Medicine Hat Public School Division

BUDGET
2018-2019
Fall Update

"Where Kids Count"

Division Vision

Developing tomorrow's citizens,
through improved
learning, living and relationships.

Mission Statement

As a partner in the community,
Medicine Hat Public School Division
will create inclusive and
innovative learning environments.

Celebrating our system values and beliefs:
Excellence,
Respect,
Caring and Compassion,
Learning,
Integrity
and
Innovation.

Medicine Hat Public School Division

BUDGET 2018-2019

"Fall Update"

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KEY BUDGET ASSUMPTIONS

INFORMATION

	2018-19 Spring	2018-19 Fall	Increase
Enrollment:			
Budget is based on student count	7,440	7,488	48 students

Grant Rates:

Instruction

- Base Grants (frozen last 3 budgets) — 0%
- Class Size — 0%
- All other instruction grant allocations were maintained at the 2015/2016 funding rates — 0%

Facilities

- POM - Plant Operations and Maintenance — 0%
- IMR - Infrastructure Maintenance and Renewal — (13%)

Transportation — 0%

Wages & Benefits:

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

- Teachers — 0%
- Reasonable provision has been made for other groups

In Summary:

The budget reflects a balanced budget.

BUDGET OVERVIEW

SPRING COMMENTS

Grants:

Instruction - Budget was based on student count of 7,440 students. As well the grant rates below were changed as follows:

- Base Grants - virtually no changes - decrease of ($300).
- Class Size - decreased 4.8% or ($165,300) - decrease in K-3 students.
- Inclusive Education Grant - increased 1.3% or $65,400 - due to more students with refugee codes (up to 110 refugees).
- Small Schools by Necessity - increased by $170,700.
- Administrative Claw Back - increased by $136,000 or 40% due to a claim by the Province on savings in LAPP employer contributions.
- Nutrition Funding- increased by $84,000 or 34%.
- Regional Collaborative Services - increased 128,100 mainly due to a conversion of services into direct funding from RCSD.
- Teacher Pensions - large decrease of ($316,700) due to a reduced contribution rates by 1% and 2.7 less teacher FTE on staff.
- PUF - increased $329,700 or 5%.
- Supported Amortization - decreased ($4,500).
- Other Instructional Grants - were maintained at the 2015-16 levels
- Overall the grant revenues increased by .2 of 1% or $170,300.

Facilities

- POM - increased 1.5% or $85,800.
- IMR - decreased 13% or ($316,000).
- Supported Amortization- decreased .2% or ($5,100).

Transportation

- Funding rates were unchanged from 2015-16 (third year). However, the Division didn't qualify for some anticipated funding.

External Services

- Key change was the termination of the Division run Before and After (B&A) School program. This service has been tendered and will be run by the YMCA in 2018-19.

SPRING COMMENTS (continued)

Grants (continued)

As such, there was a loss of $197,000 in subsidies (which was offset by a reduction in operating expenses).

- Grants in total have decreased .5 of 1% or ($459,800) - but if you removed the items that are enveloped or have direct offset costs - such as PUF, IMR, and Supported Amortization - there remains a decrease in discretionary grants of .2 of 1% or ($162,300).

Local Revenues:

- Key change is the termination of the B&A School Program resulting in a loss of ($259,400) of user fees.
- Other changes in Local Revenues are fairly minor, excluding the B&A Program local revenues reflected an increase of $36,800.

Wages and Benefits: (W&B)

- Wages and Benefits decreased by 2.3% or ($897,700).
- Certificated FTE have decreased by 2.7 FTE and non-certificated have increased by .4 FTE, for a net decrease in staff of 2.3 FTE.
- Consolidated some outreach programs into one site, saving .5 certificated FTE and 1 EA.
- Reduction of Optimal Learning Consultants from 11 to 10, due to a retirement, saving 1.0 FTE.
- Reduction of 1.0 teachers due to student movement from K-3 into 4-6 which brings with it less class size funding.
- The remaining EA reductions were minor.
- Added 2.5 FSLWs with RCSD funds, traded services from AHS with Division staff.
- Added a position in Human Resources to assist with volume of workload and manage attendance and wellness of staff.

While W&Bs went down 2.3% or ($897,700), if you remove reductions that had a reduction in offset funding you are left with a net reduction or savings of ($310,800).

BUDGET OVERVIEW

SPRING COMMENTS

Purchased Services:

Instruction - With Offset Funding:

- Reduced Mental Health services (AHS—RCSD) - ($115,000)
- PUF increased by $344,400
- Nutrition Program increased by $84,000

Without Offset Funding:

- Hour Zero in 2017-18 reduced in 2018-19 - ($103,700)
- Site Based Mini-budgets - increased support - $117,200

Gross increase in expenditures in Instruction is $463,700. However the net increase in expenditures without offset funding only $150,800.

Plant, Operations and Maintenance - IMR was reduced by $316,000. Leaving a residual increase without offset funding of $9,600.

Transportation - Increase of $47,300 mostly due to the built in 2% escalation clause with the service provider.

Board and Administration - Increase by $17,700, mostly due to the addition of a Communications Officer and TEBA.

External Services - Reduced by ($41,400) the majority of which is from the termination of the Before & After School Program.

Purchased Services increased by $180,900 overall. However, if you remove the reductions that had offset funding reductions you are left with a net increase of $215,000.

Capital Expenditures and Funding:

There are no major capital projects budgeted for 2018-2019.

FALL COMMENTS

Enrollment:

Growth of 48 students or .6 of 1% from Spring estimates. As well our refugees students has grown to 154 from 109 in the Spring.

Operations Summary:

There were only minor changes in the Fall Update from the Spring budget.

The key change from the Spring is the additional grant funding from the enrollment growth and the additional refugee students. In total grants will increase by $507,400. With that funding the Division has added 6.8 Educational Assistants in the classrooms.

There has also been some restructuring of our Family School Liaison Workers and Success Coaches with the majority of the funding coming from Regional Collaborative Services or a shift from purchased services to wages and benefits.

Revenues in total increased $506,200 as did expenses. The Budget was balanced in the Spring and remains balanced.

Capital Expenditures and Funding:

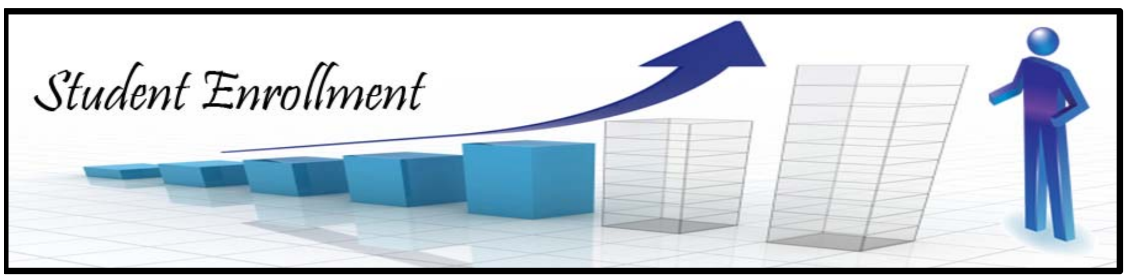
We have added some IMR projects that are anticipated to be capitalized in the amount of $718,000.

STUDENT ENROLLMENT

INFORMATION

Enrollment has been steady in the Division over the last five years, averaging 1.2% growth per year.

The Province projected a .3 of 1% growth in Medicine Hat Public. The Division projected enrollment to be flat for September 2018. Actual enrollment for September came in at 7,488 students, an increase of 48 students or .6 of 1%.



Medicine Hat Public School Division

STUDENT ENROLLMENT

2018-2019 BUDGET

Enrollment Comments:

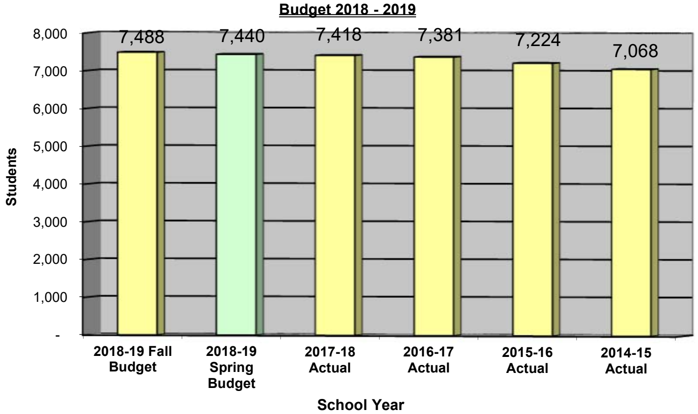
Enrollment for September reflects growth of 48 students or .6 of 1% year-over-year.

	2018-19 Fall Budget	Increase (Decrease)	2018-19 Spring Budget	Percent
Early Childhood Services				
Community Placements	171	(6)	177	(3.4%)
Early Learning Programs (ELP)	108	(4)	112	(3.6%)
Sub-total - ECS excluding K	279	(10)	289	(3.5%)
Elementary Programming				
Kindergarten	502	(36)	538	(6.7%)
Grades 1 - 3	1,613	23	1,590	1.4%
Grades 4 - 6	1,714	(31)	1,745	(1.8%)
Sub-total	3,829	(44)	3,873	(1.1%)
Middle & High School Programming				
Grades 7 - 9	1,539	18	1,521	1.2%
Grades 10 - 12	1,841	84	1,757	4.8%
Sub-total	3,380	102	3,278	3.1%
Total - K-12	7,209	58	7,151	0.8%
Grand Total	7,488	48	7,440	0.6%

STUDENT ENROLLMENT

FIVE YEAR TREND

Budget 2018 - 2019



Schools or Programs:	Fall to Fall Increase/ (Decrease)	2018-19 Fall Budget	Spring to Fall Increase/ (Decrease)	2018-19 Spring Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
Community Placements (ECS)	(45)	171	(6)	177	177	216	188	175
Connaught School	(22)	488	(46)	534	534	510	470	473
Crestwood School	(20)	461	3	458	458	481	487	499
Elm Street School	(17)	158	(19)	177	177	175	171	157
George Davison School	7	359	14	345	345	352	349	364
Herald School	8	229	5	224	224	221	242	250
Medicine Hat Christian School	(18)	246	(8)	254	254	264	296	256
River Heights School	(27)	283	(1)	284	284	310	318	283
Riverside School	(93)	-	-	-	-	93	102	106
Ross Glen School	(7)	331	10	321	321	338	326	337
Sauer School	304	304	26	278	278	-	-	-
Southview School	(44)	193	(7)	200	200	237	229	223
Vincent Massey School	(58)	251	(10)	261	261	309	311	295
Webster Niblock School	(85)	220	2	218	218	305	315	312
Wilson Learning Centre	69	803	17	786	786	734	665	540
Alexandra Middle School	(71)	486	(32)	518	518	557	360	368
Medicine Hat High School	122	1,085	74	1,011	1,011	963	1,192	1,260
Crescent Heights High School	83	1,323	29	1,294	1,294	1,240	1,251	1,221
Outreach Programs	(16)	97	(3)	100	100	113	109	105
Total	70	7,488	48	7,440	7,440	7,418	7,381	7,224
Increase (decrease)		48		-	22	37	157	156
		0.6%		0.0%	0.3%	0.5%	2.2%	2.2%

	Fall to Fall Increase	2018-19 Fall Budget	Increase	2018-19 Spring Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual
Community Placements	(45)	171	(6)	177	177	216	188	175
Outreach Programs	(16)	97	(3)	100	100	113	109	105
Traditional Schools	131	7,220	57	7,163	7,163	7,089	7,084	6,944
Total	70	7,488	48	7,440	7,440	7,418	7,381	7,224
	0.9%		0.6%	0.0%	0.3%	0.5%	2.2%	2.2%
		0.6%			1.3%	Average (previous 5 years)		
		1.2%	Average (current 5 years)					

FALL UPDATE

Medicine Hat Public School Division

CLASS SIZE AVERAGES

2018-2019 BUDGET

	Provincial Targets	Provincial Averages 2017-18	M.Hat Ranking (out of 74)	2018-19 Fall Budget	Increase	2018-19 Spring Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Class Size by Grade Groupings:					0.0%						
Kindergarten to Grade 3	17	20.2	22nd	18.7	-	18.7	18.7	18.6	17.7	16.5	16.4
Grades 4 to 6	23	22.8	34th	21.8	-	21.8	21.8	21.6	21.9	21.3	21.7
Grades 7 to 9	25	23.5	66th	25.0	-	25.0	25.0	24.5	25.1	24.5	24.2
Grades 10 to 12	27	23.2	53rd	23.8	-	23.8	23.8	24.1	25.9	25.7	24.9
Average (straight average)	22.8	22.3	51st	22.2	-	22.2	22.2	22.1	22.5	21.8	21.6
FTE Increase/(Decrease)				-		-	0.1	(0.4)	0.7	0.2	(0.2)
Percentage Increase/(Decrease)				0.0%		0.0%	0.5%	(1.8%)	3.2%	0.9%	(0.9%)
Student Enrollment:				7,488	-	7,440	7,440	7,418	7,224	7,068	6,971
Budgeted Increase in Enrollment				48	0.6%	-	22	194	156	97	212
Percentage				0.6%		-	0.3%	2.7%	2.2%	1.4%	3.1%
Provincial Estimates						21	(66)	175	128	81	180
Percentage						0.3%	(0.9%)	2.4%	1.8%	1.2%	2.6%
Provincial Variance from Actual		(0.5%)	<- Average	(0.3%)			(1.2%)	(0.3%)	(0.4%)	(0.2%)	(0.5%)

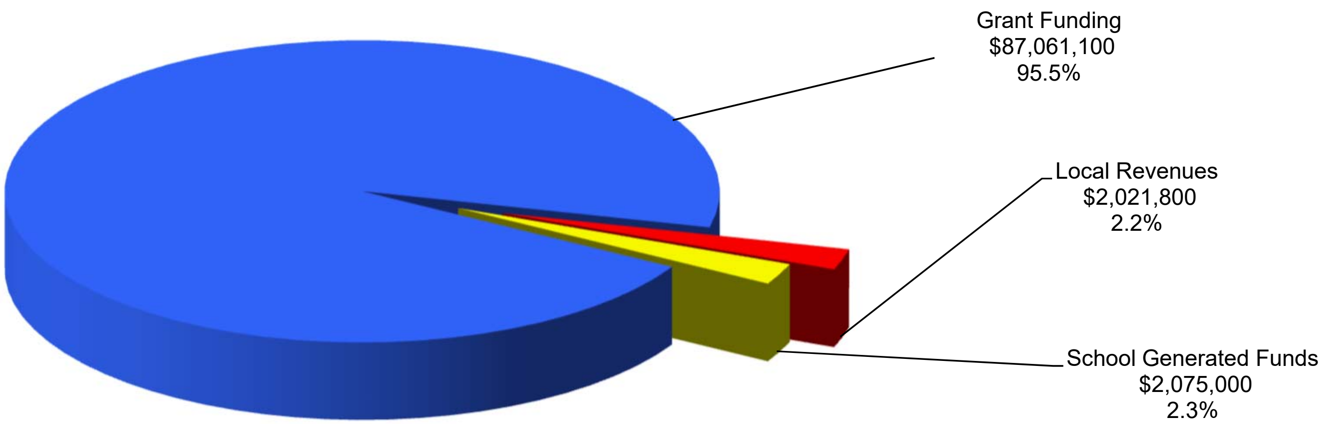
	Policy 411 Targets	2018-19 Fall Budget	Increase	2018-19 Spring Budget	2017-18 Actual	2016-17 Actual	2015-16 Actual	2014-15 Actual	2013-14 Actual
Base Staffing Allocation:									*
Kindergarten	17.00	17.00	-	17.00	16.75	16.5	16.5	16.5	16.0
Grades 1 to 3	18.25	18.25	-	18.25	16.75	16.5	16.5	16.5	16.0
Grades 4 to 6	23.00	23.00	-	23.00	22.75	22.5	22.5	22.5	22.0
Grades 7 to 9	23.75	23.75	-	23.75	22.75	22.5	22.5	22.5	22.0
Grades 10 to 12	24.25	24.25	-	24.25	22.75	22.5	22.5	22.5	22.0
	21.25	21.25	-	21.25	20.35	20.1	20.1	20.1	19.6

Medicine Hat Public School Division

DISTRICT REVENUES

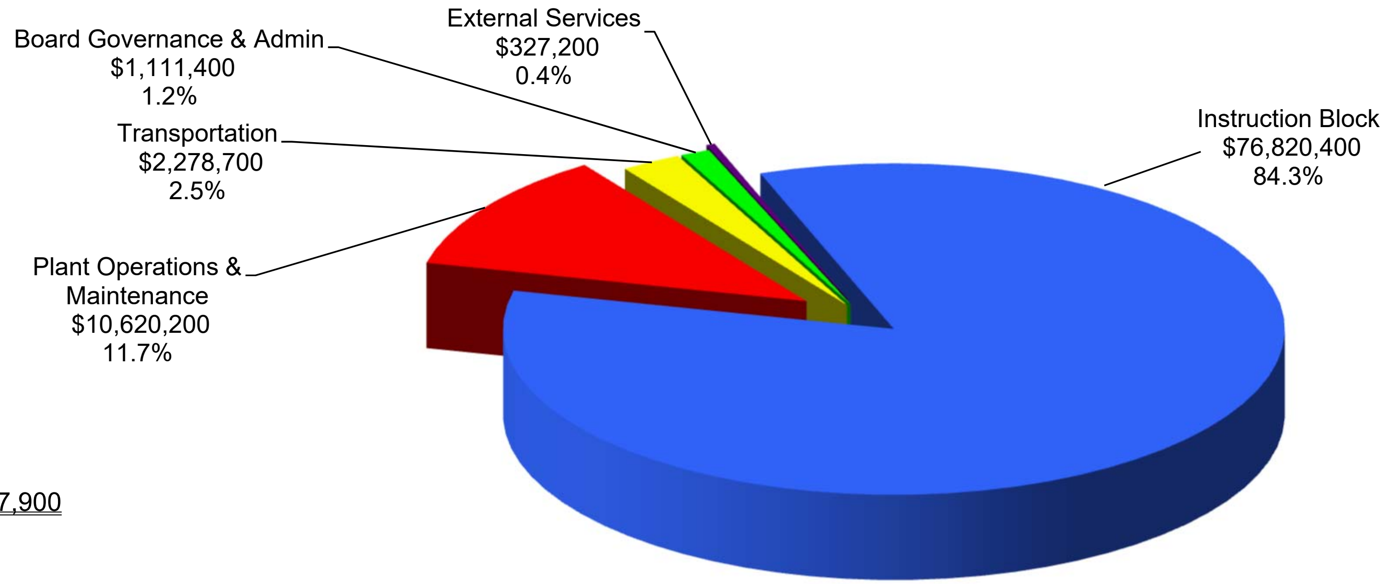
BUDGET 2018-2019

Funding Source



Total Revenue $ 91,157,900

Funding Block

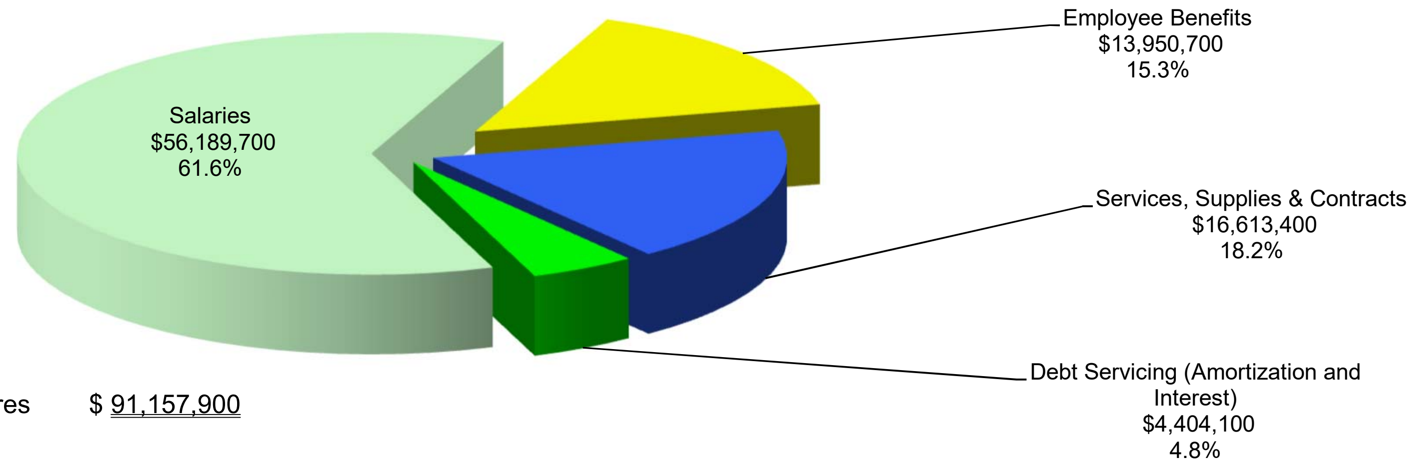


Total Revenue $ 91,157,900

DISTRICT EXPENDITURES

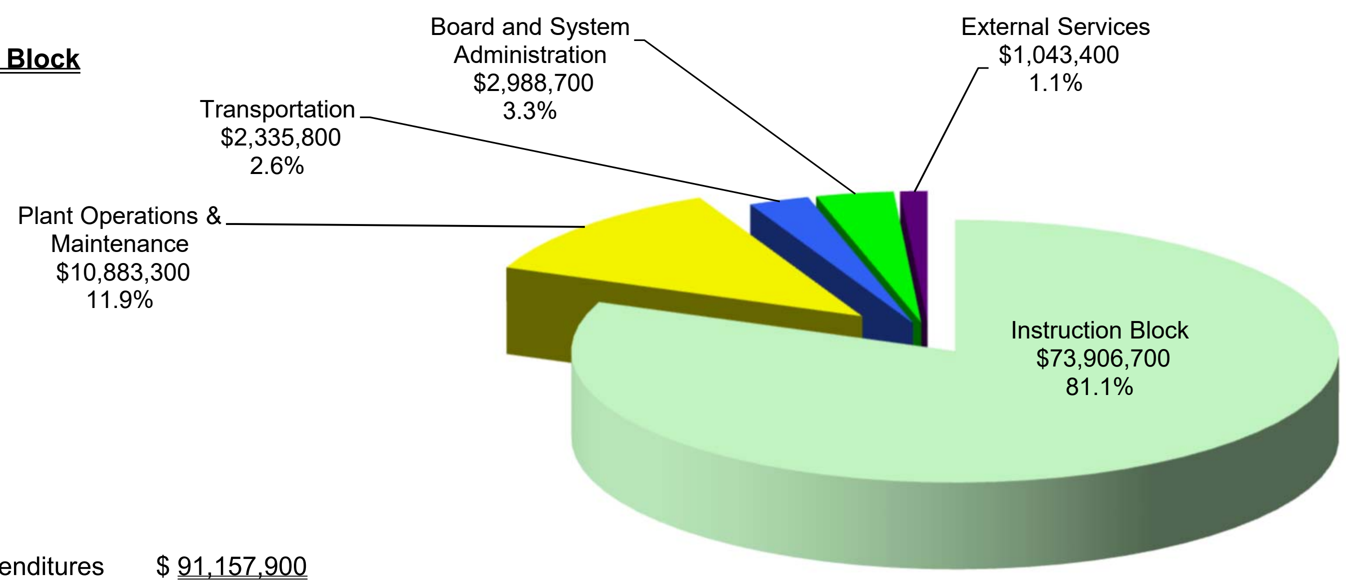
BUDGET 2018-2019

Expense Type (or Object)



Total Expenditures $ 91,157,900

Allocation Block



Total Expenditures $ 91,157,900

FALL UPDATE

Medicine Hat Public School Division

BUDGETED STATEMENT OF OPERATIONS

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Revenues						
Alberta Education	$ 86,554,200	$ 489,200	0.6%	$ 86,065,000	$ (262,800)	$ 86,327,800
Other - Government of Alberta	506,900	18,200	3.7%	488,700	(197,000)	685,700
Sub-Total - Government of Alberta	$ 87,061,100	507,400	0.6%	$ 86,553,700	$ (459,800)	$ 87,013,500
Other Alberta School Authorities	155,800	-	-	155,800	17,100	138,700
Fees	888,000	300	0.0%	887,700	(19,000)	906,700
Other Sales and Services	2,076,500	(25,400)	(1.2%)	2,101,900	(232,200)	2,334,100
Investment Income	146,500	19,000	14.9%	127,500	7,500	120,000
Gifts and Donations	205,000	28,500	16.1%	176,500	-	176,500
Rental of Facilities	75,000	5,000	7.1%	70,000	-	70,000
Fundraising	550,000	(28,600)	(4.9%)	578,600	-	578,600
Total Revenues	$ 91,157,900	$ 506,200	0.6%	$ 90,651,700	$ (686,400)	$ 91,338,100
Expenses By Program						
Instruction - ECS	$ 10,259,900	$ (153,100)	(1.5%)	$ 10,413,000	$ 237,400	$ 10,175,600
Instruction - Grades 1-12	63,646,800	1,382,400	2.2%	62,264,400	(13,500)	62,277,900
Sub-Total - Instruction	$ 73,906,700	1,229,300	1.7%	$ 72,677,400	223,900	$ 72,453,500
Plant Operations and Maintenance	10,883,300	(659,300)	(5.7%)	11,542,600	(324,400)	11,867,000
Transportation	2,335,800	30,400	1.3%	2,305,400	47,000	2,258,400
Board and System Administration	2,988,700	(40,300)	(1.3%)	3,029,000	(191,200)	3,220,200
External Services	1,043,400	(53,900)	(4.9%)	1,097,300	(441,700)	1,539,000
Total Expenses	$ 91,157,900	$ 506,200	0.6%	$ 90,651,700	$ (686,400)	$ 91,338,100
Operating Surplus (Deficit)	$ -	$ -		$ -	$ -	$ -

F A L L U P D A T E

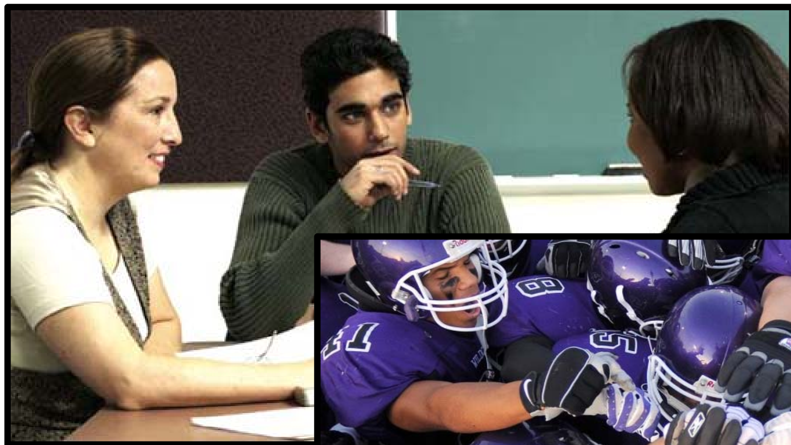
Medicine Hat Public School Division

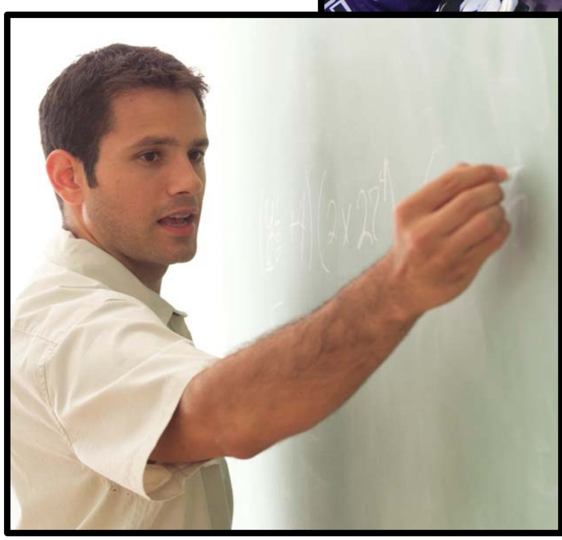
SCHEDULE OF EXPENSES - BY OBJECT

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Expenses By Object						
Certificated Salaries	$ 42,275,200	$ 405,700	1.0%	$ 41,869,500	$ (371,200)	$ 42,240,700
Certificated Benefits	10,424,800	110,600	1.1%	10,314,200	(413,700)	10,727,900
Non-certificated Salaries	13,914,500	838,500	6.4%	13,076,000	(42,500)	13,118,500
Non-certificated Benefits	3,525,900	199,500	6.0%	3,326,400	(70,300)	3,396,700
Total Wages and Benefits	70,140,400	1,554,300	2.3%	68,586,100	(897,700)	69,483,800
Services, Contracts and Supplies Expense	16,572,200	(1,129,600)	(6.4%)	17,701,800	180,900	17,520,900
Capital and Debt Services						
Amortization - Supported	3,199,200	156,100	5.1%	3,043,100	(9,600)	3,052,700
Amortization - Unsupported	1,202,400	(81,100)	(6.3%)	1,283,500	49,500	1,234,000
Interest - Unsupported	2,500	-	-	2,500	(17,800)	20,300
Total Capital and Debt Services	4,404,100	75,000	1.7%	4,329,100	22,100	4,307,000
Other Interest and Finance Charges	41,200	6,500	18.7%	34,700	8,300	26,400
Total Expenses	$ 91,157,900	$ 506,200	0.6%	$ 90,651,700	$ (686,400)	$ 91,338,100
Accumulated Operating Surplus (Projected)						
Accumulated Operating Surplus - Aug.31, 2017	$ 4,380,600	$ (184,400)	(4.0%)	$ 4,565,000	$ 154,000	$4,411,000
Accumulated Operating Surplus - Aug.31, 2018	$ 4,953,200	$ 404,600	8.9%	$ 4,548,600	$ (46,800)	$4,595,400
Capital Reserves (Projected)						
Accumulated Operating Surplus - Aug.31, 2017	$ 1,155,100	$ (24,100)	(2.0%)	$ 1,179,200	$ 24,100	$1,155,100
Accumulated Operating Surplus - Aug.31, 2018	$ 2,591,400	$ 1,217,000	88.5%	$ 1,374,400	$ 195,200	$1,179,200

STAFF AND STUDENTS





INFORMATION

Funding - Due to the recent provincial budget and the enrollment growth the following changes will impact 2018-19:

- Base grant rates will continue to remain at 2015-16 rates (third year in a row), inspite of cost pressures in the system.

Teachers - The Division is providing a total of 1.1 less certificated staff, as follows:

- 1.0 less in FNMI (retirement - now non-certificated)
- .1 less in the fall staffing

Educational Assistants - The Division will have a total of 6.8 more EAs , as follows:

- 5.0 more in schools
- .8 more in Outreach Programs
- 1.0 more in PUF

These are based on needs in the system.

Non-Organized Staff - The Division is adding 11.3 positions, as follows:

- 1.0 FNMI Coordinator (non-certificated)
- 3.3 Family School Liaison Workers (FSLWs)
- 7.0 Success Coaches

Enrollment Growth

- There are 48 additional students from last year, resulting in FTE growth of 69.

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF STAFF AND STUDENTS

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	%	Fall Budget 2017-18 (Prior Year)
Certificated Staff FTEs							
School based	425.1	(1.1)	(0.3%)	426.2	(1.7)	(0.4%)	427.9
Non-school based	7.0	-	-	7.0	(1.0)	(12.5%)	8.0
Total Certificated Staff FTEs	432.1	(1.1)	(0.3%)	433.2	(2.7)	(0.6%)	435.9
Certificated Staffing Change due to:							
Enrollment	2.0			0.1			
Other factors	(3.1)			(2.8)			
Total Change	(1.1)			(2.7)			
Non-Certificated Staff FTEs							
Instructional - General	228.8	11.1	5.1%	217.7	(1.7)	(0.8%)	219.4
Non-instructional							
Plant Operations and Maintenance	56.5	0.1	0.2%	56.4	0.1	0.2%	56.3
Transportation	1.0	-	-	1.0	-	-	1.0
Board and Administration	18.8	-	-	18.8	2.0	11.9%	16.8
External Services	13.0	6.8	109.7%	6.2	-	-	6.2
Total Non-Certificated Staff FTEs	318.1	18.0	6.0%	300.1	0.4	0.1%	299.7
Non-Certificated Staffing Change due to:							
Enrollment	-			-			
Other factors	18.0			0.4			
Total Change	18.0			0.4			
Eligible Funded Students							
Community Placements	171	(6)	(3.4%)	177	-	-	177
ELP Programs	108	(4)	(3.6%)	112	-	-	112
Kindergarten	502	(36)	(6.7%)	538	4	0.7%	534
Early Childhood Services	781	(46)	(5.6%)	827	4	0.5%	823
Grades 1 to 9	4,866	10	0.2%	4,856	(11)	(0.2%)	4,867
Grades 10 to 12	1,841	84	4.8%	1,757	7	0.4%	1,750
Total Eligible Funded Students (head count)	7,488	48	0.6%	7,440	-	-	7,440
Total Eligible Funded Students (FTE)	7,097.5	71.0	1.0%	7,026.5	(2.0)	(0.0%)	7,028.5

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Instructional Block						
Base Funding	$ 47,692,500	$ 483,400	1.0%	$ 47,209,100	$ (300)	$ 47,209,400
Class Size	3,291,400	9,200	0.3%	3,282,200	(165,300)	3,447,500
Sub-total	$ 50,983,900	492,600	1.0%	$ 50,491,300	$ (165,600)	$ 50,656,900
Inclusive Education	5,339,400	262,500	5.2%	5,076,900	65,400	5,011,500
Socio-Economic	763,700	4,700	0.6%	759,000	1,000	758,000
Equity of Opportunity	708,600	4,400	0.6%	704,200	900	703,300
Small Schools by Necessity	625,000	15,000	2.5%	610,000	170,700	439,300
First Nations, Metis and Inuit (FNMI)	388,800	5,300	1.4%	383,500	-	383,500
English as a Second Language	294,500	41,200	16.3%	253,300	(3,500)	256,800
French Language Project	90,000	-	-	90,000	-	90,000
French Language Instruction	38,100	-	-	38,100	-	38,100
Outreach Programs	314,900	-	-	314,900	-	314,900
Institutional Programs	196,300	5,400	2.8%	190,900	-	190,900
Supernet	211,200	-	-	211,200	-	211,200
Fee Grant (to replace loss of Basic Fees)	615,700	-	-	615,700	-	615,700
Administration Claw Back	(468,000)	-	-	(468,000)	(136,000)	(332,000)
Sub-total	$ 60,102,100	$ 831,100	1.4%	$ 59,271,000	$ (67,100)	$ 59,338,100
Nutrition Program	334,000	-	-	334,000	84,000	250,000
CIF (Classroom Improvement Fund)	913,000	-	-	913,000	-	913,000
Family Liaison Worker - City of Medicine Hat	58,100	-	-	58,100	16,800	41,300
Regional Collaborative Services	389,500	115,100	41.9%	274,400	128,100	146,300
Teacher Pensions	4,574,000	33,700	0.7%	4,540,300	(316,700)	4,857,000
Program Unit Funding (PUF)	6,961,700	32,000	0.5%	6,929,700	329,700	6,600,000
Amortization Supported - Instruction	427,000	42,700	11.1%	384,300	(4,500)	388,800
Sub-total	$ 13,657,300	$ 223,500	1.7%	$ 13,433,800	$ 237,400	$ 13,196,400
Total Instructional Block	$ 73,759,400	$ 1,054,600	1.5%	$ 72,704,800	$ 170,300	$ 72,534,500

FALL UPDATE

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Plant Operations and Maintenance Block						
Base POM	$ 5,877,800	$ (8,600)	(0.1%)	$ 5,886,400	$ 85,800	$ 5,800,600
P3 Maintenance (WLC)	270,000	-	-	270,000	-	270,000
Lease Support (MHCS)	162,400	-	-	162,400	-	162,400
Total Base POM	$ 6,310,200	$ (8,600)	(0.1%)	$ 6,318,800	$ 85,800	$ 6,233,000
Infrastructure Maintenance and Renewal (IMR)						
Gross Funding	2,153,000	-	-	2,153,000	(316,000)	2,469,000
Less - Portion Anticipated to be Capitalized ($^1/_3$)	(718,300)	(718,300)	-	-	-	-
Net IMR Operations	1,434,700	$ (718,300)	(33.4%)	2,153,000	(316,000)	2,469,000
Amortization Supported - POM	2,772,200	113,400	4.3%	2,658,800	(5,100)	2,663,900
Total Facilities	$ 10,517,100	$ (613,500)	(5.5%)	$ 11,130,600	$ (235,300)	$ 11,365,900
Transportation Block						
Urban	1,752,700	21,900	1.3%	1,730,800	(74,800)	1,805,600
Special Education - 1-12	212,600	27,000	14.5%	185,600	-	185,600
Special Education - Early Childhood Services (ECS)	312,400	(800)	(0.3%)	313,200	(123,000)	436,200
Total Transportation	$ 2,277,700	$ 48,100	2.2%	$ 2,229,600	$ (197,800)	$ 2,427,400
External Services						
After School Programs	-	-	-	-	(197,000)	197,000
My Place	255,800	9,200	3.7%	246,600	-	246,600
HUG	251,100	9,000	3.7%	242,100	-	242,100
Total External Services	$ 506,900	$ 18,200	3.7%	$ 488,700	$ (197,000)	$ 685,700
Board and Administration						
	$ -	$ -	-	$ -	$ -	$ -
	-	-	-	-	-	-
Total Board and Administration	$ -	$ -	-	$ -	$ -	$ -
Summary						
Instructional Block	$ 73,759,400	$ 1,054,600	1.5%	$ 72,704,800	$ 170,300	$ 72,534,500
Plant Operations and Maintenance Block	10,517,100	(613,500)	(5.5%)	11,130,600	(235,300)	11,365,900
Transportation Block	2,277,700	48,100	2.2%	2,229,600	(197,800)	2,427,400
External Services	506,900	18,200	3.7%	488,700	(197,000)	685,700
Total Grant Funding	$ 87,061,100	$ 507,400	0.6%	$ 86,553,700	$ (459,800)	$ 87,013,500

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF LOCAL REVENUES

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Other School Boards						
Catholic School - Grounds	106,600	-	-	106,600	17,100	89,500
Catholic School - OH&S	49,200	-	-	49,200	-	49,200
	$ 155,800	$ -	-	$ 155,800	$ 17,100	$ 138,700
Instructional Fees						
Other Fees - Summer School	21,000	(2,700)		23,700	-	23,700
Optional Course Fees	168,000	-	-	168,000	(10,000)	178,000
Kindergarten and Preschool Fees	182,000	3,000	1.7%	179,000	(9,000)	188,000
School Generated Funds (SGF)	517,000	-	-	517,000	-	517,000
Sub-total (Fees)	$ 888,000	$ 300	0.0%	$ 887,700	$ (19,000)	$ 906,700
Sales and Services						
Instruction	31,000	(9,500)	(23.5%)	40,500	-	40,500
International Student Tuition	490,000	15,000	3.2%	475,000	25,000	450,000
School Generated Funds (SGF)	820,000	14,100	1.7%	805,900	-	805,900
Plant Operations and Maintenance (POM)	17,600	-	-	17,600	-	17,600
Board and Administration	220,000	-	-	220,000	(5,000)	225,000
Foundation - Events	-	(45,000)	(100.0%)	45,000	-	45,000
External - Before & After School Fees	-	-	-	-	(259,400)	259,400
External - Food Services	8,000	-	-	8,000	-	8,000
External - Grounds Maintenance Agreements	489,900	-	-	489,900	7,200	482,700
Sub-total (Sales and Services)	$ 2,076,500	$ (25,400)	(1.2%)	$ 2,101,900	$ (232,200)	$ 2,334,100
Investment Income						
Instruction	80,000	20,000	33.3%	60,000	3,000	57,000
SGF	2,000	-	-	2,000	-	2,000
Plant Operations and Maintenance (POM)	10,500	-	-	10,500	1,500	9,000
Transportation	1,000	-	-	1,000	-	1,000
Foundation Fundraising	-	(4,000)	(100.0%)	4,000	-	4,000
District	53,000	3,000	6.0%	50,000	3,000	47,000
Sub-total (Investment Income)	$ 146,500	19,000	14.9%	$ 127,500	$ 7,500	$ 120,000

FALL UPDATE

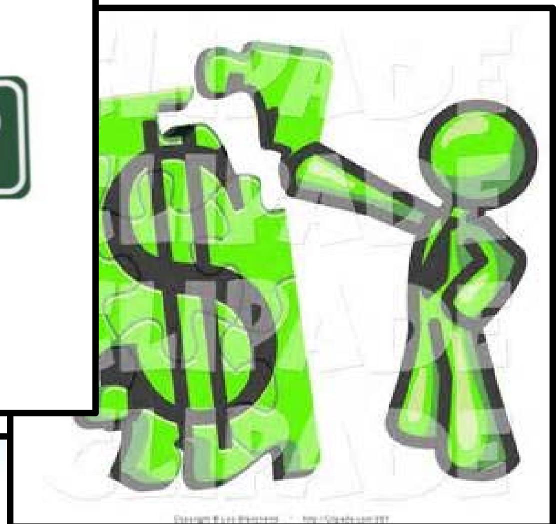
Medicine Hat Public School Division

SCHEDULE OF LOCAL REVENUES

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Gifts and Donations						
School Generated Funds (SGF)	200,000	28,500	16.6%	171,500	-	171,500
Trusts and Scholarships	5,000	-	-	5,000	-	5,000
Sub-total (Gifts and Donations)	$ 205,000	$ 28,500	`	$ 176,500	$ -	$ 176,500
Rental of Facilities	$ 75,000	5,000	7.1%	$ 70,000	$ -	$ 70,000
Fundraising (SGF)	$ 550,000	(28,600)	(4.9%)	$ 578,600	$ -	$ 578,600
Total Local Revenues	$ 4,096,800	$ (1,200)	(0.0%)	$ 4,098,000	$ (226,600)	$ 4,324,600
<u>Summary - By Object Line</u>						
Other School Boards	155,800	-	-	155,800	17,100	138,700
Instructional Fees	888,000	300	0.0%	887,700	(19,000)	906,700
Sales and Services	2,076,500	(25,400)	(1.2%)	2,101,900	(232,200)	2,334,100
Investment Income	146,500	19,000	14.9%	127,500	7,500	120,000
Gifts and Donations	205,000	28,500	16.1%	176,500	-	176,500
Rental of Facilities	75,000	5,000	7.1%	70,000	-	70,000
Fundraising (SGF)	550,000	(28,600)	(4.9%)	578,600	-	578,600
Total Local Revenues	$ 4,096,800	$ (1,200)	(0.0%)	$ 4,098,000	$ (226,600)	$ 4,324,600
<u>Summary - SGF Broken Out</u>						
General	2,007,800	(15,200)	(0.8%)	2,023,000	(226,600)	2,249,600
SGF	2,089,000	14,000	0.7%	2,075,000	-	2,075,000
Total Local Revenues	$ 4,096,800	$ (1,200)	(0.0%)	$ 4,098,000	$ (226,600)	$ 4,324,600

WAGES 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 over 300 non-teaching staff.

The average salary costs (excluding benefits) for key staff positions for 2018-2019 is anticipated to be as follows:

- Teachers $88,600
- Educational Assistants $30,100
- Clerical $41,400
- Custodians $46,500
- Caretakers $37,500

Wages 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.

FALL UPDATE

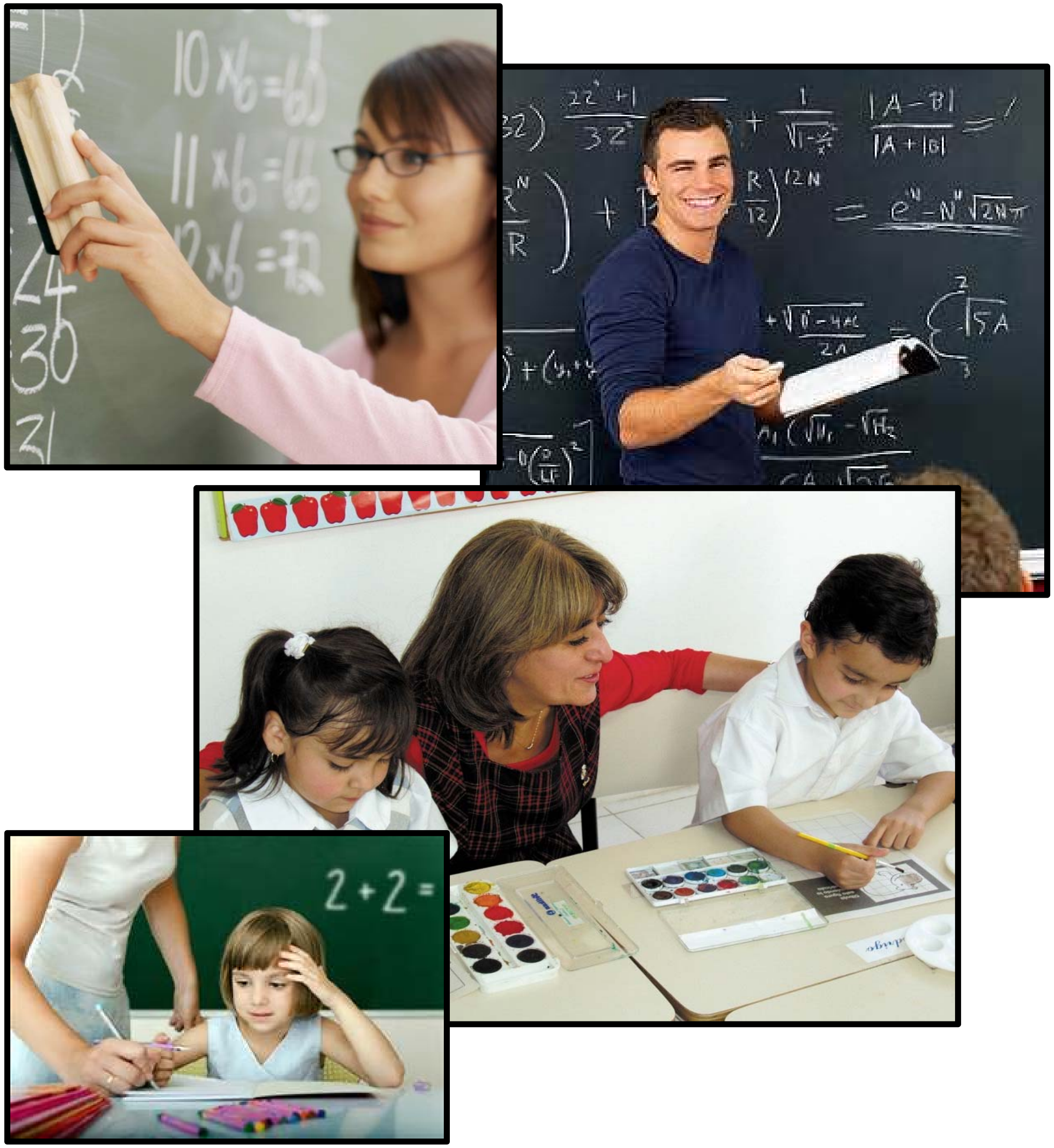
Medicine Hat Public School Division

SCHEDULE OF WAGES AND BENEFITS

BUDGET 2018-2019

	Fall Budget 2018-19				Increase (Decrease)			Spring Budget 2018-19			
	FTE	Salaries	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries	Benefits	Total
		(Current Year)							(Current Year)		
Certificated Staff - ATA											
Decentralized (School Based)	405.4	$ 37,835,300	$ 9,112,800	$ 46,948,100	(1.1)	$ 368,200	0.8%	406.5	$ 37,545,300	$ 9,034,600	$ 46,579,900
Program Unit Funding (PUF)	20.7	$ 1,890,500	519,100	2,409,600	-	29,900	1.3%	20.7	1,866,500	513,200	2,379,700
Centralized Staff	6.0	932,100	190,400	1,122,500	-	(2,600)	(0.2%)	6.0	935,300	189,800	1,125,100
Central Services											
Substitutes & Summer School	-	1,049,800	59,900	1,109,700	-	(12,800)	(1.1%)	-	1,062,400	60,100	1,122,500
Paid Leaves	-	567,500	71,200	638,700	-	127,100	24.8%	-	460,000	51,600	511,600
Other	-	-	471,400	471,400	-	6,600	1.4%	-	-	464,800	464,800
Total - ATA	432.1	$ 42,275,200	$ 10,424,800	$ 52,700,000	(1.1)	$ 516,400	1.0%	433.2	$ 41,869,500	$ 10,314,100	$ 52,183,600
		1.0%	1.1%	1.0%					(0.9%)	(3.9%)	(1.5%)
Non-Certificated Staff - CUPE											
Educational Assistants											
District	98.7	3,175,500	679,300	3,854,800	5.8	212,900	5.8%	92.9	3,000,000	641,900	3,641,900
PUF	64.0	1,840,800	425,000	2,265,800	1.0	31,000	1.4%	63.0	1,814,400	420,400	2,234,800
Sub-total - EAs	162.7	5,016,300	1,104,300	6,120,600	6.8	243,900	4.2%	155.9	4,814,400	1,062,300	5,876,700
Clerical	38.7	1,633,300	462,500	2,095,800	-	(2,700)	(0.1%)	38.7	1,635,300	463,200	2,098,500
Custodial	43.5	2,158,800	609,200	2,768,000	(0.1)	100	0.0%	43.6	2,156,400	611,500	2,767,900
Total - CUPE	244.9	$ 8,808,400	$ 2,176,000	$ 10,984,400	6.7	$ 241,300	2.2%	238.2	$ 8,606,100	$ 2,137,000	$ 10,743,100
									0.8%	(4.5%)	(0.3%)
Non-Certificated - Non-Union Staff											
Trustees	5.0	106,500	26,500	133,000	-	-	-	5.0	106,500	26,500	133,000
Non-Union Staff	68.2	4,999,600	1,323,400	6,323,000	11.3	796,800	14.4%	56.9	4,363,400	1,162,800	5,526,200
Total - Non-Union	73.2	$ 5,106,100	$ 1,349,900	$ 6,456,000	11.3	$ 796,800	14.1%	61.9	$ 4,469,900	$ 1,189,300	$ 5,659,200
									(2.3%)	2.6%	(1.3%)
Total - All Groups	750.2	$ 56,189,700	$ 13,950,700	$ 70,140,400	16.9	$ 1,554,500	2.3%	733.3	$ 54,945,500	$ 13,640,400	$ 68,585,900
	2.3%	2.3%	2.3%	2.3%				2.3%	(0.7%)	(3.4%)	(1.3%)

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 Clerical staff
- Division Educational Staff - Directors, Consultants, Behavioural and Psychological staff, special needs support services, curriculum and program supports
- Professional Development - centralized, school based and individual
- Optimal Learning Consultants
- School Counselling
- External professional services - such as speech, audiology, psychological supports
- Information Technology services
- Print services

Some of the other programs include the following:

- First Nations, Metis and Inuit Program
- Outreach and Institutional Programs
- Institutional Programs
- Inclusive Learning supports
- Outdoor Education
- School Resource Officers
- Library services

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - INSTRUCTION

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Staff - FTE						
Certificated	429.1	(1.1)	(0.3%)	430.2	(0.7)	430.9
Non-Certificated	228.8	11.1	5.1%	217.7	(1.7)	219.4
Total	657.9	10.0	1.5%	647.9	(2.4)	650.3
Salaries and Benefits						
Certificated Wages	$ 41,733,600	$ 405,700	1.0%	$ 41,327,900	$ (71,200)	$ 41,399,100
Certificated Benefits	10,329,700	110,600	1.1%	10,219,100	(376,400)	10,595,500
Sub-total (Certificated Wages & Benefits)	52,063,300	516,300	1.0%	51,547,000	(447,600)	51,994,600
Non-Certificated Wages	8,826,500	513,400	6.2%	8,313,100	121,600	8,191,500
Non-Certificated Benefits	2,138,900	106,800	5.3%	2,032,100	(34,300)	2,066,400
Sub-total (Non-Certificated Wages & Benefits)	10,965,400	620,200	6.0%	10,345,200	87,300	10,257,900
Total (Wages & Benefits)	$ 63,028,700	$ 1,136,500	1.8%	$ 61,892,200	$ (360,300)	$ 62,252,500
Services, Contracts and Supplies						
Central Instruction	2,579,900	52,200	2.1%	2,527,700	2,100	2,525,600
Site Based	2,048,800	47,400	2.4%	2,001,400	117,200	1,884,200
Self Funded Programs (PUF)	2,714,700	(20,000)	(0.7%)	2,734,700	344,400	2,390,300
School Generated Funds (SGF)	2,089,000	14,000	0.7%	2,075,000	-	2,075,000
Sub-total (Purchased Services)	$ 9,432,400	$ 93,600	1.0%	$ 9,338,800	$ 463,700	$ 8,875,100
Capital and Debt Servicing						
Amortization - Supported	427,000	42,700	11.1%	384,300	(4,500)	388,800
Amortization - Unsupported	977,100	(49,500)	(4.8%)	1,026,600	124,800	901,800
Interest on Capital Debt - Unsupported	2,500	-	-	2,500	(17,800)	20,300
Sub-total (Capital and Debt Servicing)	$ 1,406,600	$ (6,800)	(0.5%)	$ 1,413,400	$ 102,500	$ 1,310,900
Interest and Finance Charges - Other	39,000	6,000	18.2%	33,000	18,000	15,000
Total Instruction Block	$ 73,906,700	$ 1,229,300	1.7%	$ 72,677,400	$ 223,900	$ 72,453,500

PLANT OPERATIONS AND MAINTENANCE SERVICES

PROGRAM

The Plant Operations and Maintenance (POM) 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

FALL UPDATE

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - PLANT OPERATIONS AND MAINTENANCE

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Staff - FTE						
Non-Unionized	13.0	0.2	1.6%	12.8	-	12.8
CUPE	43.5	(0.1)	(0.3%)	43.6	0.1	43.5
Total Non-Certificated	56.5	0.1	0.1%	56.4	0.1	56.3
Salaries and Benefits						
Non-Certificated Wages	$ 3,123,600	$ 88,900	2.9%	$ 3,034,700	$ 47,000	$ 2,987,700
Non-Certificated Benefits	846,100	16,200	2.0%	829,900	(19,800)	849,700
Sub-total (Non-Certificated Wages & Benefits)	$ 3,969,700	$ 105,100	2.7%	$ 3,864,600	$ 27,200	$ 3,837,400
Services, Contracts and Supplies						
Administration and General Expenses	$ 24,100	$ 1,000	4.3%	$ 23,100	$ 4,700	$ 18,400
Utilities	1,271,500	(42,000)	(3.2%)	1,313,500	1,900	1,311,600
Insurance - Property and Fleet	219,700	-	-	219,700	(2,000)	221,700
Security and Monitoring	43,000	1,000	2.4%	42,000	-	42,000
Grounds	99,200	6,200	6.7%	93,000	-	93,000
Electrical	22,100	2,100	10.5%	20,000	-	20,000
Plumbing	49,300	1,500	3.1%	47,800	-	47,800
HVAC / Mechanical	78,500	1,500	1.9%	77,000	-	77,000
Carpentry	95,600	(106,400)	(52.7%)	202,000	-	202,000
Painting	18,000	-	-	18,000	-	18,000
Custodial	175,000	1,500	0.9%	173,500	5,000	168,500
Christian School - POM support	340,400	-	-	340,400	-	340,400
Wilson Learning Centre - P3 Maintenance	270,000	-	-	270,000	-	270,000
Fleet and Equipment Maintenance	54,400	-	-	54,400	-	54,400
Site Based - Maintenance (MBRs)	23,100	700	3.1%	22,400	-	22,400
Sub-total (POM)	2,783,900	(132,900)	(4.6%)	2,916,800	9,600	2,907,200
Infrastructure Maintenance and Renewal (IMR)	1,243,400	(718,300)	(36.6%)	1,961,700	(316,000)	2,277,700
Sub-total (Purchased Services)	$ 4,027,300	$ (851,200)	(17.4%)	$ 4,878,500	$ (306,400)	$ 5,184,900
Capital and Debt Servicing						
Amortization - Supported	2,772,200	113,400	4.3%	2,658,800	(5,100)	2,663,900
Amortization - Unsupported	114,100	(26,600)	(18.9%)	140,700	(40,100)	180,800
Sub-total (Capital and Debt Servicing)	$ 2,886,300	$ 86,800	3.1%	$ 2,799,500	$ (45,200)	$ 2,844,700
Total POM Block	$ 10,883,300	$ (659,300)	(5.7%)	$ 11,542,600	$ (324,400)	$ 11,867,000

TRANSPORTATION SERVICES

PROGRAM

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

Costs include the following:

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

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

- Annual savings of $ 1,288,000 over the first 5 years of the contract
- 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 ~

MHPSD

FALL UPDATE

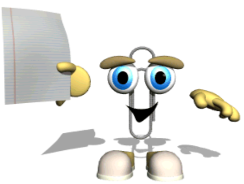
Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - TRANSPORTATION

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Staff - FTE						
Non-Certificated	1.0	-	-	1.0	-	1.0
Salaries and Benefits						
Non-Certificated Wages	66,300	1,300	2.0%	65,000	-	65,000
Non-Certificated Benefits	19,000	300	1.6%	18,700	(300)	19,000
Sub-total (Non-Certificated Wages & Benefits)	$ 85,300	$ 1,600	1.9%	$ 83,700	$ (300)	$ 84,000
Services, Contracts and Supplies						
School Bus Carrier	1,964,400	12,700	0.7%	1,951,700	47,900	1,903,800
City Services	12,900	(200)	(1.5%)	13,100	-	13,100
Special Services	88,000	21,500	32.3%	66,500	-	66,500
Conveyance Fees	125,000	(7,800)	(5.9%)	132,800	-	132,800
Other Purchased Services	43,600	2,600	6.3%	41,000	(3,000)	44,000
Administrative Expenses	4,900	-	-	4,900	-	4,900
Software Maintenance	6,600	-	-	6,600	2,400	4,200
Sub-total (Purchased Services)	$ 2,245,400	$ 28,800	1.3%	$ 2,216,600	$ 47,300	$ 2,169,300
Capital and Debt Servicing						
Amortization - Unsupported	5,100	-	-	5,100	-	5,100
Sub-total (Capital and Debt Servicing)	$ 5,100	$ -	-	$ 5,100	$ -	$ 5,100
Total Transportation Block	$ 2,335,800	$ 30,400	1.3%	$ 2,305,400	$ 47,000	$ 2,258,400

BOARD AND ADMINISTRATION SERVICES



SERVICES

The area of Board and 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 and Associate Superintendents and their support staff. Their 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.

F A L L U P D A T E

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - BOARD AND ADMINISTRATION

BUDGET 2018-2019

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Staff - FTE						
Certificated	3.0	-	-	3.0	(2.0)	5.0
Non-Certificated	18.8	-	-	18.8	2.0	16.8
Total	21.8	-	-	21.8	-	21.8
Salaries and Benefits						
Certificated Wages	$ 541,600	$ -	-	$ 541,600	$ (300,000)	$ 841,600
Certificated Benefits	95,100	-	-	95,100	(37,300)	132,400
Sub-total (Certificated Wages & Benefits)	$ 636,700	$ -	-	636,700	$ (337,300)	974,000
Non-Certificated Wages	1,253,600	(29,500)	(2.3%)	1,283,100	168,000	1,115,100
Non-Certificated Benefits	344,900	(6,500)	(1.8%)	351,400	12,000	339,400
Sub-total (Non-Certificated Wages & Benefits)	$ 1,598,500	$ (36,000)	(2.2%)	1,634,500	$ 180,000	1,454,500
Total (Wages & Benefits)	$ 2,235,200	$ (36,000)	(1.6%)	$ 2,271,200	$ (157,300)	$ 2,428,500
Services, Contracts and Supplies						
ASBA	50,000	-	-	50,000	-	50,000
PSBA	30,400	-	-	30,400	-	30,400
TEBA	7,000	-	-	7,000	7,000	-
Board	26,100	(13,900)	(34.8%)	40,000	(7,000)	47,000
Superintendent	125,500	9,500	8.2%	116,000	10,500	105,500
Communications	18,300	(700)	(3.7%)	19,000	19,000	-
Human Resources	46,900	2,000	4.5%	44,900	(15,100)	60,000
Student Services	18,300	-	-	18,300	-	18,300
Software Maintenance	101,500	-	-	101,500	-	101,500
Scholarships and Trust Disbursements	45,700	-	-	45,700	-	45,700
Business and Financial Services	52,700	700	1.3%	52,000	1,000	51,000
Liability Insurance	67,900	-	-	67,900	-	67,900
Central Office Supplies and Services	37,200	(2,400)	(6.1%)	39,600	1,000	38,600
Occupational Health and Safety	39,100	-	-	39,100	1,300	37,800
Central Office Building Costs	15,400	-	-	15,400	-	15,400
Sub-total (Purchased Services)	$ 682,000	$ (4,800)	(0.7%)	$ 686,800	$ 17,700	$ 669,100
Capital and Debt Servicing						
Amortization - Unsupported	69,300	-	-	69,300	(41,900)	111,200
Interest and Finance Charges - Other	$ 2,200	$ -	29.4%	$ 1,700	$ (9,700)	$ 11,400
Total Board and Administration Block	$ 2,988,700	$ (40,800)	(1.3%)	$ 3,029,000	$ (191,200)	$ 3,220,200

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 projects at:
  - Medicine Hat College
  - Medicine Hat Catholic Board of Education

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

Medicine Hat Public School Division

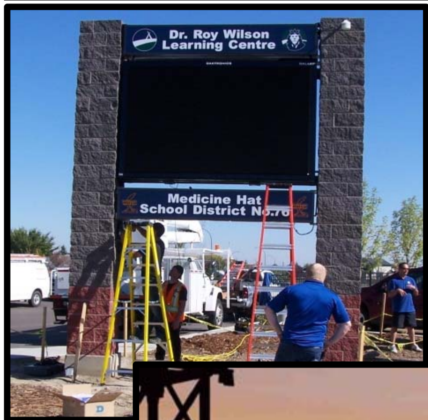
SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES

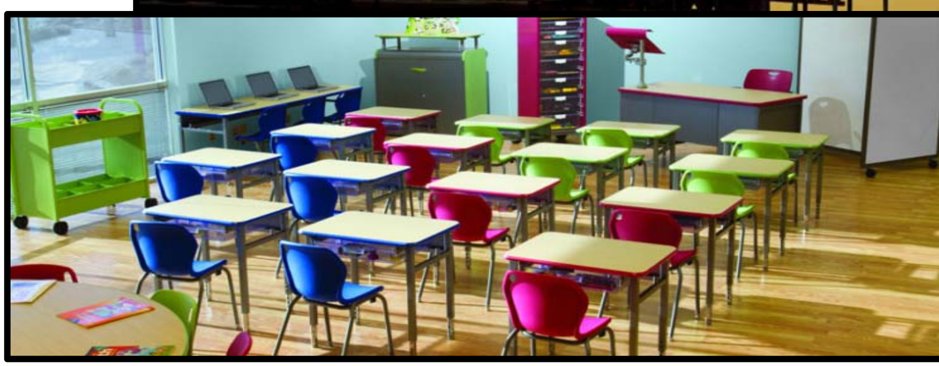
BUDGET 2018-2019

FALL UPDATE

	Fall Budget 2018-19 (Current Year)	Increase (Decrease)	%	Spring Budget 2018-19 (Current Year)	Increase (Decrease)	Fall Budget 2017-18 (Prior Year)
Staff - FTE						
Certificated	-	-		-	-	-
Non-Certificated	13.0	6.8	109.7%	6.2	-	6.2
Total	13.0	6.8	109.7%	6.2	-	6.2
Salaries and Benefits						
Wages & Benefits - In Summary						
Wages	$ 644,500	$ 264,400	69.6%	$ 380,100	$ (379,100)	$ 759,200
Benefits	177,000	82,700	87.7%	94,300	(27,900)	122,200
Total (Wages & Benefits)	$ 821,500	$ 347,100	73.2%	$ 474,400	$ (407,000)	$ 881,400
Salaries & Benefits - By Program						
Before & After School Programs	$ -	$ -	-	$ -	$ (425,400)	$ 425,400
Project - My Place	227,400	188,100	478.6%	39,300	(300)	39,600
Project - HUG	218,000	178,700	454.7%	39,300	(300)	39,600
Grounds Maintenance - College	317,800	(12,200)	(3.7%)	330,000	21,400	308,600
Grounds Maintenance - Catholic Division	58,300	(7,500)	(11.4%)	65,800	(2,400)	68,200
Total (Wages & Benefits)	$ 821,500	$ 347,100	73.2%	$ 474,400	$ (407,000)	$ 881,400
Services, Contracts and Supplies						
Before and After School Programs	-	-	-	-	(31,000)	31,000
Project - My Place	28,400	(178,900)	(86.3%)	207,300	300	207,000
Project - HUG	33,100	(169,700)	(83.7%)	202,800	300	202,500
Food Services - Cafeteria(s)	3,500	-	-	3,500	(3,000)	6,500
Fundraising Activities - Foundation	-	(49,000)	(100.0%)	49,000	-	49,000
Grounds Maintenance - College	96,300	800	0.8%	95,500	(8,000)	103,500
Grounds Maintenance - Catholic Division	23,800	800	3.5%	23,000	-	23,000
Sub-total (Purchased Services)	$ 185,100	$ (396,000)	(68.1%)	$ 581,100	$ (41,400)	$ 622,500
Capital and Debt Servicing						
Amortization - Unsupported	36,800	(5,000)	(12.0%)	41,800	6,700	35,100
Sub-total (Capital and Debt Servicing)	$ 36,800	$ (5,000)	(12.0%)	$ 41,800	$ 6,700	$ 35,100
Total External Services Block	$ 1,043,400	$ (53,900)	(4.9%)	$ 1,097,300	$ (441,700)	$ 1,539,000

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 includes:

- furniture and equipment replacements
- student desks
- shop and CTS equipment
- computers
- printers
- smart boards
- servers and network infrastructure
- security systems
- PA systems
- telephone systems
- grounds equipment - lawnmowers, etc.
- vehicles
- countless other items

Capital includes any item that will last more than one year and with a cost in excess of $5,000.

Capital items are capitalized. This means that if an item is deemed to be a capital expenditure it does not appear immediately in the statement of operations (i.e. as an expense). Rather it is amortized (or expensed) over the assets estimated useful life.

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F A L L U P D A T E

Medicine Hat Public School Division

CAPITAL EXPENDITURE BUDGET

2018-2019

EXPENDITURES	2018-19 Fall Budget	Increase	2018-19 Spring Budget	2017-18 Fall Budget	2017-18 Spring Budget
Capital Projects					
Infrastructure Maintenance Renewal (IMR) Projects	$ 718,300	718,300	$ -	$ -	$ -
Medicine Hat High School Modernization (CAPE Construction)	-	-	-	4,760,000	4,760,000
Total - Capital Projects	718,300	718,300	-	4,760,000	4,760,000
Capital Equipment					
Computer and Technology Equipment					
Classroom - Student Computers	453,000	-	453,000	178,500	178,500
Classroom - Interactive Displays	250,600	-	250,600	280,600	280,600
School - Network Equipment (PA equipment in 2018-19)	110,000	-	110,000	35,000	35,000
Staff Computers	-	-	-	14,400	14,400
Core Network Devices	29,200	-	29,200	259,200	259,200
Sub-total - Computer and Technology Equipment	842,800	-	842,800	767,700	767,700
Plant and Operations					
Vehicles	70,000	-	70,000	70,000	70,000
Equipment	40,000	-	40,000	60,000	60,000
Sub-total - Plant and Operations Equipment	110,000		110,000	130,000	130,000
Total - Capital Equipment Acquisitions	952,800	-	952,800	897,700	897,700
Grand Total - Capital Expenditures	1,671,100	718,300	$ 952,800	$ 5,657,700	$ 5,657,700

F A L L U P D A T E

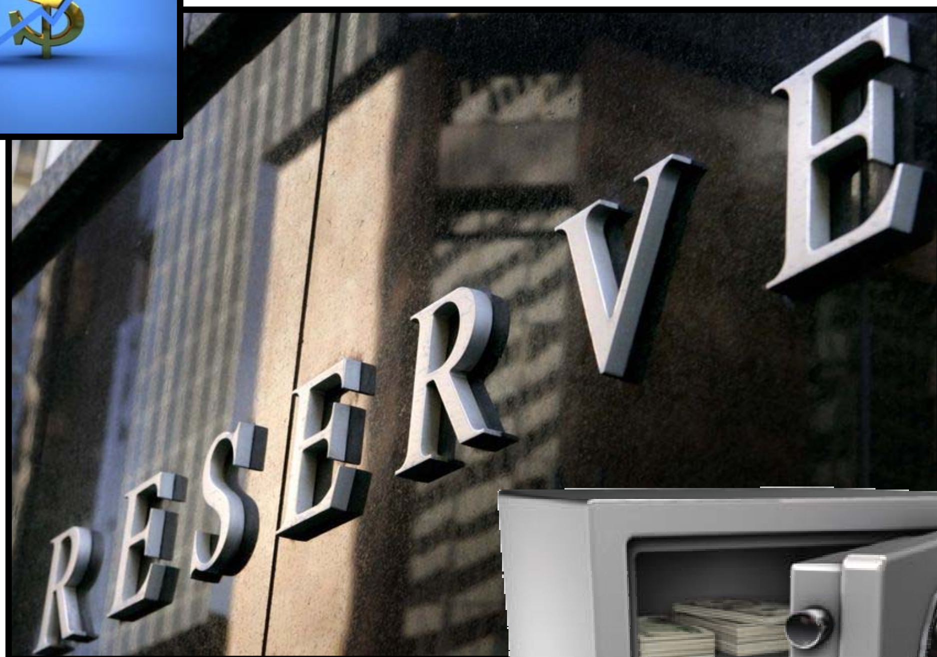
Medicine Hat Public School Division

CAPITAL FUNDING BUDGET

2018-2019

FUNDING	2018-19 Fall Budget	Increase	2018-19 Spring Budget	2017-18 Fall Budget	2017-18 Spring Budget
Capital Projects					
Plant & Operations					
Grants	718,300	718,300	-	4,760,000	4,760,000
Reserves	-	-	-	-	-
Total Capital Projects Funding	$ 718,300	718,300	$ -	$ 4,760,000	$ 4,760,000
Capital Equipment					
Instruction Block					
Technology Projects					
Reserves	842,800	-	842,800	767,700	767,700
Plant & Operations					
Vehicles					
Reserves	70,000	-	70,000	70,000	70,000
Equipment					
Reserves	40,000	-	40,000	60,000	60,000
Total Capital Equipment Funding	952,800	-	952,800	897,700	897,700
Total Funding	$ 1,671,100	718,300	$ 952,800	$ 5,657,700	$ 5,657,700
Summary					
Grants	$ 718,300	718,300	$ -	$ 4,760,000	$ 4,760,000
Reserves	952,800	-	952,800	897,700	897,700
Total Funding	$ 1,671,100	718,300	$ 952,800	$ 5,657,700	$ 5,657,700

RESERVE BUDGET



<u>RESERVE BUDGET</u>

Reserves are essentially unused or excess funds from prior operating budgets.

Reserves are grouped into two main categories:
- Operating Reserves
- Capital Reserves

The Province mandates that once funds are put into Capital Reserves they must only be used on capital projects unless Ministerial approval is obtained.

The Division further identifies reserves as either:
- Committed or
- Discretionary

The Division determines that a reserve is committed - if it relates to a specific project or is being held for a committed purpose - such as School Generated Funds (SGF), school based budget carryovers and funds raised through fundraising initiatives.

Unrestricted Net Assets are similar to reserves in that they are unused funds from prior operating budgets. The difference is they have not yet been allocated to a specific reserve.

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Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2018-2019

		2018-19 Closing Balance		2018-19 Transfers Out	2018-19 Net		2018-19 Transfers In	2017-18 Closing Balance	2016-17 Closing Balance
		(Aug 31,2019)						(Aug 31,2018)	(Aug 31,2017)
Unrestricted Net Assets						(5)	135,500		
Unrestricted	1	$ 517,600	(2)	(151,900)		(1)	-	$ 829,500	$ 107,300
			(3)	4,500		(8)	(300,000)		
		$ 517,600			(311,900)			829,500	107,300
Operating Reserves									
Working Capital	2	$ 2,278,900	(1)	-		(3)	$ (4,500)	$ 2,283,400	$ 2,232,300
School Based:									
Mini Budget	4	717,000	(4)	-				717,000	408,000
SGF	4	1,123,300				(7)	-	1,123,300	1,151,300
Fundraising Initiatives	4	-						-	281,700
Board & Administration:									
Discretionary	1	300,000	(8)	300,000				-	200,000
Total Operating Reserves		$ 4,419,200			$ 295,500			$ 4,123,700	$ 4,273,300
Total Accumulated Operating Surplus		$ 4,936,800			$ (16,400)			$ 4,953,200	$ 4,380,600
Capital Reserves									
Instruction Block									
Computers, etc.		$ 605,700	(6)	$ (842,800)		(5)	$ 754,300	$ 694,200	$ 443,800
Vehicles		26,200						26,200	-
Plant & Operations		250,000	(6)	(70,000)		(5)	17,900	302,100	319,100
External Services		52,400	(6)	(40,000)		(5)	36,800	55,600	55,000
Transportation		15,300				(5)	5,100	10,200	5,100
Board & Administration		1,755,900				(5)	252,800	1,503,100	332,100
Total Capital Reserves	3	2,705,500		(952,800)	$ 114,100		1,066,900	2,591,400	$ 1,155,100
Total Net Assets (not invested in Capital Assets)		$ 7,642,300			$ 97,700			$ 7,544,600	$ 5,535,700

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

F A L L U P D A T E

Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2018-2019

	% of Operating Budget		2018-19 Closing Balance (Aug 31,2019)	Change In Budget	2017-18 Closing Balance (Aug 31,2018)	Change In Budget	2016-17 Closing Balance (Aug 31,2017)
Summary - By Category of Reserve							
Discretionary (Operating)	0.9%	1	$ 817,600	$ (11,900)	$ 829,500	$ 522,200	$ 307,300
Discretionary (Working Capital)	2.5%	2	2,278,900	(4,500)	2,283,400	51,100	2,232,300
Sub-total - Discretionary Operating	3.4%		$ 3,096,500	$ (16,400)	$ 3,112,900	$ 573,300	$ 2,539,600
Discretionary (Capital)		3	2,705,500	114,100	2,591,400	1,436,300	1,155,100
Non-Discretionary (Committed - Operating)	2.0%	4	1,840,300	-	1,840,300	(700)	1,841,000
Total Reserves	5.4%		$ 7,642,300	$ 97,700	$ 7,544,600	$ 2,008,900	$ 5,535,700
Less - Operating Reserve for SGF			(1,123,300)	-	(1,123,300)	28,000	(1,151,300)
Net Reserves - Monitored by Provincial Government			$ 6,519,000	$ 97,700	$ 6,421,300	$ 2,036,900	$ 4,384,400

Reserve Management Notes:

Note (1) - 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 (2) - The above represents a debt repayment (capital lease) resulting in a decrease in Unrestricted Net Assets and an increase in Investment in Capital Assets.

Note (3) - 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 if to the extend it will not put Unrestricted Net Assets into a negative position.

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) - 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 (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) - 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 (8) - This transfer is to transfer some of the excess unrestricted funds into Board Discretionary Reserves.

Medicine Hat Public School Division

RESERVE BUDGET (Provincial Benchmarks)

2018-2019

FALL UPDATE

	2018-19 Closing Balance (Aug 31,2019)		2017-18 Closing Balance (Aug 31,2018)	2016-17 Closing Balance (Aug 31,2017)	2015-16 Closing Balance (Aug 31,2015)
Accumulated Operating Surplus					
Operating - Committed	$ 1,840,300		$ 1,840,300	$ 1,841,000	$ 3,635,796
Less - SGF	(1,123,300)		(1,123,300)	(1,151,300)	(1,226,351)
Net - Committed (excludes SGF)	717,000		717,000	689,700	2,409,445
Operating - Discretionary	817,600		829,500	307,300	856,253
Operating - Working Capital	2,278,900		2,283,400	2,232,300	2,180,200
Total - Accumulated Operating Surplus	$ 3,813,500		$ 3,829,900	$ 3,229,300	$ 5,445,898
Capital Reserves	2,705,500		2,591,400	1,155,100	757,600
Total - Reserves & Surpluses	$ 6,519,000		$ 6,421,300	$ 4,384,400	$ 6,203,498
Accumulated Operating Surpluses as a Percentage of:					
Operating Expenditures					
Operating Expenditures	$ 91,157,900		$ 91,338,100	$ 90,428,004	$ 87,379,820
Operating Reserves & Surpluses as a Percentage of Budget					
Committed (excluding SGF)	0.79%		0.78%	0.76%	2.76%
Discretionary & Unrestricted	0.90%		0.91%	0.34%	0.98%
Working Capital	2.50%		2.50%	2.47%	2.50%
Total Operating Reserves & Surpluses	**4.18%**		**4.19%**	**3.57%**	**6.23%**
Provincial Average				5.36%	6.50%
Average of Similar Size School Divisions				5.87%	7.84%
Operating Reserve Limit - Set by Province	**5.00%**		**5.00%**	**5.00%**	**5.00%**
Level - Reserves are below/(above) Provincial Limit	$ 744,000		$ 737,000	$ 1,292,000	$ (1,077,000)
Operating Reserves Per Student					
Students - Head count	7,488		7,440	7,418	7,381
Less - $^1/_2$ part-time ECS students	(391)		(412)	(421)	(439)
Students - FTEs (full time equivalents)	7,097		7,028	6,997	6,942
Operating Reserves & Surpluses Less SGF / Student	**$ 537**	/ Student	**$ 545**	**$ 462**	**$ 785**
Provincial Average				$ 672	$ 808
Average of Similar Size School Divisions				$ 743	$ 972
Capital Reserves Per Student					
Capital Reserves / Student	**$ 381**	/ Student	**$ 369**	**$ 165**	**$ 109**
Provincial Average				$ 393	$ 382
Average of Similar Size School Divisions				$ 450	$ 384