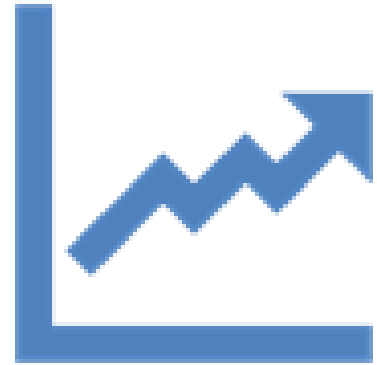


Medicine Hat Public School Division
BUDGET
2025-2026
FALL UPDATE

Board Meeting – December 9, 2025

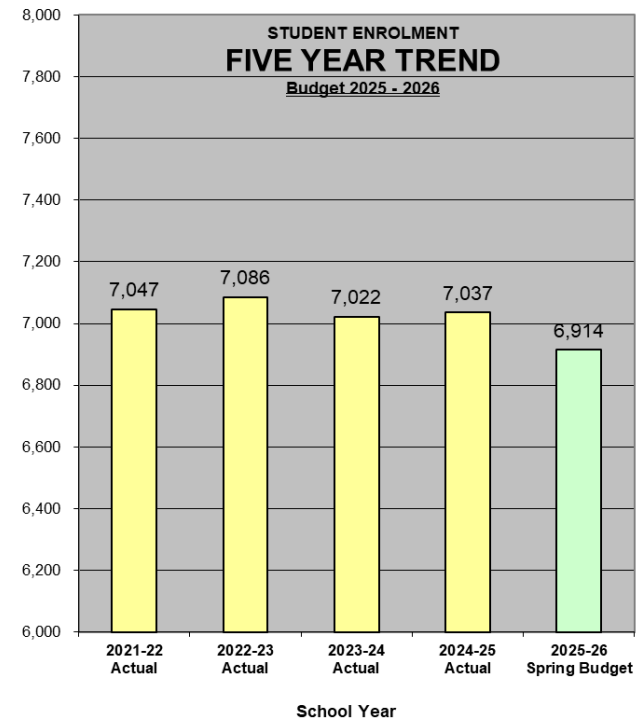
Enrolment



Enrolment

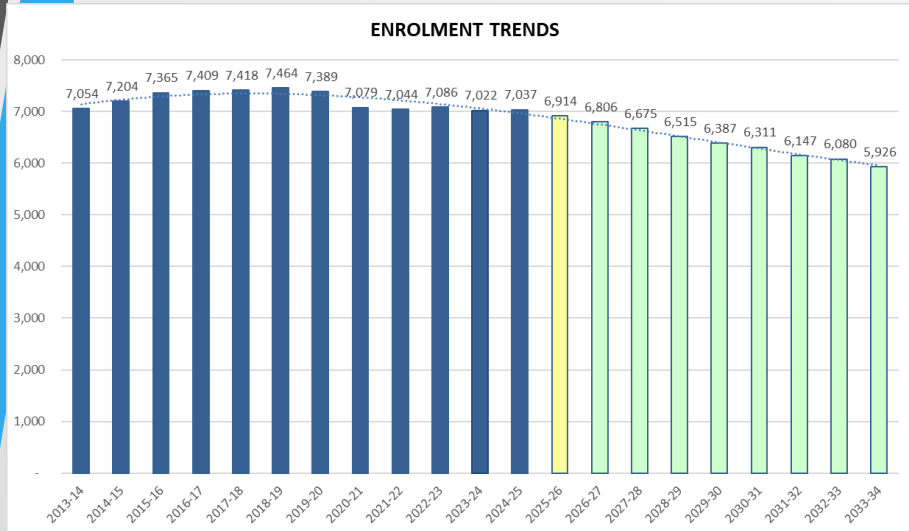
	2024-25 Fall Actual	Increase/ (Decrease) from Prior Year	2025-26 Fall Actual
Pre-Kindergarten (Community/ELP)	309	(10)	299
Kindergarten	378	(24)	354
Traditional Schools - Grades 1-12	5,900	(63)	5,837
Other Programs (HUB/Outreach)	351	(52)	299
	6,938	(149)	6,789
International Students	99	26	125
	7,037	(123)	6,914

- Spring budget included 6,881 students.
- Actual fall 2025 results were 6,914 students, so **33 students higher** than expected.



5 Year Reduction = (133) Students

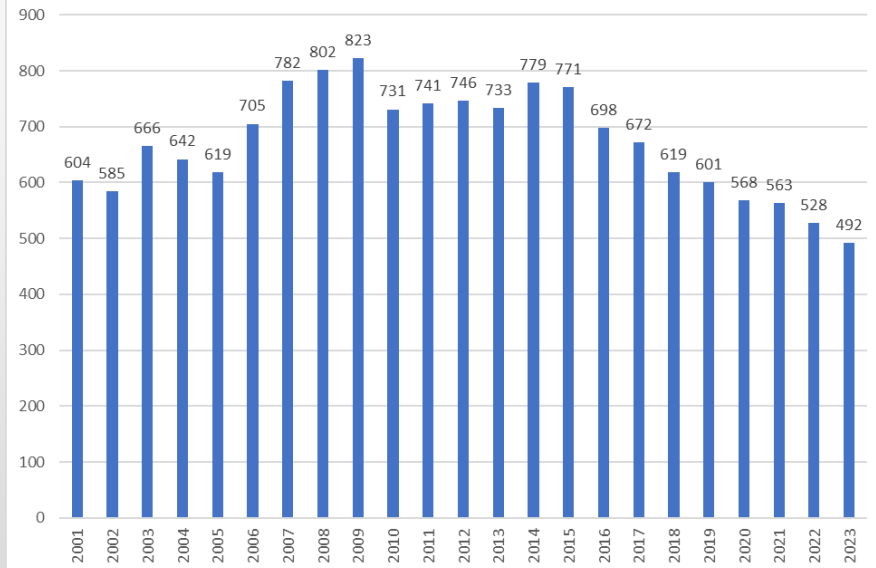
Enrolment Cont.



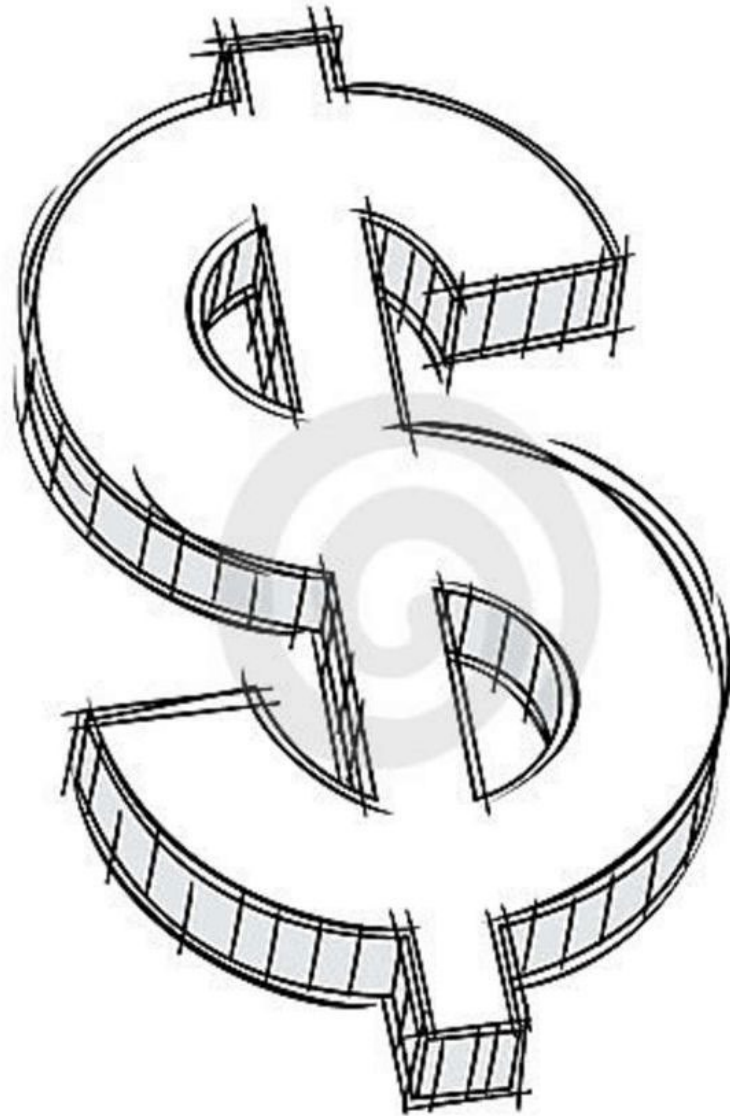
The GOA workforce planning data projects a decline in enrolment over the next 9 years based on population growth in Medicine Hat.

The projected decline in school age students is consistent with GOA data on births in Medicine Hat, which has steadily been declining over the last 10 years.

Births by Year for Mothers Living in Medicine Hat

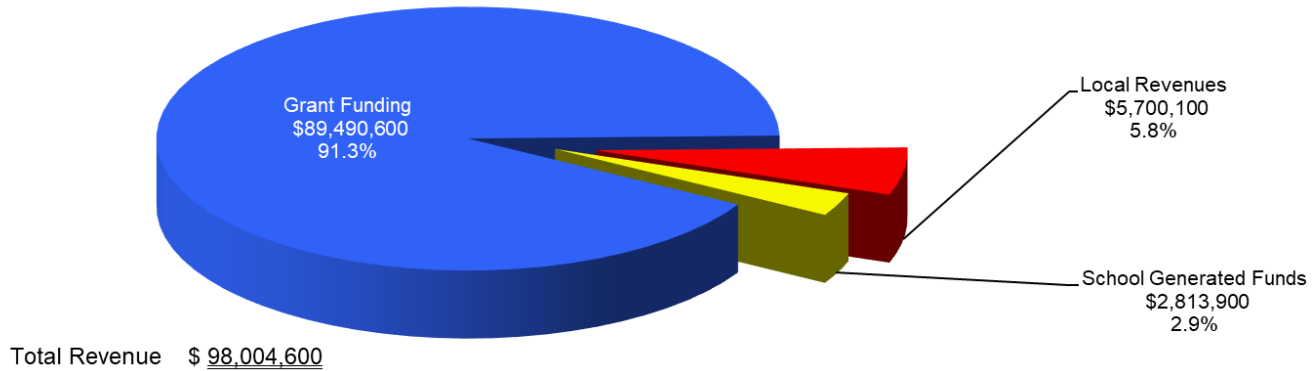


REVENUE

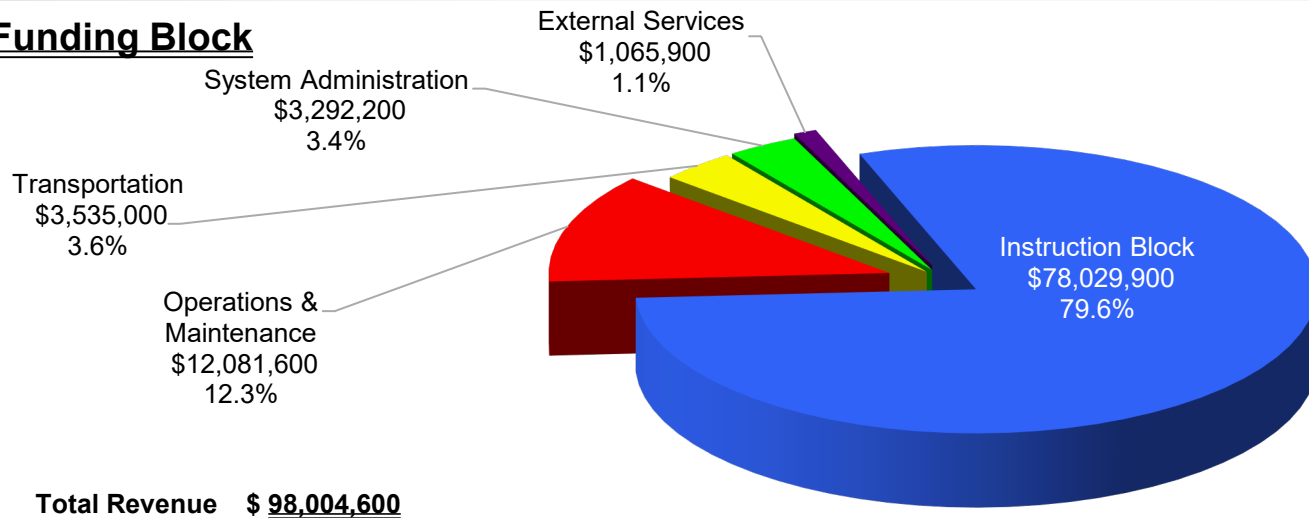


Revenue Sources

Funding Source



Funding Block



GRANT REVENUE

	Spring Budget 2025-26 (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26 (Current Year)
Summary				
Instructional Block	\$ 68,032,100	\$ 2,388,900	3.5%	\$ 70,421,000
Operations and Maintenance	\$ 11,845,200	86,400	0.7%	11,931,600
Transportation	\$ 3,535,000	-	-	3,535,000
External Services	\$ 530,500	-	-	530,500
System Administration	\$ 3,072,500	-	-	3,072,500
Total Grant Funding	\$ 87,015,300	\$ 2,475,300	2.8%	\$ 89,490,600

- **Grant Rates**

- Base grants are 50% of our grant funding - **0%** increase
- Weighted Moving Average (WMA) change – This is a reduction in funding for boards with declining enrolment like ours.

	New	Current
Year 1 (2025/26)	70%	50%
Year 2 (2024/25)	30%	30%
Year 3 (2023/24)	0%	20%

- Other grant rate increases - averaging 2.32% in the spring and adjusted to a total of 5% in summer.



Revenue Summary

	Actual 2024-25 (Prior Year)	Spring Budget 2025-26 (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26 (Current Year)
OPERATIONS (SUMMARY)					
Revenues					
Government of Alberta	\$ 86,806,043	\$ 87,015,300	\$ 2,475,300	2.8%	\$ 89,490,600
Fees	1,639,976	2,562,900	285,700	11.1%	2,848,600
Sales of Services and Products	4,364,933	4,211,900	185,500	4.4%	4,397,400
Investment Income	545,623	721,700	(201,700)	(27.9%)	520,000
Donations and Other Contributions	791,104	703,000	-	-	703,000
Other Revenue	81,068	45,000	-	-	45,000
Total Revenues	\$ 94,228,747	\$ 95,259,800	\$ 2,744,800	2.9%	\$ 98,004,600

	Change in Revenue
1 Teacher settlement and related pension impact	\$ 2,574,200
2 Enrolment higher than budget and grant increase for select grants (2.32% to 5%)	796,300
3 Less: Removal of ATA settlement estimate for classroom complexity	(1,112,500)
4 Other Miscellaneous Grants	217,300
Total Change in Grants from Spring to Fall	\$ 2,475,300
5 Change in Non-Grant Revenues	\$ 269,500
Total Change in Revenue from Spring to Fall	\$ 2,744,800

There is an offsetting increase in expenses for this item.

Item removed due to and uncertainty surrounding amount and timing of receipt.

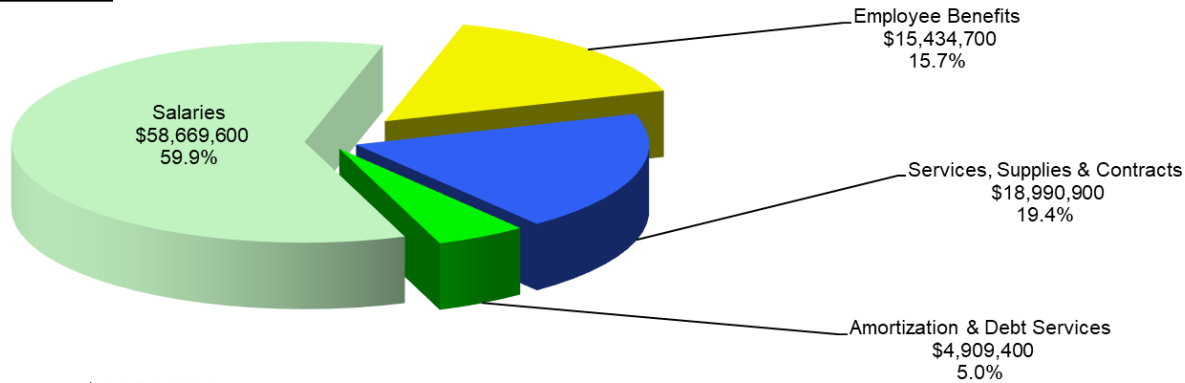


EXPENSES



Expenditures

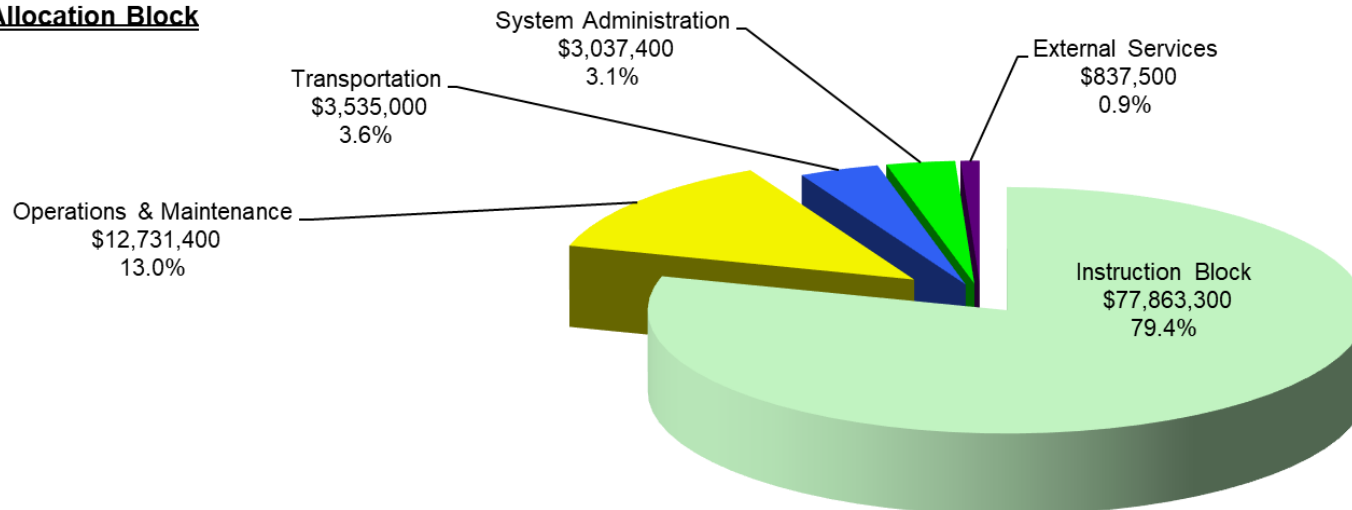
Expense Type (or Object)



Total Expenditures \$ 98,004,600

Approx.
75% of
spending
is on
salaries
and
benefits

Allocation Block



Total Expenditures \$ 98,004,600

Salaries And Benefits – All Groups

	\$ Change
Funded Teacher Settlement	\$ 2,317,200
Grid Movement	239,000
Group Benefit Increases	41,700
Subsitute Costs	92,000
Subtotal - Wages & Benefits	2,689,900
Increase (Decrease) in Staff FTE	144,900
Pension/PD	257,000
Total - Change in Staffing Costs	\$ 3,091,800

Connected to teacher settlement

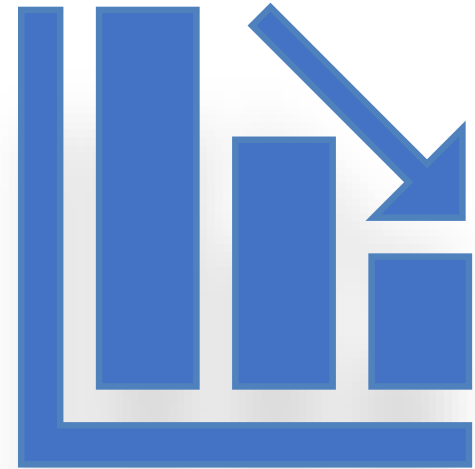


Staffing Changes

	Staff FTE			Total
	Teachers	Education Assistants	Other Non-Cert	
Spring 2025/26 Budget - Projection	379.45	149.67	159.43	688.55
Fall 2025/26 Actual	383.65	139.22	161.03	683.89
Increase (Decrease) in FTE from Spring Budget	4.20	(10.46)	1.60	(4.66)

- The spring budget included an estimate of \$1.1M for the potential ATA settlement for classroom complexity. This would include both the revenue and the corresponding expense in the form of FTE.
- This estimate was based on our proportion of provincial enrolment.
- With the uncertainty surrounding the amount and timing of any additional funds to address classroom complexity, this item was removed in the fall budget.
- These FTE positions were not filled so with the removal of this estimate funding, **no staff layoffs occurred.**

Division's Operating Budget Summary



Statement of Operations

	Spring Budget 2025-26 (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26 (Current Year)
Revenues				
Total Revenues	\$ 95,259,800	\$ 2,744,800	2.9%	\$ 98,004,600
Expenses By Program				
Certificated Salaries	\$ 40,131,900	\$ 2,953,700	7.4%	\$ 43,085,600
Certificated Benefits	10,484,300	396,000	3.8%	10,880,300
Non-certificated Salaries	15,732,400	(148,400)	(0.9%)	15,584,000
Non-certificated Benefits	4,663,900	(109,500)	(2.3%)	4,554,400
Total Wages and Benefits	71,012,500	3,091,800	4.4%	74,104,300
Services, Contracts and Supplies	19,396,300	(405,400)	(2.1%)	18,990,900
Amortization	4,851,000	58,400	1.2%	4,909,400
Total Expenses	\$ 95,259,800	\$ 2,744,800	2.9%	\$ 98,004,600
<i>Final Operating Surplus/(Deficit)</i>	\$ -	\$ -		\$ -

Operating reserves have been used the last two years to fund planned deficits.

Budget 2025-26 is a **balanced net \$0** budget.



CAPITAL BUDGET and RESERVES



Capital Budget

	2025-26 Spring Budget	Increase/ (Decrease)	2025-26 Fall Budget
<u>EXPENDITURES</u>			
<u>Capital Projects</u>			
Capital Maintenance Renewal (CMR) Projects	\$ 1,069,000	-	\$ 1,069,000
<i>Total - Capital Projects</i>	1,069,000	-	1,069,000
<u>Capital Equipment</u>			
Computer and Technology Equipment			
Classroom - Student Computers	241,200	-	241,200
Classroom - Interactive Displays/Projectors	168,800	-	168,800
Classroom - Teacher Devices	-	-	-
Staff Computers/Monitors	-	-	-
PA Systems	65,000	-	65,000
Core Network Devices	252,900	-	252,900
Printers/Copiers/Multifunction Devices	4,300	-	4,300
<i>Sub-total - Computer and Technology Equipment</i>	732,200	-	732,200
Plant and Operations			
Vehicles	80,000	-	80,000
Equipment	43,000	-	43,000
<i>Sub-total - Plant and Operations Equipment</i>	123,000	-	123,000
<i>Total - Capital Equipment Acquisitions</i>	855,200	-	855,200
<i>Grand Total - Capital Expenditures</i>	\$ 1,924,200	\$ -	\$ 1,924,200



Accumulated Surplus from Operations (ASO)

- Starting August 31, 2023, Alberta Education set limits on the level of operating reserves held by Divisions as listed below:
 - 2022/23 – 3.15%
 - 2023/24 – 3.20%
 - 2024/25 – 6.00%
 - 2025/26 – 6.00%

	2022/23 ASO	2023/24 ASO	2024/25 ASO	2025/26 ASO
Actual ASO % of Total Expenses	4.65%	3.38%	2.80%	3.08%
Alberta Education - Max Limit %	3.15%	3.20%	6.00%	6.00%
Max Limit \$	2,978,900	3,072,500	5,710,800	5,880,300
Excess Over (Under) Limit	1,419,400	174,381	(3,044,887)	(2,862,787)



Total Reserves - Operating

	2024-25 Closing Balance (Aug 31,2025)	2025-26			2025-26 Closing Balance (Aug 31,2026)
		Transfers Out	Net	Transfers In	
<u>Unrestricted Net Assets</u>					
Unrestricted	\$ 580,313	(1) -	(2)	-	\$ 672,413
			(3)	-	
			(8)	92,100	
	\$ 580,313			92,100	\$ 672,413
<u>Operating Reserves</u>					
Working Capital	\$ 1,861,000	3) -	(7)	259,500	\$ 2,120,500
School Based:					
Mini Budget	224,600		(4)	-	224,600
SGF	1,662,800		(5)	-	1,662,800
Fundraising Initiatives	-				-
Board & Administration:					
Discretionary	-				-
<i>Total Operating Reserves</i>	\$ 3,748,400			259,500	\$ 4,007,900
<i>Total Accumulated Operating Surplus</i>	\$ 4,328,713			351,600	\$ 4,680,313



Total Reserves - Capital

	2024-25 Closing Balance (Aug 31,2025)	2025-26			2025-26 Closing Balance (Aug 31,2026)
		Transfers Out	Net	Transfers In	
<u>Capital Reserves</u>					
Instruction Block					
Information Technology	\$ -	(6) \$ (732,200)	(7)	\$ 811,000	\$ 78,800
IT Vehicles	-		(7)	-	-
Other	-				-
Plant & Operations	159,300	(6) (123,000)	(7)	126,200	162,500
External Services	-				-
Transportation	-				-
Board & Administration	2,067,300				2,067,300
<i>Total Capital Reserves</i>	\$ 2,226,600	<u>(855,200)</u>	<u>82,000</u>	<u>937,200</u>	<u>\$ 2,308,600</u>
<i>Total Operating & Capital Reserves</i>	\$ 5,975,000	<u>\$ (855,200)</u>		<u>\$ 937,200</u>	\$ 6,316,500
<i>Total Net Assets (not invested in Capital Assets)</i>	\$ 6,555,313		<u>433,600</u>		\$ 6,988,913





To Learn.



To Grow.



**To Build a
Better World**