



Handwritten math problems on a piece of paper:  
2 + 2 = 4  
3 + 6 = 9  
2 + 7 = 9  
4 + 5 = 9  
+ 3 = 3  
3 + 4 = 7  
2 + 5 = 7  
3 + 6 = 9  
4 + 2 = 6  
5 + 3 = 8  
6 + 4 = 10  
7 + 2 = 9  
8 + 1 = 9



Medicine Hat Public School Division

# BUDGET

2025-2026

## FALL UPDATE



### **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 2025-2026**

**"Fall Update"**

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# KEY BUDGET ASSUMPTIONS AND OVERVIEW



## INFORMATION AND ASSUMPTIONS

	2024-25 Fall	2025-26 Fall	Increase (Decrease)
<b><u>Enrolment:</u></b>			
Budget is based on a student count of	7,037	6,914	(123) Students

## Grant Revenues:

### Instruction

- Student base grants are 49% of the Division's overall grant funding. Base grant rates did not increase from the 2024-25 to 2025-26 school years, which is a **0%** increase to address rising costs.
- The decline in the number of students for 2025-26 also resulted in a reduction in grant funding.
- Other smaller instruction grants increased averaging 5% from the previous year.
- Teacher Settlement Grant - Additional funding will follow the recent wage settlement for ATA staff retroactive to September 1, 2024. The spring budget included an estimate for the non-wage portion of the settlement to address complexity and class sizes; however, this has been removed from the fall update due to uncertainty surrounding the amount of this grant.
- Targeted Grants - The Mental Health Pilot grant reduced by (\$347,300) which resulted in a reduction of targeted supports.
- Overall the Division's instruction grants increase by \$2.4M (3.5%) from the spring budget, which is mainly attributed to the ATA wage settlement of \$2.3M and related pension impact of the settlement of \$257,000.



# BUDGET ASSUMPTIONS AND OVERVIEW

## FALL UPDATE

### Grant Revenues (continued):

#### **Operations and Maintenance (O&M)**

- No significant change from spring budget.

#### **Transportation**

- No significant change from spring budget.

#### **System Administration**

- No significant change from spring budget.

#### **External Services**

- No significant change from spring budget.

### Local Revenues:

- There is an anticipated increase in Local Revenues from the spring budget of \$269,500 or 3.3% with the major driver being the addition of licenced childcare programs for Play & Learn for 2025-26. This increase in revenue has an offsetting increase in staffing expenses.

## FALL UPDATE (continued)

### Salaries and Benefit Expenditures: (S&B)

- Staff FTE - Certificated FTE increased by 4.198 FTE and non-certificated decreased by (8.858) FTE, for a net decrease in staff FTE of (4.66). Removing the funding included in the ATA settlement due to the uncertainty of the amount was the main driver for the reduction in FTE from spring to fall budget.
- Certificated Salaries - The ATA settlement was finalized in late October 2025, which included a 4 x 3% increase for the 2024-28 term. The fall budget includes the impact of a 6% increase (3% for 2024-2025 and 3% for 2025-2026).
- CUPE Salaries - A negotiated settlement was reached in the spring, which resulted in an increase of approximately 5% for 2025-26.
- Non-Unionized Salaries - Staff grid movement and a salary increase of 3% are included in the budget.
- Benefits - Despite a reduction in staff FTE, benefit costs continue to rise with a total increase of \$286,500.
- Overall salaries and benefits have increased by \$3,091,800 or 4.4% from the spring budget.





# BUDGET ASSUMPTIONS AND OVERVIEW

## SPRING COMMENTS

### Grant Revenues (continued):

#### **Operations and Maintenance (O&M)**

- O&M Grant - There is a 3% change in grant rates to offset rising costs.
- Infrastructure Maintenance and Renewal (IMR) - Decreased by (\$6,400) or (.8%).

#### **Transportation**

- Transportation Grants - Rates increased by 2.32%; however, due to decreased rider eligibility the overall funding decreased by (\$21,200) (.6%).

#### **System Administration**

- System Administration Grant - Increased \$46,300 or 1.5%.

#### **External Services**

- No grant funding changes anticipated.

#### **Grant Revenue Summary**

- Total grant resources available increase by \$285,700 or 0.3%.

### Local Revenues:

- There is an anticipated increase in Local Revenues of \$586,600 or 7.7% with the major driver being the addition of licenced childcare programs for Play & Learn for 2025-26. This increase in revenue has an offsetting increase in staffing expenses.

## SPRING COMMENTS (continued)

### Salaries and Benefit Expenditures: (S&B)

- Staff FTE - Certificated FTE will decrease by (7.70) FTE and non-certificated increase by 4.04 FTE, for a net decrease in staff FTE of (3.66). School staffing will continue until early fall, at which time the exact composition of teachers and EA's will be known.
- Certificated Salaries - Despite having (7.7) fewer teacher FTE in the upcoming year, there are still cost increases, such as staff grid movement. Central ATA negotiations for teacher wages are underway retroactive to September 2024. Any negotiated increase will be followed by incremental grant funding; therefore, no associated cost increase has been factored into the budget at this time.
- CUPE Salaries - A negotiated settlement was reached which results in an increase of approximately 5% for 2025-26, which has been included in the budget.
- Non-Unionized Salaries - Staff grid movement and an estimated salary increase have been factored into the budget.
- Benefits - Despite a reduction in staff FTE, benefit costs continue to rise with a total increase of \$53,700.
- Overall salaries and benefits have increased by \$501,900 or .7%.



## SPRING COMMENTS

### Purchased Services:

#### **Instruction**

- Net increase of \$248,600 or 2.3% with the biggest driver being School Generated Fund expenditures.

#### **Operations and Maintenance**

- O&M spending decreased by (\$176,400) or (3.9%) with the biggest driver being the elimination of the carbon tax on utilities.

#### **Transportation**

- Decreased by (\$59,300) or (1.7%), mainly due to a reduction in the number of contracted buses to align with the transportation revenue reduction.

#### **System Administration**

- Increased by \$32,600 or 7.3% due to the rising cost of software maintenance.

#### **External Services**

- Decreased by (\$12,700) or (10.8%) mainly due to a reduction in services and supplies to offset a staffing cost increase.

Overall purchased services increased by \$32,800 or .2%.

### Operating Budget Overview

After two years of planned deficits and the spending of operating reserves to soften the reduction in grant funding, the Division will return to a balanced \$0 budget for 2025-26.

### Capital Expenditures and Funding:

There are no major capital building projects budgeted for 2025-2026.

- CMR funding and planned project spending will maintain steady at \$1,069,000.
- Technology project spending will decrease by (\$398,100).
- Facilities vehicle and equipment replacements will decrease by (\$43,800).

## SPRING COMMENTS

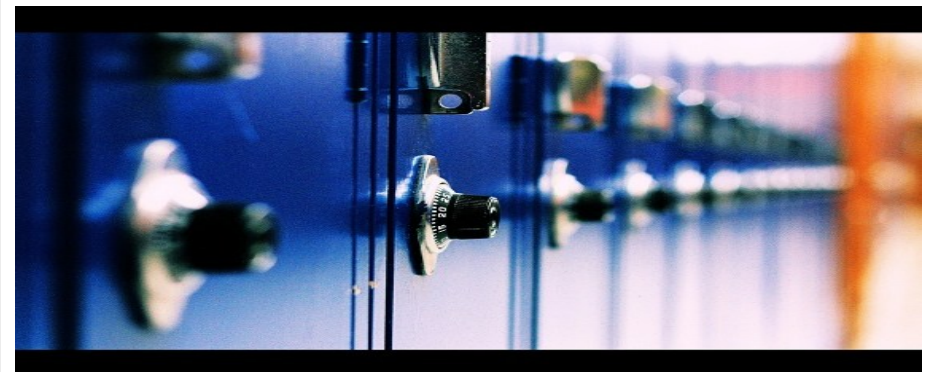
### Reserves:

#### **Operating Reserves**

- With the large reduction in resources available to the Division in 2023-2024, that level of spending adjustment would have been significant to realize in one year. The required staffing level adjustment was delayed by using reserves to fund deficit budgets over two years (2023-2024 and 2024-2025). This two-year plan aligned with Alberta Education's target of having operating reserves no higher than 3.2% of operating expenditures at August 31, 2024.
- At the end of 2025-2026, the Division plans to have operating reserves at 3.44%, which is well within Alberta Education's new target of 6% at August 31, 2025.

#### **Capital Reserves**

- Projected to be at \$345/student which is lower than recent years, but is now closer to the Provincial average.



# STUDENT ENROLMENT



## INFORMATION

In the spring of 2025 the Division was expecting a reduction of 156 students for the fall of 2025, which was consistent with the steadily declining birthrate in the region each year.

Fall enrolment was a total of 6,914 students, which was 33 higher than expected. The largest increase from budget were in grades 7-12.

# School Days



*Medicine Hat Public School Division*  
**STUDENT ENROLMENT**  
**Budget 2025-2026**

	2024-25 Fall Actual	Increase (Decrease)	2025-26 Fall Actual	Percent
<b>Early Childhood Services</b>				
Community Placements	212	(6)	206	(2.8%)
Early Learning Programs (ELP)	97	(4)	93	(4.1%)
<i>Sub-total - ECS excluding K</i>	309	(10)	299	(3.2%)
<b>Elementary Programming</b>				
Kindergarten	378	(24)	354	(6.3%)
Grades 1 - 3	1,311	(56)	1,255	(4.3%)
Grades 4 - 6	1,447	(38)	1,409	(2.6%)
<i>Sub-total</i>	3,136	(118)	3,018	(3.8%)
<b>Middle &amp; High School Programming</b>				
Grades 7 - 9	1,478	7	1,485	0.5%
Grades 10 - 12	2,114	(2)	2,112	(0.1%)
<i>Sub-total</i>	3,592	5	3,597	0.1%
<i>Total - K-12</i>	6,728	(113)	6,615	(1.7%)
<i>Grand Total</i>	7,037	(123)	6,914	(1.7%)

**Schools or Programs:**

	2024-25 Fall Actual	Fall to Fall Increase/ (Decrease)	2025-26 Fall Actual
Community Placements (ECS)	212	(6)	206
Connaught School	370	9	379
Crestwood School	295	(9)	286
Dr. Ken Sauer School	289	9	298
Dr. Roy Wilson Learning Centre	740	(14)	726
Elm Street School	118	-	118
George Davison School	228	(20)	208
Herald School	142	6	148
Medicine Hat Christian School	275	11	286
River Heights School	320	(8)	312
Ross Glen School	223	(1)	222
Southview School	180	(43)	137
Vincent Massey School	234	(30)	204
Webster Niblock School	193	(19)	174
Alexandra Middle School	439	(14)	425
Crescent Heights High School	1,115	62	1,177
Medicine Hat High School	1,297	1	1,298
HUB	182	(52)	130
Coulee Collegiate	169	-	169
Outreach Programs	16	(5)	11
<i>Total Enrolment</i>	<u>7,037</u>	<u>(123)</u>	<u>6,914</u>

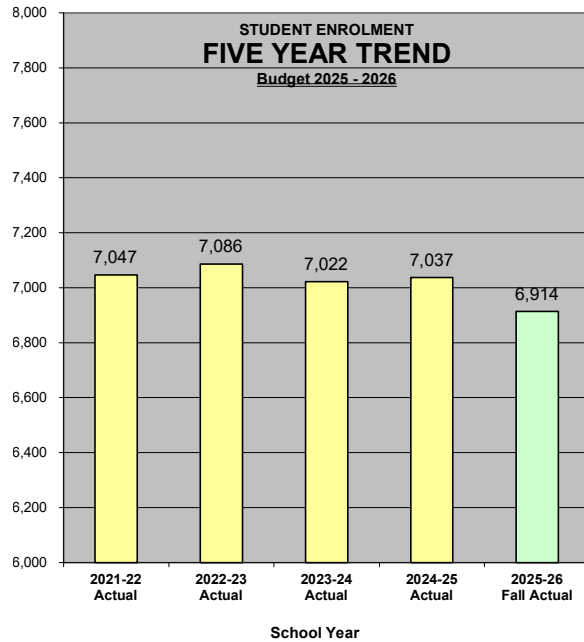
Increase (Decrease) from Prior Period

(123)

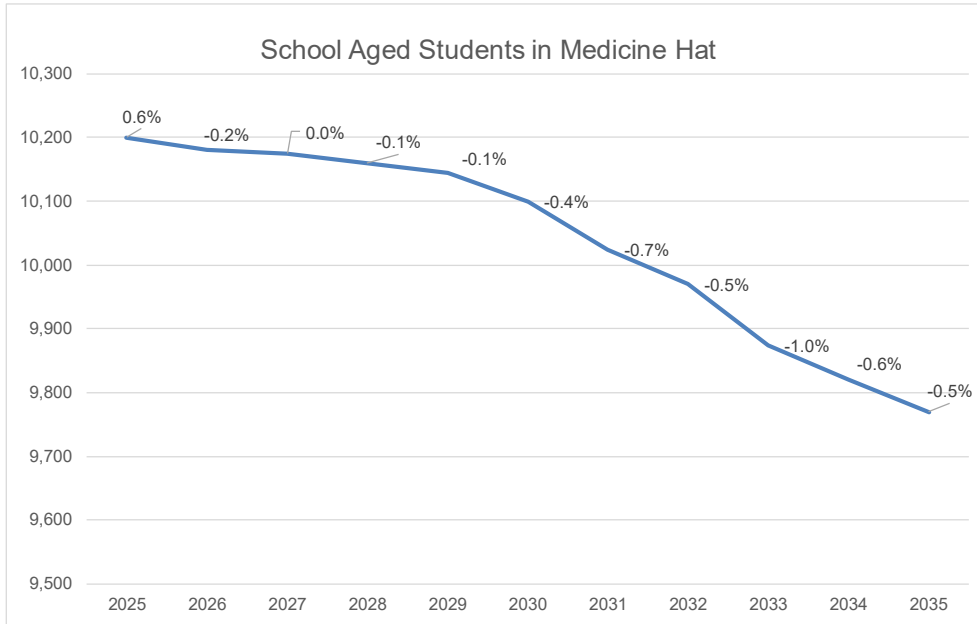
(1.7%)

	2024-25 Fall Actual	Increase/ (Decrease)	2025-26 Fall Actual
Community Placements	212	(6)	206
Outreach Programs	16	(5)	11
Alternative Programs	351	(52)	299
Traditional Schools	6,458	(60)	6,398
<i>Total Enrolment</i>	<u>7,037</u>	<u>(123)</u>	<u>6,914</u>

(1.7%)

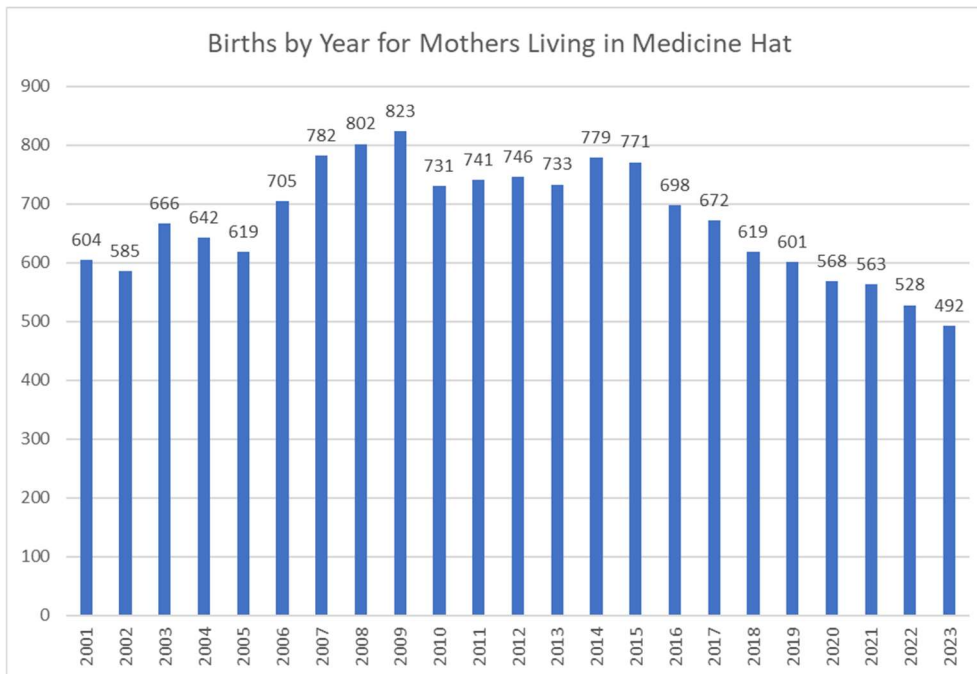


## Medicine Hat Population Projections - Next 10 Years

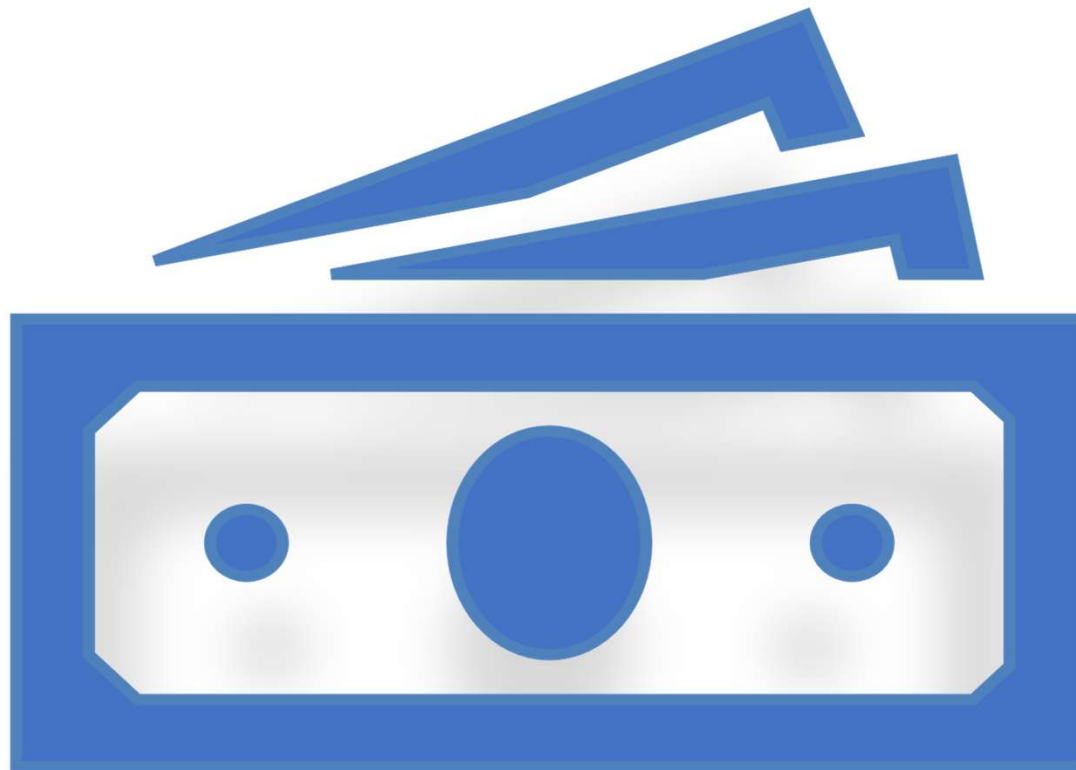


The Government of Alberta produces workforce planning data to forecast population trends based on births, migration, and other demographic factors.

The number of school-age children in Medicine Hat is projected to decline over the next 10 years, consistent with the declining birth rate trend of the past decade.



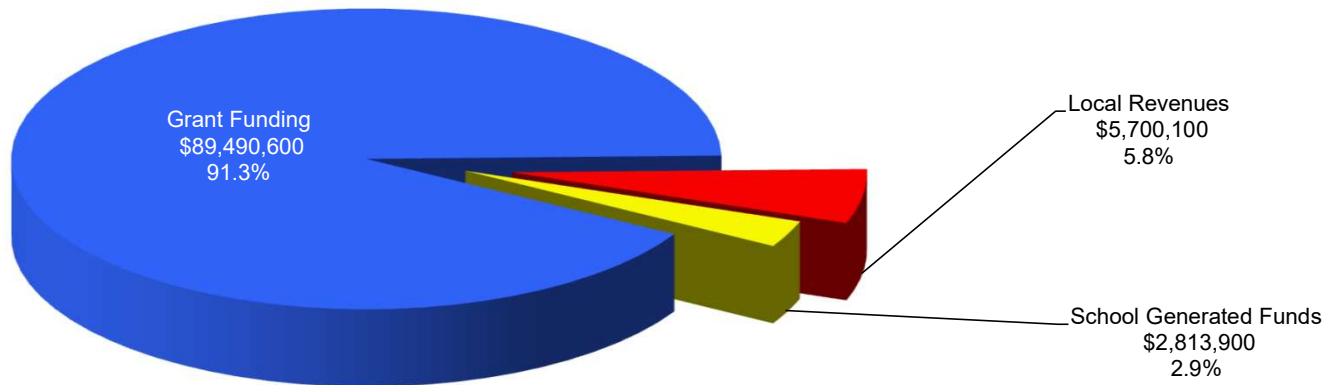
# REVENUES AND EXPENDITURES



## DIVISION REVENUES

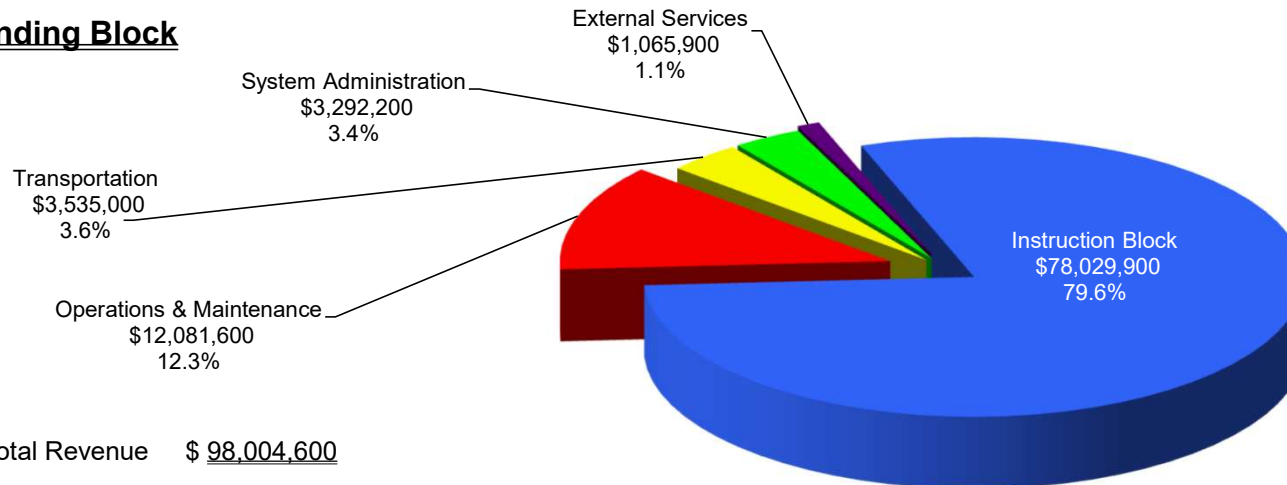
BUDGET 2025-2026

### Funding Source



Total Revenue \$ 98,004,600

### Funding Block

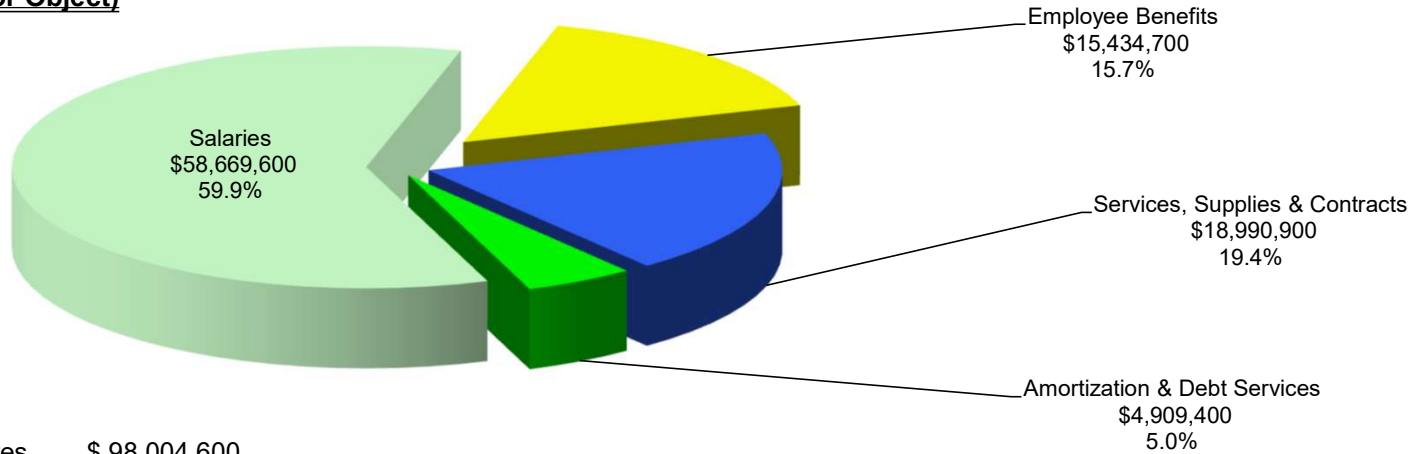


Total Revenue \$ 98,004,600

### DIVISION EXPENDITURES

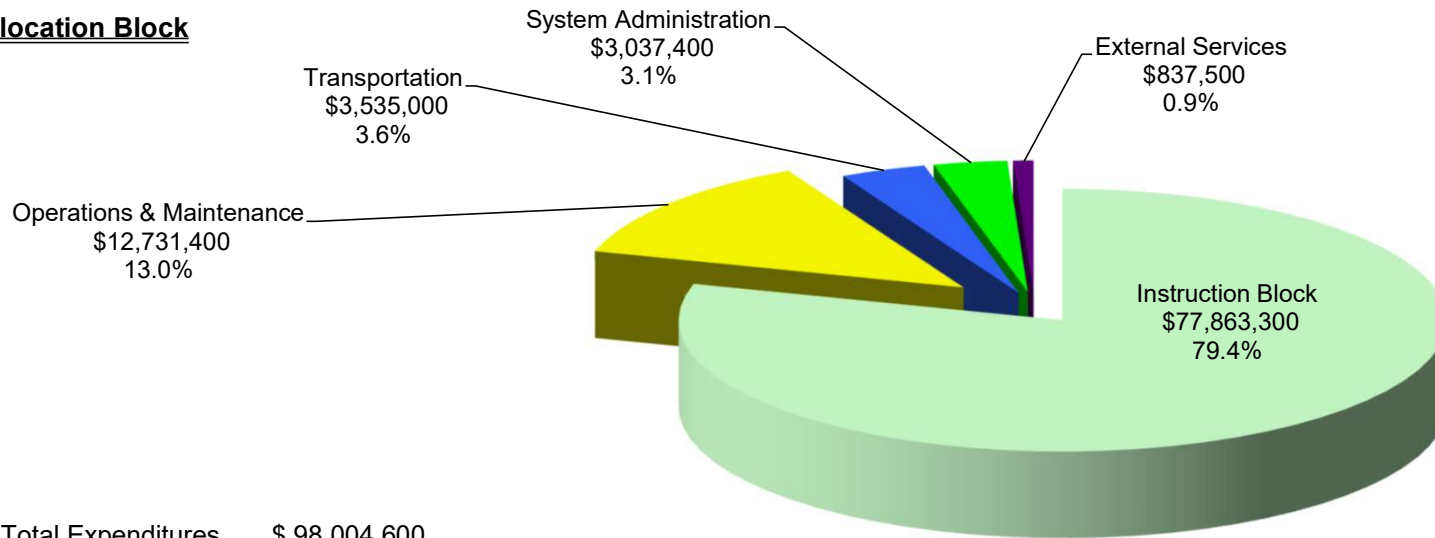
BUDGET 2025-2026

Expense Type (or Object)



Total Expenditures \$ 98,004,600

Allocation Block



Total Expenditures \$ 98,004,600



Medicine Hat Public School Division

# BUDGETED STATEMENT OF OPERATIONS

BUDGET 2025-2026

	Actual 2024-25 <small>(Prior Year)</small>	Spring Budget 2025-26 <small>(Current Year)</small>	Increase (Decrease)	%	Fall Budget 2025-26 <small>(Current Year)</small>
<b>OPERATIONS (SUMMARY)</b>					
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>\$ 94,228,747</b>	<b>\$ 95,259,800</b>	<b>\$ 2,744,800</b>	<b>2.9%</b>	<b>\$ 98,004,600</b>
<b>Expenses By Program</b>					
Instruction	\$ 75,765,670	\$ 75,214,100	2,649,200	3.5%	\$ 77,863,300
Operations and Maintenance	11,945,928	12,660,000	71,400	0.6%	12,731,400
Transportation	3,640,665	3,535,000	-	-	3,535,000
System Administration	3,021,143	3,001,900	35,500	1.2%	3,037,400
External Services	807,359	848,800	(11,300)	(1.3%)	837,500
<b>Total Expenses</b>	<b>\$ 95,180,765</b>	<b>\$ 95,259,800</b>	<b>\$ 2,744,800</b>	<b>2.9%</b>	<b>\$ 98,004,600</b>
<i>Annual Operating Surplus/(Deficit)</i>	<b>\$ (952,018)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>



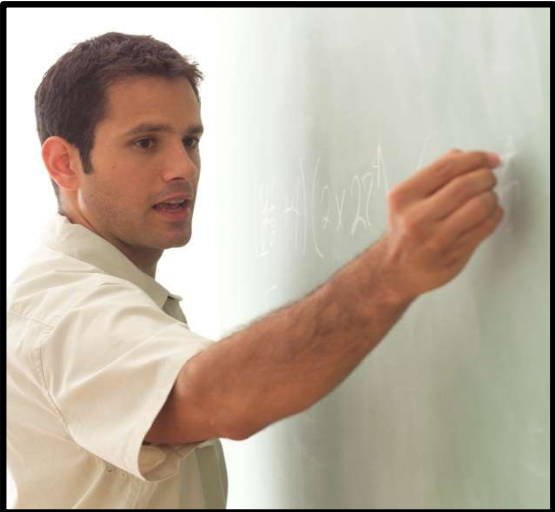
Medicine Hat Public School Division

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS**

BUDGET 2025-2026

	Actual 2024-25	Spring Budget 2025-2026	Fall Budget 2025-2026					Total
			Instruction	Operations & Maintenance	Transportation	System Administration	External Services	
<b>Revenues</b>	<b>Total</b>	<b>Total</b>						
Alberta Education	\$ 83,022,953	\$ 83,685,600	\$ 70,155,200	\$ 9,324,700	\$ 3,535,000	\$ 3,072,500	\$ -	\$ 86,087,400
Alberta Infrastructure	3,253,952	2,799,200	265,800	2,606,900	-	-	-	2,872,700
Other - Government of Alberta	529,138	530,500	-	-	-	-	530,500	530,500
Sub-total (Government of Alberta)	\$ 86,806,043	\$ 87,015,300	\$ 70,421,000	\$ 11,931,600	\$ 3,535,000	\$ 3,072,500	\$ 530,500	89,490,600
Federal Government	-	-	-	-	-	-	-	-
Other Alberta School Authorities	-	-	-	-	-	-	-	-
Out of Province Authorities	-	-	-	-	-	-	-	-
Alberta Municipalities (special tax levies)	-	-	-	-	-	-	-	-
Fees	1,639,976	2,562,900	2,848,600	-	-	-	-	2,848,600
Sales of Services and Products	4,364,933	4,211,900	3,777,000	-	-	85,000	535,400	4,397,400
Investment Income	545,623	721,700	348,300	42,000	-	129,700	-	520,000
Gifts and Donations	445,277	228,000	160,000	63,000	-	5,000	-	228,000
Rental of Facilities	67,372	45,000	-	45,000	-	-	-	45,000
Fundraising	345,827	475,000	475,000	-	-	-	-	475,000
Gain on Disposal of Capital Assets	13,696	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total Revenues	\$ 94,228,747	\$ 95,259,800	\$ 78,029,900	\$ 12,081,600	\$ 3,535,000	\$ 3,292,200	\$ 1,065,900	98,004,600
<b>Expenses By Object</b>								
<b>Salaries &amp; Benefits</b>								
Certificated Salaries	\$ 41,118,678	\$ 40,131,900	42,475,600	\$ -	\$ -	\$ 610,000	\$ -	43,085,600
Certificated Benefits	10,639,838	10,484,300	10,768,200	-	-	112,100	-	10,880,300
Non-certificated Salaries	15,010,074	15,732,400	9,866,400	3,662,100	101,600	1,389,200	564,700	15,584,000
Non-certificated Benefits	4,357,899	4,663,900	2,916,900	1,065,100	29,300	380,300	162,800	4,554,400
Sub-total (Salaries & Benefits)	71,126,489	71,012,500	66,027,100	4,727,200	130,900	2,491,600	727,500	74,104,300
Services, Contracts and Supplies	19,036,678	19,396,300	10,707,100	4,309,100	3,404,100	480,300	90,300	18,990,900
<b>Amortization and Deb Services</b>								
Amortization - Supported	3,617,700	3,515,200	265,800	3,322,900	-	-	-	3,588,700
Amortization - Unsupported	1,273,718	1,219,300	833,300	302,400	-	63,600	19,700	1,219,000
Amortization - Unsupported ARO	104,847	84,600	-	69,800	-	-	-	69,800
Interest - Supported	-	-	-	-	-	-	-	-
Interest - Unsupported	-	-	-	-	-	-	-	-
Sub-total (Amortization & Debt Services)	4,996,265	4,819,100	1,099,100	3,695,100	-	63,600	19,700	4,877,500
Other Interest and Finance Charges	21,333	31,900	30,000	-	-	1,900	-	31,900
Losses on Disposal of Capital Assets	-	-	-	-	-	-	-	-
Total Expenses	\$ 95,180,765	\$ 95,259,800	\$ 77,863,300	\$ 12,731,400	\$ 3,535,000	\$ 3,037,400	\$ 837,500	98,004,600
Operating Surplus/(Deficit)	(952,018)	-	166,600	(649,800)	-	254,800	228,400	-

# STUDENTS AND STAFF





*Medicine Hat Public School Division*  
**SCHEDULE OF STUDENT FTE**  
 BUDGET 2025-2026

	FTE Weighting	Fall Budget 2024-25 (Prior Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26 (Current Year)
<b>Kindergarten to Grade 12 - Eligible Funded Students</b>								
Kindergarten	0.50	378	12	3.2%	390	(36)	(9.2%)	354
Grades 1 to 9	1.00	4,234	(101)	(2.4%)	4,133	16	0.4%	4,149
Grades 10 to 12								
1st, 2nd and 3rd year students	1.00	1,798	(24)	(1.3%)	1,774	28	1.6%	1,802
4th year students	0.50	54	(38)	(70.4%)	16	-	-	16
5th year students	0.25	5	(5)	(100.0%)	-	-	#DIV/0!	-
High School Students		1,857	(67)	(3.6%)	1,790	28	1.6%	1,818
Total Headcount (K-12)		6,469	(156)	(2.4%)	6,313	8	0.1%	6,321
Total Eligible Funded Students (FTE) - K-12		6,249.3	(139.3)	(2.2%)	6,110.0	26.0	0.4%	6,136.0
<b>Breakdown of Pre-Kindergarten Enrolment</b>								
Eligible Funded Children		309	(10)	(3.2%)	299	-	-	299
Other Children in these programs		20	(5)	(25.0%)	15	-	-	15
Total Enroled Children in Pre-K programs		329	(15)	(4.6%)	314	-	-	314
Program Hours (minimum 400 hours)		574			574			574
FTE Ratio (Actual hours divided by 950)		0.604			0.604			0.604
FTEs Enrolled in Pre-K		198.8	(9)	(4.6%)	189.7	-	-	189.7
<b>Other Students</b>								
Home Education		-	-	-	-	-	-	-
Coulee Collegiate		169	-	-	169	-	-	169
Total Other		169	-	-	169	-	-	169
<b>Total Funded Students</b>								
Total Head Count		6,947	(166)	(2.4%)	6,781	8	0.1%	6,789
Total FTE		6,448.0	(148.3)	(2.3%)	6,299.7	26.0	0.4%	6,325.7
<b>Unfunded Students - Foreign Visiting Students</b>								
International Students - Grades 7-9		2	1	50.0%	3	(3)	(100.0%)	-
International Students - Grades 10-12		88	9	10.2%	97	28	28.9%	125
Total Head Count		90	10	11.1%	100	25	25.0%	125
Grand Total Head Count (Funded and Unfunded)		7,037	(156)	(2.2%)	6,881	33	0.5%	6,914



*Medicine Hat Public School Division*  
**SCHEDULE OF STAFF FTE**  
 BUDGET 2025-2026

	Spring Budget 2025-26	Increase (Decrease)	%	Fall Budget 2025-26
<b>Certificated Staff FTEs</b>				
School Based	372.450	4.198	1.1%	376.648
Non-School Based	7.000	-	-	7.000
<i>Total Certificated Staff FTEs</i>	379.450	4.198	1.1%	383.648
<b>Certificated Staffing Change due to:</b>				
Enrolment Change	(7.050)			4.198
Other Factors (Funding Reduction)	(0.650)			-
<i>Total Change</i>	(7.700)			4.198
<b>Non-Certificated Staff FTEs</b>				
Instructional				
Instructional - Educational Assistants	149.673	(10.458)	(7.0%)	139.215
Instructional - Other Non-Certificated Instruction	72.700	1.600	2.2%	74.300
<i>Sub-total (Instructional)</i>	222.373	(8.858)	(4.0%)	213.515
Non-Instructional				
Operations and Maintenance	58.425	-	-	58.425
Transportation - Other Staff	1.000	-	-	1.000
System Administration	18.100	-	-	18.100
External Services	9.200	-	-	9.200
<i>Sub-total (Non-Instructional)</i>	86.725	-	-	86.725
<i>Total Non-Certificated Staff FTEs</i>	309.098	(8.858)	(2.9%)	300.240
<b>Non-Certificated Staffing Change due to:</b>				
Enrolment	-			-
Other Factors	4.040			(8.858)
<i>Total Change</i>	4.040			(8.858)
<b>Total Staff FTEs</b>	688.548	(4.660)	(0.7%)	683.888

# Grants and Other Revenue



## INFORMATION

Funding for the School Division is primarily provided by the Province of Alberta. Ninety-one percent (91%) of the Division's funding comes from Grants, three percent (3%) from School Generated Funds and the remaining six percent (6%) from other sources such as fees, sales and interest.

Students base grants are 49% of the total grant funding received by the Division. With a 0% change in base grant rates from 2024-25 to 2025-26, this creates a challenge as costs continue to rise. The preliminary increase for a number of smaller grants was 2.32%; however, a late funding announcement in summer brought the total increase for those specific grants to a 5% increase.





*Medicine Hat Public School Division*  
**SCHEDULE OF GRANT FUNDING**  
 BUDGET 2025-2026

Instruction	Spring Budget 2025-26 <small>(Current Year)</small>	Increase (Decrease)	%	Fall Budget 2025-26 <small>(Current Year)</small>
<b>Base Instruction</b>				
Base Funding - Division	\$ 42,905,600	246,400	0.6%	\$ 43,152,000
Home Education	5,400	-	-	5,400
Outreach Programs	150,000	-	-	150,000
<b>Coulee Collegiate</b>				
Base Funding - Coulee Collegiate	745,500	5,400	0.7%	750,900
Other Profile Grants - Coulee Collegiate	553,300	231,500	41.8%	784,800
<b>Supports and Services</b>				
Program Unit Funding (PUF)	4,685,100	100,900	2.2%	4,786,000
Specialized Learning Support - K Severe		-	-	
Moderate Language Delay - ECS	312,300	(24,800)	(7.9%)	287,500
Specialized Learning Support - 1-12	5,373,700	156,200	2.9%	5,529,900
Classroom Complexity	400,500	-	-	400,500
First Nations, Metis and Inuit (FNMI)	926,100	23,900	2.6%	950,000
Refugee	973,700	34,400	3.5%	1,008,100
English as an Additional Language	354,100	9,300	2.6%	363,400
Institutional Programs	224,100	-	-	224,100
<b>School-Based</b>				
Supernet	230,400	-	-	230,400
School Technology	100,000	-	-	100,000
<b>Community-Based</b>				
Socio-Economic	1,639,500	9,500	0.6%	1,649,000
Geographic	826,900	3,600	0.4%	830,500
Nutrition Program	332,000	-	-	332,000
<b>Jurisdiction</b>				
Teacher Settlement	1,478,300	2,317,200	156.7%	3,795,500
Complexity and Classroom Fund (estimate)	1,112,500	(1,112,500)	(100.0%)	-
Transition Funding	59,600	-	-	59,600
Supplemental Enrollment Growth	-	-	-	-
<b>Sub-total (Instructional Profile Grants)</b>	<b>\$ 63,388,600</b>	<b>\$ 2,001,000</b>	<b>3.2%</b>	<b>\$ 65,389,600</b>
<b>Other Non-Profile Instructional Grants</b>				
Learning Disruption	60,000	-	-	60,000
Digital Assessments	-	-	-	-
Curriculum Resource	320,200	-	-	320,200
Dual Credit	-	-	-	-
Mental Health Grant	258,000	-	-	258,000
Misc Grants - Apple Schools, ISSP	114,600	130,900	114.2%	245,500
French Language Project	112,300	-	-	112,300
French Language Instruction	95,100	-	-	95,100
Teacher Pensions	3,417,500	257,000	7.5%	3,674,500
Amortization Supported - Instruction	265,800	-	-	265,800
Sub-total	\$ 4,643,500	\$ 387,900	8.4%	\$ 5,031,400
<b>Total Instruction</b>	<b>\$ 68,032,100</b>	<b>\$ 2,388,900</b>	<b>3.5%</b>	<b>\$ 70,421,000</b>



*Medicine Hat Public School Division*  
**SCHEDULE OF GRANT FUNDING**  
 BUDGET 2025-2026

	Spring Budget 2025-26	Increase (Decrease)	%	Fall Budget 2025-26
	(Current Year)			(Current Year)
<b>Operations and Maintenance</b>				
Base O&M	\$ 7,048,400	\$ -	-	\$ 7,048,400
P3 Maintenance (WLC)	400,000	-	-	400,000
Lease Support (MHCS and Pathways/HUB)	375,400	-	-	375,400
Total Base O&M	\$ 7,823,800	\$ -	-	\$ 7,823,800
Infrastructure Maintenance and Renewal (IMR)	835,000	12,900	1.5%	847,900
Amortization Supported - O&M	3,186,400	73,500	2.3%	3,259,900
Total Operations and Maintenance	\$ 11,845,200	\$ 86,400	0.7%	\$ 11,931,600
<b>Transportation</b>				
Urban	3,089,300	-	-	3,089,300
Special Education - 1-12	413,200	-	-	413,200
Special Education - Early Childhood Services	32,500	-	-	32,500
Fuel Subsidy	-	-	-	-
Inter-School Subsidy	-	-	-	-
Total Transportation	\$ 3,535,000	\$ -	-	\$ 3,535,000
<b>System Administration</b>				
Administration	3,072,500	-	-	3,072,500
Total Board & Administration	\$ 3,072,500	\$ -	-	\$ 3,072,500
<b>External Services</b>				
My Place	267,700	-	-	267,700
HUG	262,800	-	-	262,800
Total External Services	\$ 530,500	\$ -	-	\$ 530,500
<b>Summary</b>				
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



*Medicine Hat Public School Division*  
**SCHEDULE OF LOCAL REVENUES**  
 BUDGET 2025-2026

	Spring Budget 2025-26	Increase (Decrease)	%	Fall Budget 2025-26
	(Current Year)			(Current Year)
<b>Instructional Fees</b>				
Other Fees - Summer School	15,000	-	-	15,000
Optional Course Fees	518,000	-	-	518,000
Kindergarten and Preschool Fees - Division	1,169,000	285,700	24.4%	1,454,700
Kindergarten and Preschool Fees - PUF	12,000	-	-	12,000
School Generated Funds (SGF)	848,900	-	-	848,900
Sub-total (Fees)	\$ 2,562,900	\$ 285,700	11.1%	\$ 2,848,600
<b>Sales and Services</b>				
Instruction	291,500	16,700	5.7%	308,200
International Student Tuition	1,100,000	165,000	15.0%	1,265,000
International Student Homestay	900,000	3,800	0.4%	903,800
School Generated Funds (SGF)	1,300,000	-	-	1,300,000
Board and Administration	85,000	-	-	85,000
External - Grounds Maintenance Agreements (MHC)	535,400	-	-	535,400
Sub-total (Sales and Services)	\$ 4,211,900	\$ 185,500	4.4%	\$ 4,397,400
<b>Investment Income</b>				
Instruction	445,000	(136,700)	(30.7%)	308,300
SGF	40,000	-	-	40,000
Plant Operations and Maintenance (POM)	46,700	(4,700)	(10.1%)	42,000
Board and Administration	190,000	(60,300)	(31.7%)	129,700
Sub-total (Investment Income)	\$ 721,700	\$ (201,700)	(27.9%)	\$ 520,000



*Medicine Hat Public School Division*  
**SCHEDULE OF LOCAL REVENUES**  
 BUDGET 2025-2026

	Spring Budget 2025-26 <small>(Current Year)</small>	Increase (Decrease)	%	Fall Budget 2025-26 <small>(Current Year)</small>
<b>Gifts and Donations</b>				
Instruction	\$ 10,000	-	-	10,000
School Generated Funds (SGF)	150,000	-	-	150,000
Amortization Donated Supported	63,000	-	-	63,000
Trusts and Scholarships	5,000	-	-	5,000
Sub-total (Gifts and Donations)	228,000	\$ -	-	\$ 228,000
<b>Rental of Facilities</b>	45,000	-	-	45,000
<b>Fundraising (SGF)</b>	475,000	-	-	475,000
<b>Total Local Revenues</b>	<b>\$ 8,244,500</b>	<b>\$ 269,500</b>	<b>3.3%</b>	<b>\$ 8,514,000</b>

**Summary - By Object Line**

Other School Boards	-	-	-	-
Instructional Fees	2,562,900	285,700	11.1%	2,848,600
Sales and Services	4,211,900	185,500	4.4%	4,397,400
Investment Income	721,700	(201,700)	(27.9%)	520,000
Gifts and Donations	228,000	-	-	228,000
Rental of Facilities	45,000	-	-	45,000
Fundraising (SGF)	475,000	-	-	475,000
<b>Total Local Revenues</b>	<b>\$ 8,244,500</b>	<b>\$ 269,500</b>	<b>3.3%</b>	<b>\$ 8,514,000</b>

**Summary - Enveloped Funds Broken Out**

General	5,430,600	269,500	5.0%	5,700,100
SGF	2,813,900	-	-	2,813,900
<b>Total Local Revenues</b>	<b>\$ 8,244,500</b>	<b>\$ 269,500</b>	<b>3.3%</b>	<b>\$ 8,514,000</b>

# SALARIES AND BENEFITS

## INFORMATION

The Division is the third largest employer in the City following Alberta Health Services and the City of Medicine Hat.

The Division employs approximately 380 teachers and 300 non-teaching staff, not including substitute casual staff.

Salaries and benefits account for approximately 75% of the Division's operating budget.

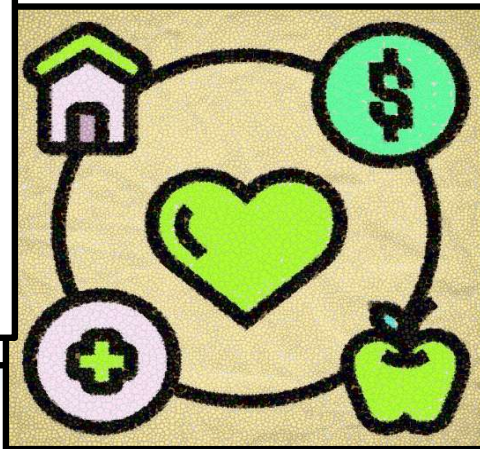
For the fall budget, wage settlements are finalized for all employee groups.

The average salary costs (excluding benefits) for key staff positions in 2025-2026 are anticipated to be as follows:

- Teachers \$101,700
- Educational Assistants \$35,800
- Clerical \$48,800
- Custodians \$56,800

The Division has three distinct employee groups:

- ATA - Includes all 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.





Medicine Hat Public School Division

**SCHEDULE OF SALARIES AND BENEFITS**  
BUDGET 2025-2026

	Spring Budget 2025-26				Increase (Decrease)			Fall Budget 2025-26			
	FTE	Salaries	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries	Benefits	Total
	(Current Year)							(Current Year)			
<b>Certificated Staff - ATA</b>											
Decentralized (School Based)	363.450	\$ 36,683,500	\$ 9,403,200	\$ 46,086,700	4.198	\$ 3,111,300	6.8%	367.648	\$ 39,401,500	\$ 9,796,500	\$ 49,198,000
Program Unit Funding (PUF)	13.000	1,295,900	348,400	1,644,300	-	74,200	4.5%	13.000	1,369,100	349,400	1,718,500
Centralized Staff	3.000	572,500	113,900	686,400	-	38,600	5.6%	3.000	610,000	115,000	725,000
Central Services											
Substitutes & Summer	-	1,055,000	61,200	1,116,200	-	54,100	4.8%	-	1,105,000	65,300	1,170,300
Paid Leaves	-	525,000	147,300	672,300	-	75,000	11.2%	-	600,000	147,300	747,300
Other	-	-	409,900	409,900	-	(2,900)	(0.7%)	-	-	407,000	407,000
<b>Total - ATA</b>	<b>379.450</b>	<b>\$ 40,131,900</b>	<b>\$ 10,483,900</b>	<b>\$ 50,615,800</b>	<b>4.198</b>	<b>\$ 3,350,300</b>	<b>6.6%</b>	<b>383.648</b>	<b>\$ 43,085,600</b>	<b>\$ 10,880,500</b>	<b>\$ 53,966,100</b>
<b>Non-Certificated Staff - CUPE</b>											
Educational Assistants											
Division	137.673	4,825,700	1,449,200	6,274,900	(10.458)	(339,100)	(5.4%)	127.215	4,591,200	1,344,600	5,935,800
PUF	12.000	398,400	124,000	522,400	-	100	0.0%	12.000	398,400	124,100	522,500
<b>Sub-total - EAs</b>	<b>149.673</b>	<b>5,224,100</b>	<b>1,573,200</b>	<b>6,797,300</b>	<b>(10.458)</b>	<b>(339,000)</b>	<b>(5.0%)</b>	<b>139.215</b>	<b>4,989,600</b>	<b>1,468,700</b>	<b>6,458,300</b>
Clerical	36.100	1,791,000	565,400	2,356,400	0.200	(18,700)	(0.8%)	36.300	1,772,700	565,000	2,337,700
Custodial	43.625	2,480,900	732,500	3,213,400	-	(5,600)	(0.2%)	43.625	2,475,800	732,000	3,207,800
<b>Total - CUPE</b>	<b>229.398</b>	<b>\$ 9,496,000</b>	<b>\$ 2,871,100</b>	<b>\$ 12,367,100</b>	<b>(10.258)</b>	<b>\$ (363,300)</b>	<b>(2.9%)</b>	<b>219.140</b>	<b>\$ 9,238,100</b>	<b>\$ 2,765,700</b>	<b>\$ 12,003,800</b>
<b>Non-Certificated - Non-Union Staff</b>											
Trustees	5.000	134,500	30,000	164,500	-	-	-	5.000	134,500	30,000	164,500
Non-Union Staff	74.700	6,101,900	1,763,200	7,865,100	1.400	104,800	1.3%	76.100	6,211,400	1,758,500	7,969,900
<b>Total - Non-Union</b>	<b>79.700</b>	<b>\$ 6,236,400</b>	<b>\$ 1,793,200</b>	<b>\$ 8,029,600</b>	<b>1.400</b>	<b>\$ 104,800</b>	<b>1.3%</b>	<b>81.100</b>	<b>\$ 6,345,900</b>	<b>\$ 1,788,500</b>	<b>\$ 8,134,400</b>
<b>Total - All Groups</b>	<b>688.548</b>	<b>\$ 55,864,300</b>	<b>\$ 15,148,200</b>	<b>\$ 71,012,500</b>	<b>(4.660)</b>	<b>\$ 3,091,800</b>	<b>4.4%</b>	<b>683.888</b>	<b>\$ 58,669,600</b>	<b>\$ 15,434,700</b>	<b>\$ 74,104,300</b>
								<b>(0.7%)</b>	<b>5.0%</b>	<b>1.9%</b>	<b>4.4%</b>

# 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 Counsellors.
- External Professional Services - such as speech, audiology, occupational and physical therapy, and psychological supports.
- Information Technology services.

Other funded programs include the following:

- First Nations, Metis and Inuit programming.
- Outreach and Alternate Programs.
- Institutional Programs.
- Inclusive Learning Supports.
- Outdoor Education.
- School Resource Officers.
- Library Services.





*Medicine Hat Public School Division*  
**SCHEDULE OF EXPENDITURES - INSTRUCTION**  
 BUDGET 2025-2026

	Spring Budget 2025-26 <small>(Current Year)</small>	Increase (Decrease)	%	Fall Budget 2025-26 <small>(Current Year)</small>
<b>Staff - FTE</b>				
Certificated	376.450	4.198	1.1%	380.648
Non-Certificated	222.373	(8.858)	(4.0%)	213.515
<b>Total</b>	<b>598.823</b>	<b>(4.660)</b>	<b>(0.8%)</b>	<b>594.163</b>
<b>Salaries and Benefits</b>				
Certificated Salaries	\$ 39,559,400	\$2,916,200	7.4%	\$ 42,475,600
Certificated Benefits	10,373,700	394,500	3.8%	10,768,200
Sub-total (Certificated Salaries & Benefits)	49,933,100	3,310,700	6.6%	53,243,800
Non-Certificated Salaries	10,032,800	(166,400)	(1.7%)	9,866,400
Non-Certificated Benefits	3,010,700	(93,800)	(3.1%)	2,916,900
Sub-total (Non-Certificated Salaries & Benefits)	13,043,500	(260,200)	(2.0%)	12,783,300
<b>Total (Salaries &amp; Benefits)</b>	<b>\$ 62,976,600</b>	<b>\$3,050,500</b>	<b>4.8%</b>	<b>\$ 66,027,100</b>
<b>Services, Contracts and Supplies</b>				
Central Instruction	4,426,600	(14,800)	(0.3%)	4,411,800
Site Based	1,991,700	(392,800)	(19.7%)	1,598,900
Pre-Kindergarten (PUF)	1,882,500	-	-	1,882,500
School Generated Funds (SGF)	2,813,900	-	-	2,813,900
Sub-total (Purchased Services)	\$ 11,114,700	\$ (407,600)	(3.7%)	\$ 10,707,100
<b>Amortization and Debt Servicing</b>				
Amortization - Supported	265,800	-	-	265,800
Amortization - Unsupported	827,000	6,300	0.8%	833,300
Sub-total (Amortization and Debt Servicing)	\$ 1,092,800	\$ 6,300	0.6%	\$ 1,099,100
<b>Interest and Finance Charges - Other</b>				
	30,000	-	-	30,000
<b>Total Instruction Block</b>	<b>\$ 75,214,100</b>	<b>\$2,649,200</b>	<b>3.5%</b>	<b>\$ 77,863,300</b>

# 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 2025-2026

	Spring Budget 2025-26 (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26 (Current Year)
<b>Staff - FTE</b>				
Non-Unionized	14.8	0.0	-	14.8
CUPE	43.6	0.0	-	43.6
Total Non-Certificated	58.4	0.0	-	58.4
<b>Salaries and Benefits</b>				
Non-Certificated Salaries	\$ 3,660,100	\$ 2,000	0.1%	\$ 3,662,100
Non-Certificated Benefits	1,072,200	(7,100)	(0.7%)	1,065,100
Sub-total (Non-Certificated Salaries & Benefits)	\$ 4,732,300	\$ (5,100)	(0.1%)	\$ 4,727,200
<b>Services, Contracts and Supplies</b>				
Administration and General Expenses	\$ 58,000	\$ (500)	(0.9%)	\$ 57,500
Utilities	1,474,500	-	-	1,474,500
Insurance - Property and Fleet	440,000	-	-	440,000
Security and Monitoring	15,500	-	-	15,500
Grounds	75,000	-	-	75,000
Electrical	15,600	-	-	15,600
Plumbing	60,000	-	-	60,000
HVAC / Mechanical	77,000	-	-	77,000
Carpentry	63,000	-	-	63,000
Painting	18,000	-	-	18,000
Custodial	299,700	-	-	299,700
Christian School - O&M support	486,200	-	-	486,200
Wilson Learning Centre - P3 Maintenance	400,000	-	-	400,000
Fleet and Equipment Maintenance	64,400	-	-	64,400
Site Based - Maintenance (MBRs)	20,800	-	-	20,800
Sub-total (O&M)	3,567,700	(500)	(0.0%)	3,567,200
Infrastructure Maintenance and Renewal (IMR)	729,200	12,700	1.7%	741,900
Sub-total (Purchased Services)	\$ 4,296,900	\$ 12,200	0.3%	\$ 4,309,100
<b>Amortization and Debt Servicing</b>				
Amortization - Supported	3,249,400	73,500	2.3%	3,322,900
Amortization - Unsupported	296,800	5,600	1.9%	302,400
Amortization - Unsupported ARO	84,600	(14,800)	(17.5%)	69,800
Sub-total (Amortization and Debt Servicing)	\$ 3,630,800	\$ 64,300	1.8%	\$ 3,695,100
<b>Total Operations and Maintenance</b>	<b>\$ 12,660,000</b>	<b>\$ 71,400</b>	<b>0.6%</b>	<b>\$ 12,731,400</b>

# TRANSPORTATION SERVICES



## PROGRAM

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

Costs include the following:

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

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

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





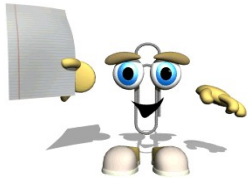
Medicine Hat Public School Division

**SCHEDULE OF EXPENDITURES - TRANSPORTATION**

BUDGET 2025-2026

	Spring Budget 2025-26 (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26 (Current Year)
<b>Staff - FTE</b>				
Non-Certificated	1.0	-	-	1.0
<b>Services, Contracts and Supplies</b>				
School Bus Carrier	3,105,800	400	0.0%	3,106,200
City Services	8,700	-	-	8,700
Special Services	91,500	-	-	91,500
Conveyance Fees	101,000	-	-	101,000
Other Purchased Services	77,800	-	-	77,800
Administrative Expenses	3,900	-	-	3,900
Software Maintenance	14,800	200	1.4%	15,000
Sub-total (Purchased Services)	\$ 3,403,500	\$ 600	0.0%	\$ 3,404,100
<b>Total Transportation Block</b>	<b>\$ 3,535,000</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 3,535,000</b>

# SYSTEM ADMINISTRATION



## SERVICES

The area of System Administration includes:

- Board of Trustees
- Office of the Superintendent, Human Resources and System Instructional Support
- Business and Finance

**Trustees** - Governance expenses pertain to the activities related to the work of the elected Board of Trustees. These include trustee honorariums, travel expenses and membership fees such as the Alberta School Boards Association (ASBA) and the Public School Boards Association (PSBA).

**Superintendent** - The Office of the Superintendent, Human Resources and System Instructional Support include expenses related to the overall jurisdiction and the administration of it. This includes the Superintendent, Associate 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, Director of Finance, Finance Department and support staff are all included in this area. Additional services include executive oversight in the areas of legal, insurance, transportation and facilities.



**SCHEDULE OF EXPENDITURES - SYSTEM ADMINISTRATION**

BUDGET 2025-2026

	Spring Budget 2025-26 (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26 (Current Year)
<b>Staff - FTE</b>				
Certificated	3.0	-	0.0%	3.0
Non-Certificated	18.1	-	0.0%	18.1
Total	21.1	-	0.0%	21.1
<b>Salaries and Benefits</b>				
Total (Salaries & Benefits)	\$ 2,460,100	\$ 31,500	1.3%	\$ 2,491,600
<b>Services, Contracts and Supplies</b>				
Alberta School Board Association (ASBA)	48,000	-	-	48,000
Public School Board Association (PSBA)	28,000	-	-	28,000
Board	49,500	4,000	8.1%	53,500
Superintendent	42,300	-	-	42,300
Legal Expenses	20,000	-	-	20,000
Communications	20,800	-	-	20,800
Human Resources	42,900	-	-	42,900
Student Services	15,800	-	-	15,800
Software Maintenance	120,400	-	-	120,400
Business and Financial Services	49,200	-	-	49,200
Central Office Supplies and Services	25,000	-	-	25,000
Central Office Building Costs	14,400	-	-	14,400
Sub-total (Purchased Services)	\$ 476,300	\$ 4,000	0.8%	\$ 480,300
<b>Amortization and Debt Servicing</b>				
Amortization - Unsupported	63,600	-	0.0%	63,600
Sub-total (Capital and Debt Servicing)	\$ 63,600	\$ -	0.0%	\$ 63,600
<b>Interest and Finance Charges - Other</b>				
	\$ 1,900	\$ -	-	\$ 1,900
Total System Administration	\$ 3,001,900	\$ 35,500	1.2%	\$ 3,037,400

# EXTERNAL SERVICES



*Contracted  
Services*

## SERVICES

The area of External Services covers all other activities of the Division that are ancillary to the core educational services mandated under the Education Act. External Services includes projects that are funded by ministries other than the Ministry of Education, as well as other non-educational Division services.

Services and programs include the following:

- My Place Project
- Helping Us Grow Project
- Grounds maintenance at Medicine Hat College

The Education Act mandates that these services can not be run at a loss and the Division is proud of the fact that we have always complied with this requirement.



**External**

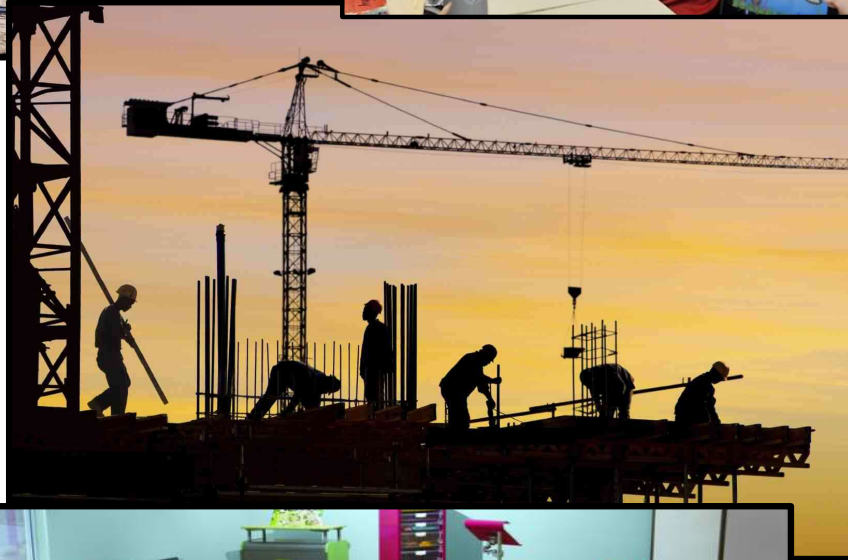


Medicine Hat Public School Division

**SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES**  
**BUDGET 2025-2026**

	Spring Budget 2025-26  (Current Year)	Increase (Decrease)	%	Fall Budget 2025-26  (Current Year)
<b>Staff - FTE</b>				
Certificated	-	-		-
Non-Certificated	9.2	-	-	9.2
<u>Total</u>	<u>9.2</u>	<u>-</u>	<u>-</u>	<u>9.2</u>
<b>Salaries and Benefits</b>				
Salaries	\$ 549,400	\$ 15,300	2.8%	\$ 564,700
Benefits	162,600	200	0.1%	162,800
<u>Total (Salaries &amp; Benefits)</u>	<u>\$ 712,000</u>	<u>\$ 15,500</u>	<u>2.2%</u>	<u>\$ 727,500</u>
<b>Services, Contracts and Supplies</b>				
Project - My Place	27,400	(7,300)	(26.6%)	20,100
Project - HUG	22,500	(7,300)	(32.4%)	15,200
Grounds Maintenance - College	55,000	-	-	55,000
<u>Sub-total (Purchased Services)</u>	<u>\$ 104,900</u>	<u>\$ (14,600)</u>	<u>(13.9%)</u>	<u>\$ 90,300</u>
<b>Amortization and Debt Servicing</b>				
Amortization - Unsupported	31,900	(12,200)	(38.2%)	19,700
<u>Sub-total (Amortization and Debt Servicing)</u>	<u>\$ 31,900</u>	<u>\$ (12,200)</u>	<u>(38.2%)</u>	<u>\$ 19,700</u>
 <u>Total External Services Block</u>	 <u>\$ 848,800</u>	 <u>\$ (11,300)</u>	 <u>(1.3%)</u>	 <u>\$ 837,500</u>

# 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

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

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





*Medicine Hat Public School Division*  
**CAPITAL EXPENDITURE BUDGET**  
**2025-2026**

<b>EXPENDITURES</b>	<b>2025-26 Spring Budget</b>	Increase/ (Decrease)	<b>2025-26 Fall Budget</b>
<b><u>Capital Projects</u></b>			
Capital Maintenance Renewal (CMR) Projects	\$ 1,069,000	-	\$ 1,069,000
<i>Total - Capital Projects</i>	1,069,000	-	1,069,000
<b><u>Capital Equipment</u></b>			
<b>Computer and Technology Equipment</b>			
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
<b>Plant and Operations</b>			
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>	<b>\$ 1,924,200</b>	<b>\$ -</b>	<b>\$ 1,924,200</b>



*Medicine Hat Public School Division*  
**CAPITAL FUNDING BUDGET**  
 2025-2026

<u>FUNDING</u>	2025-26 Spring Budget	Increase	2025-26 Fall Budget
<b><u>Capital Projects</u></b>			
Plant & Operations			
Grants - Capital Maintenance and Renewal (CMR)	1,069,000	-	1,069,000
<i>Total Capital Projects Funding</i>	<u>\$ 1,069,000</u>	<u>-</u>	<u>\$ 1,069,000</u>
<b><u>Capital Equipment</u></b>			
Technology Projects			
Capital Reserves	732,200	-	732,200
Plant & Operations			
Vehicles			
Capital Reserves	80,000	-	80,000
Equipment			
Capital Reserves	43,000	-	43,000
<i>Total Capital Equipment Funding</i>	<u>855,200</u>	<u>-</u>	<u>855,200</u>
<i>Total Funding</i>	<u><u>\$ 1,924,200</u></u>	<u><u>-</u></u>	<u><u>\$ 1,924,200</u></u>
<b><u>Summary</u></b>			
Grants	\$ 1,069,000	-	\$ 1,069,000
Capital Reserves	855,200	-	855,200
<i>Total Funding</i>	<u><u>\$ 1,924,200</u></u>	<u><u>-</u></u>	<u><u>\$ 1,924,200</u></u>



Medicine Hat Public School Division

**RESERVE BUDGET (Internally Restricted Net Assets)**  
2025-2026

	2023-24 Closing Balance  (Aug 31,2024)	2024-25			2024-25 Closing Balance  (Aug 31,2025)	2025-26			2025-26 Closing Balance  (Aug 31,2026)
		Transfers Out	Net	Transfers In		Transfers Out	Net	Transfers In	
<b><u>Unrestricted Net Assets</u></b>									
Unrestricted	\$ 565,581	(1) (952,018) (6) (10,500) (4) (58,400)	(7) (2)	404,650 500,000	\$ 580,313	(1) - (2) - (3) - (8) 92,100	(2)	-	\$ 672,413
	\$ 565,581		14,732	\$ 580,313		92,100		\$ 672,413	
<b><u>Operating Reserves</u></b>									
Working Capital	\$ 2,361,000	(2) (500,000)		\$ 1,861,000	(3) -	(7) 259,500		\$ 2,120,500	
School Based:									
Mini Budget	260,300	(4) (35,700)	(4)	224,600		(4) -		224,600	
SGF	1,508,700	(5) 154,100	(5)	1,662,800		(5) -		1,662,800	
Fundraising Initiatives	-			-				-	
Board & Administration: Discretionary	60,000	(3) (60,000)		-				-	
<i>Total Operating Reserves</i>	\$ 4,190,000		(441,600)	\$ 3,748,400		259,500		\$ 4,007,900	
<i>Total Accumulated Operating Surplus</i>	\$ 4,755,581		(426,868)	\$ 4,328,713		351,600		\$ 4,680,313	
<b><u>Capital Reserves</u></b>									
Instruction Block									
Information Technology	\$ -	(6) \$ (755,900)	(7) \$ 755,900	\$ -	(6) \$ (732,200)	(7) \$ 811,000		\$ 78,800	
IT Vehicles	131,500	(6) (131,500)	(7)	-		(7) -		-	
Other	-			-				-	
Plant & Operations	204,300	(6) (166,800)	(7) 121,800	159,300	(6) (123,000)	(7) 126,200		162,500	
External Services	-			-				-	
Transportation	-			-				-	
Board & Administration	2,310,200	(6) (242,900)	(7)	2,067,300				2,067,300	
<i>Total Capital Reserves</i>	\$ 2,646,000	(1,297,100)	(419,400)	\$ 2,226,600	(855,200)	82,000	937,200	\$ 2,308,600	
<i>Total Operating &amp; Capital Reserves</i>	\$ 6,836,000	\$ (1,297,100)	\$ 877,700	\$ 5,975,000	\$ (855,200)	\$ 937,200		\$ 6,316,500	
<b><i>Total Net Assets (not invested in Capital Assets)</i></b>	\$ 7,401,581		(846,268)	\$ 6,555,313		433,600		\$ 6,988,913	

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



Medicine Hat Public School Division

**RESERVE BUDGET (Internally Restricted Net Assets)**

2025-2026

	2023-24 Closing Balance	Change In Budget	2024-25 Closing Balance	Change In Budget	2025-26 Closing Balance
	(Aug 31,2024)		(Aug 31,2025)		(Aug 31,2026)
<b>Summary - By Category of Reserve</b>					
Accumulated Operating Surplus/Reserves	\$ 4,755,581	\$ (426,868)	\$ 4,328,713	\$ 351,600	\$ 4,680,313
Less - Operating Reserve for SGF	(1,508,700)	(154,100)	(1,662,800)	-	(1,662,800)
<i>Sub-total - Discretionary Operating</i>	\$ 3,246,881	\$ (580,968)	\$ 2,665,913	\$ 351,600	\$ 3,017,513
Capital Reserves	2,646,000	(419,400)	2,226,600	82,000	2,308,600
<i>Net Reserves - Monitored by Provincial Government</i>	<u>\$ 5,892,881</u>	<u>\$ (1,000,368)</u>	<u>\$ 4,892,513</u>	<u>\$ 433,600</u>	<u>\$ 5,326,113</u>
Accumulated Surplus as % of Expenses					

**Reserve Management Notes:** (to accompany the Reserve Budget on previous page)

- Note (1) This amount represents the Budgeted Operating Surplus/(Deficit).
- Note (2) The Unrestricted Net Assets balance should be adequate to cover any operating deficits, however the Board approves that the excess, if any, shall come out of the Board's Discretionary Operating Reserves or the Working Capital Reserve effective the respective year end.
- Note (3) This transfer is to transfer some of the excess unrestricted funds into Board Discretionary Reserves. This transfer will only be made to the extent it will not put Unrestricted Net Assets into a position of not less than \$800,000.
- Note (4) The above transfers represent an estimated transfer to/(from) restricted unused school based budgets and commitments from prior years. The actual transfer will reflect actual carry forward balances at year end.
- Note (5) This transfer is to reflect any changes in SGF balances. A reserve must be set up to ensure these funds are kept for the respective schools. The balance of this reserve will equal the SGF included in net assets at year end (August 31).
- Note (6) The above transfers out of Capital Reserves are based upon budgeted Capital Expenditures. If costs are less than budget the draw from the reserve will be adjusted accordingly.
- Note (7) The above transfers into Capital Reserves are based upon unsupported budgeted amortization - if actual amortization is different the Administration is authorized, at their discretion, to adjust to approximate the actual amortization numbers.
- Note (8) The above transfers reflect the difference between the amount of amortization being re-invested and the planned capital expenditures.



**RESERVE BUDGET (Provincial Benchmarks)**  
2025-2026

	2022-23	2023-24	2024-25	2025-26
	Closing Balance	Closing Balance	Closing Balance	Closing Balance
	(Aug 31,2023)	(Aug 31,2024)	(Aug 31,2025)	(Aug 31,2026)
<b><u>Accumulated Operating Surplus</u></b>				
Operating - Surplus/Reserves	\$ 5,710,900	\$ 4,755,581	\$ 4,328,713	\$ 4,680,313
Less - SGF	(1,312,600)	(1,508,700)	(1,662,800)	(1,662,800)
Net - Operating Reserves (excluding SGF)	4,398,300	3,246,881	2,665,913	3,017,513
Capital Reserves	3,539,100	2,646,000	2,226,600	2,308,600
Total - Reserves & Surpluses	<u>\$ 7,937,400</u>	<u>\$ 5,892,881</u>	<u>\$ 4,892,513</u>	<u>\$ 5,326,113</u>
<b><u>Accumulated Operating Surpluses as a Percentage of:</u></b>				
<b><u>Operating Expenditures</u></b>				
Medicine Hat Public School Division	\$ 94,567,837	\$ 96,016,570	\$ 95,180,765	\$ 98,004,600
Operating Reserves & Surpluses as a Percentage of Budget				
Committed	6.44%	4.95%	4.55%	4.78%
Less: SGF	(1.39%)	(1.57%)	(1.75%)	(1.70%)
Net - Operating Reserves (excluding SGF)	<u>4.65%</u>	<u>3.38%</u>	<u>2.80%</u>	<u>3.08%</u>
Provincial Average				
Average of Similar Size School Divisions				
Operating Reserve Limit - Set by Province	<u>3.15%</u>	<u>3.20%</u>	<u>6.00%</u>	<u>6.00%</u>
O.R. Limit in Dollar Terms	\$ 2,978,900	\$ 3,072,500	\$ 5,710,800	\$ 5,880,300
Level - Reserves are below/(above) Provincial Limit	\$ (1,419,000)	\$ (174,381)	\$ 3,044,887	\$ 2,862,787
<b><u>Operating Reserves as Equivalent Days of Operation</u></b>				
Medicine Hat Public School Division	Days <u>11.6</u>	<u>8.5</u>	<u>7.0</u>	<u>7.7</u>
Provincial Average				
Average of Similar Size School Divisions				
<b><u>Operating Reserves Per Student</u></b>				
Students - Head count	7,086	7,040	7,040	7,040
Less - 1/2 part-time ECS students	(373)	(370)	(370)	(370)
Students - FTEs (full time equivalents)	<u>6,714</u>	<u>6,670</u>	<u>6,670</u>	<u>6,670</u>
Operating Reserves & Surpluses Less SGF/Student / Student	<u>\$ 655</u>	<u>\$ 487</u>	<u>\$ 400</u>	<u>\$ 452</u>
<b><u>Capital Reserves Per Student</u></b>				
Medicine Hat Public	<u>\$ 527</u>	<u>\$ 397</u>	<u>\$ 334</u>	<u>\$ 346</u>