



Medicine Hat Catholic Board of Education

BUDGET 2025/2026



MEDICINE HAT CATHOLIC BOARD OF EDUCATION

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Dr. Monica Braat, Learning Services Coordinator

BOARD APPROVAL RESOLUTION

May 29, 2025

Be it resolved that the Board of Trustees for The Medicine Hat Catholic Board of Education approve the 2025-26 Budget as presented.

MISSION, VISION AND VALUES

Our Mission

In partnership with family, church and community, we provide Catholic education of the highest quality to our students.

Our Vision

A gospel-centered community committed to learning excellence, Christian service, living Christ.

Our Motto

"Showing the Face of Christ to All"

Our Principles of Practice

In our ministry we are called, always and everywhere, to:

- Model Christ
- Prayer
- Service
- Strive for Excellence

Our Values

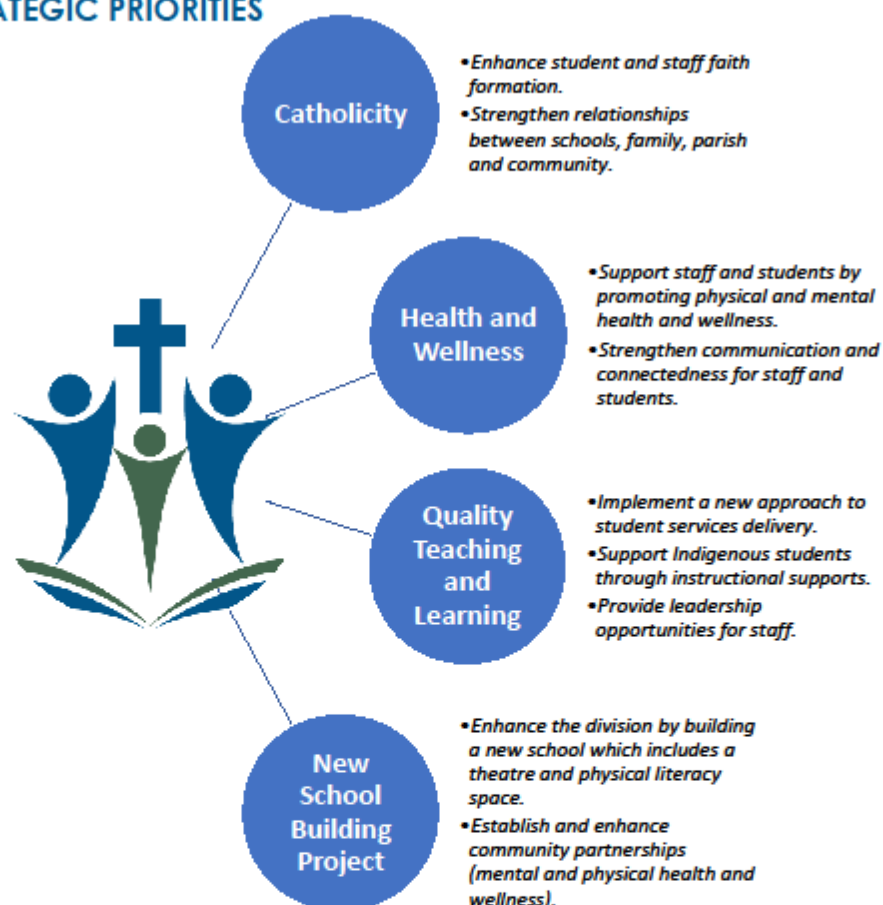
We believe that Catholic education is a ministry that is at the heart of the church.

In our ministry, we value and celebrate:

- Teaching and living our Catholic faith.
- Our Catholic traditions.
- Our ability to offer a full range of educational programs for all students.
- The uniqueness of each child.



STRATEGIC PRIORITIES



Outcomes for each of these priorities were developed to plan for the successful achievement of each priority. Specific performance measures and initiatives have been put into place for each of the outcomes.

All nine of our schools will once again take the strategic priorities and division outcomes/goals and apply them to their own school. All school plans will be tailored to their individual building. Each school will strive to achieve the division outcomes/goals and strategies based on their specific needs.

MHCBE will continue to use surveys, meetings, engagement sessions as well as other forms of stakeholder communication to gather feedback and focus on the division's goals and priorities.

MEDICINE HAT CATHOLIC BOARD OF EDUCATION

2025-26 Budget

Summary

For 2025-26 the division is presenting a balanced budget.

Assumptions

1. The assumptions as approved by the board were met.
2. The existing board approved three-year education plan priorities were used to develop the budget:
 - a. Catholicity
 - b. Mental Health and Wellness
 - c. Quality Teaching and Learning
 - d. The building of a new school – Holy Trinity Academy
3. The 2025-26 board approved budget assumption criteria include:
 - a. The budget will be prepared to meet the needs of the students of the division.
 - i. This budget will meet the needs of the students
 - b. Build salary increases into the budget for all staff based on those agreed to under a collective agreement or for a rate to be finalized for those not under a collective agreement.
 - i. Salary increases for support staff are built into the budget based on the likely settlements for the bargaining unit and for a 3% increase effective September 1, 2025 for non-bargaining staff.
 - ii. ATA increases were not included as any incremental increase in expenditure was committed to be funded by the department, which would have no effect on the bottom line.
 - c. Enrollment for funded and international students to be determined from schools and the international education department using registrations received. This will inform funding and staffing.
 - i. The current projected enrollment was used. These numbers are not finalized and are subject to actual September 30, 2025 official enrollment.

- d. All other programming to remain in place adjusted for price increases to be established in consultation with the budget area managers.
 - i. Changes were made where the economic situation or programming required.
- e. A balanced budget will be achieved.
 - i. The 2025-26 budget was balanced.
- f. School fees will continue to be charged based on past practice and in accordance with the Division's Administrative Procedure.
 - i. School fees were set and approved by the Board.

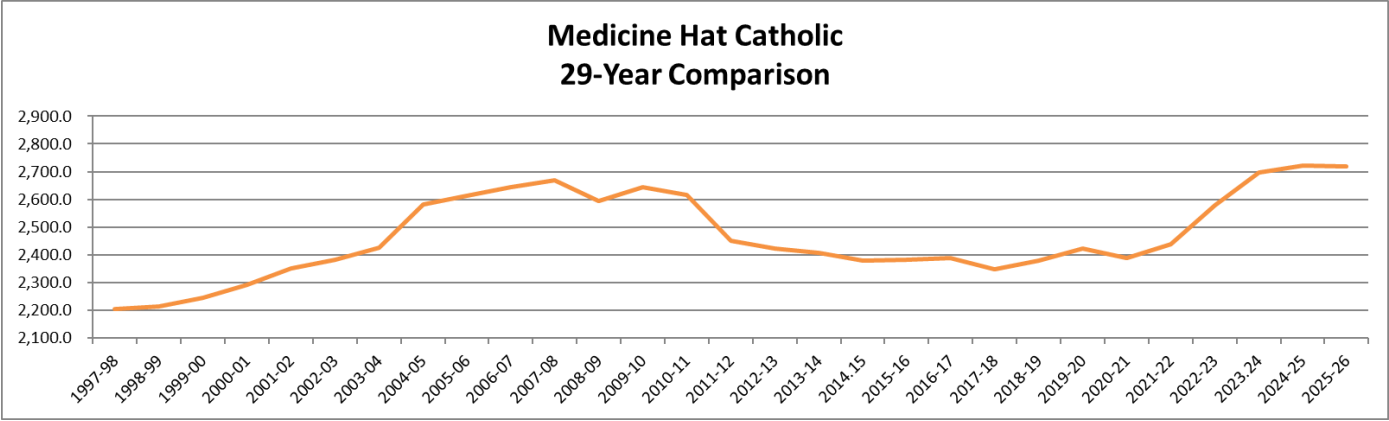
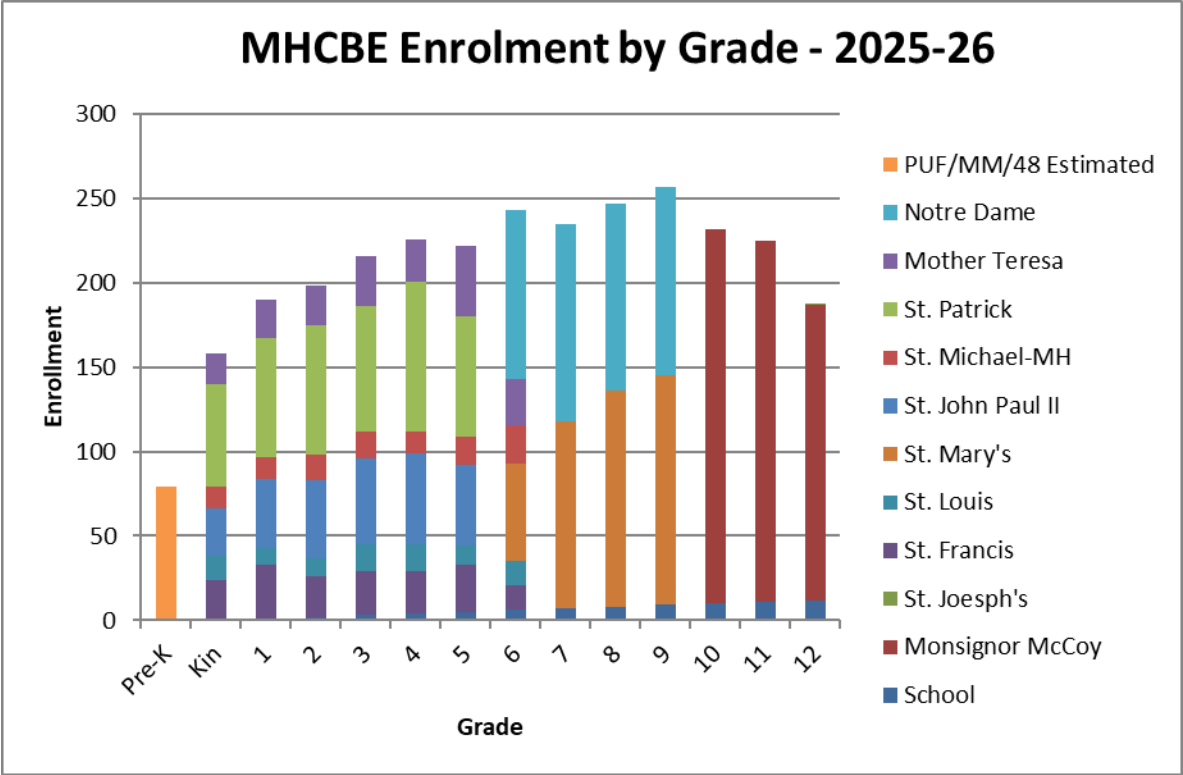
Enrollment

The Division is projecting 2719.5 FTE of funded students and children which is 4 FTE lower than the 2024-25 actual enrollment.

The International Education program is currently budgeting 55 FTE of funded international students which is 5.0 FTE higher than 2024-25.

The preschool program is estimating 170 children who are involved in PUF to be participating in the newly revised preschool program.

School	Grade															Grade 1-12 Total	Total Funded FTE	FTE 2024-25 Actual		
	Pre-K	Kin	1	2	3	4	5	6	7	8	9	10	11	12	Enrollment			Variance	%age change	
Monsignor McCoy												222	214	175	611	611.0	598.0	13.0	2.2%	
St. Joseph's															1	1.0	-	1.0	#DIV/0!	
St. Francis		24	32	24	26	25	28	15							150	162.0	144.0	18.0	12.5%	
St. Louis		14	10	11	16	16	11	14							78	85.0	89.0	(4.0)	-4.5%	
St. Mary's								58	111	128	136				433	433.0	393.0	40.0	10.2%	
St. John Paul II		28	41	46	51	54	48	0							240	254.0	281.0	(27.0)	-9.6%	
St. Michael-MH		13	13	15	16	13	17	23							97	103.5	111.0	(7.5)	-6.8%	
St. Patrick		61	70	77	74	89	71								381	411.5	420.0	(8.5)	-2.0%	
Mother Teresa		18	23	23	30	25	42	27							170	179.0	183.5	(4.5)	-2.5%	
Notre Dame								100	117	111	112				440	440.0	453.0	(13.0)	-2.9%	
PUF/MM/48 Estimated	79														0	39.5	51.0	(11.5)	-22.5%	
TOTALS	79	158	189	196	213	222	217	237	228	239	248	222	214	176	2601	2,719.5	2,723.5	(4.0)	-0.1%	
2024-25 Actual Enrollment	102	169	193	207	218	211	218	194	237	241	271	212	168	218	2588	2,723.5				
Budget Change	(23)	(11)	(4)	(11)	(5)	11	(1)	43	(9)	(2)	(23)	10	46	(42)	13	(4)				



Revenue

Revenue has increased \$1.6 million (4%) from the 2024-25 approved budget and is budgeted to be \$40.924 million.

2025-26 Budget

Revenue	2025-26 Budget		2024-25 Approved Budget		Variance		Percent Change
		Percent of Revenue		Percent of Revenue			
Base Instruction Funding	\$ 18,404,012	45.0%	\$ 18,102,179	46.0%	\$ 301,833		2%
Services and Supports Funding	\$ 4,952,861	12.1%	\$ 4,656,281	11.8%	\$ 296,580		6%
Schools Funding	\$ 5,289,728	12.9%	\$ 5,104,788	13.0%	\$ 184,940		4%
Community Funding	\$ 1,024,724	2.5%	\$ 1,016,780	2.6%	\$ 7,944		1%
Jursdictions Funding	\$ 2,403,991	5.9%	\$ 2,343,209	6.0%	\$ 60,782		3%
Other Alberta Education Funding	\$ 1,950,451	4.8%	\$ 1,708,183	4.3%	\$ 242,269		14%
Other Alberta Government	\$ 411,083	1.0%	\$ 413,962	1.1%	\$ (2,879)		-1%
Instructional Resource Fees	\$ 1,391,250	3.4%	\$ 1,632,626	4.1%	\$ (241,376)		-15%
Other Sales and Services	\$ 3,050,934	7.5%	\$ 1,984,498	5.0%	\$ 1,066,436		54%
Investment Income	\$ 69,966	0.2%	\$ 67,200	0.2%	\$ 2,766		4%
Gifts and Donations	\$ 166,447	0.4%	\$ 462,641	1.2%	\$ (296,194)		-64%
Fundraising	\$ 25,650	0.1%	\$ 86,342	0.2%	\$ (60,692)		-70%
Rentals of Facilities	\$ 23,652	0.1%	\$ 17,640	0.0%	\$ 6,012		34%
Other School Authorities	\$ -	0.0%	\$ 43,600	0.1%	\$ (43,600)		-100%
Gain on Disposal of Assets	\$ -	0.0%	\$ -	0.0%	\$ -	#DIV/0!	
Amortization of Capital Assets - Supported	\$ 1,747,467	4.3%	\$ 1,695,376	4.3%	\$ 52,091		3%
Other Revenue	\$ 13,000	0.0%	\$ 13,000	0.0%	\$ -		0%
Total Revenue	\$ 40,925,217	100.0%	\$ 39,348,305	100.0%	\$ 1,576,912		4%

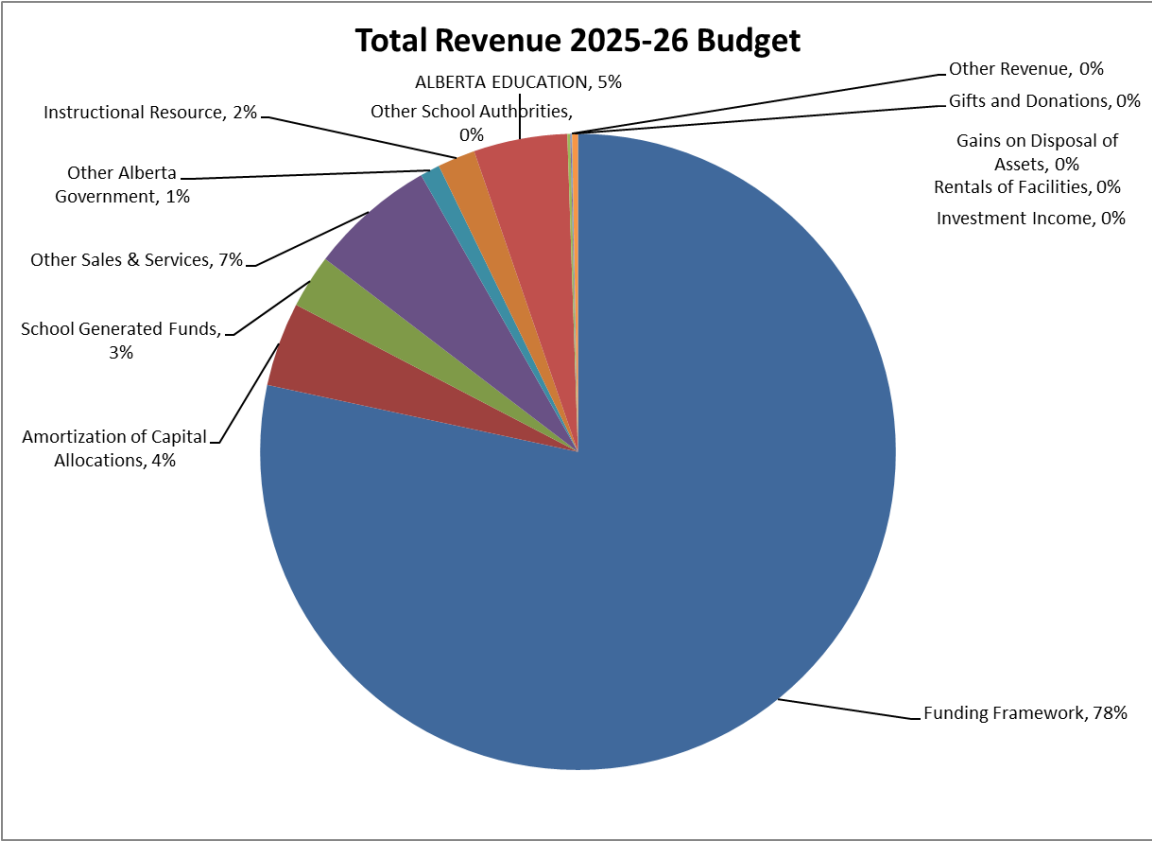
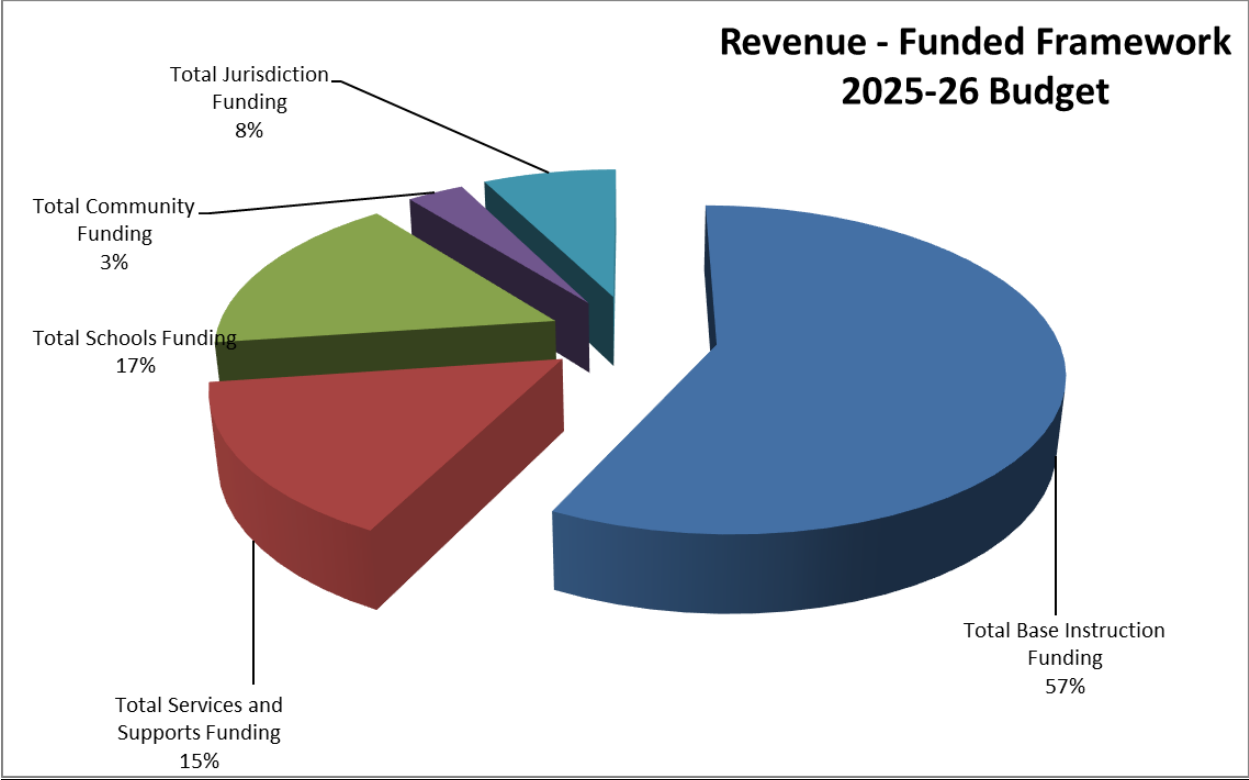
Within the funding framework we are expecting an increase of 852,000 or 3%. This is with enrollment factored in and increases in the grants from the province.

Within the remainder of the funding there is a forecasted increase of \$725,000 or 4%.

- The major increase is expected to be in the revised Preschool program where there are affordability grants from the province to offset parent fees. We expect the increased registration for the program will result in \$874,000 of additional revenue.
- The division was approved for Collegiate Start-up funding for the Police Academy at Monsignor McCoy High School. This includes \$175,000 for operational start up and \$500,000 for capital purchases. \$275,000 will be recognized in 2025-26 as revenue and \$100,000 to match the amortization expense over the next four years.
- International Education is reporting \$159,800 of additional revenue with the 5.0 FTE higher enrollment.
- School Fees are higher by \$89,000.
- Academy fees are higher by \$42,000 from the fees associated with the Police Academy.
- School Generated Fund revenue decreased \$364,000 from 2024-25 budget based on the school's estimates on the activities to occur in 2025-26.
- Donations for Holy Trinity Academy were lowered to cover the 2025-26 fundraising expenses. Any unrecovered fundraising expenses from 2024-25 may need to be added to the revenue requirements.
- The revenue from our online partners was eliminated as the funding framework change no longer supported a rebate to our division which is a decrease of \$43,000

MEDICINE HAT CATHOLIC BOARD OF EDUCATION				
2025-26 Budget - May 29, 2025				
Jurisdiction Funding Profile				
	2025-26 Budget	2024-25 Approved Budget	Variance	Variance Percent of Budget
Base Instruction Funding				
Grade ECS	\$ 880,171	\$ 952,069	\$ (71,898)	-8%
Grades 1-9	\$ 12,948,532	\$ 12,990,732	\$ (42,200)	0%
Grade 10-12 (Years 1-3)	\$ 4,313,156	\$ 3,890,597	\$ 422,559	11%
Grade 10-12 (Year 4)	\$ 7,220	\$ 31,779	\$ (24,559)	-77%
Grade 10-12 (Year 5 & above)	\$ -	\$ 1,250	\$ (1,250)	-100%
Summer School (per completed credit)	\$ 140,231	\$ 30,926	\$ 109,305	353%
Outreach Programs	\$ 100,000	\$ -	\$ 100,000	0%
Projected Increase/Clawback of ECS WMA	\$ (137,834)	\$ 12,984	\$ (150,818)	-1162%
Projected Increase/Clawback of Grade 1-9 WMA	\$ 91,889	\$ 45,445	\$ 46,444	102%
Projected Increase/Clawback of High School	\$ 60,647	\$ 146,397	\$ (85,750)	-59%
Projected Increase/Clawback of Summer School	\$ -	\$ -	\$ -	0%
Projected Increase/Clawback of Outreach	\$ -	\$ -	\$ -	0%
Total Base Instruction Funding	\$ 18,404,012	\$ 18,102,179	\$ 301,833	2%
Services and Supports Funding				
Specialized Learning Supports	\$ 2,642,601	\$ 2,539,171	\$ 103,430	4%
Specialized Learning Supports - K (Severe)	\$ -	\$ 429,660	\$ (429,660)	-100%
ECS Program Unit Funding	\$ 1,414,534	\$ 929,500	\$ 485,034	52%
First Nations, Metis and Inuit Education	\$ 346,802	\$ 277,536	\$ 69,266	25%
English as a Second Language	\$ 177,716	\$ 152,592	\$ 25,124	16%
Refugee Student	\$ 12,381	\$ 7,865	\$ 4,516	57%
Moderate Language Delay (pre-K and SLS K)	\$ 146,489	\$ 140,360	\$ 6,129	4%
Classroom Complexity	\$ 212,338	\$ 179,597	\$ 32,741	18%
Projected Clawback - Specialized Learning Support	\$ -	\$ -	\$ -	0%
Projected Clawback - Severe K	\$ -	\$ -	\$ -	0%
Projected Clawback - PUF	\$ -	\$ -	\$ -	0%
Projected Clawback - FNMI	\$ -	\$ -	\$ -	0%
Projected Clawback - ESL	\$ -	\$ -	\$ -	0%
Projected Clawback - Refugee	\$ -	\$ -	\$ -	0%
Projected Clawback - Moderate Language Delay	\$ -	\$ -	\$ -	0%
Projected Clawback - Classroom Complexity	\$ -	\$ -	\$ -	0%
Total Services and Supports Funding	\$ 4,952,861	\$ 4,656,281	\$ 296,580	6%
Schools Funding				
Operations and Maintenance Grant	\$ 2,917,934	\$ 2,783,873	\$ 134,061	5%
Projected Increase/Clawback of O&M Grant	\$ -	\$ -	\$ -	0%
School Technology	\$ 169,326	\$ 96,000	\$ 73,326	76%
Transportation	\$ 1,730,552	\$ 1,754,544	\$ (23,992)	-1%
Transition funding for 1.0 km	\$ 94,916	\$ -	\$ 94,916	0%
Projected Increase/Clawback of Transportation Grant	\$ -	\$ 37,909	\$ (37,909)	-100%
Fuel Price Contingency	\$ -	\$ 51,250	\$ (51,250)	-100%
School Bus Driver Grant	\$ -	\$ -	\$ -	0%
IMR	\$ 377,000	\$ 381,212	\$ (4,212)	-1%
Total Schools Funding	\$ 5,289,728	\$ 5,104,788	\$ 184,940	4%
Community Funding				
Socio-Economic Status	\$ 430,114	\$ 430,463	\$ (349)	0%
Projected Increase/Clawback of Socio-economic	\$ -	\$ -	\$ -	0%
Geographic	\$ 356,204	\$ 353,317	\$ 2,887	1%
Projected Increase/Clawback of Geographic	\$ -	\$ -	\$ -	0%
School Nutrition Program	\$ 238,406	\$ 233,000	\$ 5,406	2%
Projected Increase/Clawback of Nutrition Program	\$ -	\$ -	\$ -	0%
Total Community Funding	\$ 1,024,724	\$ 1,016,780	\$ 7,944	1%
Jurisdiction Funding				
Supplemental Enrollment Growth	\$ -	\$ 42,750	\$ (42,750)	-100%
Teacher Salary Settlement	\$ 574,030	\$ 576,050	\$ (2,020)	0%
System Administration	\$ 1,829,961	\$ 1,724,409	\$ 105,552	6%
Projected Increase/Clawback of Geographic	\$ -	\$ -	\$ -	0%
Total Jurisdiction Funding	\$ 2,403,991	\$ 2,343,209	\$ 60,782	3%
ALBERTA GOVERNMENT FUNDING FRAMEWORK	\$ 32,075,316	\$ 31,223,237	\$ 852,079	3%

2025-26 SCHOOL YEAR JURISDICTION FUNDING					
2025-26 Budget - May 29, 2025					
		2025-26 Budget	2024-25 Approved Budget	Variance	Variance Percent of Budget
ALBERTA GOVERNMENT FUNDING FRAMEWORK		\$ 32,075,316	\$ 31,223,237	\$ 852,079	3%
OTHER REVENUE					
ALBERTA EDUCATION	\$ 1,950,451				
Alberta Teachers' Retirement Funding		\$ 1,380,929	\$ 1,348,822	32,107	2%
Alberta School Council Engagement		\$ 4,500	\$ 4,500	-	0%
PY Curriculum Implementation Funding - Resources		\$ 13,283	\$ -	13,283	0%
PY Curriculum Implementation Funding - Prof. Learning and Teaching		\$ -	\$ 44,000	(44,000)	-100%
Curriculum Learning and Teaching Resources Grant		\$ 64,440	\$ 69,165	(4,725)	-7%
Curriculum Professional Learning and Collaboration Grant		\$ 46,200	\$ 18,800	27,400	146%
Mental Health and Well Being Grant		\$ 111,708	\$ 139,980	(28,272)	-20%
Low Incidence Supports and Services - Sept 30		\$ 17,275	\$ 17,275	-	0%
Literacy and Numeracy Support Funding		\$ 37,266	\$ 33,357	3,909	12%
Collegiate Funding		\$ 274,849	\$ -	274,849	0%
Digital Assessment Implementation		\$ -	\$ 32,283	(32,283)	-100%
Other Alberta Government	\$ 411,083				
French Partnership Lead Teacher		\$ 5,435	\$ 5,435	-	0%
Federal French Funding - OLEP		\$ 29,804	\$ 12,850	16,954	132%
Calgary Police Foundation - 2025-26 Grant Portion		\$ 64,000	\$ 40,000	24,000	60%
Careers Next Generation		\$ 17,452	\$ 19,285	(1,833)	-10%
Bridge to Certification Grant		\$ -	\$ 40,000	(40,000)	-100%
Communities Coming Together		\$ 294,392	\$ 296,392	(2,000)	-1%
Instructional Resource	\$ 782,307				
School Fees		\$ 190,692	\$ 100,794	89,898	89%
Academy Fees		\$ 580,755	\$ 538,890	41,865	8%
Band Fees		\$ 10,860	\$ 17,180	(6,320)	-37%
Other Sales & Services	\$ 2,626,046				
Pre-School Fees (External Services)		\$ 1,344,080	\$ 470,000	874,080	186%
PD Day Child Care		\$ 9,271	\$ 9,271	-	0%
Chief Gord Earl		\$ 600	\$ 600	-	0%
Zirka Ukrainian Dance Ensemble		\$ 645	\$ 645	-	0%
Gershaw Scholarship (2024-25 and every other year)		\$ -	\$ 780	(780)	-100%
International Students		\$ 1,271,450	\$ 1,111,650	159,800	14%
Investment Income	\$ 60,000				
Interest on Investments		\$ 60,000	\$ 60,000	-	0%
Gifts and Donations	\$ 122,047				
Donations - Nutrition Program - Ed Foundation		\$ 2,000	\$ 2,000	-	0%
Donations - Holy Trinity Academy		\$ 120,047	\$ 440,756	(320,709)	-100%
Catholic Education Sunday		\$ -	\$ 3,185	(3,185)	-100%
Rentals of Facilities	\$ 23,652				
Lease Child Care Modular (External Services)		\$ 23,652	\$ 17,640	6,012	34%
Other School Authorities	\$ -				
CEU portion from online partners		\$ -	\$ 43,600	(43,600)	-100%
School Generated Funds	\$ 1,113,847				
Fees		\$ 608,943	\$ 975,762	(366,819)	-38%
Donations		\$ 44,400	\$ 16,700	27,700	166%
Fundraising		\$ 25,650	\$ 86,342	(60,692)	-70%
Interest		\$ 9,966	\$ 7,200	2,766	38%
Before and After School (External Services - OSS)		\$ 218,000	\$ 199,130	18,870	9%
Other Sales and Services (OSS)		\$ 206,888	\$ 192,422	14,466	8%
Gains on Disposal of Assets	\$ -				
Gains on Disposal of Assets		\$ -	\$ -	-	0%
Amortization of Capital Allocations	\$ 1,747,467				
Amortization of Capital Allocations - Supported Infrastructure		\$ 1,323,173	\$ 1,268,728	54,445	4%
Amortization of Capital Allocations - Supported Education		\$ 424,294	\$ 426,648	(2,354)	-1%
Other Revenue	\$ 13,000				
Credit Card Reimbursement		\$ 13,000	\$ 13,000	-	0%
Total Other Revenue		\$ 8,849,901	\$ 8,125,068	\$ 724,833	8%
Total Division Revenue		\$ 40,925,217	\$ 39,348,305	\$ 1,576,912	4%



Expenditure

Expenditures have increased \$1.139 million (3%) from the 2024-25 approved budget to \$40.925 million.

Expenses	2024-25					
	2025-26 Budget	Percent of Expenditure	Approved Budget	Percent of Expenditure	Variance	Percent Change
Administration	\$ 1,758,835	4.3%	\$ 1,687,632	4.2%	\$ 71,203	4%
Instructional Pool	\$ 198,918	0.5%	\$ 279,220	0.7%	\$ (80,302)	-29%
Division Program	\$ 10,500	0.0%	\$ 10,500	0.0%	\$ -	0%
Curriculum	\$ 127,283	0.3%	\$ 163,608	0.4%	\$ (36,325)	-22%
Summer School	\$ 44,361	0.1%	\$ -	0.0%	\$ 44,361	#DIV/0!
Religious Education	\$ 149,690	0.4%	\$ 145,690	0.4%	\$ 4,000	3%
Instructional Staff Pool - Cert	\$ 17,990,016	44.0%	\$ 17,422,220	43.8%	\$ 567,796	3%
Instructional Staff Pool - Uncert	\$ 1,387,650	3.4%	\$ 1,208,551	3.0%	\$ 179,099	15%
School Based Budgets	\$ 1,775,626	4.3%	\$ 1,526,318	3.8%	\$ 249,308	16%
School Generated Funds	\$ 898,094	2.2%	\$ 1,319,790	3.3%	\$ (421,696)	-32%
Nutrition Program	\$ 238,406	0.6%	\$ 233,000	0.6%	\$ 5,406	2%
Student Services	\$ 5,672,775	13.9%	\$ 5,532,780	13.9%	\$ 139,994	3%
Technology Support	\$ 986,891	2.4%	\$ 1,009,579	2.5%	\$ (22,688)	-2%
Holy Trinity Academy Fundraising	\$ 120,047	0.3%	\$ 252,852	0.6%	\$ (132,805)	-53%
Plant Operations & Maintenance	\$ 2,994,891	7.3%	\$ 3,014,238	7.6%	\$ (19,348)	-1%
Capital Expenditures and Financing	\$ 2,213,733	5.4%	\$ 2,155,559	5.4%	\$ 58,174	3%
International Education	\$ 938,232	2.3%	\$ 870,665	2.2%	\$ 67,567	8%
External Services - Pre-School	\$ 938,754	2.3%	\$ 449,093	1.1%	\$ 489,661	109%
External Services - Out-of-School Program	\$ 225,025	0.5%	\$ 223,572	0.6%	\$ 1,453	1%
Asset Retirement Obligation	\$ 24,433	0.1%	\$ 24,433	0.1%	\$ -	0%
Transportation	\$ 2,231,058	5.5%	\$ 2,256,804	5.7%	\$ (25,746)	-1%
TOTAL ALLOCATIONS	\$ 40,925,217	100.0%	\$ 39,786,105	2.9%	\$ 1,139,112	3%
Annual Surplus (Deficit)	\$ (0)		\$ (437,800)		\$ (437,800)	

There are several overall items that affect multiple budget centres.

1. ASEBP premiums increased, including a surcharge on extended disability and life insurance. The overall impact of this is estimated to be \$124,000.
2. WCB premiums increased 48% which is a budget impact of \$51,000 or 48%.
3. There was a 3% salary increase for non-bargaining support staff built into the budget for September 1, 2025. There is no retroactive component. This is expected to be an increase of \$186,000.
4. There was an increase built into the CUPE custodian salaries based on the Memorandum of Agreement. This is 3% from 2024-25 and 5.1% for 2025-26 for a 2025-26 impact of approximately \$52,000.
5. No impact of the ATA negotiations has been factored into the budget.

Medicine Hat Catholic Board of Education

Budget Summary

Budget Allocation by Programs

2025-26 Budget - May 29, 2025

2025-26 Budget										
Category	Instruction	POM	TSPN	Board and System	Holy Trinity Academy Fundraising	External Services	Asset Retirement Obligations	Capital (POM)	Total	%age
Certificated Salaries	15,208,427	-	-	272,840	-	-	-	-	15,481,267	38%
Certificated Benefits	3,926,596	-	-	35,239	-	-	-	-	3,961,835	10%
Uncertificated Salaries	4,507,198	1,207,044	18,171	820,253	62,611	922,501	-	-	7,537,778	18%
Uncertificated Benefits	1,245,914	346,425	6,057	224,007	17,436	182,702	-	-	2,022,541	5%
Services Contracts and Supplies	4,400,020	1,415,848	2,206,830	395,704	40,000	58,576	-	377,000	8,893,978	22%
SGF	898,094	-	-	-	-	-	-	-	898,094	2%
Amort Exp	232,192	25,574	-	9,592	-	-	24,433	1,836,733	2,128,524	5%
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	0%
Other Interest	-	-	-	1,200	-	-	-	-	1,200	0%
Total Expenditures	30,418,441	2,994,891	2,231,058	1,758,835	120,047	1,163,779	24,433	2,213,733	40,925,217	100%
Percentage of Total	74.3%	7.3%	5.5%	4.3%	0.3%	2.8%	0.1%	5.4%	100.0%	
2024-25 Approved Budget										
Category	Instruction	POM	TSPN	Board and System	Holy Trinity Academy Fundraising	External Services	Asset Retirement Obligations	Capital	Total	%age
Certificated Salaries	14,848,488	-	-	272,840	-	-	-	-	15,121,328	38%
Certificated Benefits	3,784,033	-	-	34,775	-	-	-	-	3,818,809	10%
Uncertificated Salaries	4,637,301	1,197,202	14,762	766,260	25,827	540,244	-	-	7,181,598	18%
Uncertificated Benefits	1,072,016	294,823	4,921	204,362	6,760	95,957	-	-	1,678,839	4%
Services Contracts and Supplies	3,995,766	1,522,213	2,237,122	398,602	220,264	36,464	-	381,212	8,791,643	22%
SGF	1,319,790	-	-	-	-	-	-	-	1,319,790	3%
Amort Exp	64,527	-	-	9,592	-	-	24,433	1,774,347	1,872,899	5%
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	0%
Other Interest	-	-	-	1,200	-	-	-	-	1,200	0%
Total Expenditures	29,721,922	3,014,238	2,256,804	1,687,632	252,852	672,665	24,433	2,155,559	39,786,105	100%
Percentage of Total	75.8%	7.6%	5.0%	4.1%	0.1%	1.9%	0.1%	5.4%	100.0%	
Variance										
Category	Instruction	POM	TSPN	Board and System	Holy Trinity Academy Fundraising	External Services	Asset Retirement Obligations	Capital	Total	%age
Certificated Salaries	359,939	-	-	-	-	-	-	-	359,939	32%
Certificated Benefits	142,563	-	-	464	-	-	-	-	143,026	13%
Uncertificated Salaries	(130,104)	9,842	3,409	53,993	36,783	382,257	-	-	356,180	31%
Uncertificated Benefits	173,898	51,602	1,136	19,645	10,676	86,745	-	-	343,702	30%
Services Contracts and Supplies	404,255	(106,365)	(30,292)	(2,898)	(180,264)	22,112	-	(4,212)	102,335	9%
SGF	(421,696)	-	-	-	-	-	-	-	(421,696)	-37%
Amort Exp	167,665	25,574	-	-	-	-	-	62,386	255,625	22%
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	-	-	-	-	0%
Total Expenditures	696,519	(19,348)	(25,746)	71,203	(132,805)	491,114	-	58,174	1,139,112	100%
Percent change	2.3%	-0.6%	-1.1%	4.2%	-52.5%	73.0%	0.0%	2.7%	2.9%	

Medicine Hat Catholic Board of Education

Budget Summary

Budget Allocation by Program - Instruction

2025-26 Budget - May 29, 2025

2025-26 Budget														
Category	Instructional Pool	Division Program	Curriculum	Summer School	Instructional Staffing	International Education	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
Certificated Salaries	7,360	2,752	42,385	22,350	14,213,447	-	15,486	59,867	-	-	-	844,781	15,208,427	50%
Certificated Benefits	150	248	3,815	2,011	3,776,569	-	1,914	7,399	-	-	-	134,489	3,926,596	13%
Uncertificated Salaries	-	-	-	-	1,021,409	156,492	-	226,264	-	123,792	257,506	2,721,736	4,507,198	15%
Uncertificated Benefits	-	-	-	-	366,242	44,131	-	75,421	-	19,200	55,172	685,748	1,245,914	4%
Services Contracts and Supplies	191,408	7,500	81,083	20,000	-	737,609	132,290	1,242,299	-	95,414	606,397	1,286,021	4,400,020	14%
SGF	-	-	-	-	-	-	-	-	898,094	-	-	-	898,094	3%
Amort Exp	-	-	-	-	-	-	-	164,376	-	-	67,816	-	232,192	1%
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total	198,918	10,500	127,283	44,361	19,377,666	938,232	149,690	1,775,626	898,094	238,406	986,891	5,672,775	30,418,441	100%
Percentage of Total	0.7%	0.0%	0.4%	0.1%	63.7%	3.1%	0.5%	5.8%	3.0%	0.8%	3.2%	18.6%	100.0%	
2024-25 Approved Budget														
Category	Instructional Pool	Division Program	Curriculum	Summer School	Instructional Staffing	International Education	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
Certificated Salaries	7,360	2,752	37,691	-	13,795,900	-	16,376	56,388	-	-	-	932,022	14,848,488	51%
Certificated Benefits	150	248	3,392	-	3,626,320	-	2,024	6,969	-	-	-	144,929	3,784,033	13%
Uncertificated Salaries	-	-	-	-	927,674	157,143	-	226,264	-	123,792	257,505	2,944,924	4,637,301	16%
Uncertificated Benefits	-	-	-	-	280,878	42,413	-	75,421	-	19,200	55,172	598,932	1,072,016	4%
Services Contracts and Supplies	271,710	7,500	122,525	-	-	671,109	127,290	1,096,749	-	90,008	696,901	911,974	3,995,766	13%
SGF	-	-	-	-	-	-	-	-	1,319,790	-	-	-	1,319,790	3%
Amort Exp	-	-	-	-	-	-	-	64,527	-	-	-	-	64,527	1%
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total	279,220	10,500	163,608	-	18,630,771	870,665	145,690	1,526,318	1,319,790	233,000	1,009,579	5,532,780	29,721,922	100%
Percentage of Total	0.6%	0.7%	0.6%	0.0%	62.9%	3.5%	0.5%	4.6%	3.4%	0.8%	3.0%	19.9%	100.0%	
Variance														
Category	Instructional Pool	Division Program	Curriculum	Summer School	Instructional Staffing	International Education	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
Certificated Salaries	-	-	4,694	22,350	417,547	-	(890)	3,479	-	-	-	(87,241)	359,939	52%
Certificated Benefits	-	-	423	2,011	150,248	-	(110)	430	-	-	-	(10,440)	142,563	20%
Uncertificated Salaries	-	-	-	-	93,735	(651)	-	-	-	-	0	(223,188)	(130,104)	-19%
Uncertificated Benefits	-	-	-	-	85,364	1,718	-	-	-	-	-	86,816	173,898	25%
Services Contracts and Supplies	(80,302)	-	(41,442)	20,000	-	66,500	5,000	145,550	-	5,406	(90,504)	374,048	404,255	58%
SGF	-	-	-	-	-	-	-	-	(421,696)	-	-	-	(421,696)	-61%
Amort Exp	-	-	-	-	-	-	-	99,849	-	-	67,816	-	167,665	24%
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Total	(80,302)	-	(36,325)	44,361	746,894	67,567	4,000	249,308	(421,696)	5,406	(22,688)	139,994	696,519	100%
Percent change	-28.8%	0.0%	-22.2%	#DIV/0!	4.0%	7.8%	2.7%	16.3%	-32.0%	2.3%	-2.2%	2.5%	2.3%	

<p align="center">Medicine Hat Catholic Board of Education</p> <p align="center">Budget Summary</p> <p align="center">Budget Allocation by Program - Learning Services</p> <p align="center">2025-26 Budget - May 29, 2025</p>	
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		2025-26 Budget	
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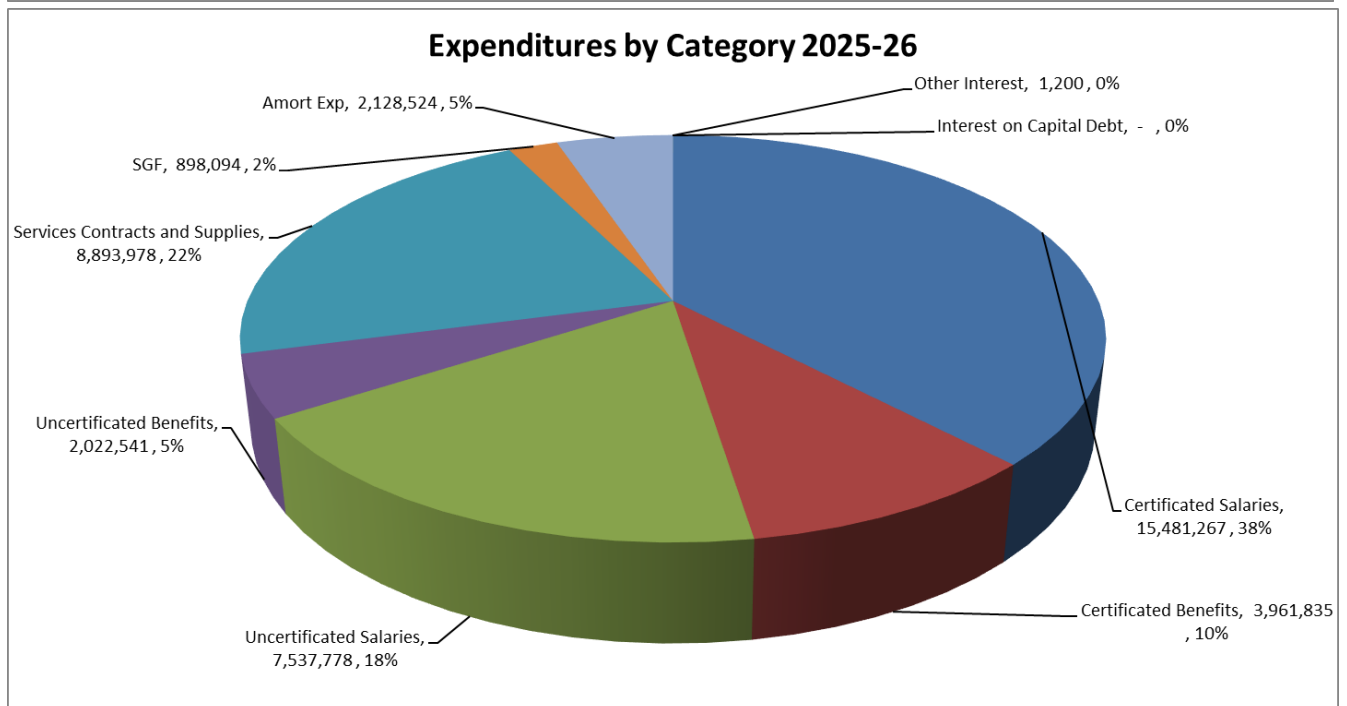
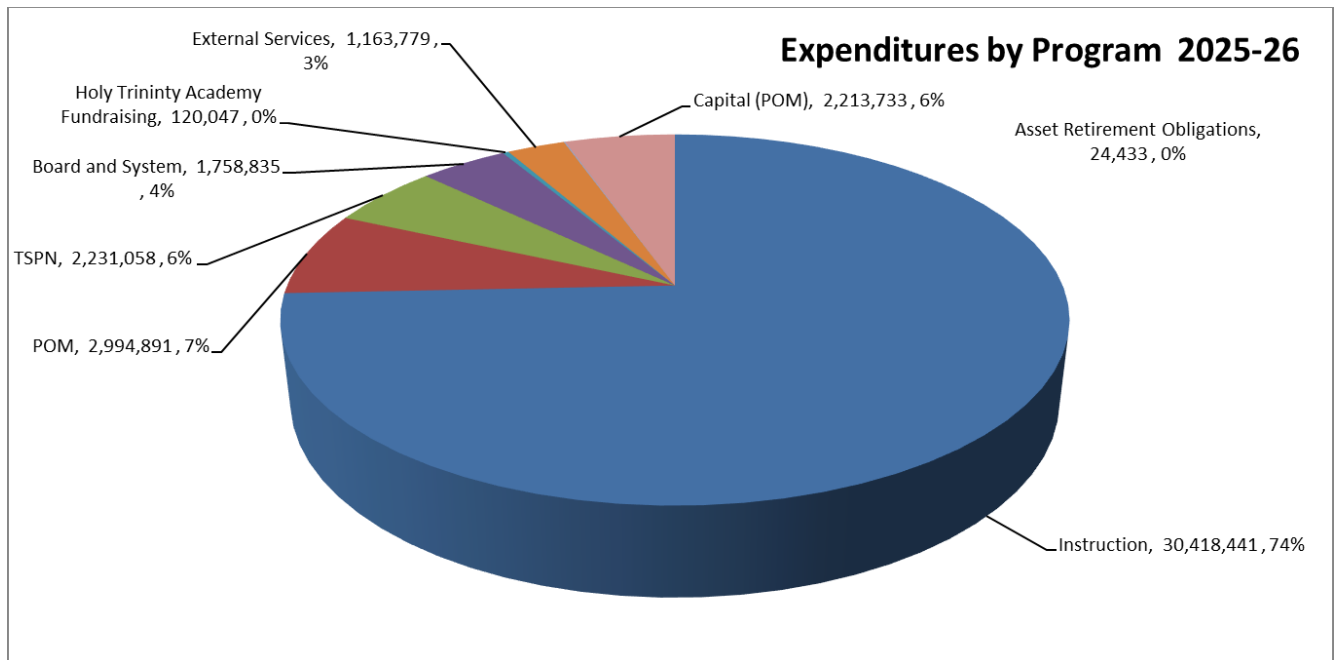
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
Certificated Salaries	652,938	-	46,032	145,810	844,781	15%
Certificated Benefits	103,948	-	7,328	23,213	134,489	2%
Uncertificated Salaries	1,935,740	205,132	580,864	-	2,721,736	48%
Uncertificated Benefits	478,773	43,403	163,571	-	685,748	12%
Services Contracts and Supplies	753,011	45,857	399,738	87,415	1,286,021	23%
SGF	-	-	-	-	-	0%
Amort Exp	-	-	-	-	-	0%
Interest on Capital Debt	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	0%
Total Expenditures	3,924,411	294,392	1,197,534	256,438	5,672,775	100%
Percentage of Total	69.2%	5.2%	21.1%	4.5%	100.0%	

	2024-25 Approved Budget	
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Category	Learning Services	CCT	PUF	Early Ed	Total	%age
Certificated Salaries	650,640	-	45,861	235,521	932,022	19%
Certificated Benefits	101,175	-	7,131	36,624	144,929	3%
Uncertificated Salaries	2,161,351	207,132	576,440	-	2,944,924	51%
Uncertificated Benefits	410,324	43,403	145,205	-	598,932	11%
Services Contracts and Supplies	601,822	45,857	264,295	-	911,974	16%
SGF	-	-	-	-	-	0%
Amort Exp	-	-	-	-	-	0%
Interest on Capital Debt	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	0%
Total Expenditures	3,925,311	296,392	1,038,933	272,145	5,532,780	100%
Percentage of Total	67.6%	4.9%	23.1%	4.3%	100.0%	

		Variance	
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Category	Learning Services	CCT	PUF	Early Ed	Total	%age
Certificated Salaries	2,298	-	172	(89,711)	(87,241)	-62%
Certificated Benefits	2,773	-	197	(13,411)	(10,440)	-7%
Uncertificated Salaries	(225,611)	(2,000)	4,424	-	(223,188)	-159%
Uncertificated Benefits	68,450	-	18,366	-	86,816	62%
Services Contracts and Supplies	151,190	-	135,443	87,415	374,048	267%
SGF	-	-	-	-	-	0%
Amort Exp	-	-	-	-	-	0%
Interest on Capital Debt	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	0%
Total Expenditures	(901)	(2,000)	158,601	(15,706)	139,994	100%
Percent change	0.0%	-0.7%	15.3%	-5.8%	2.5%	



1. Instruction

The 2025-26 budget for Instruction has increased \$696,000 (2.3%) from the 2024-25 approved budget

a. Instructional Pool

- i. Decreased \$80,000
- ii. The \$40,000 bridge to certification grant was expended in 2024-25
- iii. The School Resource Officer contract was expected to be \$32,000 higher in 2024-25.

b. Division Program

- i. Remains the same as 2024-25 for the Health and Wellness Committee and for the Division Leadership program

c. Curriculum

- i. Budget is \$127,600 which is \$36,000 lower than the 2024-25 budget
- ii. 2024-25 had additional funds projected as part of the carry-forward from the prior year.

d. Summer School

- i. Budget is set at \$44,000. There was no budget set for 2024-25.
- ii. This will include the Chrome Academy.
- iii. As this is expected to be an annual activity this budget code is set up to monitor this program.

e. Instructional Staffing

- i. This budget centre is for all classroom teachers, administrators, and secretaries and chaplains.
- ii. Instructional Staffing increased 747,000
 - 1. Certificated staffing increased 2.87 FTE more than the September 30, 2024 actual staffing. This includes 0.75 FTE related to the Collegiate Funding
 - 2. Certificated staff grid creep was \$77,000
 - 3. Mother Teresa VP was not replaced in the budget
 - 4. No ERIP was built into the budget
 - 5. Certificated Staffing continues to be monitored.

6. Added Chaplain position into the budget as non-certificated and adjusted the rates to ensure position remains attractive.
7. Added Police Liaison to the uncertificated staffing
8. ASEBP benefit rates and WCB were increases to this budget centre.

Medicine Hat Catholic Board of Education Instructional Staff Pool FTE and Budget 2025-26 Budget													
	ISP	ISP	ISP	ISP	ISP	Direct	Direct	Direct	Direct	Direct			
School	K	Regular Staff	3rd Party	REC	Curr	Severe	Early Ed Base Grant	Mental Health in Schools	PUF	SBDM	Total Staff 2024-25	Total Staff 2024-25 Budget	Variance
Monsignor McCoy	-	26.38	0.43			0.80				-	27.61	28.08	(0.47)
Mother Teresa	0.50	10.00				0.50	0.56	0.50		-	12.06	11.60	0.46
Notre Dame	-	23.46				0.80				0.68	24.94	24.87	0.07
St. Francis	0.50	7.20				0.40	0.10			-	8.20	8.40	(0.20)
St. Louis	0.50	5.25				0.40	0.10				6.25	6.25	-
St. Mary	-	23.76				0.80				-	24.56	21.50	3.06
SMMH	0.50	6.40				0.30	0.20				7.40	7.50	(0.10)
St. Patrick	1.50	18.70				0.50	0.30				21.00	21.20	(0.20)
St. John Paul II	1.00	13.50				0.30	0.20				15.00	16.00	(1.00)
St. Joseph Educational Centre		1.00									1.00	1.00	-
Monsignor McCoy - International Students		1.00									1.00	1.00	-
Collegiate Program		1.25				-					1.25	-	1.25
Early Education	-	-					1.00				1.00	1.00	-
Inclusion Specialist						0.60			0.40		1.00	1.00	-
Online Educator	-	0.30									0.30	0.30	-
Curriculum					1.00						1.00	1.00	-
Rel. Ed			-	1.00							1.00	1.00	-
Total	4.50	138.20	0.43	1.00	1.00	5.40	2.46	0.50	0.40	0.68	154.57	151.70	2.87
2024-25 Budget	5.00	134.90	0.43	1.00	1.00	5.50	2.20	0.60	0.40	0.67	151.70		-
Variance	(0.50)	3.30	-	-	-	(0.10)	0.26	(0.10)	-	0.01	2.87		

f. International Education

- i. Overall increased spending of \$67,500 which is the increase for Home stays fees and the broker commissions as a result of higher enrollment.

g. Religious Education

- i. Overall the budget increased \$4,000
- ii. The Braiding Together Conference and the Marked by God Conference budgets of \$46,000 was eliminated
- iii. Elkwater retreat for DLT was built in at \$12,000
- iv. Division Mass included at \$10,000
- v. With the new grade 9 curriculum there was an increase of \$38,000 for New Textbooks and implementation costs.
- vi. Other costs were streamlined based on the coordinators feedback on actual costs.

h. School Budgets (SBDM)

- i. The school budgets increased \$249,000

- ii. The bulk of this increase is from the School Fees of \$89,000.
 - iii. Academy Fees increased \$40,000 related to the Police Academy
 - iv. The Collegiate Funding Capital Funding is amortized over 5-years with the \$100,000 expense and offsetting allocation being charged to Monsignor McCoy.
 - v. Church Trip Funding increased \$22,000 from 2024-25 approved budget to reflect costs to transport students to mass and other church activities.
- i. School Generated Funds
 - i. The SGF expenses decreased \$422,000 based on the school planned activities in 2025-26.
 - ii. SGF is outside the 'operational' activities of the division. As schools finalize planning of activities in the school year changes will be reflected in the quarterly updates.
- j. Nutrition program
 - i. The nutrition program increased \$5,000 based on the additional revenue from the province
- k. Technology
 - i. There was a decrease in the Technology budget of \$23,000
 - ii. One-time spending needs of \$30,000 saved
 - iii. Hardware maintenance and software licensing, travel and PD combined for savings of \$17,000.
 - iv. The lease on the 3-year replacement of all staff computers has as an increase of \$18,000 based on leasing rates and for a full replacement of all 280 staff computers.
- l. Learning Services
 - i. This budget centre has an overall increase of \$140,000 to a total budget of \$5.672 million based on the funding model from the department.
 - ii. The budget centre has the following programs:
 - 1. Learning Services \$3.92 million
 - 2. Program Unit Funding (PUF) \$1.20 million
 - 3. Early Education \$0.26 million
 - 4. Communities Coming Together \$0.29 million

2. Plant Operations and Maintenance

- a. The POM budget decreased \$19,000 from the 2024-25 approved budget
- b. Expected CUPE bargaining increases and other support staff increases were included in the budget
- c. Repairs and Maintenance increased \$18,000 based on the expected savings from the trade diversity within the department, particularly with the HVAC system.
- d. Insurance savings are expected to be \$19,000
- e. Utilities are expected to see savings of \$36,000 with adjustments on the carbon tax and the efficiencies with the HVAC system

3. Transportation

- a. Overall decrease is expected of \$25,000 compared to the 2024-25 budget
- b. There is a 4% contracted rate increase on buses of \$58,000
- c. We expect fuel savings of \$50,000 based on the consumer carbon tax removal.
- d. One-time software implement of \$26,000 in 2024-25 savings for 2025-26

4. Board and System Administration

- a. There is an increase of \$71,000 related to staffing
 - i. ASEBP benefit rates
 - ii. Support Staff increases
 - iii. Annualized salaries from grid movement
- b. The System and Admin Funding increased \$105,000. For 2025-26 \$107,000 is in excess of the needs and is used to support other areas within the division.

5. Holy Trinity Academy

- a. The budgeted expenditures decreased \$133,000 from 2024-25 as the contracted services agreement was terminated and the stained glass windows were completed.

6. External Services

- a. This is the preschool and the out-of-school care program (SGF).
- b. With the affordability grant being available, there was a change to how the preschool is being managed.
- c. As a result, we are expecting more registrations and with the affordability grant we are seeing higher revenues. Revenues are expected to be \$1.3 million, which is up \$874,000 from the prior year.
- d. Expenses are expected to be up \$475,000 as there are more requirements for child-staff ratios.
- e. This leaves a surplus of approximately \$400,000 available for the division.
- f. 2025-26 will allow for the division to monitor and evaluate how this new program is working.

7. Asset Retirement Obligation

- a. These are the expenses related to our obligation on remediating hazardous materials.

8. Capital

- a. This reflects our amortization expense for facilities and IMR expense and CMR capitalization,
- b. This has increased \$58,000 from the prior year as a result of IMR and CMR activities which were capitalized. These are mostly supported Infrastructure capital allocations.

Net Assets

The 2025-26 net asset schedule for the division, based on the 2024-25 2nd Quarter year-end balances is as follows:

MEDICINE HAT CATHOLIC BOARD OF EDUCATION
Summary of Net Assets and Reserve Budget
2025-26 Budget - May 29, 2025

	2025-26			2025-26 Budgeted Closing Balance	Change in Balance
	2025-26 Opening Balance from Q2	Transfers In	Transfers Out		
Unrestricted Net Assets					
Unrestricted	207,189			416,696	209,507
2025-26 Revenue over Expenses	(0)	(0)	-		
Unsupported Amortization from Investment in Capital Assets	356,624	356,624			
Transfer Portion of Amortization to Capital Assets	(253,514)		253,514		
Transfer to Capital Reserve - Child Care Modular Capital Reserve	(6,500)		6,500		
School Generated Fund Balances	1	1			
International Student Surplus - Restricted	(154,050)	-	154,050		
Asset Retirement Obligations	24,433	24,433	-		
Transfer to Unrestricted	242,513	242,513			
School and Department use of Restricted Reserve	-	-	-		
Restricted Reserves					
Department Reserves					
School Based	406,209	-	-	406,209	
Learning Services	5,690		5,690	-	
School Generated Funds	572,451	-	1	572,450	
International Student Program					
Rel. Ed Reserve from International Education Program	6,572	54,009	60,581	0	
SCSL Reserve from International Education Program	76,202	100,040	176,242	0	
Band	40,976	-	-	40,976	
Accumulated Administration Surplus	90,618			90,618	
Total Restricted Reserves	1,198,718	154,050	242,514	1,110,254	(88,464)
Total Accumulated Operating Surplus	1,405,907	777,620	656,577	1,526,950	121,043
Capital Reserves					
Child Care Modular	91,000	6,500		97,500	6,500
Sale of former St. Louis School - Alberta Education Portion	337,156		337,156	-	(337,156)
Sale of former St. Louis School - MHCBE Portion	167,568		167,568	-	(167,568)
Future Replacement of Capital Assets	133,145	253,514	-	386,659	253,514
Total Capital Reserves	728,869			484,159	
Total Net Assets	2,134,776	1,037,634	656,577	2,011,109	(123,667)
AOS Net of SGF	833,456			954,499	121,043
				2.3%	

- The reserve opening balances are based on 2024-25 Q2. The 2024-25 year end actuals will be used for 2025-26 Q1 to update the net asset positions.
- It is expected the Unrestricted Reserve closing balance will be \$416,000
 - The unrestricted reserve is the reserve available for unspecified needs. It is a 'savings account'.
 - Long-term we are looking to increase this amount to \$700,000 which is a best practice for boards.
- The Restricted Reserve balance is expected to be \$1.1 million.
 - This is the savings account for specified needs

- b. The School Based Reserve of \$406,000 are the funds saved by the school for future needs, such as textbooks, desks, emergent pressures in schools and other equipment.
 - c. School Generated Funds reserve of \$572,000 are the reserves at the schools related to SGF. These are funds from fundraising, sports teams and the like. The funds were generally raised for specified purposes and are therefore generally committed to those purposes.
 - d. Band Reserve are the excess fund from the band fees where are then used for repairs and replacement of band equipment.
 - e. Accumulated Administration reserve is the fund set up to address future administrative pressures if they arise including software renewal, building repairs, etc. As there are limits on how much boards can spend annually on Board and System Administration, having the reserve allows for these emergent issues to be addressed.
4. Capital Reserves are expected to be \$484,000.
- a. Child Care Modular Capital Reserve of \$97,500 is set up for the repairs and replacement of the childcare modular at St. Mary's School. The modular was obtained through Children's Services and there is no government funding for the upkeep or replacement.
 - b. Future Replacement of Capital Assets reserve of \$387,000 is set up to allow for a planned replacement of capital assets in the division.
 - c. The proceeds from the sale of the former St. Louis are expected to be used in 2025-26 as part of the board's commitment for the Gym expansion at Holy Trinity Academy.
5. Reserve Transfers
- a. The unsupported amortization from Investment in Capital Assets of \$253,000 will be transferred to the capital reserve to increase the fund for future replacement of capital assets.

- b. The restricted reserve from the proceeds of the international education program is currently split between the SCSL and with Religious Ed. Based on the discussion in a previous meeting we are looking to end that practice. The HTA academy is being built and Religious Education is fully funded and there is a 2nd chaplain position starting in 2025-26. As such, \$236,000 is being transferred from the restricted reserve to the unrestricted reserve.