



Medicine Hat
Public School Division

BUDGET

2025-2026

Spring Release



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

"Spring"

Table of Contents

Operating Budget	
Key Assumptions	2 - 4
Demographic Profile	
Student Enrolment	5 - 7
Revenue and Expenditure Summaries	
Division Revenues - (Pie Chart)	9
Division Expenditures - (Pie Chart)	10
Statement of Operations	11
Schedule of Program Operations	12
Schedule of Students and Staff	13 - 15
Revenue Details	
Grant Revenues	16 - 18
Local Revenues	19 - 20
Expenditure Details	
Summary of Salaries & Benefits	21 - 22
Instruction Block	23 - 24
Operations and Maintenance (O&M)	25 - 26
Transportation	27 - 28
System Administration	29 - 30
External Services	31 - 32
Capital Budget	33 - 35
Reserve Budget	36 - 38

KEY BUDGET ASSUMPTIONS AND OVERVIEW



INFORMATION AND ASSUMPTIONS

	2024-25 Fall	2025-26 Spring	Increase (Decrease)
<u>Enrolment:</u>			
Budget is based on a student count of:	7,037	6,881	(156) Students

Grant Revenues:

Instruction

- Student base grants are 49% of the Division's overall grant funding. Base grant rates will not increase from the 2024-25 to 2025-26 school years, which is a **0%** increase to address rising costs.
- The projected decline in the number of students for 2025-26 also results in a reduction in grant funding.
- Other instruction grants will increase averaging 2.32% from the previous year.
- Teacher Settlement Grant - Additional funding will follow any negotiated settlement for the ATA staff for the 2024-2025 school year. It is not likely that negotiations will be complete and a settlement known until mid to late 2025. Revenue estimates of \$1.1M have been included in the 2025-26 budget for the portion of the settlement meant to address complexity and class sizes.
- Targeted Grants - The Mental Health Pilot grant will reduce by (\$347,300) which will result in a reduction of targeted supports.
- Overall the Division's instruction grants decrease by (\$58,500) or (.1%) from 2024-25.



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

Historically the Division's enrolment was steady, averaging around .5 to 1% growth per year. However in 2020-21 when COVID hit the hardest, the Division experienced a significant loss in enrollment. Although enrollment numbers did not recover after 2020; the decline in the last four years has been minimal.

In the Spring of 2025 the Division is expecting a reduction of 156 (2.2%) students for the fall of 2025, which is consistent with the steadily declining birthrate in the region each year.

Provincial projections reflect a decline in students for the region for the next ten years.

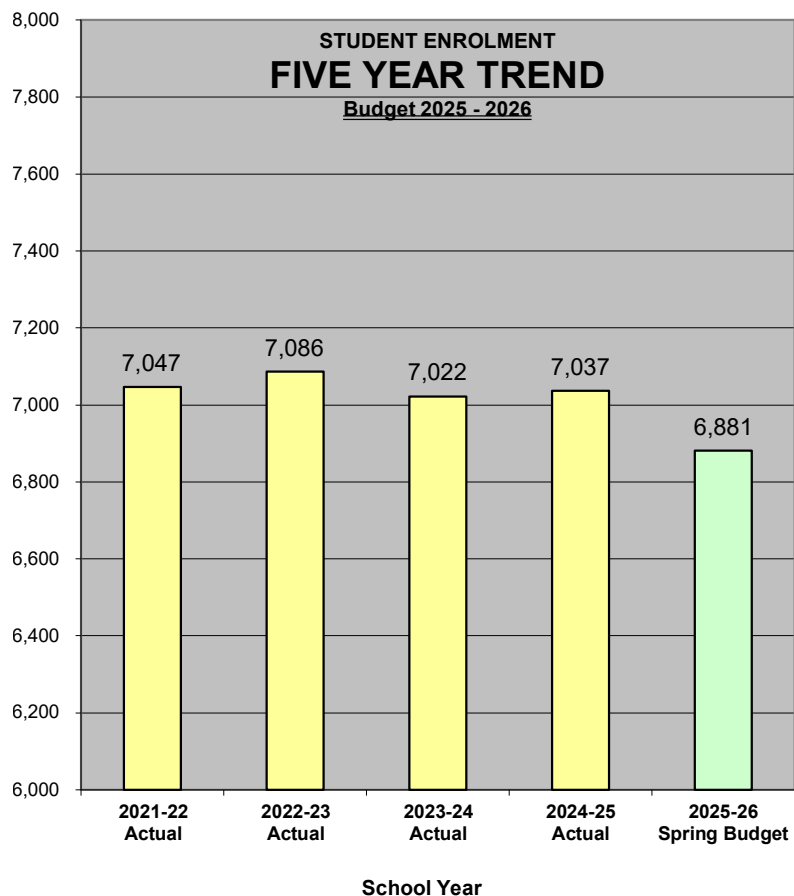


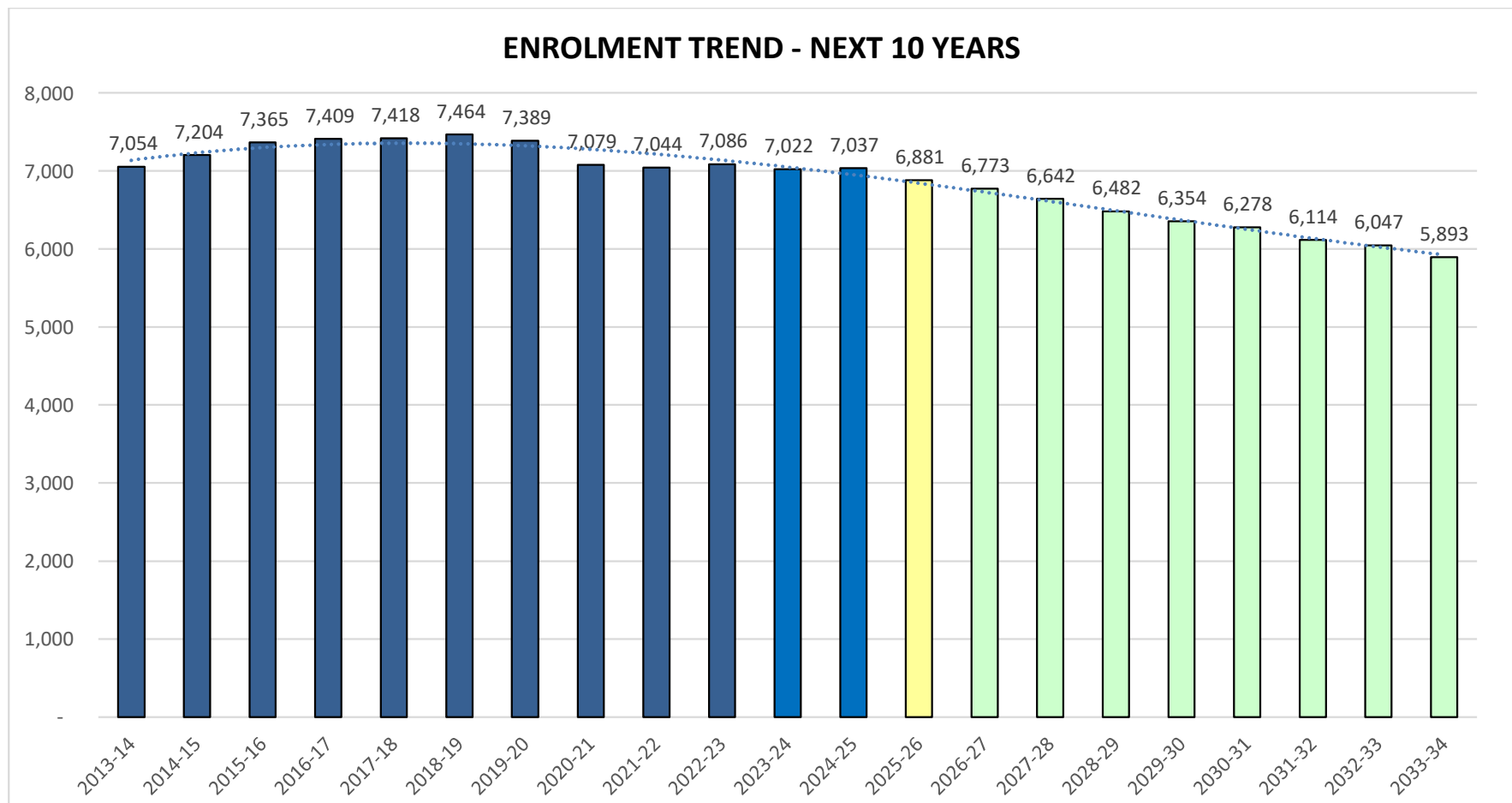
Medicine Hat Public School Division

STUDENT ENROLMENT

Budget 2025-2026

	2024-25 Fall Actual	Increase (Decrease)	2025-26 Spring Budget	Percent
Early Childhood Services				
Community Placements	212	(3)	209	(1.4%)
Early Learning Programs (ELP)	97	(7)	90	(7.2%)
<i>Sub-total - ECS excluding K</i>	309	(10)	299	(3.2%)
Elementary Programming				
Kindergarten	378	12	390	3.2%
Grades 1 - 3	1,311	(44)	1,267	(3.4%)
Grades 4 - 6	1,447	(46)	1,401	(3.2%)
<i>Sub-total</i>	3,136	(78)	3,058	(2.5%)
Middle & High School Programming				
Grades 7 - 9	1,478	(10)	1,468	(0.7%)
Grades 10 - 12	2,114	(58)	2,056	(2.7%)
<i>Sub-total</i>	3,592	(68)	3,524	(1.9%)
<i>Total - K-12</i>	6,728	(146)	6,582	(2.2%)
<i>Grand Total</i>	7,037	(156)	6,881	(2.2%)





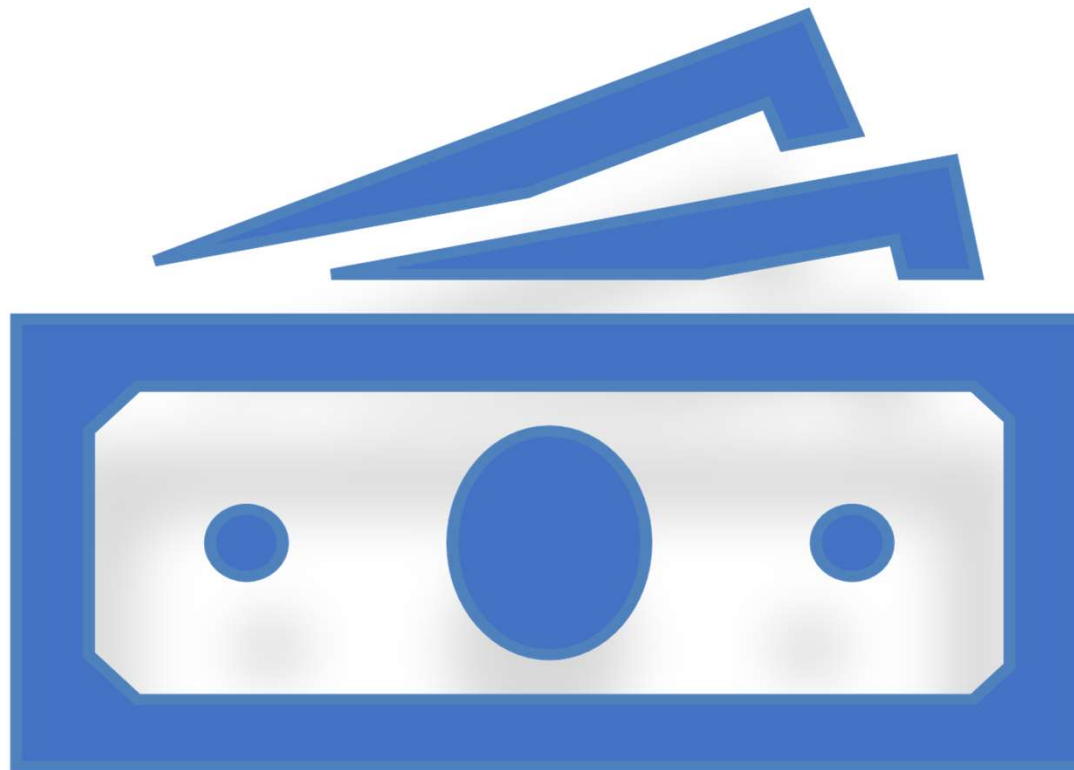
The actual enrolment numbers in the blue columns are the Division's funded students plus our international students.

The workforce planning numbers (produced by the Province) only reflect funded students.

As such, the Division has added roughly 100 extra FTE to their numbers, which are the numbers that are reflected in the green columns.

The trend and quantum of the rise or fall is the same.

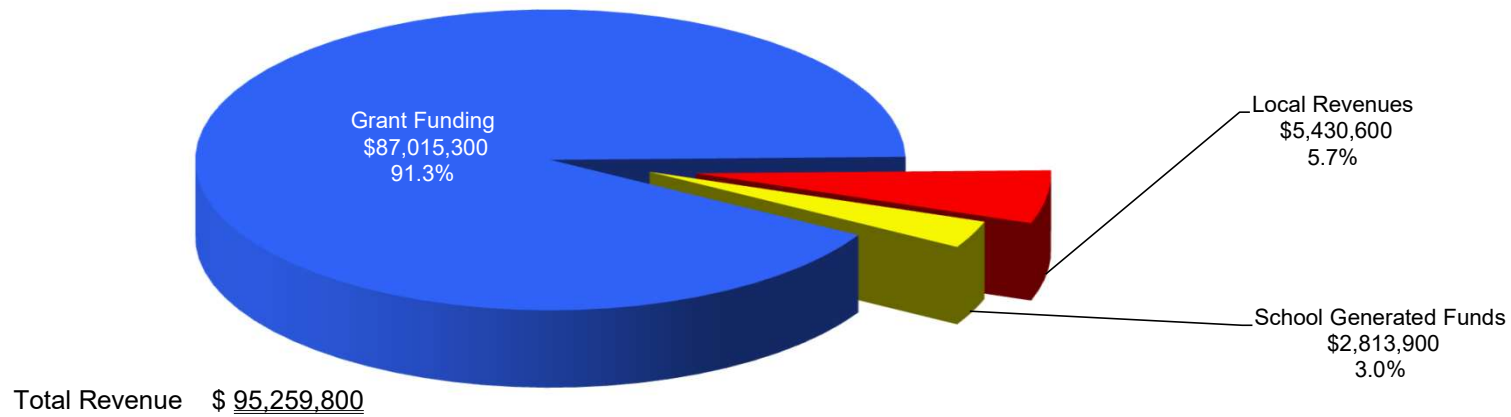
REVENUES AND EXPENDITURES



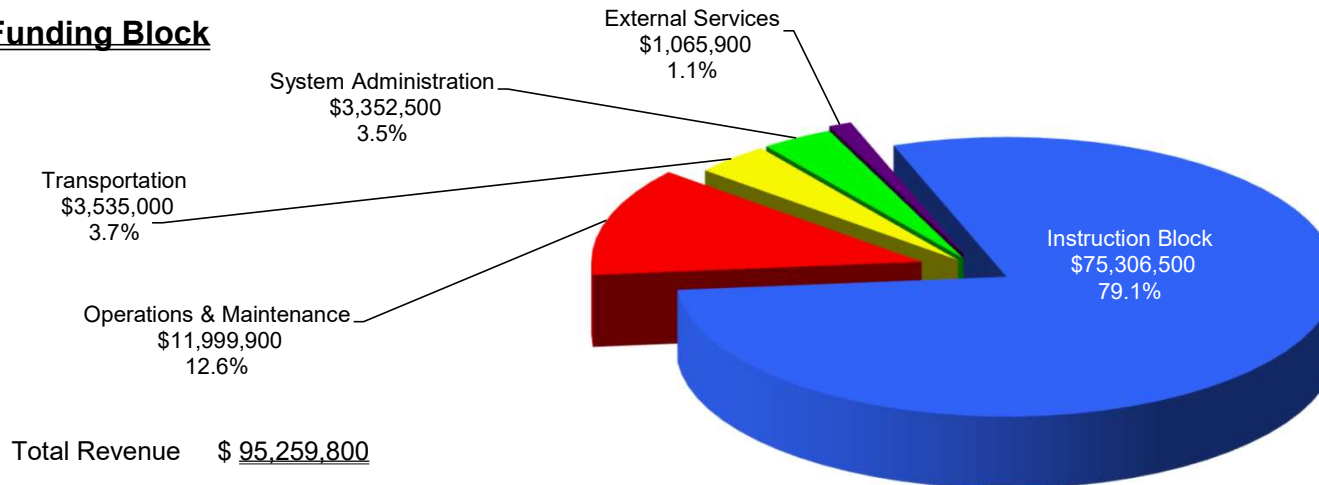
DIVISION REVENUES

BUDGET 2025-2026

Funding Source



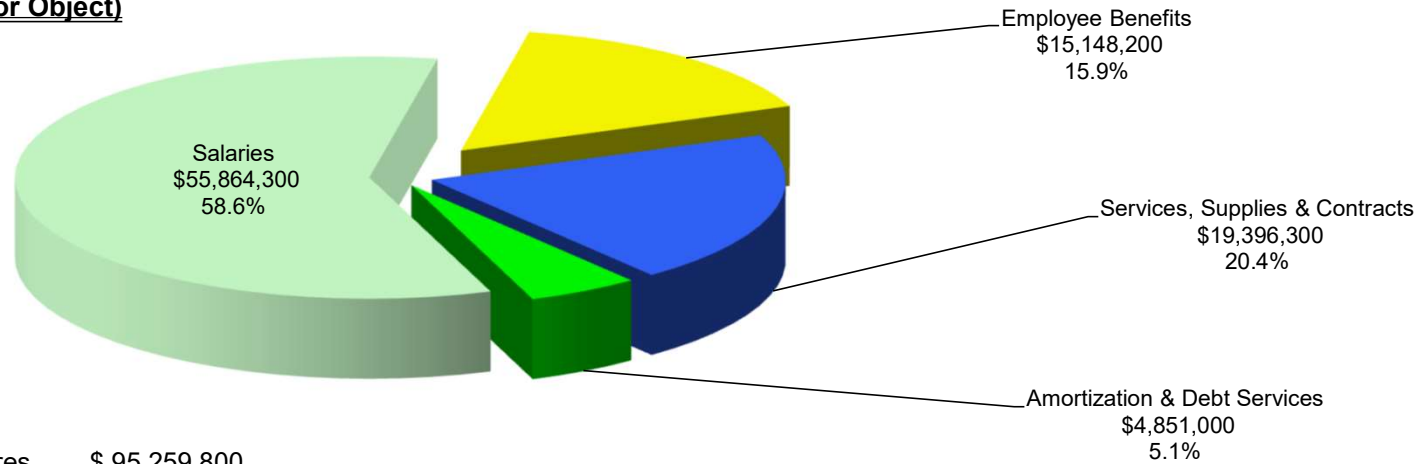
Funding Block



DIVISION EXPENDITURES

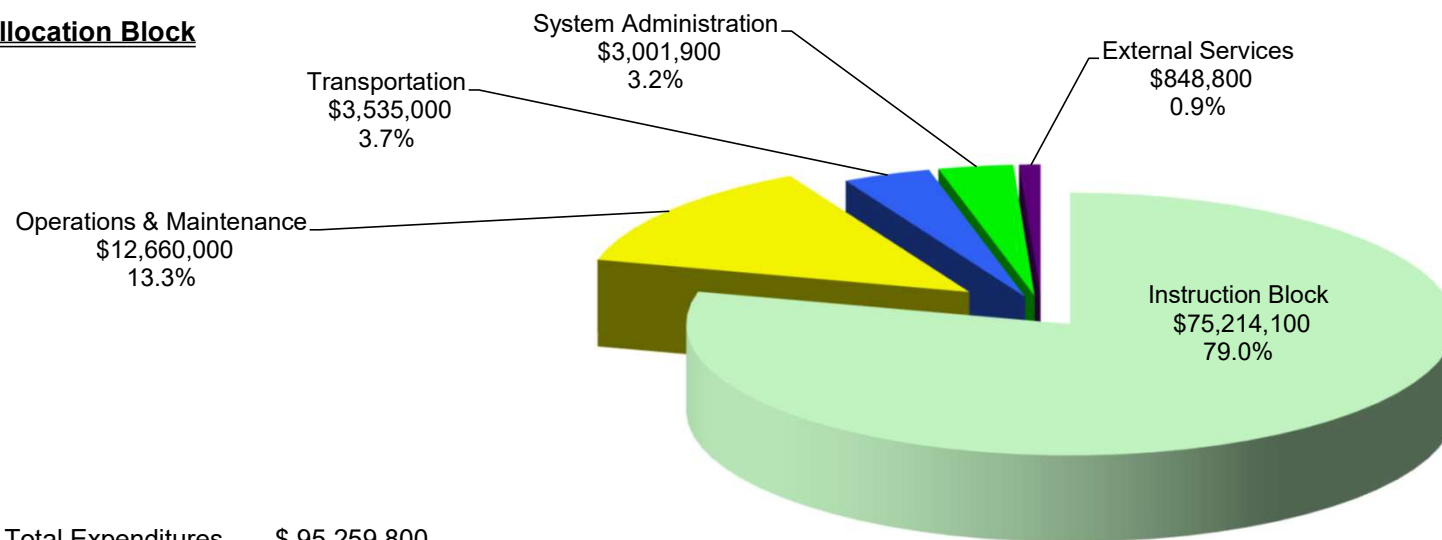
BUDGET 2025-2026

Expense Type (or Object)



Total Expenditures \$ 95,259,800

Allocation Block



Total Expenditures \$ 95,259,800



Medicine Hat Public School Division

BUDGETED STATEMENT OF OPERATIONS

BUDGET 2025-2026

	Actual 2023-24 (Prior Year)	Increase (Decrease)	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
OPERATIONS (SUMMARY)						
Revenues						
Government of Alberta	\$ 85,670,149	\$ 1,059,451	\$ 86,729,600	\$ 285,700	0.3%	\$ 87,015,300
Fees	1,741,752	211,148	1,952,900	610,000	31.2%	2,562,900
Sales of Services and Products	4,562,220	(387,220)	4,175,000	36,900	0.9%	4,211,900
Investment Income	770,290	24,710	795,000	(73,300)	(9.2%)	721,700
Donations and Other Contributions	1,029,100	(326,100)	703,000	-	-	703,000
Other Revenue	87,282	(55,282)	32,000	13,000	40.6%	45,000
Total Revenues	\$ 93,860,793	\$ 526,707	\$ 94,387,500	\$ 872,300	0.9%	\$ 95,259,800
Expenses By Program						
Instruction - ECS	8,631,545	\$ (1,616,945)	\$ 7,014,600	\$ (5,089,000)	(72.5%)	\$ 1,925,600
Instruction - Grades 1-12	68,831,598	(944,198)	67,887,400	5,401,100	8.0%	73,288,500
Instruction	\$ 77,463,143	(2,561,143)	\$ 74,902,000	312,100	0.4%	\$ 75,214,100
Operations and Maintenance	11,666,515	801,485	12,468,000	192,000	1.5%	12,660,000
Transportation	3,008,793	547,407	3,556,200	(21,200)	(0.6%)	3,535,000
System Administration	3,108,174	(220,974)	2,887,200	114,700	4.0%	3,001,900
External Services	769,945	79,155	849,100	(300)	(0.0%)	848,800
Total Expenses	\$ 96,016,570	\$ (1,354,070)	\$ 94,662,500	\$ 597,300	0.6%	\$ 95,259,800
Annual Operating Surplus/(Deficit)	\$ (2,155,777)	\$ 1,880,777	\$ (275,000)	\$ 275,000		\$ -



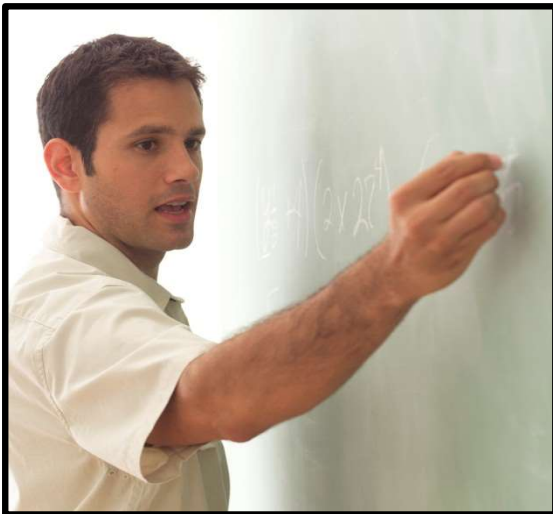
Medicine Hat Public School Division

BUDGETED SCHEDULE OF PROGRAM OPERATIONS

BUDGET 2025-2026

	Actual 2023-24	Fall Budget 2024-2025	Spring Budget 2025-2026					Total
	Total	Total	Instruction	Operations & Maintenance	Transportation	System Administration	External Services	
Revenues								
Alberta Education	\$ 81,853,278	\$ 83,041,600	\$ 67,766,300	\$ 9,121,800	\$ 3,535,000	\$ 3,072,500	\$ -	\$ 83,495,600
Alberta Infrastructure	3,345,266	3,157,500	265,800	2,723,400	-	-	-	2,989,200
Other - Government of Alberta	471,605	530,500	-	-	-	-	530,500	530,500
Sub-total (Government of Alberta)	\$ 85,670,149	\$ 86,729,600	\$ 68,032,100	\$ 11,845,200	\$ 3,535,000	\$ 3,072,500	\$ 530,500	\$ 87,015,300
Fees	1,741,752	1,952,900	2,562,900	-	-	-	-	2,562,900
Sales of Services and Products	4,562,220	4,175,000	3,591,500	-	-	85,000	535,400	4,211,900
Investment Income	770,290	795,000	485,000	46,700	-	190,000	-	721,700
Gifts and Donations	533,641	228,000	160,000	63,000	-	5,000	-	228,000
Rental of Facilities	66,232	32,000	-	45,000	-	-	-	45,000
Fundraising	495,459	475,000	475,000	-	-	-	-	475,000
Gain on Disposal of Capital Assets	21,050	-						-
Total Revenues	\$ 93,860,793	\$ 94,387,500	\$ 75,306,500	\$ 11,999,900	\$ 3,535,000	\$ 3,352,500	\$ 1,065,900	\$ 95,259,800
Expenses By Object								
Salaries & Benefits								
Certificated Salaries	\$ 42,519,413	\$ 40,754,600	\$ 39,559,400	\$ -	\$ -	\$ 572,500	\$ -	\$ 40,131,900
Certificated Benefits	11,045,838	10,614,700	10,373,700	-	-	110,600	-	10,484,300
Non-certificated Salaries	14,122,360	14,661,500	10,032,800	3,660,100	101,600	1,388,500	549,400	15,732,400
Non-certificated Benefits	4,088,928	4,479,800	3,010,700	1,072,200	29,900	388,500	162,600	4,663,900
Sub-total (Salaries & Benefits)	71,776,539	70,510,600	62,976,600	4,732,300	131,500	2,460,100	712,000	71,012,500
Services, Contracts and Supplies	19,442,520	19,363,500	11,114,700	4,296,900	3,403,500	476,300	104,900	19,396,300
Amortization and Deb Services								
Amortization - Supported	3,585,106	3,533,600	265,800	3,249,400	-	-	-	3,515,200
Amortization - Unsupported	1,055,217	1,156,300	827,000	296,800	-	63,600	31,900	1,219,300
Amortization - Unsupported ARO	117,697	84,600	-	84,600	-	-	-	84,600
Sub-total (Amortization & Debt Services)	4,758,020	4,774,500	1,092,800	3,630,800	-	63,600	31,900	4,819,100
Other Interest and Finance Charges	39,491	13,900	30,000	-	-	1,900	-	31,900
Total Expenses	\$ 96,016,570	\$ 94,662,500	\$ 75,214,100	\$ 12,660,000	\$ 3,535,000	\$ 3,001,900	\$ 848,800	\$ 95,259,800
Operating Surplus/(Deficit)	(2,155,777)	(275,000)	92,400	(660,100)	-	350,600	217,100	-

STUDENTS AND STAFF





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

	FTE Weighting	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Kindergarten to Grade 12 - Eligible Funded Students					
Kindergarten	0.50	378	12	3.2%	390
Grades 1 to 9	1.00	4,234	(101)	(2.4%)	4,133
Grades 10 to 12					
1st, 2nd and 3rd year students	1.00	1,798	(67)	(3.7%)	1,731
4th year students	0.50	54	-	-	54
5th year students	0.25	5	-	-	5
High School Students		1,857	(67)	(3.6%)	1,790
Total Headcount (K-12)		6,469	(156)	(2.4%)	6,313
Total Eligible Funded Students (FTE) - K-12		6,249.3	(162.0)	(2.6%)	6,087.3
Breakdown of Pre-Kindergarten Enrolment					
Eligible Funded Children		309	(10)	(3.2%)	299
Other Children in these programs		20	(5)	(25.0%)	15
Total Enroled Children in Pre-K programs		329	(15)	(4.6%)	314
Program Hours (minimum 400 hours)		574			574
FTE Ratio (Actual hours divided by 950)		0.604			0.604
FTEs Enrolled in Pre-K		198.8	(9)	(4.6%)	189.7
Other Students					
Home Education		-	-	-	-
Coulee Collegiate		169	-	-	169
Total Other		169	-	-	169
Total Funded Students					
Total Head Count		6,947	(166)	(2.4%)	6,781
Total FTE		6,448.0	(171.1)	(2.7%)	6,277.0
Unfunded Students - Foreign Visiting Students					
International Students - Grades 7-9		2	1	50.0%	3
International Students - Grades 10-12		88	9	10.2%	97
Total Head Count		90	10	11.1%	100
Grand Total Head Count (Funded and Unfunded)		7,037	(156)	(2.2%)	6,881



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

	Fall Budget 2024-25	Increase (Decrease)	%	Spring Budget 2025-26
Certificated Staff FTEs				
School Based	380.150	(7.700)	(2.0%)	372.450
Non-School Based	7.000	-	-	7.000
<i>Total Certificated Staff FTEs</i>	387.150	(7.700)	(2.0%)	379.450
Certificated Staffing Change due to:				
Enrolment Change				(7.050)
Other Factors (Funding Reduction)				(0.650)
<i>Total Change</i>				(7.700)
Non-Certificated Staff FTEs				
Instructional				
Instructional - Educational Assistants	142.673	7.000	4.9%	149.673
Instructional - Other Non-certificated Instruction	75.830	(3.130)	(4.1%)	72.700
<i>Sub-total (Instructional)</i>	218.503	3.870	1.8%	222.373
Non-Instructional				
Operations and Maintenance	58.425	-	-	58.425
Transportation - Other Staff	1.000	-	-	1.000
System Administration	17.930	0.170	0.9%	18.100
External Services	9.200	-	-	9.200
<i>Sub-total (Non-Instructional)</i>	86.555	0.170	0.2%	86.725
<i>Total Non-Certificated Staff FTEs</i>	305.058	4.040	1.3%	309.098
Non-Certificated Staffing Change due to:				
Enrolment				-
Other Factors				4.040
<i>Total Change</i>				4.040
Total Staff FTEs	692.208	(3.660)	(0.5%)	688.548

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. Many smaller grants will see a 2.32% increase for next year.





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

	Fall Budget 2024-25	Increase (Decrease)	%	Spring Budget 2025-26
Instruction	(Current Year)			(Next Year)
Base Instruction				
Base Funding - Division	\$ 43,563,800	(658,200)	(1.5%)	\$ 42,905,600
Home Education	5,400	-	-	5,400
Outreach Programs	150,000	-	-	150,000
Coulee Collegiate	-	-	-	-
Base Funding - Coulee Collegiate	685,800	59,700	8.7%	745,500
Other Profile Grants - Coulee Collegiate	553,300	-	-	553,300
Supports and Services	-	-	-	-
Program Unit Funding (PUF)	4,940,900	(255,800)	(5.2%)	4,685,100
Specialized Learning Support - K Severe				
Moderate Language Delay - ECS	314,100	(1,800)	(0.6%)	312,300
Specialized Learning Support - 1-12	5,391,100	(17,400)	(0.3%)	5,373,700
Classroom Complexity	340,300	60,200	17.7%	400,500
First Nations, Metis and Inuit (FNMI)	828,600	97,500	11.8%	926,100
Refugee	813,400	160,300	19.7%	973,700
English as an Additional Language	261,700	92,400	35.3%	354,100
Institutional Programs	208,200	15,900	7.6%	224,100
School-Based				-
Supernet	192,000	38,400	20.0%	230,400
School Technology	-	100,000	-	100,000
Community-Based				-
Socio-Economic	1,673,400	(33,900)	(2.0%)	1,639,500
Geographic	832,300	(5,400)	(0.6%)	826,900
Nutrition Program	324,500	7,500	2.3%	332,000
Jurisdiction				-
Teacher Settlement	1,525,400	(47,100)	(3.1%)	1,478,300
Complexity and Classroom Fund (estimate)	-	1,112,500	100.0%	1,112,500
Transition Funding	88,900	(29,300)	(33.0%)	59,600
Supplemental Enrollment Growth	48,000	(48,000)	(100.0%)	-
Sub-total (Instructional Profile Grants)	\$ 62,741,100	\$ 647,500	1.0%	\$ 63,388,600
Other Non-Profile Instructional Grants				-
Learning Disruption	36,000	24,000	66.7%	60,000
Digital Assessments	83,000	(83,000)	(100.0%)	-
Curriculum Resource	320,200	-	-	320,200
Dual Credit	40,500	(40,500)	(100.0%)	-
Mental Health Grant	605,300	(347,300)	(57.4%)	258,000
Misc Grants - Apple Schools, ISSP, City FCSS	214,400	(99,800)	(46.5%)	114,600
French Language Project	112,300	-	-	112,300
French Language Instruction	95,100	-	-	95,100
Teacher Pensions	3,529,600	(112,100)	(3.2%)	3,417,500
Amortization Supported - Instruction	313,100	(47,300)	(15.1%)	265,800
Sub-total	\$ 5,349,500	\$ (706,000)	(13.2%)	\$ 4,643,500
Total Instruction	\$ 68,090,600	\$ (58,500)	(0.1%)	\$ 68,032,100



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

	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Operations and Maintenance				
Base O&M	\$ 6,751,800	\$ 296,600	4.4%	\$ 7,048,400
P3 Maintenance (WLC)	400,000	-	-	400,000
Lease Support (MHCS and Pathways/HUB)	375,400	-	-	375,400
Total Base O&M	\$ 7,527,200	\$ 296,600	3.9%	\$ 7,823,800
Infrastructure Maintenance and Renewal (IMR)	841,400	(6,400)	(0.8%)	835,000
Amortization Supported - O&M	3,157,500	28,900	0.9%	3,186,400
Total Operations and Maintenance	\$ 11,526,100	\$ 319,100	2.8%	\$ 11,845,200
Transportation				
Urban	3,045,800	43,500	1.4%	3,089,300
Special Education - 1-12	477,900	(64,700)	(13.5%)	413,200
Special Education - Early Childhood Services				
Fuel Subsidy	32,500	-	-	32,500
Inter-School Subsidy		-	-	
Total Transportation	\$ 3,556,200	\$ (21,200)	(0.6%)	\$ 3,535,000
System Administration				
Administration	3,026,200	46,300	1.5%	3,072,500
Total Board & Administration	\$ 3,026,200	\$ 46,300	1.5%	\$ 3,072,500
External Services				
My Place	267,700	-	-	267,700
HUG	262,800	-	-	262,800
Total External Services	\$ 530,500	\$ -	-	\$ 530,500
Summary				
Instructional Block	\$ 68,090,600	\$ (58,500)	(0.1%)	\$ 68,032,100
Operations and Maintenance	11,526,100	319,100	2.8%	11,845,200
Transportation	3,556,200	(21,200)	(0.6%)	3,535,000
External Services	530,500	-	-	530,500
System Administration	3,026,200	46,300	1.5%	3,072,500
Total Grant Funding	\$ 86,729,600	\$ 285,700	0.3%	\$ 87,015,300



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

	Fall Budget 2024-25	Increase (Decrease)	%	Spring Budget 2025-26
	(Current Year)			(Next Year)
Instructional Fees				
Other Fees - Summer School	15,000	-	-	15,000
Optional Course Fees	518,000	-	-	518,000
Kindergarten and Preschool Fees - Division	559,000	610,000	109.1%	1,169,000
Kindergarten and Preschool Fees - PUF	12,000	-	-	12,000
School Generated Funds (SGF)	848,900	-	-	848,900
Sub-total (Fees)	\$ 1,952,900	\$ 610,000	31.2%	\$ 2,562,900
Sales and Services				
Instruction	252,300	39,200	15.5%	291,500
International Student Tuition	993,000	107,000	10.8%	1,100,000
International Student Homestay	900,000	-	-	900,000
School Generated Funds (SGF)	1,300,000	-	-	1,300,000
Board and Administration	225,000	(140,000)	(62.2%)	85,000
External - Grounds Maintenance Agreements (MHC)	504,700	30,700	6.1%	535,400
Sub-total (Sales and Services)	\$ 4,175,000	\$ 36,900	0.9%	\$ 4,211,900
Investment Income				
Instruction	495,000	(50,000)	(10.1%)	445,000
SGF	40,000	-	-	40,000
Plant Operations and Maintenance (POM)	60,000	(13,300)	(22.2%)	46,700
Board and Administration	200,000	(10,000)	(5.0%)	190,000
Sub-total (Investment Income)	\$ 795,000	\$ (73,300)	(9.2%)	\$ 721,700



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

	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Gifts and Donations				
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
Rental of Facilities	32,000	13,000	41%	45,000
Fundraising (SGF)	475,000	-	-	475,000
Total Local Revenues	\$ 7,657,900	\$ 586,600	7.7%	\$ 8,244,500

Summary - By Object Line

Other School Boards	-	-	-	-
Instructional Fees	1,952,900	610,000	31.2%	2,562,900
Sales and Services	4,175,000	36,900	0.9%	4,211,900
Investment Income	795,000	(73,300)	(9.2%)	721,700
Gifts and Donations	228,000	-	-	228,000
Rental of Facilities	32,000	13,000	40.6%	45,000
Fundraising (SGF)	475,000	-	-	475,000
Total Local Revenues	\$ 7,657,900	\$ 586,600	7.7%	\$ 8,244,500

Summary - Enveloped Funds Broken Out

General	4,844,000	586,600	12.1%	5,430,600
SGF	2,813,900	-	-	2,813,900
Total Local Revenues	\$ 7,657,900	\$ 586,600	7.7%	\$ 8,244,500

SALARIES AND BENEFITS

INFORMATION

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

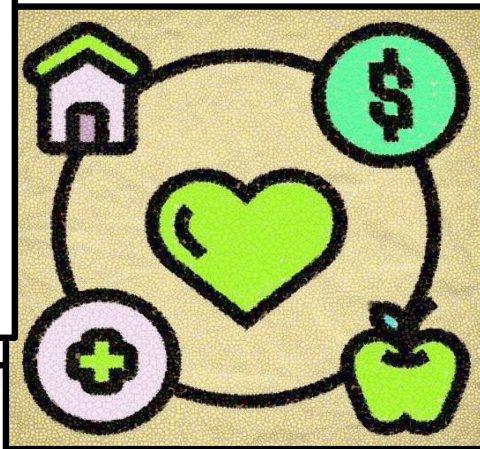
The Division employs nearly 400 teachers and close to 300 non-teaching staff.

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

Estimates have been made for wage settlements for the employee groups that are currently in negotiations.

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

	Fall Budget 2024-25				Increase (Decrease)			Spring Budget 2025-26			
	FTE	Salaries	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries	Benefits	Total
	(Current Year)							(Next Year)			
Certificated Staff - ATA											
Decentralized (School Based)	370.150	\$ 37,136,000	\$ 9,514,600	\$ 46,650,600	(6.7)	\$ (563,900)	(1.2%)	363.450	\$ 36,683,500	\$ 9,403,200	\$ 46,086,700
Program Unit Funding (PUF)	13.000	1,286,500	346,800	1,633,300	-	11,000	0.7%	13.000	1,295,900	348,400	1,644,300
Centralized Staff	4.000	757,600	152,100	909,700	(1.0)	(223,300)	(24.5%)	3.000	572,500	113,900	686,400
Central Services	-										
Substitutes & Summer	-	1,049,500	60,500	1,110,000	-	6,200	0.6%	-	1,055,000	61,200	1,116,200
Paid Leaves	-	525,000	147,300	672,300	-	-	-	-	525,000	147,300	672,300
Other	-	-	393,400	393,400	-	16,500	4.2%	-	-	409,900	409,900
Total - ATA	387.150	\$ 40,754,600	\$ 10,614,700	\$ 51,369,300	(7.7)	\$ (753,500)	(1.5%)	379.450	\$ 40,131,900	\$ 10,483,900	\$ 50,615,800
				26.05%							
Non-Certificated Staff - CUPE											
Educational Assistants											
Division	130.673	4,204,300	1,337,000	5,541,300	7.0	733,600	13.2%	137.673	4,825,700	1,449,200	6,274,900
PUF	12.000	366,000	120,900	486,900	-	35,500	7.3%	12.000	398,400	124,000	522,400
Sub-total - EAs	142.673	4,570,300	1,457,900	6,028,200	7.0	769,100	12.8%	149.673	5,224,100	1,573,200	6,797,300
Clerical	36.600	1,661,300	544,200	2,205,500	(0.5)	150,900	6.8%	36.100	1,791,000	565,400	2,356,400
Custodial	43.625	2,256,000	678,400	2,934,400	-	279,000	9.5%	43.625	2,480,900	732,500	3,213,400
Total - CUPE	222.898	\$ 8,487,600	\$ 2,680,500	\$ 11,168,100	6.5	\$ 1,199,000	10.7%	229.398	\$ 9,496,000	\$ 2,871,100	\$ 12,367,100
Non-Certificated - Non-Union Staff											
Trustees	5.000	113,500	30,000	143,500	-	21,000	14.6%	5.000	134,500	30,000	164,500
Non-Union Staff	77.160	6,060,400	1,769,300	7,829,700	(2.5)	35,400	0.5%	74.700	6,101,900	1,763,200	7,865,100
Total - Non-Union	82.160	\$ 6,173,900	\$ 1,799,300	\$ 7,973,200	(2.5)	\$ 56,400	0.7%	79.700	\$ 6,236,400	\$ 1,793,200	\$ 8,029,600
				0.7%							
Total - All Groups	692.208	\$ 55,416,100	\$ 15,094,500	\$ 70,510,600	(3.7)	\$ 501,900	0.7%	688.548	\$ 55,864,300	\$ 15,148,200	\$ 71,012,500
				(0.5%)	0.7%			0.8%		0.4%	

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

	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Staff - FTE				
Certificated	384.150	(7.700)	(2.0%)	376.450
Non-Certificated	218.503	3.870	1.8%	222.373
Total	602.653	(3.830)	(0.6%)	598.823
Salaries and Benefits				
Certificated Salaries	\$ 40,178,600	\$ (619,200)	(1.5%)	\$ 39,559,400
Certificated Benefits	10,504,000	(130,300)	(1.2%)	10,373,700
Sub-total (Certificated Salaries & Benefits)	50,682,600	(749,500)	(1.5%)	49,933,100
Non-Certificated Salaries	9,334,500	698,300	7.5%	10,032,800
Non-Certificated Benefits	2,911,000	99,700	3.4%	3,010,700
Sub-total (Non-Certificated Salaries & Benefits)	12,245,500	798,000	6.5%	13,043,500
Total (Salaries & Benefits)	\$ 62,928,100	\$ 48,500	0.1%	\$ 62,976,600
Services, Contracts and Supplies				
Central Instruction	4,376,100	50,500	1.2%	4,426,600
Site Based	1,969,700	22,000	1.1%	1,991,700
Pre-Kindergarten (PUF)	1,882,500	-	-	1,882,500
School Generated Funds (SGF)	2,637,800	176,100	6.7%	2,813,900
Sub-total (Purchased Services)	\$ 10,866,100	\$ 248,600	2.3%	\$ 11,114,700
Amortization and Debt Servicing				
Amortization - Supported	313,100	(47,300)	(15.1%)	265,800
Amortization - Unsupported	782,700	44,300	5.7%	827,000
Sub-total (Amortization and Debt Servicing)	\$ 1,095,800	\$ (3,000)	(0.3%)	\$ 1,092,800
Interest and Finance Charges - Other	12,000	18,000	150.0%	30,000
Total Instruction Block	\$ 74,902,000	\$ 312,100	0.4%	\$ 75,214,100

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



SCHEDULE OF EXPENDITURES - OPERATIONS AND MAINTENANCE (O&M)

BUDGET 2025-2026

	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Staff - FTE				
Non-Unionized	14.8	0.0	-	14.8
CUPE	43.6	0.0	-	43.6
Total Non-Certificated	58.4	0.0	-	58.4
Salaries and Benefits				
Non-Certificated Salaries	\$ 3,400,300	\$ 259,800	7.6%	\$ 3,660,100
Non-Certificated Benefits	1,009,400	62,800	6.2%	1,072,200
Sub-total (Non-Certificated Salaries & Benefits)	\$ 4,409,700	\$ 322,600	7.3%	\$ 4,732,300
Services, Contracts and Supplies				
Administration and General Expenses	\$ 65,100	\$ (7,100)	(10.9%)	\$ 58,000
Utilities	1,653,500	(179,000)	(10.8%)	1,474,500
Insurance - Property and Fleet	440,000	-	-	440,000
Security and Monitoring	15,000	500	3.3%	15,500
Grounds	76,800	(1,800)	(2.3%)	75,000
Electrical	15,600	-	-	15,600
Plumbing	47,000	13,000	27.7%	60,000
HVAC / Mechanical	77,000	-	-	77,000
Carpentry	63,000	-	-	63,000
Painting	20,000	(2,000)	(10.0%)	18,000
Custodial	294,000	5,700	1.9%	299,700
Christian School - O&M support	486,200	-	-	486,200
Wilson Learning Centre - P3 Maintenance	400,000	-	-	400,000
Fleet and Equipment Maintenance	62,600	1,800	2.9%	64,400
Site Based - Maintenance (MBRs)	20,800	-	-	20,800
Sub-total (O&M)	3,736,600	(168,900)	(4.5%)	3,567,700
Infrastructure Maintenance and Renewal (IMR)	736,700	(7,500)	(1.0%)	729,200
Sub-total (Purchased Services)	\$ 4,473,300	\$ (176,400)	(3.9%)	\$ 4,296,900
Amortization and Debt Servicing				
Amortization - Supported	3,220,500	28,900	0.9%	3,249,400
Amortization - Unsupported	279,900	16,900	6.0%	296,800
Amortization - Unsupported ARO	84,600	-	-	84,600
Sub-total (Amortization and Debt Servicing)	\$ 3,585,000	\$ 45,800	1.3%	\$ 3,630,800
Total Operations and Maintenance	\$ 12,468,000	\$ 192,000	1.5%	\$ 12,660,000

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
- 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*.





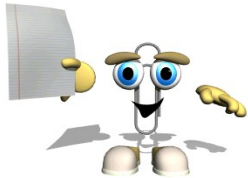
Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - TRANSPORTATION

BUDGET 2025-2026

	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Staff - FTE				
Non-Certificated	1.0	-	-	1.0
Services, Contracts and Supplies				
School Bus Carrier	3,199,400	(93,600)	(2.9%)	3,105,800
City Services	8,700	-	-	8,700
Special Services	91,500	-	-	91,500
Conveyance Fees	101,000	-	-	101,000
Other Purchased Services	48,800	29,000	59.4%	77,800
Administrative Expenses	3,900	-	-	3,900
Software Maintenance	9,500	5,300	55.8%	14,800
Sub-total (Purchased Services)	\$ 3,462,800	\$ (59,300)	(1.7%)	\$ 3,403,500
Total Transportation Block	\$ 3,556,200	\$ (21,200)	(0.6%)	\$ 3,535,000

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

	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Staff - FTE				
Certificated	3.0	-	0.0%	3.0
Non-Certificated	17.9	0.2	0.9%	18.1
Total	20.9	0.2	0.8%	21.1
Salaries and Benefits				
Total (Salaries & Benefits)	\$ 2,377,500	\$ 82,600	3.5%	\$ 2,460,100
Services, Contracts and Supplies				
Alberta School Board Association (ASBA)	50,000	(2,000)	(4.0%)	48,000
Public School Board Association (PSBA)	30,000	(2,000)	(6.7%)	28,000
Board	44,100	5,400	12.2%	49,500
Superintendent	42,300	-	-	42,300
Legal Expenses	20,000	-	-	20,000
Communications	20,800	-	-	20,800
Human Resources	44,200	(1,300)	(2.9%)	42,900
Student Services	15,800	-	-	15,800
Software Maintenance	93,200	27,200	29.2%	120,400
Business and Financial Services	47,900	1,300	2.7%	49,200
Central Office Supplies and Services	21,000	4,000	`	25,000
Central Office Building Costs	14,400	-	-	14,400
Sub-total (Purchased Services)	\$ 443,700	\$ 32,600	7.3%	\$ 476,300
Amortization and Debt Servicing				
Amortization - Unsupported	64,100	(500)	-0.8%	63,600
Sub-total (Capital and Debt Servicing)	\$ 64,100	\$ (500)	-0.8%	\$ 63,600
Interest and Finance Charges - Other				
	\$ 1,900	\$ -	-	\$ 1,900
Total System Administration	\$ 2,887,200	\$ 114,700	4.0%	\$ 3,001,900

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

	Fall Budget 2024-25 (Current Year)	Increase (Decrease)	%	Spring Budget 2025-26 (Next Year)
Staff - FTE				
Certificated	-	-	-	-
Non-Certificated	9.2	-	-	9.2
Total	9.2	-	-	9.2
Salaries and Benefits				
Total (Salaries & Benefits)	\$ 701,900	\$ 10,100	1.4%	\$ 712,000
Services, Contracts and Supplies				
Project - My Place	29,500	(2,100)	(7.1%)	27,400
Project - HUG	24,600	(2,100)	(8.5%)	22,500
Grounds Maintenance - College	63,500	(8,500)	(13.4%)	55,000
Sub-total (Purchased Services)	\$ 117,600	\$ (12,700)	(10.8%)	\$ 104,900
Amortization and Debt Servicing				
Amortization - Unsupported	29,600	2,300	7.8%	31,900
Sub-total (Amortization and Debt Servicing)	\$ 29,600	\$ 2,300	7.8%	\$ 31,900
Total External Services Block	\$ 849,100	\$ (300)	(0.0%)	\$ 848,800

CAPITAL BUDGET



CAPITAL BUDGET

While capital construction projects, such as new schools, are included in this area, these projects are dependent on provincial prioritization and funding.

Capital expenditures also include:

- Furniture and equipment replacements
- Student desks
- Shop and CTS equipment
- Computers
- Printers
- Smart boards
- Servers and network infrastructure
- Security systems
- PA systems
- Telephone systems
- Grounds equipment - lawnmowers, etc.
- Vehicles
- Countless other items

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

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





Medicine Hat Public School Division
CAPITAL EXPENDITURE BUDGET
2025-2026

	2024-25 Fall Budget	Increase/ (Decrease)	2025-26 Spring Budget
<u>EXPENDITURES</u>			
<u>Capital Projects</u>			
Capital Maintenance Renewal (CMR) Projects	\$ 1,074,900	(5,900)	\$ 1,069,000
<i>Total - Capital Projects</i>	1,074,900	(5,900)	1,069,000
<u>Capital Equipment</u>			
Computer and Technology Equipment			
Classroom - Student Computers	300,300	(59,100)	241,200
Classroom - Interactive Displays/Projectors	140,000	28,800	168,800
Classroom - Teacher Devices	600,000	(600,000)	-
Staff Computers/Monitors	15,000	(15,000)	-
PA Systems	-	65,000	65,000
Core Network Devices	75,000	177,900	252,900
Printers/Copiers/Multifunction Devices	-	4,300	4,300
<i>Sub-total - Computer and Technology Equipment</i>	1,130,300	(398,100)	732,200
Plant and Operations			
Vehicles	120,000	(40,000)	80,000
Equipment	46,800	(3,800)	43,000
<i>Sub-total - Plant and Operations Equipment</i>	166,800	(43,800)	123,000
<i>Total - Capital Equipment Acquisitions</i>	1,297,100	(441,900)	855,200
<i>Grand Total - Capital Expenditures</i>	\$ 2,372,000	\$ (447,800)	\$ 1,924,200



Medicine Hat Public School Division
CAPITAL FUNDING BUDGET
2025-2026

	2024-25 Fall Budget	Increase	2025-26 Spring Budget
<u>FUNDING</u>			
<u>Capital Projects</u>			
Plant & Operations			
Grants - Capital Maintenance and Renewal (CMR)	1,074,900	(5,900)	1,069,000
<i>Total Capital Projects Funding</i>	<u>\$ 1,074,900</u>	<u>(5,900)</u>	<u>\$ 1,069,000</u>
<u>Capital Equipment</u>			
Instruction Block			
Technology Projects			
Capital Reserves	1,130,300	(398,100)	732,200
Plant & Operations			
Vehicles			
Capital Reserves	120,000	(40,000)	80,000
Equipment			
Capital Reserves	46,800	(3,800)	43,000
<i>Total Capital Equipment Funding</i>	<u>1,297,100</u>	<u>(441,900)</u>	<u>855,200</u>
<i>Total Funding</i>	<u><u>\$ 2,372,000</u></u>	<u><u>(447,800)</u></u>	<u><u>\$ 1,924,200</u></u>
<u>Summary</u>			
Grants	\$ 1,074,900	(5,900)	\$ 1,069,000
Capital Reserves	1,297,100	(441,900)	855,200
<i>Total Funding</i>	<u><u>\$ 2,372,000</u></u>	<u><u>(447,800)</u></u>	<u><u>\$ 1,924,200</u></u>



Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2025-2026

	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	\$ 693,100 ⁽¹⁾	-	(2)	-	\$ 800,000
			(3)	-	
			(8)	106,900	
	\$ 693,100		106,900		\$ 800,000
<u>Operating Reserves</u>					
Working Capital	\$ 1,953,200 ³⁾	-	(7)	259,500	\$ 2,212,700
School Based:					
Mini Budget	260,300		(4)	-	260,300
Committed - MHHS Modernization	-		(9)	-	-
SGF	1,508,700		(5)	-	1,508,700
Fundraising Initiatives	-				-
Board & Administration:					
Discretionary	-				-
<i>Total Operating Reserves</i>	\$ 3,722,200		259,500		\$ 3,981,700
<i>Total Accumulated Operating Surplus</i>	\$ 4,415,300		366,400		\$ 4,781,700
<u>Capital Reserves</u>					
Instruction Block					
Information Technology	\$ - ⁽⁶⁾	\$ (732,200)	(7)	\$ 804,700	\$ 72,500
IT Vehicles	-		(7)	-	-
Other	-				-
Plant & Operations	151,100 ⁽⁶⁾	(123,000)	(7)	132,800	160,900
External Services	-				-
Transportation	-				-
Board & Administration	2,067,300				2,067,300
<i>Total Capital Reserves</i>	\$ 2,218,400	(855,200)	82,300	937,500	\$ 2,300,700
<i>Total Operating & Capital Reserves</i>	\$ 5,940,600	\$ (855,200)		\$ 937,500	\$ 6,282,400
<i>Total Net Assets (not invested in Capital Assets)</i>	\$ 6,633,700		448,700		\$ 7,082,400

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



Medicine Hat Public School Division
RESERVE BUDGET (Internally Restricted Net Assets)
2025-2026

	2022-23 Closing Balance (Aug 31,2023)	Change In Budget	2023-24 Closing Balance (Aug 31,2024)	Change In Budget	2024-25 Closing Balance (Aug 31,2025)	2025-26 Closing Balance (Aug 31,2026)
Summary - By Category of Reserve						
Accumulated Operating Surplus/Reserves	\$ 5,710,900	\$ (955,319)	\$ 4,755,581	\$ (340,281)	\$ 4,415,300	\$ 4,781,700
Less - Operating Reserve for SGF	(1,312,600)	(196,100)	(1,508,700)	-	(1,508,700)	(1,508,700)
<i>Sub-total - Discretionary Operating</i>	\$ 4,398,300	\$ (1,151,419)	\$ 3,246,881	\$ (340,281)	\$ 2,906,600	\$ 3,273,000
Capital Reserves	3,539,100	(893,100)	2,646,000	(427,600)	2,218,400	2,300,700
<i>Net Reserves - Monitored by Provincial Government</i>	\$ 7,937,400	\$ (2,044,519)	\$ 5,892,881	\$ (767,881)	\$ 5,125,000	\$ 5,573,700
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 Closing Balance (Aug 31,2023)	2023-24 Closing Balance (Aug 31,2024)	2024-25 Closing Balance (Aug 31,2025)	2025-26 Closing Balance (Aug 31,2026)
<u>Accumulated Operating Surplus</u>				
Operating - Surplus/Reserves	\$ 5,710,900	\$ 4,755,581	\$ 4,415,300	\$ 4,781,700
Less - SGF	(1,312,600)	(1,508,700)	(1,508,700)	(1,508,700)
Net - Operating Reserves (excluding SGF)	4,398,300	3,246,881	2,906,600	3,273,000
Capital Reserves	3,539,100	2,646,000	2,218,400	2,300,700
Total - Reserves & Surpluses	<u>\$ 7,937,400</u>	<u>\$ 5,892,881</u>	<u>\$ 5,125,000</u>	<u>\$ 5,573,700</u>
<u>Accumulated Operating Surpluses as a Percentage of:</u>				
<u>Operating Expenditures</u>				
Medicine Hat Public School Division	<u>\$ 94,567,837</u>	<u>\$ 96,016,570</u>	<u>\$ 94,407,500</u>	<u>\$ 95,259,800</u>
Operating Reserves & Surpluses as a Percentage of Budget				
Committed	6.44%	4.95%	4.68%	5.02%
Less: SGF	(1.39%)	(1.57%)	(1.60%)	(1.58%)
Net - Operating Reserves (excluding SGF)	<u>4.65%</u>	<u>3.38%</u>	<u>3.08%</u>	<u>3.44%</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	\$ 5,664,500	\$ 5,715,600
Level - Reserves are below/(above) Provincial Limit	<u>\$ (1,419,000)</u>	<u>\$ (174,381)</u>	<u>\$ 2,757,900</u>	<u>\$ 2,442,600</u>
<u>Operating Reserves as Equivalent Days of Operation</u>				
Medicine Hat Public School Division Days	<u>11.6</u>	<u>8.5</u>	<u>7.7</u>	<u>8.6</u>
Provincial Average				
Average of Similar Size School Divisions				
<u>Operating Reserves Per Student</u>				
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>\$ 436</u>	<u>\$ 491</u>
<u>Capital Reserves Per Student</u>				
Medicine Hat Public / Student	<u>\$ 527</u>	<u>\$ 397</u>	<u>\$ 333</u>	<u>\$ 345</u>