Enclosure No. 8

Medicine Hat Public School Division

BUDGET

2026-2027 FALL UPDATE

Board Meeting – November 24, 2026



2026/27 Fall Budget Overview

$102.7M
Revenue

$102.7M
Expenses

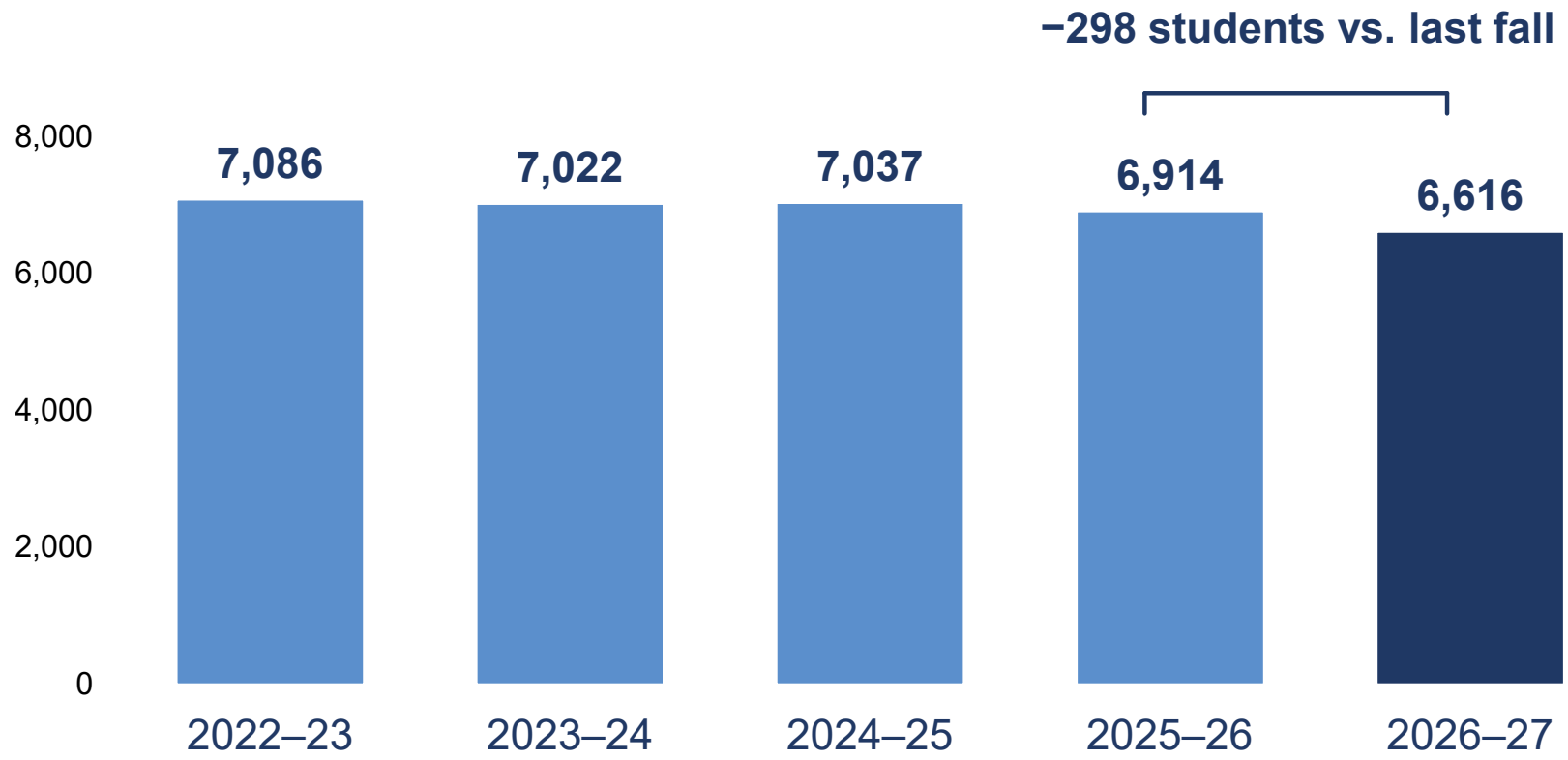
$0
Balanced: no deficit or surplus

6,616 students
298 fewer than last fall (−4.3%);
138 below spring budget of 6,754

76 cents of every dollar
Spent on salaries and benefits

Bottom line: since the spring budget, revenue and spending both rose 0.7%, and the budget still balances to zero.

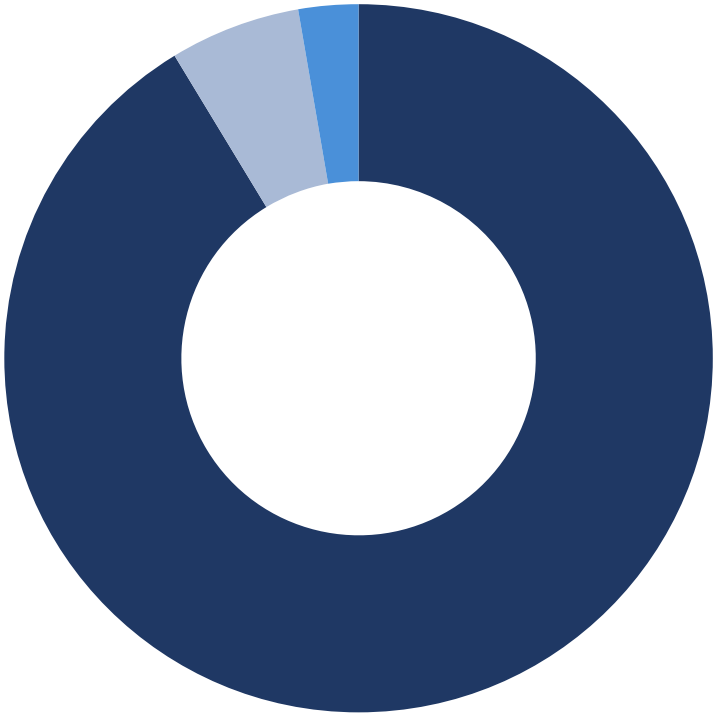
Enrolment: five-year view



Fewer students would normally mean less staffing, but class size and complexity funding adds staff and softens the reduction.

Provincial grants fund 91% of revenue

2026–27 total revenue: $102,728,900



Provincial grants

$93,790,600 (91.3%)

Local revenue

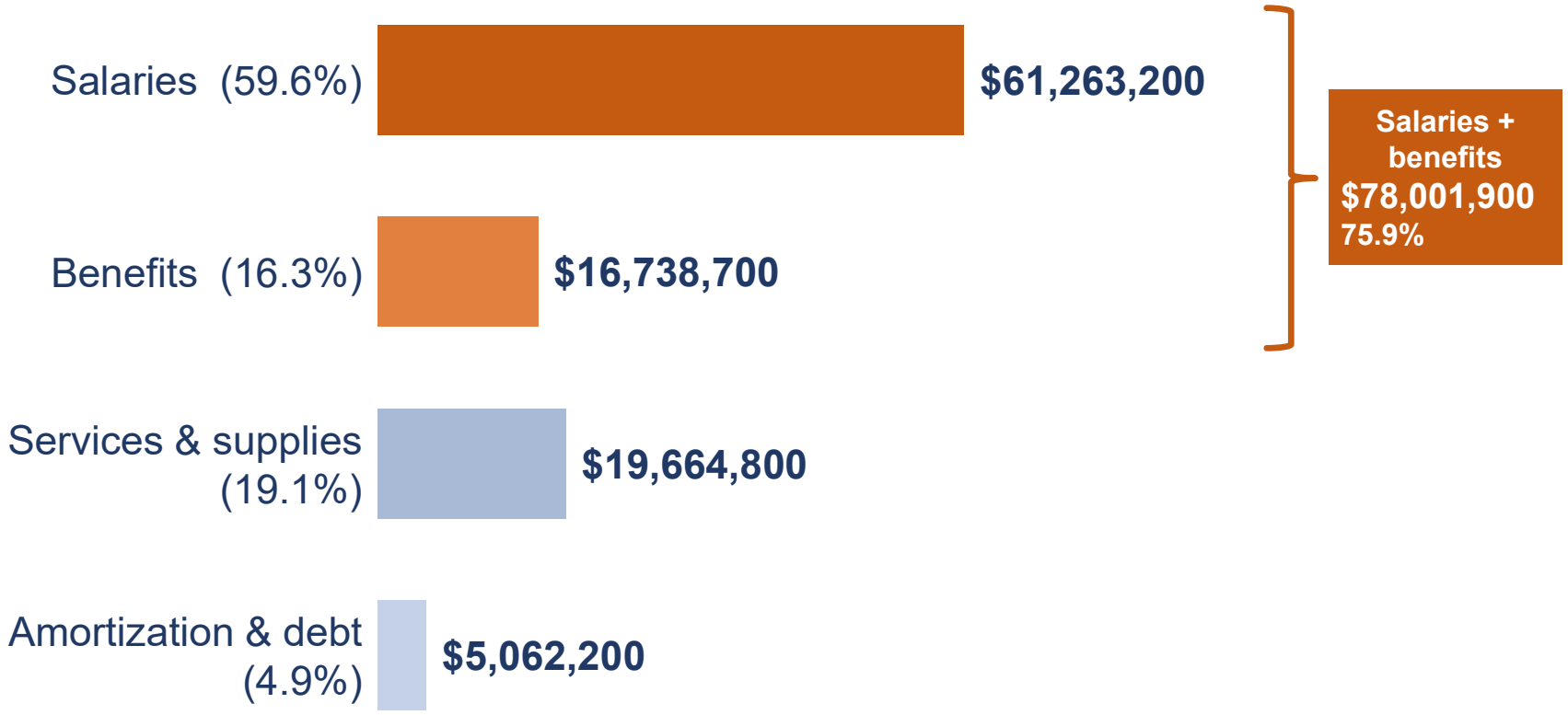
$6,124,400 (6.0%)

School-generated funds

$2,813,900 (2.7%)

Since spring: grants +$506,600, local revenue +$252,600. Local sources include fees, tuition, rentals and interest.

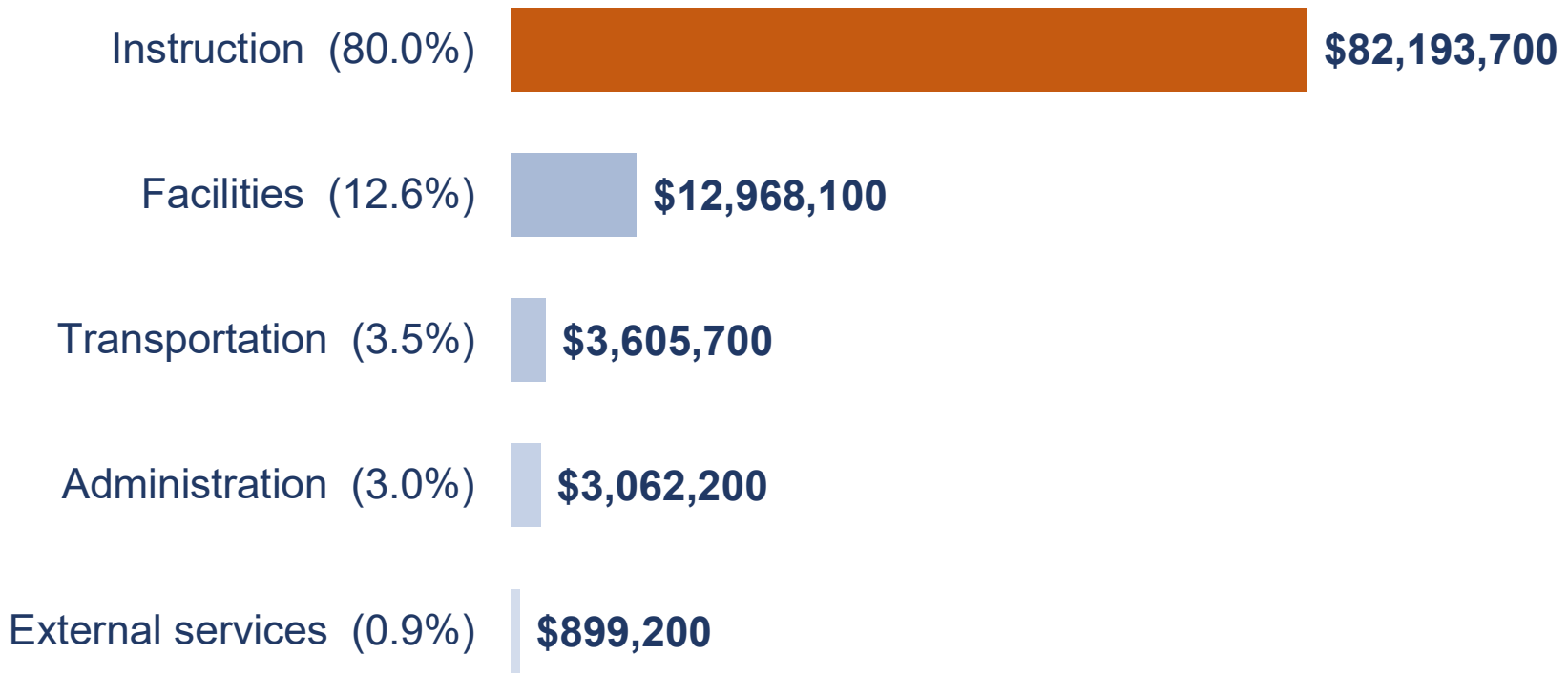
2026–27 total spending: $102,728,900



Salaries and benefits are **down $212,300** since spring, consistent with FTE reduction.

80 cents of every dollar supports instruction

The same $102.7M budget, shown by purpose instead of by cost type



Instruction: $82.2M of the $102.7M budget, covering classrooms, teachers, EAs and learning supports.

Fall Budget change from Spring

MORE REVENUE

+$759,200

BY SOURCE

+$506,600 Provincial grants*

+$252,600 Local revenue

Local revenue = fees, sales of services and other revenue.

=

MORE SPENDING

+$759,200

BY TYPE

+$820,200 Services & supplies*

+$151,300 Amortization & debt

+$134,400 Benefits

−$346,700 Salaries

By program:

+$409,300 Instruction
+$414,200 Operations & maintenance
−$64,300 System administration

Salaries and benefits net down $212,300, services and supplies up $820,200, and the budget still balances at $0.

*Includes the 2-year $160,000 school safety grant, matched by $160,000 of expenses.

Key revenue changes since the spring budget

+34.8%

Class Size & Complexity

Classroom funding grows

The grant rises $919,100, from $2,644,700 to $3,563,800, since the spring budget.

−1.9%

Base funding

$809,100 less for base instruction

Base funding falls from $43.39M to $42.58M as fall enrolment came in 138 students below the spring budget.

Higher classroom complexity and class size funding more than offsets the lower base grant from declining enrolment, and the **budget still balances at $0.**

Fall staffing: 0.8 FTE fewer than spring

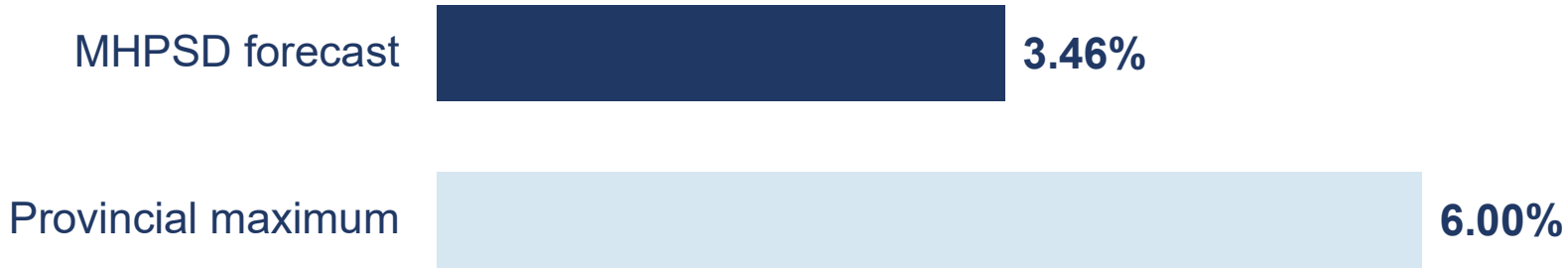
Staff group (FTE = full-time equivalent)	Spring	Fall	Change
Certificated Teachers	390.3	387.6	−2.7
CUPE – Educational Assistants	149.3	149.8	+0.6
CUPE – Clerical	34.9	35.0	+0.1
CUPE – Custodial	40.3	40.3	0.0
Non-Union Support	80.4	81.6	+1.3
Total FTE	**695.1**	**694.3**	**−0.8**

When enrolment declines, staffing is reduced, but additional **class size and complexity funding** softens the reduction. Total **FTE is down 0.8** from spring.

Reserves remain far below the provincial limit

Operating reserve ratio

Excludes school-generated funds (SGF)



Projected reserves at Aug 31, 2027

Operating reserves ($563/student)

$3.56M

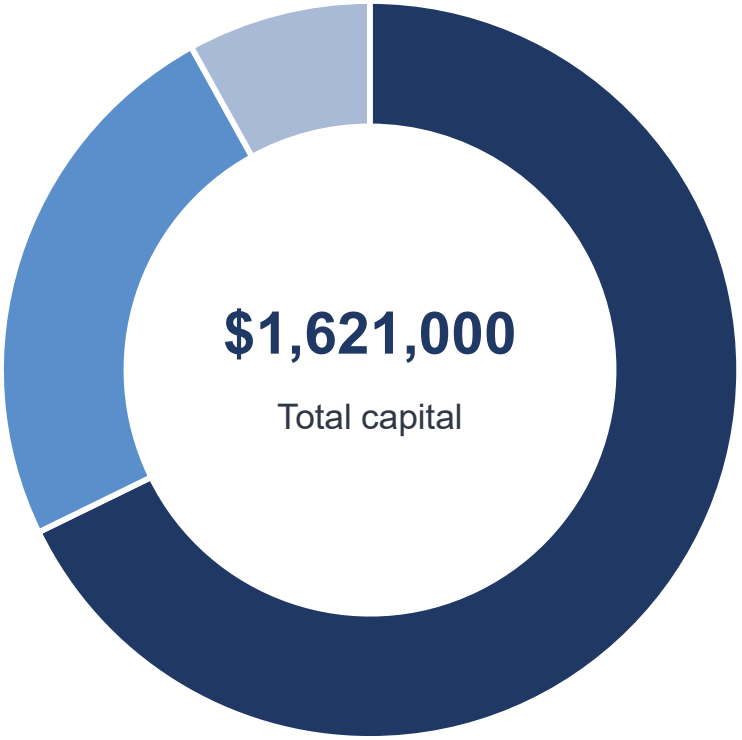
Capital reserves ($495/student)

$3.12M

Balanced budget: $0 planned deficit, no draw on operating reserves.

Capital Budget

2026–27: $1,621,000, reduced from last year, unchanged from spring. No major construction.



Supported: grant funded	**$1,098,400**
Buildings & systems	$1,098,400

Unsupported: reserves	**$522,600**
Technology	$392,300
Vehicles & equipment	$130,300



Any questions?

Medicine Hat Public School Division

2026–27 Fall Budget Update

To Learn.
To Grow.
To Build a Better World.