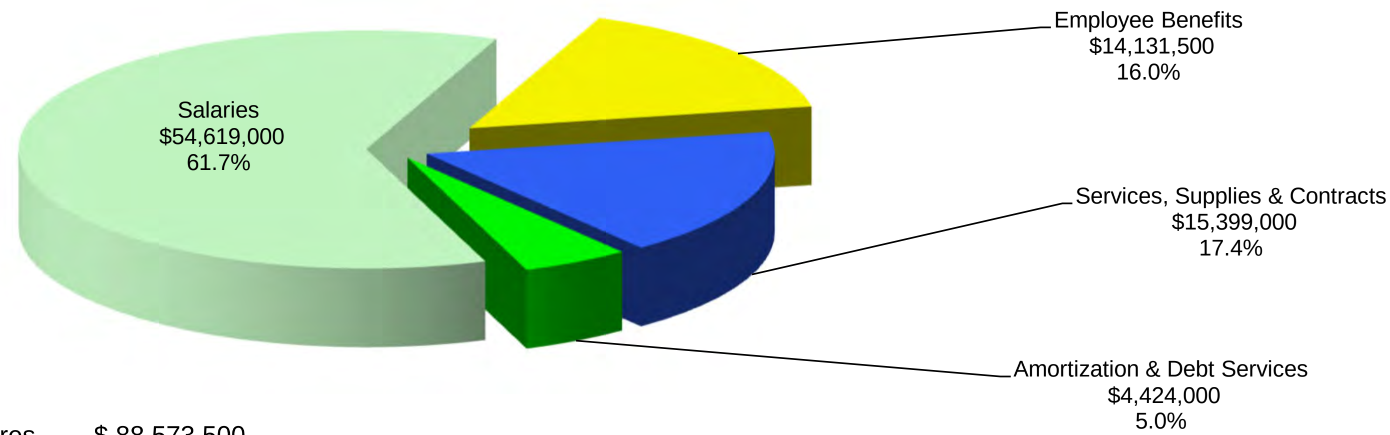


Total Revenue $ 87,816,500

DIVISION EXPENDITURES

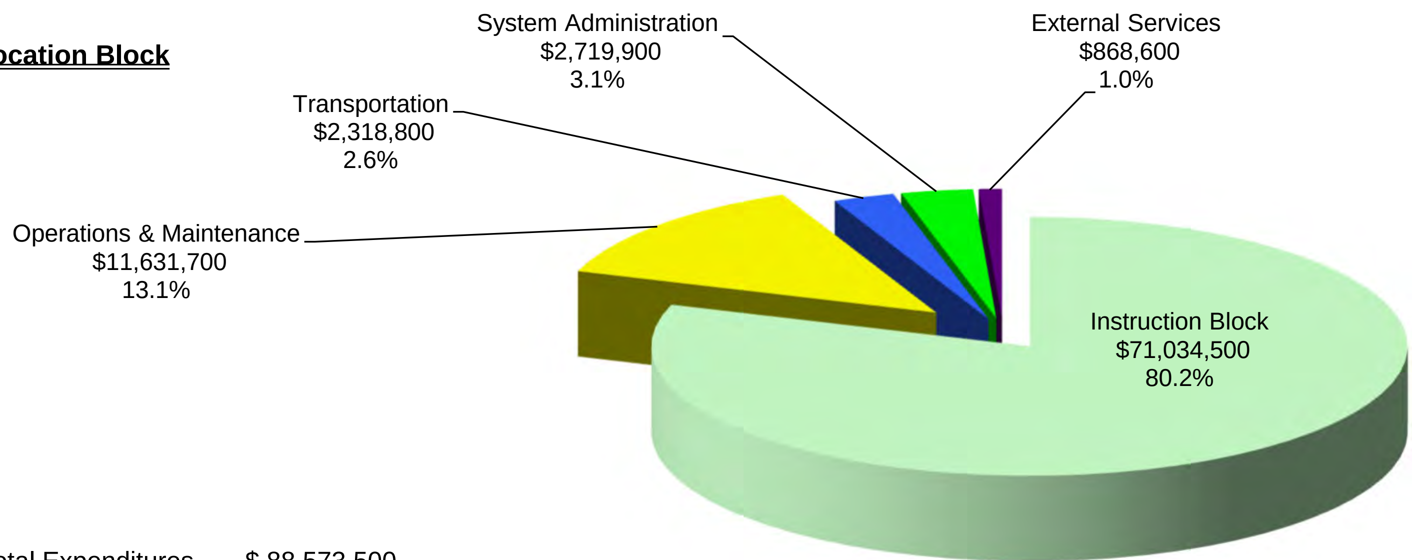
BUDGET 2021-2022

Expense Type (or Object)



Total Expenditures $ 88,573,500

Allocation Block



Total Expenditures $ 88,573,500

SPRING RELEASE

Medicine Hat Public School Division

BUDGETED STATEMENT OF OPERATIONS

BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)	Actual 2019-20 (Prior Year)
OPERATIONS (SUMMARY)					
Revenues					
Alberta Education	$ 80,238,300	$ 218,900	0.3%	$ 80,019,400	$ 78,354,486
Alberta Infrastructure	2,562,900	(35,800)	(1.4%)	2,598,700	3,346,524
Other - Government of Alberta	506,900	-	-	506,900	549,238
Sub-Total - Government of Alberta	$ 83,308,100	$ 183,100	0.2%	$ 83,125,000	$ 82,250,248
Federal Government and/or First Nations	-	(2,594,900)	(100.0%)	2,594,900	-
Other Alberta School Authorities	-	-	-	-	37,900
Fees	1,369,000	-	-	1,369,000	1,031,595
Other Sales and Services	2,196,600	140,000	6.8%	2,056,600	2,913,532
Investment Income	186,000	4,000	2.2%	182,000	210,606
Gifts and Donations	280,100	(50,000)	(15.1%)	330,100	392,706
Rental of Facilities	56,700	(20,000)	(26.1%)	76,700	85,195
Fundraising	420,000	-	-	420,000	290,312
Total Revenues	$ 87,816,500	$ (2,337,800)	(2.6%)	$ 90,154,300	$ 87,212,094
Expenses By Program					
Instruction	$ 71,034,500	(1,322,700)	(1.8%)	$ 72,357,200	$ 71,020,682
Operations and Maintenance	11,631,700	(502,100)	(4.1%)	12,133,800	10,626,658
Transportation	2,318,800	1,500	0.1%	2,317,300	1,897,289
System Administration	2,719,900	(16,500)	(0.6%)	2,736,400	2,918,884
External Services	868,600	(9,600)	(1.1%)	878,200	816,081
Total Expenses	$ 88,573,500	$ (1,849,400)	(2.0%)	$ 90,422,900	$ 87,279,594
Operating Surplus (Deficit)	$ (757,000)	$ (488,400)		$ (268,600)	$ (67,500)

SPRING RELEASE

Medicine Hat Public School Division

BUDGETED SCHEDULE OF PROGRAM OPERATIONS

BUDGET 2021-2022

	Spring Budget 2021-2022						Fall Budget 2020-21	Actual 2019-20
	Instruction	Operations & Maintenance	Transportation	System Administration	External Services	**Total**	**Total**	**Total**
Revenues								
Alberta Education	$ 66,722,900	$ 8,288,300	$ 2,370,500	$ 2,856,600	$ -	$ 80,238,300	$ 80,019,400	$ 78,354,486
Alberta Infrastructure	-	2,562,900	-	-	-	2,562,900	2,598,700	3,346,524
Other - Government of Alberta	-	-	-	-	506,900	506,900	506,900	549,238
Sub-total (Government of Alberta)	$ 66,722,900	$ 10,851,200	$ 2,370,500	$ 2,856,600	$ 506,900	$ 83,308,100	$ 83,125,000	$ 82,250,248
Federal Government	-					-	2,594,900	-
Other Alberta School Authorities	-	-	-	-	-	-	-	37,900
Fees	1,369,000	-	-	-	-	1,369,000	1,369,000	1,031,595
Other Sales and Services	1,479,600	4,100	-	215,000	497,900	2,196,600	2,056,600	2,913,532
Investment Income	147,000	13,000	-	26,000	-	186,000	182,000	210,606
Gifts and Donations	210,000	65,100	-	5,000	-	280,100	330,100	392,706
Rental of Facilities	-	56,700	-	-	-	56,700	76,700	85,195
Fundraising	420,000	-	-	-	-	420,000	420,000	290,312
Total Revenues	$ 70,348,500	$ 10,990,100	$ 2,370,500	$ 3,102,600	$ 1,004,800	$ 87,816,500	$ 90,154,300	$ 87,212,094
Expenses By Object								
Salaries & Benefits								
Certificated Salaries	$ 40,846,100	$ -	$ -	$ 545,600	$ -	$ 41,391,700	$ 41,760,400	$ 40,886,081
Certificated Benefits	10,582,300	-	-	101,600	-	10,683,900	10,601,800	10,198,800
Non-certificated Salaries	8,069,600	3,349,600	66,300	1,188,800	553,000	13,227,300	13,521,300	13,253,717
Non-certificated Benefits	2,050,500	898,400	19,100	327,100	152,500	3,447,600	3,444,800	3,262,069
Sub-total (Salaries & Benefits)	61,548,500	4,248,000	85,400	2,163,100	705,500	68,750,500	69,328,300	67,600,667
Services, Contracts and Supplies	8,376,800	4,156,700	2,233,400	490,800	141,300	15,399,000	16,461,600	15,173,649
Amortization and Debt Services								
Amortization - Supported	412,800	2,946,400	-	-	-	3,359,200	3,386,200	3,233,330
Amortization - Unsupported	666,900	280,600	-	64,100	21,800	1,033,400	1,215,400	1,219,287
Interest - Unsupported	-	-	-	-	-	-	-	6,441
Sub-total (Amortization & Debt Services)	1,079,700	3,227,000	-	64,100	21,800	4,392,600	4,601,600	4,459,058
Other Interest and Finance Charges	29,500	-	-	1,900	-	31,400	31,400	43,839
Losses on Disposal of Capital Assets	-	-	-	-	-	-	-	2,381
Total Expenses	$ 71,034,500	$ 11,631,700	$ 2,318,800	$ 2,719,900	$ 868,600	$ 88,573,500	$ 90,422,900	$ 87,279,594
Operating Surplus (Deficit)	$ (686,000)	$ (641,600)	$ 51,700	$ 382,700	$ 136,200	$ (757,000)	$ (268,600)	$ (67,500)

STUDENTS AND STAFF

INFORMATION

Funding - The Division is projecting enrolment to be up 198 students from our fall numbers but we are still down 121 from our Spring 2020 projected enrolment. As well, we will not be receiving Federal funding for COVID as we did in 2020-21.

- COVID Funding - The loss of the federal COVID funding would account for 11.4 less certificated FTE, 9.6 less EA FTE and 1.0 less non-union clerical FTE.
- Enrolment Growth - However with the additional students we added back 6.2 certificated FTE and .6 EA FTE.
- Allocation Model - The staffing allocation formula for schools pushes out equivalent FTE in the name of teaching staff. The school principals will determine how they will spend those resources whether it be on teachers or EAs. So a precise number of FTE is not possible at this time.
- PreK (PUF) - adjusted the budget to reflect the actual in 2020-21 which is .5 less certificated FTE, 3.0 less EA FTE and .6 less clerical FTE.
- Special Learning Supports (SLS) - Due to the need for SLS the Division added an additional 6.4 EA FTE.
- Play & Learn - increased their EA FTE by 1.0 FTE.
- FSLW - With the growing anxiety in families and students we have added .5 FSLW (Family School Liaison Workers).
- Information Technology - Increased the Help Desk position by .2 FTE.

Net Totals:

- Teachers - reduction of 5.2 FTE.
- Educational Assistants - reduction of 8.6 FTE
- Clerical - reduction of .6 FTE
- FSLW - increase of .5 FTE, Other - reduction .8 FTE

S P R I N G R E L E A S E

Medicine Hat Public School Division

SCHEDULE OF STUDENT FTE

BUDGET 2021-2022

	FTE Weighting	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Kindergarten to Grade 12 - Eligible Funded Students					
Kindergarten	0.50	475	15	3.3%	460
Grades 1 to 9	1.00	4,586	75	1.7%	4,511
Grades 10 to 12					
1st, 2nd and 3rd year students	1.00	1,770	57	3.3%	1,713
4th year students	0.50	135	(2)	(1.5%)	137
5th year students	0.25	20	(2)	(9.1%)	22
High School Students		1,925	53	2.8%	1,872
Total Headcount (K-12)		6,986	143	2.1%	6,843
Total Eligible Funded Students (FTE) - K-12		6,666.0	138.0	2.1%	6,528.0
Breakdown of Pre-Kindergarten Enrolment					
Eligible Funded Children		264	35	15.3%	229
Other Children in these programs		-	(11)	(100.0%)	11
Total Enroled Children in Pre-K programs		264	24	10.0%	240
Program Hours (minimum 400 hours)		478			672
FTE Ratio (Actual hours divided by 800)		0.598			0.840
FTE's Enroled in Pre-K		157.7	(44)	(21.8%)	201.6
Total Funded Students					
Total Head Count		7,250	178	2.5%	7,072
Total FTE		6,823.7	94.1	1.4%	6,729.6
Unfunded Students - Foreign Visiting Students					
Grades 7-9		-	-		-
Grades 10-12		35	20	133.3%	15
Total Head Count		35	20	133.3%	15
Grand Total Head Count (Funded and Unfunded)		7,285	198	2.8%	7,087

S
P
R
I
N
G

R
E
L
E
A
S
E

Medicine Hat Public School Division

SCHEDULE OF STAFF FTE

BUDGET 2021-2022

	Spring Budget 2021-22	Increase (Decrease)	%	Fall Budget 2020-21
Certificated Staff FTEs				
School Based	405.805	(5.238)	(1.3%)	411.043
Non-School Based	7.000	-	-	7.000
Total Certificated Staff FTEs	412.805	(5.238)	(1.3%)	418.043
Certificated Staffing Change due to:				
Enrolment Change	6.162			
Other Factors	(11.400)			
Total Change	(5.238)			
Non-Certificated Staff FTEs				
Instructional				
Instructional - Educational Assistants	129.003	(8.605)	(6.3%)	137.608
Instructional - Other Non-certificated Instruction	68.010	(0.900)	(1.3%)	68.910
Sub-total (Instructional)	197.013	(9.505)	(4.6%)	206.518
Non-Instructional				
Operations and Maintenance	57.800	-	-	57.800
Transportation - Other Staff	1.000	-	-	1.000
System Administration	18.800	-	-	18.800
External Services	10.700	-	-	10.700
Sub-total (Non-Instructional)	88.300	-	-	88.300
Total Non-Certificated Staff FTEs	285.313	(9.505)	(3.2%)	294.818
Non-Certificated Staffing Change due to:				
Enrolment	-			
Other Factors	(9.505)			
Total Change	(9.505)			

Grants and Other Revenue

INFORMATION

The source of funding for the School Division is primarily 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.

In 2019 the Province completely restructured their Funding Model. From the Division's funding in 2018-19 (pre-restructure) we received a total of $87,779,400 compared to 2020-21 (first year of the restructured model) at $84,946,000, a net reduction of $2,833,400 over the two year span. However, it should be noted that 2020-21 was slightly better than 2019-20 (the previous year) by $540,700.

Our grants for 2021-22 are expected to be $3.2 million or (4.1%) lower than they were pre-restructuring. However about one-third of that decrease is due to a 2% decline in enrolment.

The impact of this loss in revenue was softened in 2020-21 due to two reasons the Federal COVID funding and the Province's decision to hold school divisions harmless. The Division will use some reserves to further delay the impact on our classrooms in 2021-22.

S P R I N G R E L E A S E

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Instructional Block				
Base Funding	$ 42,384,200	$ (5,400)	(0.0%)	$ 42,389,600
Specialized Learning Support - K Severe	1,980,200	1,980,200	-	-
Specialized Learning Support - 1-12	5,071,200	(739,100)	-	-
Sub-total - Specialized Learning Support	7,051,400	1,241,100	21.4%	5,810,300
ECS Moderate Language Delay	252,000	252,000	-	-
Program Unit Funding (PUF)	3,587,000	(549,200)	(13.3%)	4,136,200
Refugee	879,700	(132,400)	(13.1%)	1,012,100
Socio-Economic	2,127,800	(22,400)	(1.0%)	2,150,200
Geographic	940,100	(5,500)	(0.6%)	945,600
First Nations, Metis and Inuit (FNMI)	582,700	17,800	3.2%	564,900
English as a Second Language	149,800	(6,400)	(4.1%)	156,200
French Language Project	112,300	14,100	14.4%	98,200
French Language Instruction	63,200	23,200	58.0%	40,000
Nutrition Program	275,000	-	-	275,000
Outreach Programs	150,000	-	-	150,000
Institutional Programs	208,200	-	-	208,200
Supernet	201,600	-	-	201,600
Transition Funding	3,033,800	310,500	11.4%	2,723,300
Sub-total	$ 61,998,800	$ 1,137,400	1.9%	$ 60,861,400
COVID - Federal	-	(2,594,900)	(100.0%)	2,594,900
Teacher Pensions	4,311,300	(18,100)	(0.4%)	4,329,400
Amortization Supported - Instruction	412,800	(2,300)	(0.6%)	415,100
Sub-total	$ 4,724,100	$ (2,615,300)	(35.6%)	$ 7,339,400
Total Instructional Block	$ 66,722,900	$ (1,477,900)	(2.2%)	$ 68,200,800

S P R I N G R E L E A S E

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2021-2022

`	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Plant Operations and Maintenance Block				
Base POM	$ 6,523,600	$ (446,100)	(6.4%)	$ 6,969,700
P3 Maintenance (WLC)	270,000	-	-	270,000
Lease Support (MHCS)	228,900	-	-	228,900
Total Base POM	$ 7,022,500	$ (446,100)	(6.0%)	$ 7,468,600
Infrastructure Maintenance and Renewal (IMR)				
Gross Funding	947,400	(1,208,400)	(56.1%)	2,155,800
Less - Portion Anticipated to be Capitalized	-	745,300	(100.0%)	(745,300)
Net IMR Operations	947,400	(463,100)	(32.8%)	1,410,500
Amortization Supported - POM	2,881,300	(24,700)	(0.8%)	2,906,000
Total Facilities	$ 10,851,200	$ (933,900)	(7.9%)	$ 11,785,100
Transportation Block				
Urban	1,897,400	-	-	1,897,400
Special Education - 1-12	166,400	-	-	166,400
Special Education - Early Childhood Services (ECS)	306,700	-	-	306,700
Total Transportation	$ 2,370,500	$ -	-	$ 2,370,500
System Administration Block				
Administration	2,856,600	-	-	2,856,600
Total Board & Administration	$ 2,856,600	$ -	-	$ 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	$ 66,722,900	$ (1,477,900)	(2.2%)	$ 68,200,800
Plant Operations and Maintenance Block	10,851,200	(933,900)	(7.9%)	11,785,100
Transportation Block	2,370,500	-	-	2,370,500
External Services	506,900	-	-	506,900
System Administration	2,856,600	-	-	2,856,600
Total Grant Funding	$ 83,308,100	$ (2,411,800)	(2.8%)	$ 85,719,900

S P R I N G R E L E A S E

Medicine Hat Public School Division

SCHEDULE OF LOCAL REVENUES

BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Instructional Fees				
Other Fees - Summer School	21,000	-	-	21,000
Optional Course Fees	153,000	-	-	153,000
Kindergarten and Preschool Fees - Division	505,000	-	-	505,000
Kindergarten and Preschool Fees - PUF	90,000	-	-	90,000
School Generated Funds (SGF)	600,000	-	-	600,000
Sub-total (Fees)	$ 1,369,000	$ -	-	$ 1,369,000
Sales and Services				
Instruction	31,000	-	-	31,000
International Student Tuition	300,000	140,000	87.5%	160,000
School Generated Funds (SGF)	1,148,600	-	-	1,148,600
Plant Operations and Maintenance (POM)	4,100	-	-	4,100
Board and Administration	215,000	-	-	215,000
External - Grounds Maintenance Agreements (College)	497,900	-	-	497,900
Sub-total (Sales and Services)	$ 2,196,600	$ 140,000	6.8%	$ 2,056,600
Investment Income				
Instruction	145,000	5,000	3.6%	140,000
SGF	2,000	-	-	2,000
Plant Operations and Maintenance (POM)	13,000	-	-	13,000
Transportation	-	(1,000)	(100.0%)	1,000
Board and Administration	26,000	-	-	26,000
Sub-total (Investment Income)	$ 186,000	$ 4,000	2.2%	$ 182,000

S P R I N G R E L E A S E

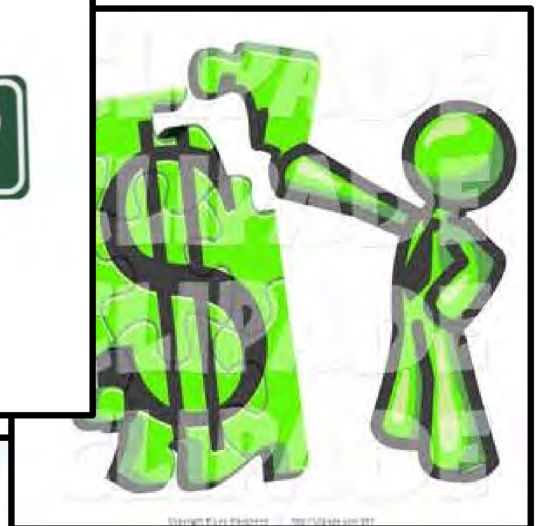
Medicine Hat Public School Division

SCHEDULE OF LOCAL REVENUES

BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Gifts and Donations				
Instruction - City of Medicine Hat FCSS	-	(50,000)	(100.0%)	50,000
School Generated Funds (SGF)	210,000	-	-	210,000
Amortization Donated Supported	65,100	-	-	65,100
Trusts and Scholarships	5,000	-	-	5,000
Sub-total (Gifts and Donations)	280,100	$ (50,000)	(15.1%)	$ 330,100
Rental of Facilities	56,700	$ (20,000)	(26.1%)	76,700
Fundraising (SGF)	420,000	$ -	-	420,000
Total Local Revenues	$ 4,508,400	$ 74,000	1.7%	$ 4,434,400
Summary - By Object Line				
Instructional Fees	1,369,000	-	-	1,369,000
Sales and Services	2,196,600	140,000	6.8%	2,056,600
Investment Income	186,000	4,000	2.2%	182,000
Gifts and Donations	280,100	(50,000)	(15.1%)	330,100
Rental of Facilities	56,700	(20,000)	(26.1%)	76,700
Fundraising (SGF)	420,000	-	-	420,000
Total Local Revenues	$ 4,508,400	$ 74,000	1.7%	$ 4,434,400
Summary - Enveloped Funds Broken Out				
General	2,127,800	74,000	3.6%	2,053,800
SGF	2,380,600	-	-	2,380,600
Total Local Revenues	$ 4,508,400	$ 74,000	1.7%	$ 4,434,400

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 for 2021-2022 is anticipated to be as follows:

- Teachers $90,800
- Educational Assistants $30,600
- Clerical $41,400
- Custodians $46,500
- Caretakers $37,400

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.

S P R I N G R E L E A S E

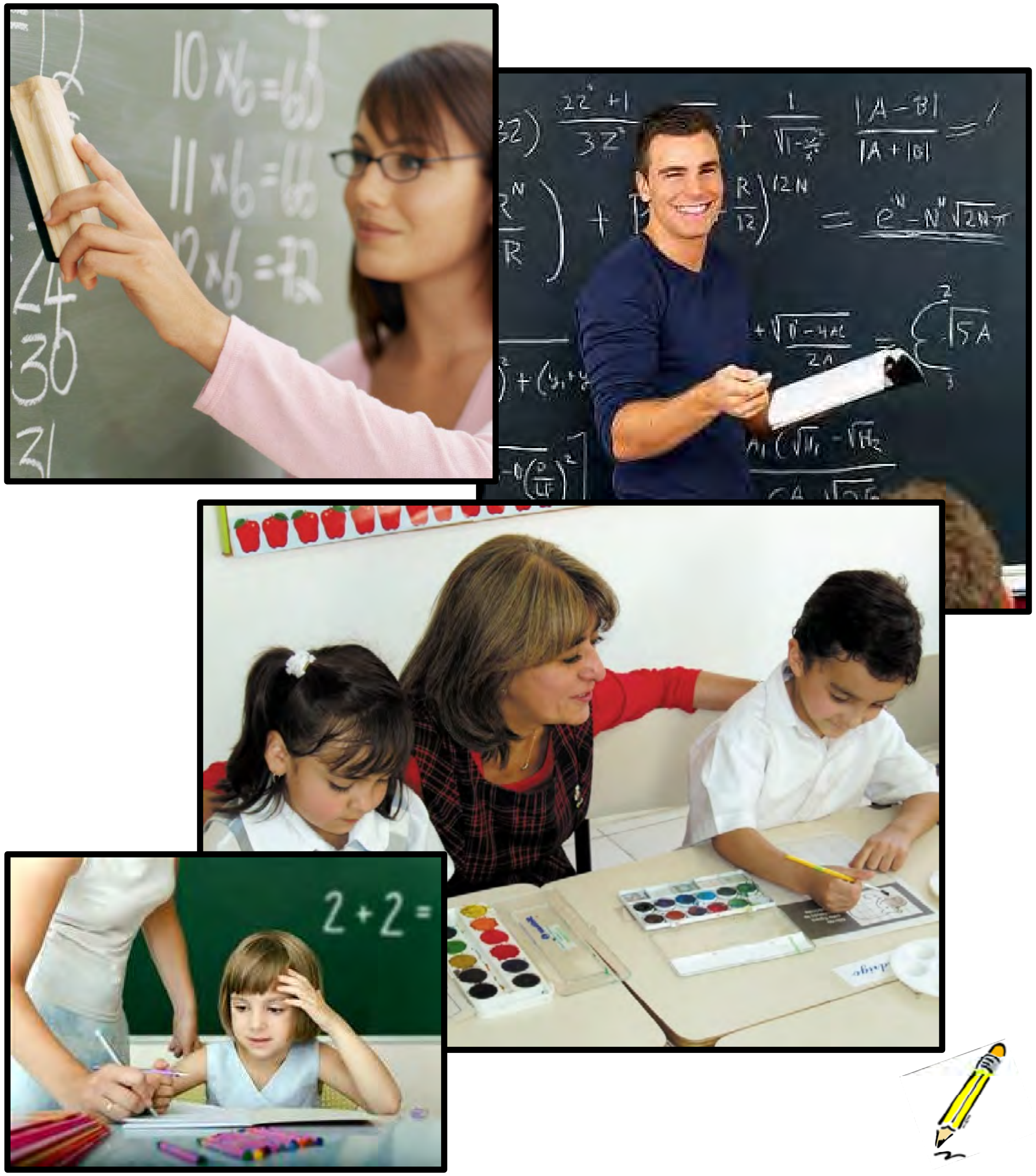
Medicine Hat Public School Division

SCHEDULE OF SALARIES AND BENEFITS

BUDGET 2021-2022

	Spring Budget 2021-22				Increase (Decrease)			Fall Budget 2020-21			
	FTE	Salaries	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries	Benefits	Total
		(Current Year)							(Prior Year)		
Certificated Staff - ATA											
Decentralized (School Based)	394.305	$ 37,635,900	$ 9,492,200	$ 47,128,100	(4.7)	$ (116,400)	(0.2%)	399.043	$ 37,843,900	$ 9,400,600	$ 47,244,500
Program Unit Funding (PUF)	13.500	1,351,500	342,000	1,693,500	(0.5)	2,300	0.1%	14.000	1,344,300	346,900	1,691,200
Centralized Staff	5.000	841,600	176,800	1,018,400	-	2,700	0.3%	5.000	841,600	174,100	1,015,700
Central Services			-								
Substitutes & Summer School	-	1,000,700	61,000	1,061,700	-	(180,200)	(14.5%)	-	1,168,600	73,300	1,241,900
Paid Leaves	-	562,000	147,300	709,300	-	14,200	2.0%	-	562,000	133,100	695,100
Other	-	-	464,700	464,700	-	(9,200)	(1.9%)	-	-	473,900	473,900
Total - ATA	412.805	$ 41,391,700	$ 10,684,000	$ 52,075,700	(5.2)	$ (286,600)	(0.5%)	418.043	$ 41,760,400	$ 10,601,900	$ 52,362,300
Non-Certificated Staff - CUPE											
Educational Assistants											
Division	118.003	3,836,500	900,700	4,737,200	(5.6)	(139,000)	(2.9%)	123.608	3,968,200	908,000	4,876,200
PUF	11.000	336,600	82,200	418,800	(3.0)	(106,200)	(20.2%)	14.000	424,200	100,800	525,000
Sub-total - EAs	129.003	4,173,100	982,900	5,156,000	(8.6)	(245,200)	(4.5%)	137.608	4,392,400	1,008,800	5,401,200
Clerical	38.030	1,612,400	475,500	2,087,900	(0.6)	(24,400)	(1.2%)	38.630	1,637,600	474,700	2,112,300
Custodial	43.500	2,164,600	582,800	2,747,400	-	(44,700)	(1.6%)	43.500	2,217,500	574,600	2,792,100
Total - CUPE	210.533	$ 7,950,100	$ 2,041,200	$ 9,991,300	(9.2)	$ (314,300)	(3.0%)	219.738	$ 8,247,500	$ 2,058,100	$ 10,305,600
		(3.6%)	(0.8%)	(3.0%)		(3.0%)					
Non-Certificated - Non-Union Staff											
Trustees	5.000	113,500	24,000	137,500	-	1,000	0.7%	5.000	113,500	23,000	136,500
Non-Union Staff	69.780	5,163,700	1,382,300	6,546,000	(0.3)	22,100	0.3%	70.080	5,160,300	1,363,600	6,523,900
Total - Non-Union	74.780	$ 5,277,200	$ 1,406,300	$ 6,683,500	(0.3)	$ 23,100	0.3%	75.080	$ 5,273,800	$ 1,386,600	$ 6,660,400
		0.1%	1.4%	0.3%		0.3%					
Total - All Groups	698.118	$ 54,619,000	$ 14,131,500	$ 68,750,500	(14.7)	$ (577,800)	(0.8%)	712.861	$ 55,281,700	$ 14,046,600	$ 69,328,300
		(1.2%)	0.6%		(2.1%)	(0.8%)					

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

S P R I N G R E L E S E

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - INSTRUCTION

BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Staff - FTE				
Certificated	409.805	(5.238)	(1.3%)	415.043
Non-Certificated	197.013	(9.505)	(4.6%)	206.518
Total	606.818	(14.743)	(2.4%)	621.561
Salaries and Benefits				
Certificated Salaries	$ 40,846,100	$ (368,700)	(0.9%)	$ 41,214,800
Certificated Benefits	10,582,300	80,100	0.8%	10,502,200
Sub-total (Certificated Salaries & Benefits)	51,428,400	(288,600)	(0.6%)	51,717,000
Non-Certificated Salaries	8,069,600	(291,600)	(3.5%)	8,361,200
Non-Certificated Benefits	2,050,500	(18,900)	(0.9%)	2,069,400
Sub-total (Non-Certificated Salaries & Benefits)	10,120,100	(310,500)	(3.0%)	10,430,600
Total (Salaries & Benefits)	$ 61,548,500	$ (599,100)	(1.0%)	$ 62,147,600
Services, Contracts and Supplies				
Central Instruction	2,766,500	(654,200)	(19.1%)	3,420,700
Site Based	1,694,600	89,200	5.6%	1,605,400
Pre-Kindergarten (PUF)	1,692,400	39,200	2.4%	1,653,200
School Generated Funds (SGF)	2,223,300	(8,700)	(0.4%)	2,232,000
Sub-total (Purchased Services)	$ 8,376,800	$ (534,500)	(6.0%)	$ 8,911,300
Amortization and Debt Servicing				
Amortization - Supported	412,800	(2,300)	(0.6%)	415,100
Amortization - Unsupported	666,900	(186,800)	(21.9%)	853,700
Sub-total (Amortization and Debt Servicing)	$ 1,079,700	$ (189,100)	(14.9%)	$ 1,268,800
Interest and Finance Charges - Other	29,500	-	-	29,500
Total Instruction Block	$ 71,034,500	$ (1,322,700)	(1.8%)	$ 72,357,200

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 2021-2022

S P R I N G R E L E A S E

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Staff - FTE				
Non-Unionized	14.3	-	-	14.3
CUPE	43.5	-	-	43.5
Total Non-Certificated	57.8	0.0	-	57.8
Salaries and Benefits				
Non-Certificated Salaries	$ 3,349,600	$ 1,500	0.0%	$ 3,348,100
Non-Certificated Benefits	898,400	16,200	1.8%	882,200
Sub-total (Non-Certificated Salaries & Benefits)	$ 4,248,000	$ 17,700	0.4%	$ 4,230,300
Services, Contracts and Supplies				
Administration and General Expenses	$ 37,500	$ 7,500	25.0%	$ 30,000
Utilities	1,259,200	(120,300)	(8.7%)	1,379,500
Insurance - Property and Fleet	610,700	120,300	24.5%	490,400
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	355,000	(50,100)	(12.4%)	405,100
Wilson Learning Centre - P3 Maintenance	270,000	-	-	270,000
Fleet and Equipment Maintenance	68,600	-	-	68,600
Site Based - Maintenance (MBRs)	21,500	(1,000)	(4.4%)	22,500
Sub-total (O&M)	3,209,300	(43,600)	(1.3%)	3,252,900
Infrastructure Maintenance and Renewal (IMR)	947,400	(463,100)	(32.8%)	1,410,500
Sub-total (Purchased Services)	$ 4,156,700	$ (506,700)	(10.9%)	$ 4,663,400
Amortization and Debt Servicing				
Amortization - Supported	2,946,400	(24,700)	(0.8%)	2,971,100
Amortization - Unsupported	280,600	11,600	4.3%	269,000
Sub-total (Amortization and Debt Servicing)	$ 3,227,000	$ (13,100)	(0.4%)	$ 3,240,100
Total Operations and Maintenance	$ 11,631,700	$ (502,100)	(4.1%)	$ 12,133,800

TRANSPORTATION SERVICES

PROGRAM

The expenditures for the Transportation program are for services related to the transportation of students to, from and between schools.

Costs include the following:

- Transportation Coordinator
- Bus route design, review and mapping of routes
- Conveyance of students to and from school through various modes, including:
  - Contracted Yellow Bus services (Southlands)
  - ELP specialized services
  - City Handi-Transit services
  - Other specialized transit services
  - Parent conveyance

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

- Annual savings of $ 1,288,000 over the first 5 years of the contract
- A Fleet of new buses
- Environmentally friendly and quiet buses which run on propane
- Installation of video surveillance on all buses to enhance the safety and security of all students
- A service provider with considerable industry experience and commitment to the safe and efficient transportation of our most precious cargo ~ our children ~

SPRING RELEASE

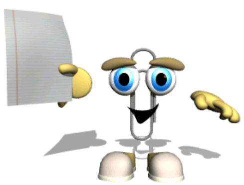
Medicine Hat Public School Division

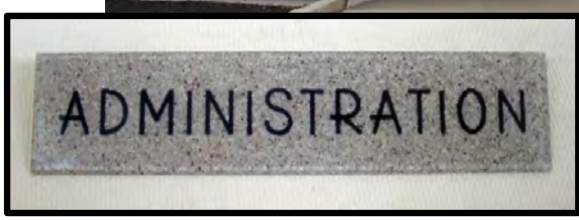
SCHEDULE OF EXPENDITURES - TRANSPORTATION

BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Staff - FTE				
Non-Certificated	1.0	-	-	1.0
Salaries and Benefits				
Non-Certificated Salaries	66,300	-	-	66,300
Non-Certificated Benefits	19,100	300	1.6%	18,800
Sub-total (Non-Certificated Salaries & Benefits)	$ 85,400	$ 300	0.4%	$ 85,100
Services, Contracts and Supplies				
School Bus Carrier	2,014,900	30,800	1.6%	1,984,100
City Services	13,400	500	3.9%	12,900
Special Services	56,000	(27,000)	(32.5%)	83,000
Conveyance Fees	101,000	-	-	101,000
Other Purchased Services	34,600	-	-	34,600
Administrative Expenses	6,900	2,000	40.8%	4,900
Software Maintenance	6,600	-	-	6,600
Sub-total (Purchased Services)	$ 2,233,400	$ 6,300	0.3%	$ 2,227,100
Amortization and Debt Servicing				
Amortization - Unsupported	-	(5,100)	(100.0%)	5,100
Sub-total (Amortization and Debt Servicing)	$ -	$ (5,100)	(100.0%)	$ 5,100
Total Transportation Block	$ 2,318,800	$ 1,500	0.1%	$ 2,317,300

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 includes 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.

SPRING RELEASE

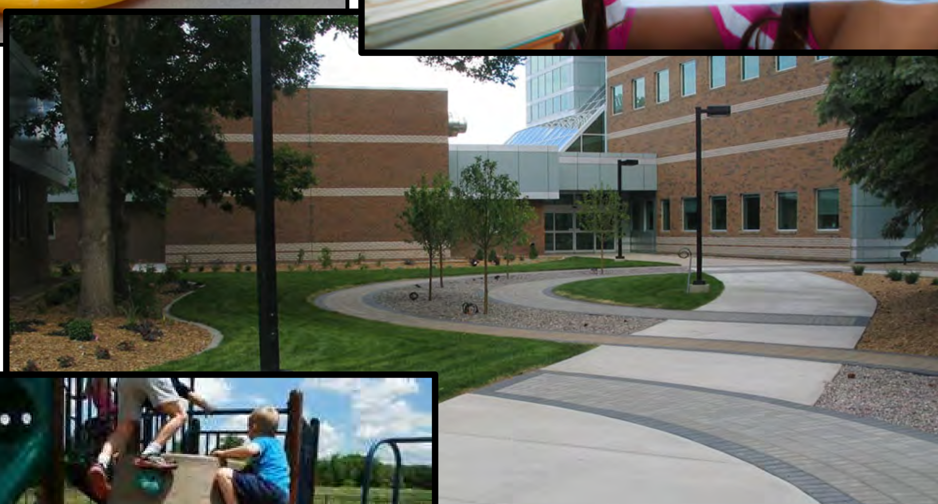
Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - SYSTEM ADMINISTRATION

BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Staff - FTE				
Certificated	3.0	-	0.0%	3.0
Non-Certificated	18.8	-	0.0%	18.8
Total	21.8	-	0.0%	21.8
Salaries and Benefits				
Certificated Salaries	$ 545,600	$ -	-	$ 545,600
Certificated Benefits	101,600	2,000	2.0%	99,600
Sub-total (Certificated Salaries & Benefits)	647,200	$ 2,000	0.3%	645,200
Non-Certificated Salaries	1,188,800	1,100	0.1%	1,187,700
Non-Certificated Benefits	327,100	4,400	1.4%	322,700
Sub-total (Non-Certificated Salaries & Benefits)	1,515,900	$ 5,500	0.4%	1,510,400
Total (Salaries & Benefits)	$ 2,163,100	$ 7,500	0.3%	$ 2,155,600
Services, Contracts and Supplies				
Alberta School Board Association (ASBA)	51,500	-	-	51,500
Public School Board Association (PSBA)	33,000	-	-	33,000
Board	27,000	-	-	27,000
Superintendent	103,300	(21,500)	(17.2%)	124,800
Communications	7,000	(8,700)	(55.4%)	15,700
Human Resources	32,200	3,800	13.4%	28,400
Student Services	15,800	-	-	15,800
Software Maintenance	97,300	7,000	7.8%	90,300
Business and Financial Services	51,500	500	1.0%	51,000
Central Office Supplies and Services	27,400	(4,000)	`	31,400
Occupational Health and Safety	29,400	(1,100)	(3.6%)	30,500
Central Office Building Costs	15,400	-	-	15,400
Sub-total (Purchased Services)	$ 490,800	$ (24,000)	(4.7%)	$ 514,800
Amortization and Debt Servicing				
Amortization - Unsupported	64,100	-	-	64,100
Interest and Finance Charges - Other	$ 1,900	$ -	-	$ 1,900
Total System Administration	$ 2,719,900	$ (16,500)	(0.6%)	$ 2,736,400

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 School 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 School 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

SPRING RELEASE

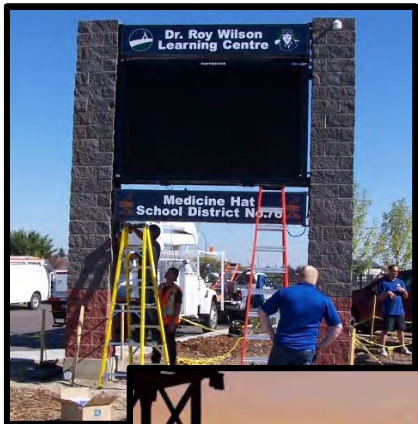
Medicine Hat Public School Division

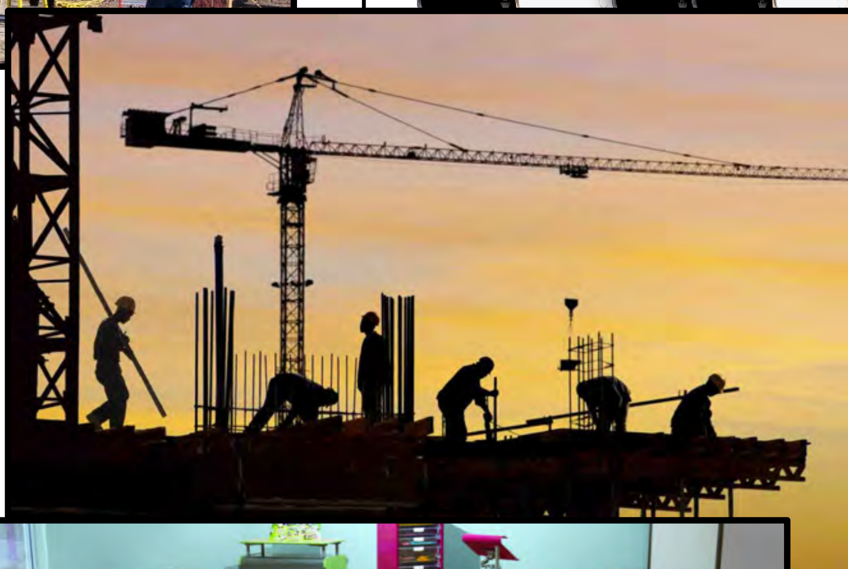
SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES

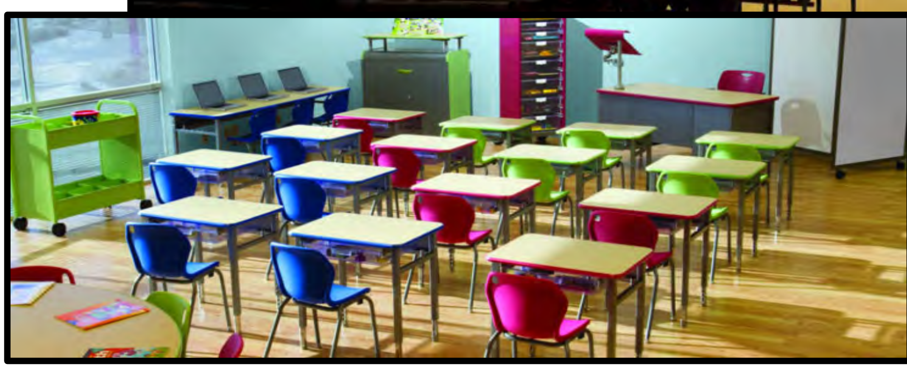
BUDGET 2021-2022

	Spring Budget 2021-22 (Current Year)	Increase (Decrease)	%	Fall Budget 2020-21 (Prior Year)
Staff - FTE				
Certificated	-	-	-	-
Non-Certificated	10.7	-	-	10.7
Total	10.7	-	-	10.7
Salaries and Benefits				
Salaries & Benefits - In Summary				
Salaries	$ 553,000	$ (5,000)	(0.9%)	$ 558,000
Benefits	152,500	800	0.5%	151,700
Total (Salaries & Benefits)	$ 705,500	$ (4,200)	(0.6%)	$ 709,700
Services, Contracts and Supplies				
Project - My Place	18,300	(1,200)	(6.2%)	19,500
Project - HUG	23,000	(2,500)	(9.8%)	25,500
Grounds Maintenance - College	100,000	-	-	100,000
Sub-total (Purchased Services)	$ 141,300	$ (3,700)	(2.6%)	$ 145,000
Amortization and Debt Servicing				
Amortization - Unsupported	21,800	(1,700)	(7.2%)	23,500
Sub-total (Amortization and Debt Servicing)	$ 21,800	$ (1,700)	(7.2%)	$ 23,500
Total External Services Block	$ 868,600	$ (9,600)	(1.1%)	$ 878,200

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.

S P R I N G R E L E A S E

Medicine Hat Public School Division

CAPITAL EXPENDITURE BUDGET

2021-2022

EXPENDITURES	2021-22 Spring Budget	Increase/ (Decrease)	2020-21 Fall Budget	2020-21 Spring Budget
Capital Projects				
Infrastructure Maintenance Renewal (IMR) Projects	$ 1,027,200	281,900	$ 745,300	$ 745,300
Total - Capital Projects	1,027,200	281,900	745,300	745,300
Capital Equipment				
Computer and Technology Equipment				
Classroom - Student Computers	240,300	39,300	201,000	201,000
School - Network Equipment	70,000	70,000	-	-
Core Network Devices	50,000	(200,000)	250,000	250,000
Staff Computers	25,000	5,000	20,000	20,000
PA Systems	40,000	40,000	-	-
Printers/Copiers/Multifunction Devices	-	(156,000)	156,000	156,000
Sub-total - Computer and Technology Equipment	425,300	(201,700)	627,000	627,000
Plant and Operations				
Vehicles	40,000	-	40,000	40,000
Equipment	85,000	16,000	69,000	69,000
Sub-total - Plant and Operations Equipment	125,000	16,000	109,000	109,000
Total - Capital Equipment Acquisitions	550,300	(185,700)	736,000	736,000
Grand Total - Capital Expenditures	$ 1,577,500	$ 96,200	$ 1,481,300	$ 1,481,300

Medicine Hat Public School Division

CAPITAL FUNDING BUDGET

2021-2022

FUNDING	2021-22 Spring Budget	Increase	2020-21 Fall Budget	2020-21 Spring Budget
Capital Projects				
Plant & Operations				
Grants - Capital Maintenance and Renewal (CMR)	1,027,200	281,900	745,300	745,300
Total Capital Projects Funding	$ 1,027,200	281,900	$ 745,300	$ 745,300
Capital Equipment				
Instruction Block				
Technology Projects				
Reserves	425,300	(201,700)	627,000	627,000
Plant & Operations				
Vehicles				
Reserves	40,000	-	40,000	40,000
Equipment				
Reserves	85,000	16,000	69,000	69,000
Total Capital Equipment Funding	550,300	(185,700)	736,000	736,000
Total Funding	$ 1,577,500	$ 96,200	$ 1,481,300	$ 1,481,300
Summary				
Grants	$ 1,027,200	$ 281,900	$ 745,300	$ 745,300
Reserves	550,300	(185,700)	736,000	736,000
Total Funding	$ 1,577,500	$ 96,200	$ 1,481,300	$ 1,481,300

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.

S P R I N G R E L E A S E

Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2021-2022

	2021-22 Closing Balance (Aug 31,2022)		2021-22 Transfers Out	2021-22 Net		2021-22 Transfers In	2020-21 Closing Balance (Aug 31,2021)	2019-20 Closing Balance (Aug 31,2020)
Unrestricted Net Assets								
Unrestricted	$ 611,200	(1)	(757,000)		(3)	-	$ 343,000	$ 1,590,700
		(2)	25,200		(4)	1,000,000		
	$ 611,200			268,200			343,000	1,590,700
Operating Reserves								
Working Capital	$ 2,214,300	(3)	-		(2)	$ (25,200)	$ 2,239,500	$ 2,260,400
School Based:								
Mini Budget	647,800				(5)	-	647,800	647,800
SGF	1,118,200				(6)	-	1,118,200	1,118,200
Board & Administration:								
Discretionary	-	(4)	(1,000,000)				1,000,000	-
Total Operating Reserves	$ 3,980,300			(1,025,200)			$ 5,005,500	$ 4,026,400
Total Accumulated Operating Surplus	$ 4,591,500			(757,000)			$ 5,348,500	$ 5,617,100
Capital Reserves								
Instruction Block								
Computers, etc.	$ 771,600	(7)	$ (425,300)		(8)	$ 665,100	$ 531,800	$ 312,800
Vehicles	116,100				(8)	-	116,100	87,400
Plant & Operations	433,500	(7)	(125,000)		(8)	79,300	479,200	482,700
Board & Administration	2,511,700				(8)	289,000	2,222,700	1,969,600
Total Capital Reserves	3,832,900		(550,300)	483,100		1,033,400	3,349,800	$ 2,852,500
Total Net Assets (not invested in Capital Assets)	$ 8,424,400			(273,900)			$ 8,698,300	$ 8,469,600

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

S P R I N G

R E L E A S E

Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2021-2022

	% of Operating Budget		2021-22 Closing Balance (Aug 31,2022)	Change In Budget	2020-21 Closing Balance (Aug 31,2021)	Change In Budget	2019-20 Closing Balance (Aug 31,2020)
Summary - By Category of Reserve							
Discretionary (Operating)	0.7%	1	$ 611,200	$ (731,800)	$ 1,343,000	$ (247,700)	$ 1,590,700
Discretionary (Working Capital)	2.5%	2	2,214,300	(25,200)	2,239,500	(20,900)	2,260,400
Sub-total - Discretionary Operating	3.2%		$ 2,825,500	$ (757,000)	$ 3,582,500	$ (268,600)	$ 3,851,100
Discretionary (Capital)		3	3,832,900	483,100	3,349,800	497,300	2,852,500
Non-Discretionary (Committed - Operating)	2.0%	4	1,766,000	-	1,766,000	-	1,766,000
Total Reserves	5.2%		$ 8,424,400	$ (273,900)	$ 8,698,300	$ 228,700	$ 8,469,600
Less - Operating Reserve for SGF			(1,118,200)	-	(1,118,200)	-	(1,118,200)
Net Reserves - Monitored by Provincial Government			$ 7,306,200	$ (273,900)	$ 7,580,100	$ 228,700	$ 7,351,400

Reserve Management Notes:

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

Note (2) - The above transfers represent a transfer to maintain the Working Capital Reserve at 2.5% of Budgeted Operating expenditures. This transfer will only be made to the extent it will not put Unrestricted Net Assets into a negative position.

Note (3) - 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 (4) - 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 less than $800,000.

Note (5) - 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 (6) - 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 (7) - 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 (8) - 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.

S P R I N G R E L E A S E

Medicine Hat Public School Division

RESERVE BUDGET (Provincial Benchmarks)

2021-2022

	2021-22 Closing Balance (Aug 31,2022)		2020-21 Closing Balance (Aug 31,2021)	2019-20 Closing Balance (Aug 31,2020)	2018-19 Closing Balance (Aug 31,2018)
Accumulated Operating Surplus					
Operating - Committed	$ 1,766,000		$ 1,766,000	$ 1,766,000	$ 1,292,900
Less - SGF	(1,118,200)		(1,118,200)	(1,118,200)	(1,091,000)
Net - Committed (excludes SGF)	647,800		647,800	647,800	201,900
Operating - Discretionary	611,200		1,343,000	1,590,700	2,659,000
Operating - Working Capital	2,214,300		2,239,500	2,260,400	2,278,900
Total - Accumulated Operating Surplus	$ 3,473,300		$ 4,230,300	$ 4,498,900	$ 5,139,800
Capital Reserves	3,832,900		3,349,800	2,852,500	2,471,400
Total - Reserves & Surpluses	$ 7,306,200		$ 7,580,100	$ 7,351,400	$ 7,611,200
Accumulated Operating Surpluses as a Percentage of:					
Operating Expenditures					
Medicine Hat Public	$ 88,573,500		$ 90,415,700	$ 87,279,564	$ 90,685,803
Operating Reserves & Surpluses as a Percentage of Budget					
Committed (excluding SGF)	0.73%		0.72%	0.74%	0.22%
Discretionary & Unrestricted	0.69%		1.49%	1.82%	2.93%
Working Capital	2.50%		2.48%	2.59%	2.51%
Total Operating Reserves & Surpluses	**3.92%**		**4.68%**	**5.15%**	**5.67%**
Provincial Average				4.54%	4.54%
Average of Similar Size School Divisions				4.56%	4.56%
Operating Reserve Limit - Set by Province	**5.00%**		**5.00%**	**5.00%**	**5.00%**
Level - Reserves are below/(above) Provincial Limit	$ 955,000		$ 290,000	$ (135,000)	$ (606,000)
Operating Reserves as Equivalent Days of Operation					
Medicine Hat Public	9.8	Days	11.7	12.9	14.2
Provincial Average				12.5	11.4
Average of Similar Size School Divisions				17.4	11.4
Capital Reserves Per Student					
Medicine Hat Public	**$ 554**	/ Student	**$ 497**	**$ 406**	**$ 349**
Provincial Average				$ 343	$ 306
Average of Similar Size School Divisions				$ 471	$ 278