Enclosure No. 7

Medicine Hat Public School Division

BUDGET

2026-2027 FALL UPDATE



Medicine Hat Public School Division

Division Vision

To learn. To grow.
To build a better world.

Mission Statement

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

Division Goals



Medicine Hat Public School Division

BUDGET 2026-2027

"Fall Update"

Table of Contents

Operating Budget

Key Assumptions	2 - 4

Demographic Profile

Student Enrolment	5 - 6

Revenue and Expenditure Summaries

Division Revenues - (Pie Chart)	8
Division Expenditures - (Pie Chart)	9
Statement of Operations	10
Schedule of Program Operations	11
Schedule of Students and Staff	12 - 14

Revenue Details

Grant Revenues	15 - 17
Local Revenues	18 - 19

Expenditure Details

Summary of Salaries & Benefits	20 - 21
Instruction Block	22 - 23
Operations and Maintenance (O&M)	24 - 25
Transportation	26 - 27
System Administration	28 - 29
External Services	30 - 31

Capital Budget	32 - 34
Reserve Budget	35 - 37

Instruction Grants & Enrolment

Fewer students cut base funding by $809,100 from the spring budget; targeted grants still lift instruction funding $280,600.

6,754→6,616
STUDENTS
138 fewer than 6,754 in spring budget

46.2%
BASE GRANTS
share of total grant funding

($809.1K)
BASE FUNDING
1.9% decrease: fewer students

+$280.6K
INSTRUCTION GRANTS
0.4% increase over spring budget

Instruction grants

- Base funding: Division base funding decreases by $809,100, or 1.9%, to $43.4M. The decline is due to the reduction in students from the spring budget (6,754 to 6,616). Base grants continue to be 46.5% of total grant funding.
- Class Size and Complexity: Round 3 funding announced in summer 2026 increases this grant by $919,100, or 34.8%, to $3.56M, softening the enrolment impact.
- Other instruction grants:
  - New School Safety Grant adds $160,000, matched by $160,000 of expenses for this purpose.
  - Teacher Pensions rise $37,600 (1.0%), a matching revenue and offsetting expense.
  - Miscellaneous grants decrease $27,000 (11.6%).
- Teacher Settlement Grant: Remains $4,476,800, unchanged from the spring budget.

Enrolment & new funding

- Enrolment: The fall count is 6,616 students, 138 fewer than the 6,754 in the spring budget and 298 (4.3%) fewer than the 6,914 in the 2025–26 fall count.
- Total grants: Grant funding increases by $506,600, or 0.5%, to $93.79M compared with the spring budget.
- Overall: Instruction grants increase by $280,600, or 0.4%, to $74.9M compared with the spring budget.

What this means for the budget

The $809,100 base funding decline reflects 138 fewer students than the spring budget; it is softened by round 3 Class Size and Complexity funding announced in summer 2026, lifting instruction funding 0.4% over spring.

Grant Revenues, Staffing & Benefits

Fall updates to grant revenues, staffing and compensation compared with the spring budget.

+$226.0K
O&M GRANT
1.9% increase over spring

$0
TRANSPORTATION
grant unchanged at $3,455,300

(0.8) FTE
STAFFING
(2.7) certificated; +1.9 non-cert.

($212.3K)
SALARIES & BENEFITS
0.3% decrease from spring

Grant revenues (continued)

- Operations & Maintenance: Funding increases by $226,000, or 1.9%, to $12.01M, from higher lease support (+$94,100) and supported amortization (+$131,900), neither of which impacts the Division's bottom line.
- Transportation: Grant funding is unchanged at $3,455,300.
- System Administration and External Services: Unchanged at $2,893,500 and $530,500.
- Total grants: Grant funding increases by $506,600, or 0.5%, to $93.79M.
- Local revenues: Increase by $252,600, or 2.9%, to $8.94M, mainly from:
  - International programming (+$236,800)
  - Optional course fees (+$103,600)

Staffing, salaries & benefits

- Staff FTE:
  - Certificated staffing decreases by 2.7 FTE to 387.6.
  - Non-certificated staffing increases by 1.9 FTE to 306.7.
  - Total is 694.3 FTE.
- School-based teaching staff decrease by 2.8 FTE following lower enrolment.
- Salaries: Wage settlements are finalized for all groups. Budgeted average salaries (excluding benefits):
  - Teachers $105,000
  - Educational assistants $34,300
  - Clerical $49,200
  - Custodians $55,600
- Compensation: Certificated cost decreases $333,200 (0.6%); non-certificated cost increases $120,900.

What this means for the budget

Grant funding rises $506,600, mainly in instruction and O&M, while lower enrolment reduces base funding and certificated staffing. Salaries and benefits fall 0.3%, consistent with the reduction in staff FTE.

Operating Plan, Capital & Reserves

The fall update maintains a balanced $102.7M operating budget while funding core services and planned capital renewal.

$0
OPERATING RESULT
balanced budget

3.46%
OPERATING RESERVES
excl. SGF; below 6% provincial limit

$1.10M
CMR PROGRAM
no change from spring

$495
CAPITAL RESERVES
per student, 2026–27

Purchased services

- Instruction: Increases by $527,200, or 5.0%, mainly central instruction (+$423,200, including $160,000 of 2-year School Safety Grant expenditures) and site-based (+$104,000).
- Operations & Maintenance: Increases by $264,400, or 6.3%, mainly from facility maintenance and support costs.
- System Administration: Increases by $28,600, or 6.0%.
- Transportation and External Services: No change from spring.
- Overall purchased services increase by $820,200, or 4.4%.

Reserves

- Accumulated operating surplus is projected at $5,194,173 by August 31, 2027, up $91,100.
- Operating reserves excluding SGF are 3.46% of expenses, well below the province's 6% limit.
- Capital reserves are projected at $3,124,200, or $495 per student, up $738,800.

Capital expenditures & funding

- The capital budget is unchanged from spring, with total capital expenditures of $1,621,000.
- Funded by CMR ($1,098,400), technology equipment ($392,300) and plant and operations equipment ($130,300).

Revenues and expenses each rise $759,200 (0.7%) to $102,728,900 from the spring budget, keeping the annual operating result at net $0.

Higher grant and local revenues fund increased instruction and O&M costs without drawing on reserves, while capital reserves grow.

Bottom line

A balanced $102.7M operating budget is maintained in the 2026–27 fall update, with reserves remaining below the provincial 6% limit.

STUDENT ENROLMENT





INFORMATION

Fall 2026 enrolment totalled 6,616 students, compared with 6,914 in fall 2025. This represents an expected year-over-year decrease of 298 students.

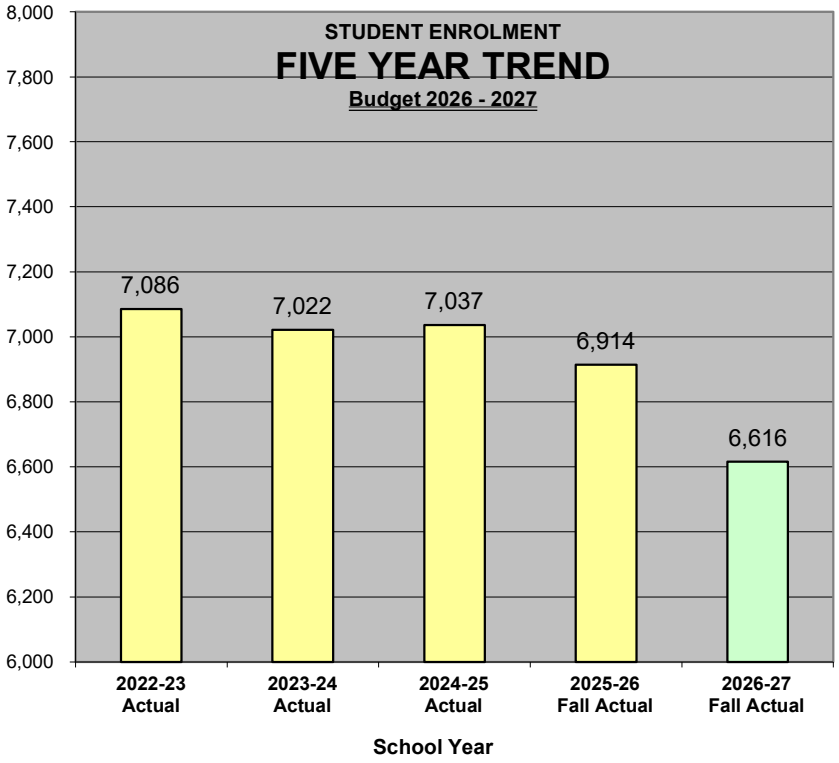


Medicine Hat Public School Division

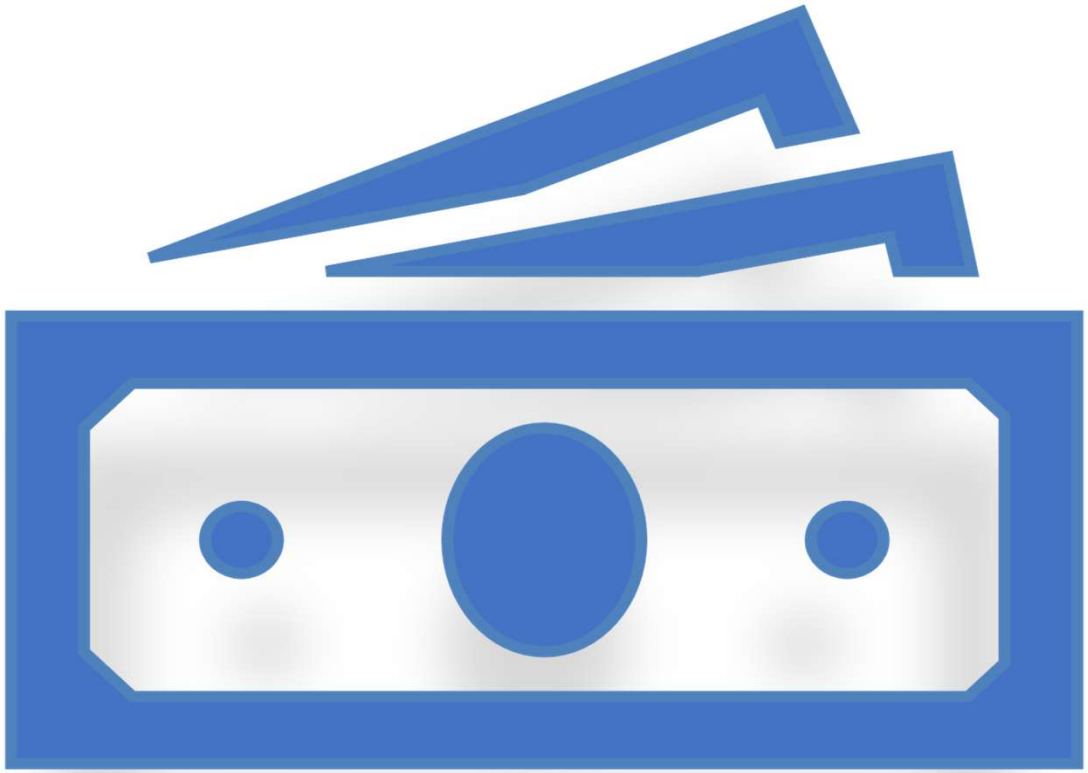
STUDENT ENROLMENT

Budget 2026-2027

	2025-26 Fall Actual	Increase (Decrease)	2026-27 Fall Actual	Percent
Early Childhood Services				
Community Placements	206	(16)	190	(7.8%)
Early Learning Programs (ELP)	93	(11)	82	(11.8%)
Sub-total - ECS excluding K	299	(27)	272	(9.0%)
Elementary Programming				
Kindergarten	354	(22)	332	(6.2%)
Grades 1 - 3	1,255	(102)	1,153	(8.1%)
Grades 4 - 6	1,409	(54)	1,355	(3.8%)
Sub-total	3,018	(178)	2,840	(5.9%)
Middle & High School Programming				
Grades 7 - 9	1,485	(31)	1,454	(2.1%)
Grades 10 - 12	2,112	(62)	2,050	(2.9%)
Sub-total	3,597	(93)	3,504	(2.6%)
Total - K-12	6,615	(271)	6,344	(4.1%)
Grand Total	6,914	(298)	6,616	(4.3%)



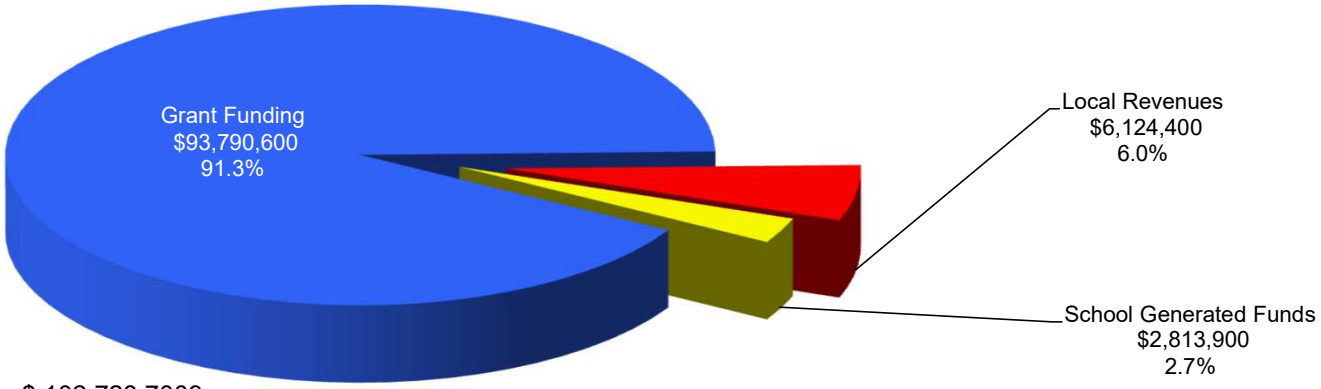
REVENUES AND EXPENDITURES



DIVISION REVENUES

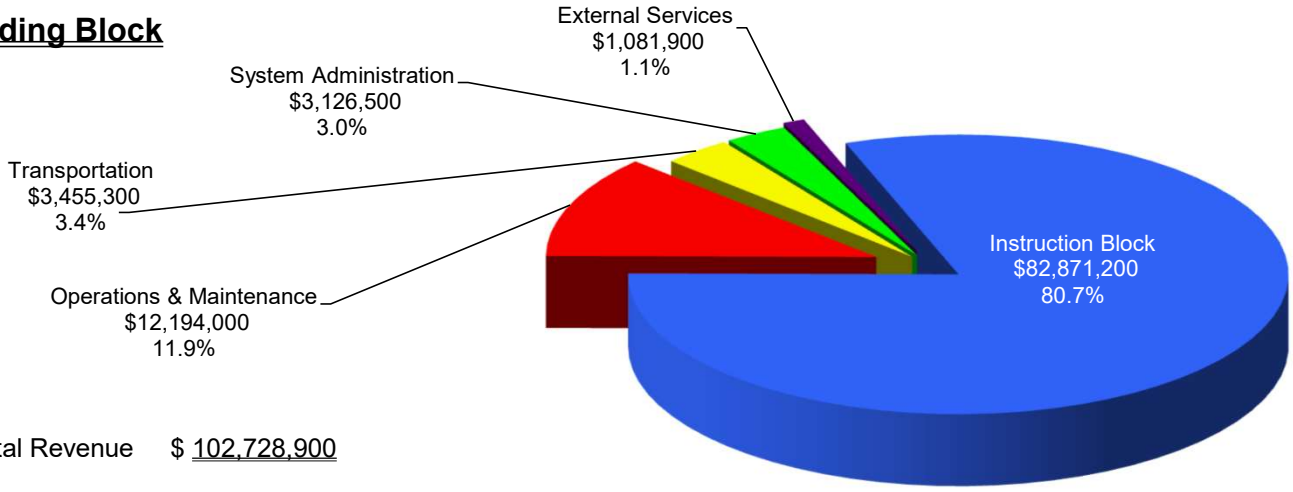
BUDGET 2026-2027

Funding Source



Total Revenue $ 102,728,7009

Funding Block

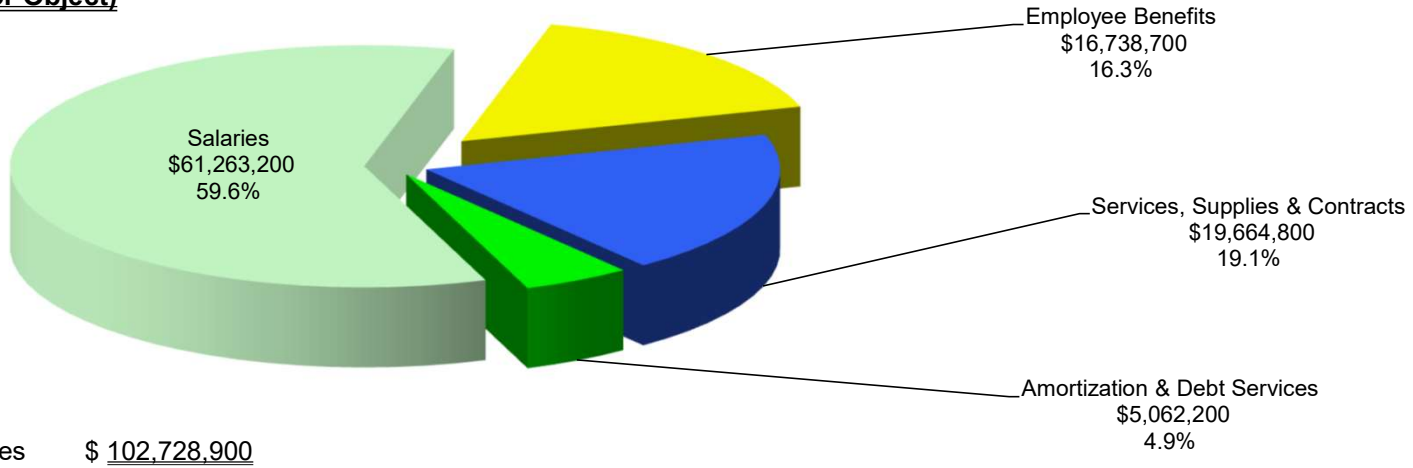


Total Revenue $ 102,728,900

DIVISION EXPENDITURES

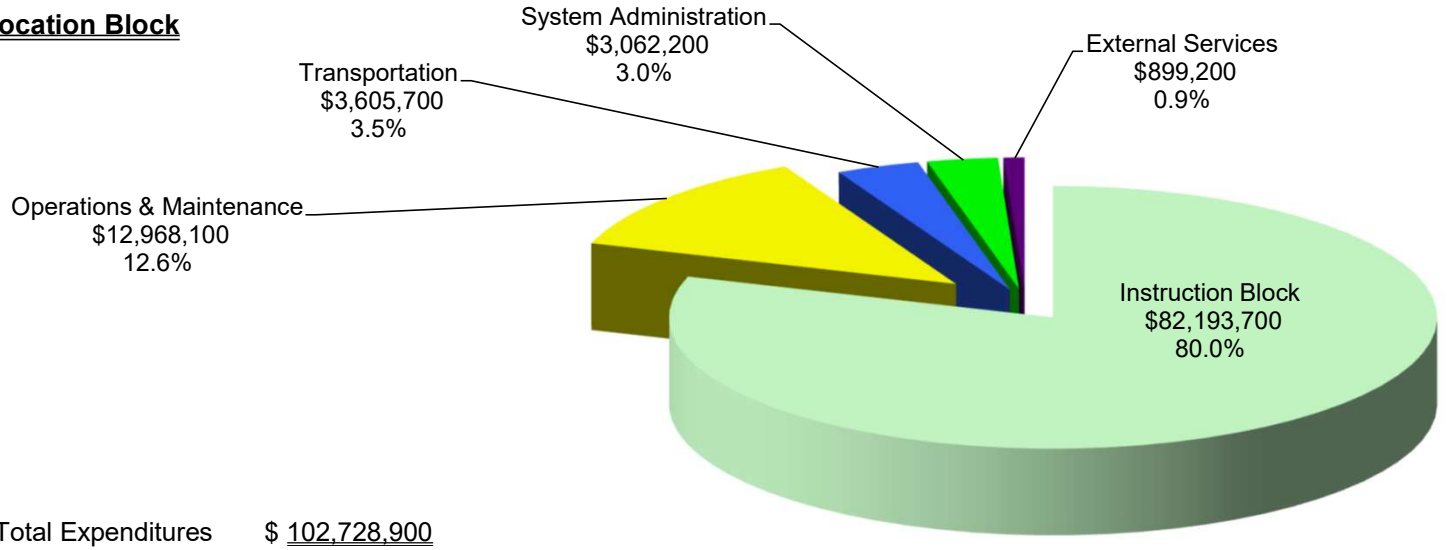
BUDGET 2026-2027

Expense Type (or Object)



Total Expenditures $ 102,728,900

Allocation Block



Total Expenditures $ 102,728,900

Medicine Hat Public School Division

BUDGETED STATEMENT OF OPERATIONS

BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
OPERATIONS (SUMMARY)				
Revenues				
Government of Alberta	$ 93,284,000	$ 506,600	0.5%	$ 93,790,600
Fees	2,745,500	36,600	1.3%	2,782,100
Sales of Services and Products	4,619,900	197,300	4.3%	4,817,200
Investment Income	564,600	-	-	564,600
Donations and Other Contributions	691,700	-	-	691,700
Other Revenue	64,000	18,700	29.2%	82,700
Total Revenues	$ 101,969,700	$ 759,200	0.7%	$ 102,728,900
Expenses By Program				
Instruction	$ 81,784,400	409,300	0.5%	$ 82,193,700
Operations and Maintenance	12,553,900	414,200	3.3%	12,968,100
Transportation	3,605,700	-	-	3,605,700
System Administration	3,126,500	(64,300)	(2.1%)	3,062,200
External Services	899,200	-	-	899,200
Total Expenses	$ 101,969,700	$ 759,200	0.7%	$ 102,728,900
Annual Operating Surplus/(Deficit)	$ -	$ -		$ -

Medicine Hat Public School Division

BUDGETED SCHEDULE OF PROGRAM OPERATIONS

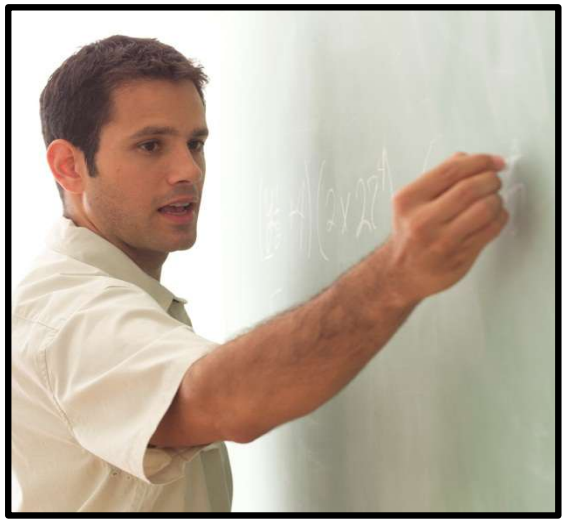
BUDGET 2026-2027

	Actual 2025-26	Fall Budget 2026-2027					
	Total	Instruction	Operations & Maintenance	Transportation	System Administration	External Services	**Total**
Revenues							
Alberta Education	$ 83,207,910	$ 74,644,000	$ 9,419,400	$ 3,455,300	$ 2,893,500	$ -	$ 90,412,200
Alberta Infrastructure	3,248,656	254,000	2,593,900	-	-	-	2,847,900
Other - Government of Alberta	1,762,297	-	-	-	-	530,500	530,500
Sub-total (Government of Alberta)	88,218,863	74,898,000	12,013,300	3,455,300	2,893,500	530,500	93,790,600
Federal Government	-	-	-	-	-	-	-
Other Alberta School Authorities	-	-	-	-	-	-	-
Out of Province Authorities	-	-					-
Alberta Municipalities (special tax levies)	-	-					-
Fees	1,536,597	2,782,100	-	-	-	-	2,782,100
Sales of Services and Products	4,872,836	4,180,800	-	-	85,000	551,400	4,817,200
Investment Income	529,887	375,300	46,300	-	143,000	-	564,600
Gifts and Donations	438,960	160,000	51,700	-	5,000	-	216,700
Rental of Facilities	80,111	-	82,700	-	-	-	82,700
Fundraising	275,775	475,000	-	-	-	-	475,000
Gain on Disposal of Capital Assets	-	-	-	-	-	-	-
Other revenue	-	-					-
Total Revenues	$ 95,953,029	$ 82,871,200	$ 12,194,000	$ 3,455,300	$ 3,126,500	$ 1,081,900	102,728,900
Expenses By Object							
Salaries & Benefits							
Certificated Salaries	$ 41,542,191	$ 44,245,600	$ -	$ -	$ 667,600	$ -	44,913,200
Certificated Benefits	10,653,479	11,653,200	-	-	116,600	-	11,769,800
Non-certificated Salaries	15,452,665	10,679,300	3,634,400	89,200	1,332,600	614,500	16,350,000
Non-certificated Benefits	4,257,635	3,324,200	1,057,600	26,000	374,600	186,500	4,968,900
Sub-total (Salaries & Benefits)	71,905,970	69,902,300	4,692,000	115,200	2,491,400	801,000	78,001,900
Services, Contracts and Supplies	18,701,342	11,116,100	4,483,400	3,490,500	508,500	66,300	19,664,800
Amortization and Deb Services							
Amortization - Supported	3,598,771	254,000	3,423,800	-	-	-	3,677,800
Amortization - Unsupported	1,268,273	891,300	299,100	-	60,400	31,900	1,282,700
Amortization - Unsupported ARO	69,751	-	69,800	-	-	-	69,800
Sub-total (Amortization & Debt Services)	4,936,795	1,145,300	3,792,700	-	60,400	31,900	5,030,300
Other Interest and Finance Charges	2,456	30,000	-	-	1,900	-	31,900
Losses on Disposal of Capital Assets	-	-	-	-	-	-	-
Total Expenses	$ 95,546,563	$ 82,193,700	$ 12,968,100	$ 3,605,700	$ 3,062,200	$ 899,200	102,728,900
Operating Surplus/(Deficit)	406,466	677,500	(774,100)	(150,400)	64,300	182,700	-

STUDENTS AND STAFF









Medicine Hat Public School Division

SCHEDULE OF STUDENT FTE

BUDGET 2026-2027

	FTE Weighting	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Kindergarten to Grade 12 - Eligible Funded Students					
Kindergarten	0.50	365	(33)	(9.0%)	332
Grades 1 to 9	1.00	4,079	(117)	(2.9%)	3,962
Grades 10 to 12					
1st, 2nd and 3rd year students	1.00	1,696	(19)	(1.1%)	1,677
4th year students	0.50	44	-	-	44
5th year students	0.25	4	-	-	4
High School Students		1,744	(19)	(1.1%)	1,725
Total Headcount (K-12)		6,188	(169)	(2.7%)	6,019
Total Eligible Funded Students (FTE) - K-12		5,980.5	(152.5)	(2.5%)	5,828.0
Breakdown of Pre-Kindergarten Enrolment					
Eligible Funded Children		272	-	-	272
Other Children in these programs		15	-		15
Total Enroled Children in Pre-K programs		287	-	-	287
Program Hours (minimum 400 hours)		584			584
FTE Ratio (Actual hours divided by 950)		0.615			0.615
FTEs Enrolled in Pre-K		176.4	-	-	176.4
Other Students					
Home Education		-	-	-	-
Coulee Collegiate		169	20	11.8%	189
Total Other		169	20.0	11.8%	189
Total Funded Students					
Total Head Count		6,629	(149)	(2.2%)	6,480
Total FTE		6,156.9	(152.5)	(2.5%)	6,004.4
Unfunded Students - Foreign Visiting Students					
International Students - Grades 7-9		-	-	-	-
International Students - Grades 10-12		125	11	8.8%	136
Total Head Count		125	11	8.8%	136
Grand Total Head Count (Funded and Unfunded)		**6,754**	**(138)**	**(2.0%)**	**6,616**

Medicine Hat Public School Division

SCHEDULE OF STAFF FTE

BUDGET 2026-2027

	Spring Budget 2026-27	Increase (Decrease)	%	Fall Budget 2026-27
Certificated Staff FTEs				
School Based	383.283	(3.866)	(1.0%)	379.417
Non-School Based	7.000	1.142	16.3%	8.142
Total Certificated Staff FTEs	390.283	(2.724)	(0.7%)	387.559
Certificated Staffing Change due to:				
Enrolment Change	(5.093)			(2.724)
Other Factors	11.728			-
Total Change	6.635			(2.724)
Non-Certificated Staff FTEs				
Instructional				
Instructional - Educational Assistants	149.280	0.556	0.4%	149.836
Instructional - Other Non-Certificated Instruction	73.476	0.600	0.8%	74.076
Sub-total (Instructional)	222.756	1.156	0.5%	223.912
Non-Instructional				
Operations and Maintenance	54.550	-	-	54.550
Transportation - Other Staff	1.000	-	-	1.000
System Administration	16.800	0.750	4.5%	17.550
External Services	9.700	-	-	9.700
Sub-total (Non-Instructional)	82.050	0.750	0.9%	82.800
Total Non-Certificated Staff FTEs	304.806	1.906	0.6%	306.712
Non-Certificated Staffing Change due to:				
Enrolment	-			-
Other Factors	4.566			(8.858)
Total Change	4.566			1.906
Total Staff FTEs	695.089	(0.818)	(0.1%)	694.271

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 47.3% of the total grant funding received by the Division. Base grant rates will increase 3% from 2025-26 to 2026-27, which is almost all used to cover the cost of the 3% salary increase that is scheduled for all staffing groups in the upcoming school year. Many smaller grants will see increases ranging from 3-6% from the prior year.

Across three rounds of funding announcements, the Division has received $3.5 million in complexity and class size funding for 2026-27. This includes $695,000 in Round 3 funding for high schools, announced during summer 2026 and therefore not included in the spring budget.

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Instruction				
Base Instruction				
Base Funding - Division	$ 43,392,800	(809,100)	(1.9%)	$ 42,583,700
Home Education	-	-	-	-
Outreach Programs	154,500	-	-	154,500
Coulee Collegiate				-
Base Funding - Coulee Collegiate	773,300	-	-	773,300
Other Profile Grants - Coulee Collegiate	688,200	-	-	688,200
Supports and Services				-
Pre-Kindergarten (PUF)	4,411,200	-	-	4,411,200
Moderate Language Delay - ECS	401,100	-	-	401,100
Specialized Learning Support - 1-12	5,608,400	-	-	5,608,400
Classroom Complexity	392,400	-	-	392,400
Class Size and Complexity	2,644,700	919,100	34.8%	3,563,800
First Nations, Metis and Inuit (FNMI)	1,059,000	-	-	1,059,000
Refugee	1,217,700	-	-	1,217,700
English as an Additional Language	479,200	-	-	479,200
Institutional Programs	224,100	-	-	224,100
School-Based				-
Supernet	237,300	-	-	237,300
School Technology	103,000	-	-	103,000
Community-Based				-
Socio-Economic	1,601,900	-	-	1,601,900
Geographic	804,400	-	-	804,400
Nutrition Program	680,700	-	-	680,700
Jurisdiction				-
Teacher Settlement	4,476,800	-	-	4,476,800
Transition Funding	29,600	-	-	29,600
Supplemental Enrollment Growth	-	-	-	-
Sub-total (Instructional Profile Grants)	$ 69,380,300	$ 110,000	0.2%	$ 69,490,300
Other Non-Profile Instructional Grants				
Learning Disruption	146,800	-	-	146,800
Curriculum Resource	347,000	-	-	347,000
Mental Health Grant	254,200	-	-	254,200
School Safety Grant	-	160,000	-	160,000
Misc Grants - Apple Schools, ISSP, City FCSS	232,800	(27,000)	(11.6%)	205,800
French Language Project	207,400	-	-	207,400
Teacher Pensions	3,794,900	37,600	1.0%	3,832,500
Amortization Supported - Instruction	254,000	-	-	254,000
Sub-total	$ 5,237,100	$ 170,600	3.3%	$ 5,407,700
Total Instruction	$ 74,617,400	$ 280,600	0.4%	$ 74,898,000

Medicine Hat Public School Division

SCHEDULE OF GRANT FUNDING

BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Operations and Maintenance				
Base O&M	$ 7,817,800	$ -	-	$ 7,817,800
P3 Maintenance (WLC)	358,100	-	-	358,100
Lease Support (MHCS and Pathways/HUB)	371,200	94,100	25.4%	465,300
Total Base O&M	8,547,100	94,100	1.1%	8,641,200
Infrastructure Maintenance and Renewal (IMR)	-	-	-	-
Amortization Supported - O&M	3,240,200	131,900	4.1%	3,372,100
Total Operations and Maintenance	$ 11,787,300	$ 226,000	1.9%	$ 12,013,300
Transportation				
Urban	2,997,200	-	-	2,997,200
Special Education - 1-12	425,600	-	-	425,600
Special Education - Early Childhood Services				
Fuel Subsidy	32,500	-	-	32,500
Total Transportation	$ 3,455,300	$ -	-	$ 3,455,300
System Administration				
Administration	2,893,500	-	-	2,893,500
Total Board & Administration	$ 2,893,500	$ -	-	$ 2,893,500
External Services				
My Place	267,700	-	-	267,700
HUG	262,800	-	-	262,800
Total External Services	$ 530,500	$ -	-	$ 530,500
Summary				
Instructional Block	$ 74,617,400	$ 280,600	0.4%	$ 74,898,000
Operations and Maintenance	11,787,300	226,000	1.9%	12,013,300
Transportation	3,455,300	-	-	3,455,300
External Services	530,500	-	-	530,500
System Administration	2,893,500	-	-	2,893,500
Total Grant Funding	$ 93,284,000	$ 506,600	0.5%	$ 93,790,600

Medicine Hat Public School Division

SCHEDULE OF LOCAL REVENUES

BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Instructional Fees				
Other Fees - Summer School	$ 15,000	-	-	15,000
Optional Course Fees	430,700	103,600	24.1%	534,300
Kindergarten and Preschool Fees - Division	1,438,900	(67,000)	(4.7%)	1,371,900
Kindergarten and Preschool Fees - PUF	12,000	-	-	12,000
School Generated Funds (SGF)	848,900	-	-	848,900
Sub-total (Fees)	$ 2,745,500	$ 36,600	1.3%	$ 2,782,100
Sales and Services				
Instruction	308,200	-	-	308,200
International Student Tuition	1,487,500	(55,500)	(3.7%)	1,432,000
International Student Homestay	903,800	236,800	26.2%	1,140,600
School Generated Funds (SGF)	1,300,000	-	-	1,300,000
Board and Administration	85,000	-	-	85,000
External - Grounds Maintenance Agreements (MHC)	535,400	16,000	3.0%	551,400
Sub-total (Sales and Services)	$ 4,619,900	$ 197,300	4.3%	$ 4,817,200
Investment Income				
Instruction	335,300	-	-	335,300
SGF	40,000	-	-	40,000
Plant Operations and Maintenance (POM)	46,300	-	-	46,300
Board and Administration	143,000	-	-	143,000
Sub-total (Investment Income)	$ 564,600	$ -	-	$ 564,600

Medicine Hat Public School Division

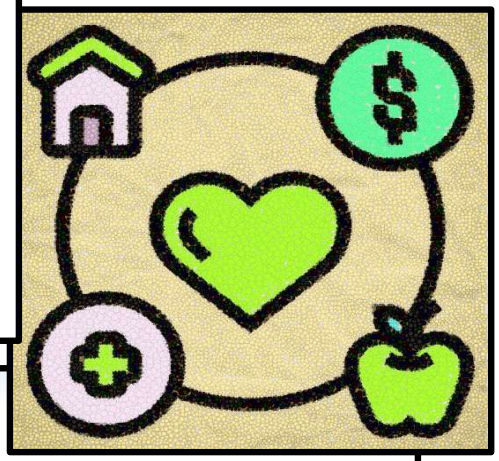
SCHEDULE OF LOCAL REVENUES

BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Gifts and Donations				
Instruction	$ 10,000	-	-	10,000
School Generated Funds (SGF)	150,000	-	-	150,000
Amortization Donated Supported	51,700	-	-	51,700
Trusts and Scholarships	5,000	-	-	5,000
Sub-total (Gifts and Donations)	216,700	$ -	`	$ 216,700
Rental of Facilities	64,000	18,700	0	82,700
Fundraising (SGF)	475,000	-	-	475,000
Total Local Revenues	$ 8,685,700	$ 252,600	2.9%	$ 8,938,300
Summary - By Object Line				
Instructional Fees	2,745,500	36,600	1.3%	2,782,100
Sales and Services	4,619,900	197,300	4.3%	4,817,200
Investment Income	564,600	-	-	564,600
Gifts and Donations	216,700	-	-	216,700
Rental of Facilities	64,000	18,700	29.2%	82,700
Fundraising (SGF)	475,000	-	-	475,000
Total Local Revenues	$ 8,685,700	$ 252,600	2.9%	$ 8,938,300
Summary - Enveloped Funds Broken Out				
General	5,871,800	252,600	4.3%	6,124,400
SGF	2,813,900	-	-	2,813,900
Total Local Revenues	$ 8,685,700	$ 252,600	2.9%	$ 8,938,300

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 388 teachers and 306 non-teaching staff, not including substitute and casual staff.

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

For the fall 2026 budget update, wage settlements have been finalized for all employee groups.

Average annual salaries (excluding benefits) for key staff positions in 2026–27 are budgeted as follows:

- Teachers $105,000
- Educational Assistants $34,300
- Clerical $49,200
- Custodians $55,600

The Division has three distinct employee groups:

- ATA – Includes classroom teachers, principals, vice-principals and department heads.
- CUPE – Includes educational assistants, clerical staff and custodial staff.
- Non-Union Group – Includes most Central Office staff and some staff in Facility Services.

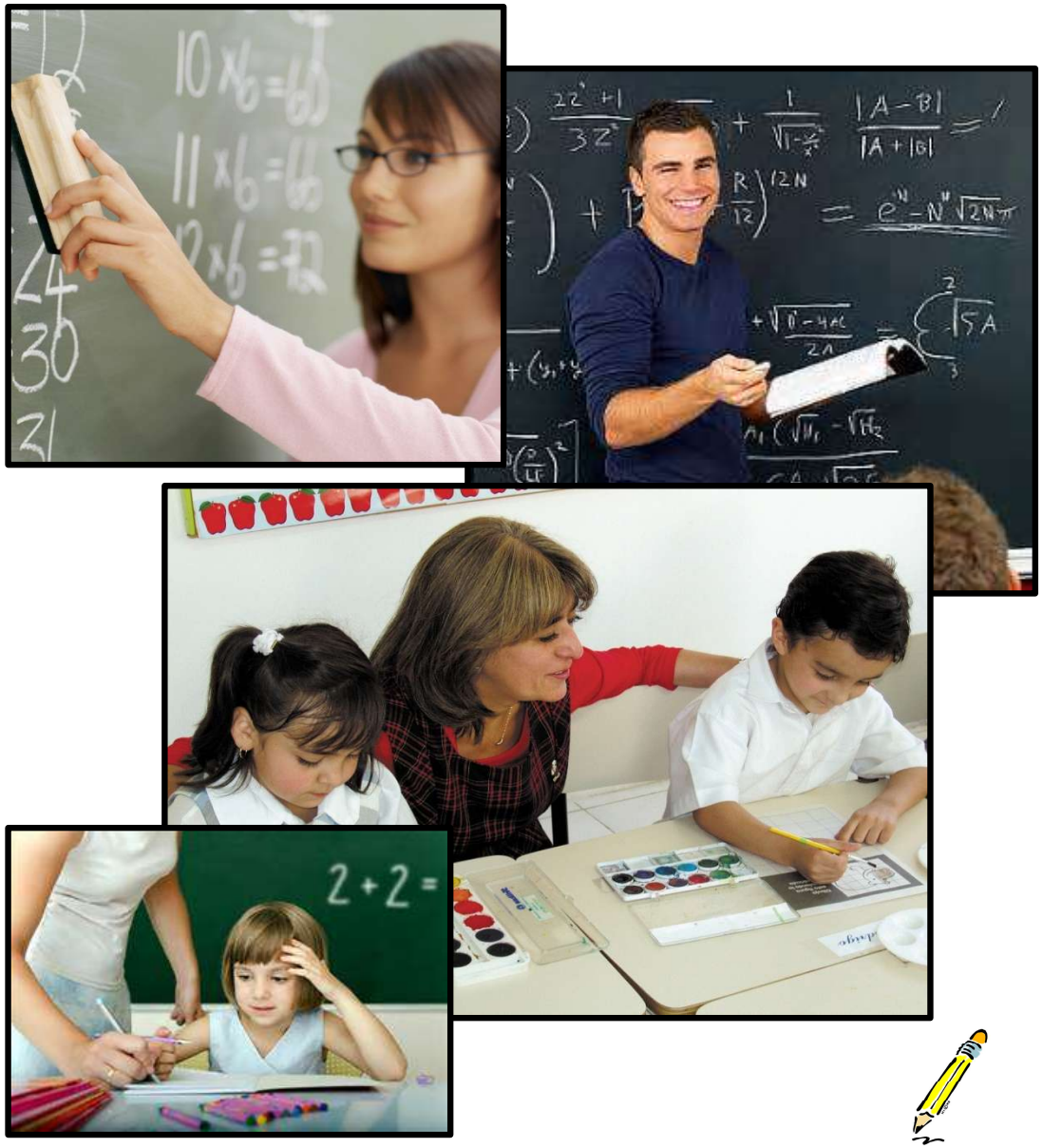
Medicine Hat Public School Division

SCHEDULE OF SALARIES AND BENEFITS

BUDGET 2026-2027

	Spring Budget 2026-27				Increase (Decrease)			Fall Budget 2026-27			
	FTE	Salaries	Benefits	Total	FTE	Increase (Decrease)	%	FTE	Salaries	Benefits	Total
	(Next Year)							(Current Year)			
Certificated Staff - ATA											
Decentralized (School Based)	375.283	$ 41,508,100	$ 10,395,900	$ 51,904,000	(2.799)	$ (404,700)	(0.8%)	372.484	41,102,500	$ 10,396,800	$ 51,499,300
Program Unit Funding (PUF)	12.000	1,321,200	345,600	1,666,800	-	(1,900)	(0.1%)	12.000	1,316,900	348,000	1,664,900
Centralized Staff	3.000	633,500	118,400	751,900	0.075	39,100	5.2%	3.075	667,600	123,400	791,000
Substitutes & Summer	-	1,241,200	83,100	1,324,300	-	(16,200)	(1.2%)	-	1,226,200	81,900	1,308,100
Paid Leaves	-	600,000	147,300	747,300	-	-	-	-	600,000	147,300	747,300
Other	-	-	621,900	621,900	-	50,500	8.1%	-	-	672,400	672,400
Total - ATA	390.283	$ 45,304,000	$ 11,712,200	$ 57,016,200	(2.724)	$ (333,200)	(0.6%)	387.559	$ 44,913,200	$ 11,769,800	$ 56,683,000
Non-Certificated Staff - CUPE											
Educational Assistants											
Division	140.280	5,239,100	1,612,300	6,851,400	0.556	(13,800)	(0.2%)	140.836	5,182,600	1,655,000	6,837,600
PUF	9.000	306,500	101,500	408,000	-	3,900	1.0%	9.000	308,600	103,300	411,900
Sub-total - EAs	149.280	5,545,600	1,713,800	7,259,400	0.556	(9,900)	(0.1%)	149.836	5,491,200	1,758,300	7,249,500
Clerical	34.900	1,755,800	575,000	2,330,800	0.100	6,300	0.3%	35.000	1,760,700	576,400	2,337,100
Custodial	40.250	2,375,700	707,800	3,083,500	-	23,100	0.7%	40.250	2,393,800	712,800	3,106,600
Total - CUPE	224.430	$ 9,677,100	$ 2,996,600	$ 12,673,700	0.656	$ 19,500	0.2%	225.086	$ 9,645,700	$ 3,047,500	$ 12,693,200
Non-Certificated - Non-Union Staff											
Trustees	5.000	144,500	34,000	178,500	-	-	-	5.000	144,500	34,000	178,500
Non-Union Staff	75.376	6,484,300	1,861,500	8,345,800	1.250	101,400	1.2%	76.626	6,559,800	1,887,400	8,447,200
Total - Non-Union	80.376	$ 6,628,800	$ 1,895,500	$ 8,524,300	1.250	$ 101,400	1.2%	81.626	$ 6,704,300	$ 1,921,400	$ 8,625,700
Total - All Groups	695.089	$ 61,609,900	$ 16,604,300	$ 78,214,200	(0.818)	$ (212,300)	(0.3%)	694.271	$ 61,263,200	$ 16,738,700	$ 78,001,900
								(0.1%)	(0.6%)	0.8%	(0.3%)

INSTRUCTION



PROGRAM

All costs under the area of Instruction relate to school programs and services.

This includes the following:

- School Staff - teachers, educational assistants and school-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 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Staff - FTE				
Certificated	387.283	(2.799)	(0.7%)	384.484
Non-Certificated	222.756	1.156	0.5%	223.912
Total	610.039	(1.643)	(0.3%)	608.396
Salaries and Benefits				
Certificated Salaries	$ 44,670,500	$ (424,900)	(1.0%)	$ 44,245,600
Certificated Benefits	11,599,300	53,900	0.5%	11,653,200
Sub-total (Certificated Salaries & Benefits)	56,269,800	(371,000)	(0.7%)	55,898,800
Non-Certificated Salaries	10,548,500	130,800	1.2%	10,679,300
Non-Certificated Benefits	3,226,700	97,500	3.0%	3,324,200
Sub-total (Non-Certificated Salaries & Benefits)	13,775,200	228,300	1.7%	14,003,500
Total (Salaries & Benefits)	$ 70,045,000	$ (142,700)	(0.2%)	$ 69,902,300
Services, Contracts and Supplies				
Central Instruction	4,429,600	423,200	9.6%	4,852,800
Site Based	1,514,900	104,000	6.9%	1,618,900
Pre-Kindergarten and Play & Learn	1,830,500	-	-	1,830,500
School Generated Funds (SGF)	2,813,900	-	-	2,813,900
Sub-total (Purchased Services)	$ 10,588,900	$ 527,200	5.0%	$ 11,116,100
Amortization and Debt Servicing				
Amortization - Supported	254,000	-	-	254,000
Amortization - Unsupported	866,500	24,800	2.9%	891,300
Sub-total (Amortization and Debt Servicing)	$ 1,120,500	$ 24,800	2.2%	$ 1,145,300
Interest and Finance Charges - Other	30,000	-	-	30,000
Total Instruction Block	$ 81,784,400	$ 409,300	0.5%	$ 82,193,700

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 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Staff - FTE				
Non-Unionized	14.3	0.0	-	14.3
CUPE	40.3	0.0	-	40.3
Total Non-Certificated	54.6	0.0	-	54.6
Salaries and Benefits				
Non-Certificated Salaries	$ 3,616,300	$ 18,100	0.5%	$ 3,634,400
Non-Certificated Benefits	1,052,400	5,200	0.5%	1,057,600
Sub-total (Non-Certificated Salaries & Benefits)	$ 4,668,700	$ 23,300	0.5%	$ 4,692,000
Services, Contracts and Supplies				
Administration and General Expenses	$ 60,000	$ 500	0.8%	$ 60,500
Utilities	1,335,000	-	-	1,335,000
Insurance - Property and Fleet	456,500	(26,000)	(5.7%)	430,500
Security and Monitoring	18,500	-	-	18,500
Grounds	80,000	-	-	80,000
Electrical	18,000	-	-	18,000
Plumbing	60,000	-	-	60,000
HVAC / Mechanical	85,000	-	-	85,000
Carpentry	52,000	199,100	382.9%	251,100
Painting	18,000	-	-	18,000
Custodial	304,700	-	-	304,700
Christian School - O&M support	546,100	90,800	16.6%	636,900
Wilson Learning Centre - P3 Maintenance	358,100	-	-	358,100
Fleet and Equipment Maintenance	64,400	-	-	64,400
Site Based - Maintenance (MBRs)	20,800	-	-	20,800
Sub-total (O&M)	3,477,100	264,400	7.6%	3,741,500
Infrastructure Maintenance and Renewal (IMR)	741,900	-	-	741,900
Sub-total (Purchased Services)	$ 4,219,000	$ 264,400	6.3%	$ 4,483,400
Amortization and Debt Servicing				
Amortization - Supported	3,291,900	131,900	4.0%	3,423,800
Amortization - Unsupported	304,500	(5,400)	(1.8%)	299,100
Amortization - Unsupported ARO	69,800	-	-	69,800
Sub-total (Amortization and Debt Servicing)	$ 3,666,200	$ 126,500	3.5%	$ 3,792,700
Total Operations and Maintenance	$ 12,553,900	$ 414,200	3.3%	$ 12,968,100

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

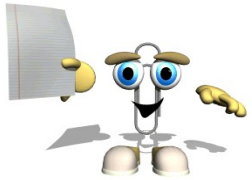
BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Staff - FTE				
Non-Certificated	1.0	-	-	1.0
Services, Contracts and Supplies				
School Bus Carrier	3,207,800	-	-	3,207,800
City Services	8,700	-	-	8,700
Special Services	89,500	-	-	89,500
Conveyance Fees	97,800	-	-	97,800
Other Purchased Services	67,800	-	-	67,800
Administrative Expenses	4,100	-	-	4,100
Software Maintenance	14,800	-	-	14,800
Sub-total (Purchased Services)	$ 3,490,500	$ -	-	$ 3,490,500
Total Transportation Block	$ 3,605,700	$ -	-	$ 3,605,700

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.

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - SYSTEM ADMINISTRATION

BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Staff - FTE				
Certificated	3.0	0.1	2.5%	3.1
Non-Certificated	16.8	0.8	4.5%	17.6
Total	19.8	0.8	4.2%	20.6
Salaries and Benefits				
Total (Salaries & Benefits)	$ 2,584,300	$ (92,900)	(3.6%)	$ 2,491,400
Services, Contracts and Supplies				
Alberta School Board Association (ASBA)	47,000	-	-	47,000
Public School Board Association (PSBA)	29,000	-	-	29,000
Board	50,500	-	-	50,500
Superintendent	36,400	-	-	36,400
Legal Expenses	20,000	25,000	125.0%	45,000
Communications	20,800	-	-	20,800
Human Resources	46,400	-	-	46,400
Student Services	15,800	-	-	15,800
Software Maintenance	120,400	3,600	3.0%	124,000
Business and Financial Services	55,300	-	-	55,300
Central Office Supplies and Services	23,900	-	-	23,900
Central Office Building Costs	14,400	-	-	14,400
Sub-total (Purchased Services)	$ 479,900	$ 28,600	6.0%	$ 508,500
Amortization and Debt Servicing				
Amortization - Unsupported	60,400	-	0.0%	60,400
Sub-total (Capital and Debt Servicing)	$ 60,400	$ -	0.0%	$ 60,400
Interest and Finance Charges - Other	$ 1,900	$ -	-	$ 1,900
Total System Administration	$ 3,126,500	$ (64,300)	(2.1%)	$ 3,062,200

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.

Medicine Hat Public School Division

External

Medicine Hat Public School Division

SCHEDULE OF EXPENDITURES - EXTERNAL SERVICES

BUDGET 2026-2027

	Spring Budget 2026-27 (Next Year)	Increase (Decrease)	%	Fall Budget 2026-27 (Current Year)
Staff - FTE				
Certificated	-	-		-
Non-Certificated	9.7	-	-	9.7
Total	9.7	-	-	9.7
Salaries and Benefits				
Salaries	$ 614,500	$ -	-	$ 614,500
Benefits	186,500	-	-	186,500
Total (Salaries & Benefits)	$ 801,000	$ -	-	$ 801,000
Services, Contracts and Supplies				
Project - My Place	8,100	-	-	8,100
Project - HUG	3,200	-	-	3,200
Grounds Maintenance - College	55,000	-	-	55,000
Sub-total (Purchased Services)	$ 66,300	$ -	-	$ 66,300
Amortization and Debt Servicing				
Amortization - Unsupported	31,900	-	-	31,900
Sub-total (Amortization and Debt Servici	$ 31,900	$ -	-	$ 31,900
Total External Services Block	$ 899,200	$ -	-	$ 899,200

CAPITAL BUDGET









CAPITAL BUDGET

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

Capital expenditures also include:

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

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 FUNDING BUDGET

2026-2027

	2026-27 Spring Budget	Increase	2026-27 Fall Budget
FUNDING			
Capital Projects			
Plant & Operations			
Grants - Capital Maintenance and Renewal (CMR)	1,098,400	-	1,098,400
Total Capital Projects Funding	$ 1,098,400	-	$ 1,098,400
Capital Equipment			
Technology Projects			
Capital Reserves	392,300	-	392,300
Plant & Operations			
Vehicles			
Capital Reserves	70,000	-	70,000
Equipment			
Capital Reserves	60,300	-	60,300
Total Capital Equipment Funding	522,600	-	522,600
Total Funding	$ 1,621,000	-	$ 1,621,000
Summary			
Grants	$ 1,098,400	-	$ 1,098,400
Capital Reserves	522,600	-	522,600
Total Funding	$ 1,621,000	-	$ 1,621,000

Medicine Hat Public School Division

CAPITAL EXPENDITURE BUDGET

2026-2027

	2026-27 Spring Budget	Increase/ (Decrease)	2026-27 Fall Budget
EXPENDITURES			
Capital Projects			
Capital Maintenance Renewal (CMR) Projects	$ 1,098,400	-	$ 1,098,400
Total - Capital Projects	1,098,400	-	1,098,400
Capital Equipment			
Computer and Technology Equipment			
Classroom - Student Computers	96,300	-	96,300
Classroom - Interactive Displays/Projectors	135,000	-	135,000
Classroom - Teacher Devices	-	-	-
Staff Computers/Monitors	16,000	-	16,000
PA Systems	-	-	-
Core Network Devices	145,000	-	145,000
Printers/Copiers/Multifunction Devices	-	-	-
Sub-total - Computer and Technology Equipment	392,300	-	392,300
Plant and Operations			
Vehicles	70,000	-	70,000
Equipment	60,300	-	60,300
Sub-total - Plant and Operations Equipment	130,300	-	130,300
Total - Capital Equipment Acquisitions	522,600	-	522,600
Grand Total - Capital Expenditures	$ 1,621,000	$ -	$ 1,621,000

Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2026-2027

	2024-25 Closing Balance	2025-26 Transfers Out	2025-26 Net	2025-26 Transfers In	2025-26 Closing Balance	2026-27 Transfers Out	2026-27 Net	2026-27 Transfers In	2026-27 Closing Balance
	(Aug 31,2025)				(Aug 31,2026)				(Aug 31,2027)
Unrestricted Net Assets									
Unrestricted	$ 580,313	(1) -	(2)	406,466	$ 668,873	(1) -	(2)	-	$ 668,873
		(3) (337,176)					(3)	-	
			(8)	19,270			(8)		
	$ 580,313		88,560		$ 668,873		-		$ 668,873
Operating Reserves									
Working Capital	$ 1,861,000	(3) -	(7)	350,824	$ 2,549,000	(3) -	(7)	91,100	$ 2,640,100
			(3)	337,176					
School Based:									
Mini Budget	224,600		(4)	24,000	248,600		(4)	-	248,600
Committed - MHHS Modernization	-		(9)	-	-		(9)	-	-
SGF	1,662,800	(5) (26,200)	(5)	-	1,636,600		(5)	-	1,636,600
Fundraising Initiatives	-				-				-
Board & Administration:									
Discretionary	-			-	-				-
Total Operating Reserves	$ 3,748,400		685,800		$ 4,434,200		91,100		$ 4,525,300
Total Accumulated Operating Surplus	$ 4,328,713		774,360		$ 5,103,073		91,100		$ 5,194,173
Capital Reserves									
Instruction Block									
Information Technology	$ -	(6) $ (722,300)	(7)	$ 858,200	$ 135,900	(6) $ (392,300)	(7)	$ 870,000	$ 613,600
IT Vehicles	-		(7)	-	-		(7)	-	-
Other	-				-				-
Plant & Operations	159,300	(6) (106,100)	(7)	129,000	182,200	(6) (130,300)	(7)	135,100	187,000
External Services	-				-				-
Transportation	-				-				-
Board & Administration	2,067,300				2,067,300		(7)	256,300	2,323,600
Total Capital Reserves	$ 2,226,600	(828,400)	158,800	987,200	$ 2,385,400	(522,600)	738,800	1,261,400	$ 3,124,200
Total Operating & Capital Reserves	$ 5,975,000	$ (828,400)		$ 987,200	$ 6,819,600	$ (522,600)		$ 1,261,400	$ 7,649,500
Total Net Assets (not invested in Capital Assets)	$ 6,555,313		933,160		$ 7,488,473		829,900		$ 8,318,373

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

Medicine Hat Public School Division

RESERVE BUDGET (Internally Restricted Net Assets)

2026-2027

	2024-25 Closing Balance (Aug 31,2025)	Change In Budget	2025-26 Closing Balance (Aug 31,2026)	Change In Budget	2026-27 Closing Balance (Aug 31,2027)
Summary - By Category of Reserve					
Accumulated Operating Surplus/Reserves	$ 4,328,713	$ 774,360	$ 5,103,073	$ 91,100	$ 5,194,173
Less - Operating Reserve for SGF	(1,662,800)	26,200	(1,636,600)	-	(1,636,600)
Sub-total - Discretionary Operating	$ 2,665,913	$ 800,560	$ 3,466,473	$ 91,100	$ 3,557,573
Capital Reserves	2,226,600	158,800	2,385,400	738,800	3,124,200
Net Reserves - Monitored by GOA	$ 4,892,513	$ 959,360	$ 5,851,873	$ 829,900	$ 6,681,773
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.

Medicine Hat Public School Division

RESERVE BUDGET (Provincial Benchmarks)

2026-2027

	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)	2026-27 Closing Balance (Aug 31,2027)
Accumulated Operating Surplus					
Operating - Surplus/Reserves	$ 5,710,900	$ 4,755,581	$ 4,328,713	$ 5,103,073	$ 5,194,173
Less - SGF	(1,312,600)	(1,508,700)	(1,662,800)	(1,636,600)	(1,636,600)
Net - Operating Reserves (excluding SGF)	4,398,300	3,246,881	2,665,913	3,466,473	3,557,573
Capital Reserves	3,539,100	2,646,000	2,226,600	2,385,400	3,124,200
Total - Reserves & Surpluses	$ 7,937,400	$ 5,892,881	$ 4,892,513	$ 5,851,873	$ 6,681,773
Accumulated Operating Surpluses as a Percentage of: Operating Expenditures					
Medicine Hat Public School Division	$ 94,567,837	$ 96,016,570	$ 95,180,765	$ 95,546,563	$ 102,728,900
Operating Reserves & Surpluses as a Percentage of Budget					
Committed	6.44%	4.95%	4.55%	5.34%	5.06%
Less: SGF	(1.39%)	(1.57%)	(1.75%)	(1.71%)	(1.59%)
Net - Operating Reserves (excluding SGF)	**4.65%**	**3.38%**	**2.80%**	**3.63%**	**3.46%**
Provincial Average					
Average of Similar Size School Divisions					
Operating Reserve Limit - Set by Province	**3.15%**	**3.20%**	**6.00%**	**6.00%**	**6.00%**
O.R. Limit in Dollar Terms	$ 2,978,900	$ 3,072,500	$ 5,710,800	$ 5,732,800	$ 6,163,700
Level - Reserves are below/(above) Provincial Limit	$ (1,419,000)	$ (174,381)	$ 3,044,887	$ 2,266,327	$ 2,606,127
Operating Reserves as Equivalent Days of Operation					
Medicine Hat Public School Division Days	11.6	8.5	7.0	9.1	8.7
Provincial Average					
Average of Similar Size School Divisions					
Operating Reserves Per Student					
Students - Head count	7,086	7,022	7,037	6,914	6,616
Less - $^1/_2$ part-time ECS students	(373)	(353)	(344)	(327)	(302)
Students - FTEs (full time equivalents)	6,714	6,669	6,694	6,588	6,314
Operating Reserves & Surpluses Less SGF/Student / Student	**$ 655**	**$ 487**	**$ 398**	**$ 526**	**$ 563**
Capital Reserves Per Student					
Medicine Hat Public School Division / Student	**$ 527**	**$ 397**	**$ 333**	**$ 362**	**$ 495**