

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2027**

[Education Act, Sections 139(2)(a) and 244]

1180 The Foothills School Division

Legal Name of School Jurisdiction

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BOARD CHAIR

Theresa Letendre

Name

Signature

SUPERINTENDENT

Mr. Christopher Fuzessy

Name

Signature

SECRETARY TREASURER or TREASURER

Katelyn Nickel

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on**

May 27th, 2026

Date

Originally Signed May 27, 2026

c.c. Alberta Education and Childcare
Financial Reporting & Accountability Branch
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TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

Legend:

Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education and Childcare	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the submission.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY - 2026/2027 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

The Foothills School Division (FSD) continues to be guided by its Five-Year Education Plan and reflects the shared Vision of Engagement, Support and Success for Each Learner. Refer to the Budget Report on FSD's website for additional detail - [Foothills School Division Annual Budget](#).

Priorities

Engagement: Ensure and maintain Division wide engagement that is timely, meaningful, and collaborative with all learners and communities.

Support: Ensure and maintain Division wide learning environments that are welcoming, caring, respectful, safe and inclusive.

Success: Ensure and maintain Division wide excellence in teaching, learning and leadership

Foothills School Division is projecting total revenues of \$104,483,346 and expenditures of \$105,578,241. Thereby resulting in an overall deficit position of \$(1,094,895) for the upcoming fiscal year. The deficit can be attributed primarily to the unfunded increase in support staff salaries and grid progression, reduction of FSD's temporary Stabilization Funding, and an increase in costs due to inflationary pressures.

Assumptions & Significant Business and Financial Risks:

Enrolment: FSD projects a total student population of 7,406 for the upcoming school year. This budget assumes that FSD will achieve its projections.

Assessment: Increases to non-certificated and certificated salaries

Impacts: Unfunded increases to support staff salaries present a financial risk to the Division if not addressed through provincial funding. These are critical roles that allow the Division to operate in an effective manner.

Risk Level: High. 76 percent of the Division's expenditures are allocated to salaries and benefits. Due to FSD's unionized certificated and non-certificated environment, cost pressures such as grid progressions, negotiated salary increases, and inflationary impacts, need to be adequately funded to ensure the long-term financial feasibility and health of the Division.

Assessment: Classroom Complexity Funding

Impacts: There has been a rise of student complexities within the classroom. These complexities pose an additional risk due the temporary nature of the grant. Although the increase in funding has allowed the Division to support staff and students, the uncertainty surrounding the sustainability of this funding is a concern.

Risk Level: Medium to High. Rising costs associated with support staff salaries, including grid movement, further reduce the effectiveness of this funding.

Assessment: School Bus Replacement

Impacts: The Division continues to face increasing pressures related to the replacement of aging school bus assets. Rising procurement costs are creating challenges in maintaining an effective and reliable transportation fleet, which is essential to supporting safe and consistent student access to schools.

Risk Level: Medium to High. To ensure long-term sustainability, the Division must strategically manage its fleet inventory and asset replacement cycle. This includes evaluating lifecycle planning, funding strategies, and alternative approaches to fleet management to maintain service levels while addressing escalating costs.

Assessment: Enrolment Fluctuations

Impacts: The Division has seen a significant fluctuation in enrolment over the past four years. The shift in the funding model to place a heavier weighting on projected enrolment has created financial pressures for divisions experiencing declining or unstable enrolment patterns, impacting predictability and long-term financial planning.

Risk Level: Medium to High. While the current funding model presents challenges for divisions with declining enrolment, there are potential mitigating factors. Anticipated regional growth, particularly in Okotoks driven by infrastructure developments such as the regional water line, may support future enrolment stabilization. The Division will continue to monitor demographic trends and align long-term planning, including capital, staffing, and program decisions, to respond strategically to both short-term fluctuations and future growth opportunities.

Assessment: Insurance Premiums

Impacts: Due to the catastrophic floods that occurred in 2013, the Division experienced unprecedented insurance cost increases. In 2020, the Division worked toward forming the Alberta Risk Managed Insurance Consortium (ARMIC) with the support of the provincial government.

Risk Level: Medium. The Division continues to work hard to foster a risk intelligent culture and find ways to mitigate risk. It is through these efforts that the Division will continue to work towards reducing insurance premium rates, while supporting ARMIC's broader risk management strategy, including the continued growth of its Self-Insured Retention (SIR) model.

Assessment: Operating Reserves

Impacts: Over recent years, the Division has drawn on operating reserves to maintain compliance with provincially established reserve thresholds and to support operations amid increasing financial pressures. This included responding to the reduction in the Geographical Grant, increases to insurance premiums, ongoing enrolment decline, and the transition to the Adjusted Enrolment Model (AEM). The Division has been working to establish sustainable ways to grow this reserve level that will sustain the Division in the event of an unforeseen emergent event and/or to alleviate immediate pressures that the Division could experience during the school year.

Risk Level: Medium. The allocation to sufficiently fund reserve levels remains a challenge due to the expiration of the Division's Stabilization Funding (\$1.3 million) and projected deficit position.

Assessment: Rural Small Schools

Impacts: The Division continues to operate several rural small schools, which present unique financial and operational challenges due to limited economies of scale and fluctuating enrolment. While the Rural Small Schools Grant provides targeted funding support, eligibility thresholds and enrolment variability can result in funding instability. Small rural schools that exceed or fall below enrolment thresholds may experience significant changes in funding, impacting staffing, programming, and overall sustainability. Additionally, fixed operating costs in smaller schools remain relatively high, regardless of enrolment levels, placing added pressure on divisional resources.

Risk Level: Medium to High. The sustainability of rural small schools remains sensitive to enrolment fluctuations and funding eligibility criteria. Changes in the funding model or shifts in enrolment may result in reduced funding or loss of grant eligibility. The Division will need to continue balancing the importance of maintaining strong rural communities with the financial realities of operating smaller schools, while advocating for funding approaches that better reflect local context and long-term sustainability.

Overall, the Division will continue to find ways to mitigate risks and will continue to place an emphasis on maximizing dollars into the classroom to provide the appropriate supports to all its students and staff.

BUDGETED STATEMENT OF OPERATIONS

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
REVENUES			
Government of Alberta	\$ 98,606,118	\$92,925,452	\$95,257,123
Federal Government and First Nations	\$ 563,493	\$315,000	\$1,316,325
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,629,234	\$2,292,700	\$2,564,271
Sales of services and products	\$ 469,796	\$664,000	\$659,238
Investment income	\$ 389,552	\$350,000	\$424,226
Donations and other contributions	\$ 1,557,903	\$1,150,000	\$1,642,428
Other revenue	\$ 267,250	\$523,750	\$335,666
TOTAL REVENUES	\$104,483,346	\$98,220,902	\$102,199,277
EXPENSES			
Instruction - ECS	\$ 3,919,628	\$3,675,803	\$1,897,984
Instruction - Grade 1 to 12	\$ 77,854,253	\$72,052,721	\$74,319,131
Operations & maintenance	\$ 14,820,918	\$14,363,693	\$15,160,880
Transportation	\$ 5,884,880	\$5,909,340	\$5,629,424
System Administration	\$ 3,098,562	\$3,169,322	\$3,202,730
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$105,578,241	\$99,170,879	\$100,210,149
ANNUAL SURPLUS (DEFICIT)	(\$1,094,895)	(\$949,977)	\$1,989,128

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
EXPENSES			
Certificated salaries	\$ 48,868,005	\$43,878,092	\$45,072,738
Certificated benefits	\$ 11,462,361	\$10,905,969	\$10,481,708
Non-certificated salaries and wages	\$ 15,569,976	\$15,100,456	\$14,941,810
Non-certificated benefits	\$ 4,795,492	\$5,361,218	\$4,859,017
Services, contracts, and supplies	\$ 18,328,847	\$17,400,317	\$18,198,964
Capital and debt services			
Amortization of capital assets			
Supported	\$ 5,463,006	\$5,387,627	\$5,599,658
Unsupported	\$ 985,554	\$1,047,200	\$955,402
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 105,000	\$90,000	\$100,852
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$105,578,241	\$99,170,879	\$100,210,149

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31**

REVENUES	Approved Budget 2026/2027							Actual Audited 2024/25
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education and Childcare	\$ 2,886,769	\$ 72,243,782	\$ 9,395,542	\$ 5,654,880	\$ 3,046,983	\$ -	\$ 93,227,956	\$ 89,543,773
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 5,008,439	\$ -	\$ -	\$ -	\$ 5,008,439	\$ 5,347,801
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 369,723	\$ -	\$ -	\$ -	\$ -	\$ 369,723	\$ 365,549
(5) Federal Government and First Nations	\$ -	\$ 563,493	\$ -	\$ -	\$ -	\$ -	\$ 563,493	\$ 1,316,325
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 432,500	\$ 1,966,734	\$ -	\$ 230,000	\$ -	\$ -	\$ 2,629,234	\$ 2,564,271
(11) Sales of services and products	\$ 300,000	\$ 169,796	\$ -	\$ -	\$ -	\$ -	\$ 469,796	\$ 659,238
(12) Investment income	\$ -	\$ 389,552	\$ -	\$ -	\$ -	\$ -	\$ 389,552	\$ 424,226
(13) Gifts and donations	\$ -	\$ 795,631	\$ -	\$ -	\$ -	\$ -	\$ 795,631	\$ 654,575
(14) Rental of facilities	\$ -	\$ 60,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,834
(15) Fundraising	\$ -	\$ 762,272	\$ -	\$ -	\$ -	\$ -	\$ 762,272	\$ 987,853
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ 107,250	\$ -	\$ -	\$ -	\$ -	\$ 107,250	\$ 174,832
(18) TOTAL REVENUES	\$ 3,619,269	\$ 77,428,233	\$ 14,503,981	\$ 5,884,880	\$ 3,046,983	\$ -	\$ 104,483,346	\$ 102,199,277

EXPENSES								
(19) Certificated salaries	\$ 2,249,937	\$ 45,969,772	\$ -	\$ -	\$ 648,296	\$ -	\$ 48,868,005	\$ 45,072,738
(20) Certificated benefits	\$ 529,583	\$ 10,820,209	\$ -	\$ -	\$ 112,569	\$ -	\$ 11,462,361	\$ 10,481,708
(21) Non-certificated salaries and wages	\$ 657,996	\$ 9,703,046	\$ 1,062,666	\$ 2,741,338	\$ 1,404,930	\$ -	\$ 15,569,976	\$ 14,941,810
(22) Non-certificated benefits	\$ 218,990	\$ 3,229,311	\$ 264,883	\$ 775,591	\$ 306,717	\$ -	\$ 4,795,492	\$ 4,859,017
(23) SUB - TOTAL	\$ 3,656,506	\$ 69,722,338	\$ 1,327,549	\$ 3,516,929	\$ 2,472,512	\$ -	\$ 80,695,834	\$ 75,355,273
(24) Services, contracts and supplies	\$ 263,122	\$ 7,977,573	\$ 7,831,785	\$ 1,690,317	\$ 566,050	\$ -	\$ 18,328,847	\$ 18,198,964
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 5,463,006	\$ -	\$ -	\$ -	\$ 5,463,006	\$ 5,599,658
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 49,342	\$ 68,426	\$ 677,634	\$ 60,000	\$ -	\$ 855,402	\$ 834,578
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 130,152	\$ -	\$ -	\$ -	\$ 130,152	\$ 120,824
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 100,852
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 3,919,628	\$ 77,854,253	\$ 14,820,918	\$ 5,884,880	\$ 3,098,562	\$ -	\$ 105,578,241	\$ 100,210,149
(36) OPERATING SURPLUS (DEFICIT)	\$ (300,359)	\$ (426,020)	\$ (316,937)	\$ -	\$ (51,579)	\$ -	\$ (1,094,895)	\$ 1,989,128

**BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31**

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
FEES			
TRANSPORTATION	\$230,000	\$250,000	\$3,700
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$147,787	\$75,000	\$158,777
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$291,848	\$144,700	\$167,664
Alternative program fees	\$29,450	\$6,000	\$31,640
Fees for optional courses	\$561,513	\$410,000	\$603,266
ECS enhanced program fees	\$432,500	\$400,000	\$465,019
Activity fees	\$439,645	\$0	\$88,516
Other fees to enhance education Cultural Fee	\$28,439	\$450,000	\$465,720
NON-CURRICULAR FEES			
Extra-curricular fees	\$358,252	\$400,000	\$383,344
Non-curricular goods and services	\$0	\$5,000	\$0
Non-curricular travel	\$90,664	\$40,000	\$49,644
OTHER FEES School Student Council Fee	\$19,136	\$112,000	\$146,981
TOTAL FEES	\$2,629,234	\$2,292,700	\$2,564,271

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
Cafeteria sales, hot lunch, milk programs	\$45,126	\$70,000	\$97,895
Special events	\$48,152	\$95,000	\$102,423
Sales or rentals of other supplies/services	\$168,511	\$202,000	\$240,137
International and out of province student revenue	\$45,000	\$45,000	\$1,000
Adult education revenue	\$0	\$0	\$0
Preschool	\$300,000	\$252,000	\$225,301
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$606,789	\$664,000	\$666,756

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2025	\$8,880,868	\$1,735,029	\$213,371	\$4,179,326	\$0	\$4,179,326	\$2,753,142
2025/2026 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$949,977)			(\$949,977)	(\$949,977)		
Estimated board funded capital asset additions		\$555,000		\$0	\$0	\$0	(\$555,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$6,477,089)		\$6,477,089	\$6,477,089		
Estimated capital revenue recognized - Alberta Education and Childcare		\$501,923		(\$501,923)	(\$501,923)		
Estimated capital revenue recognized - Alberta Infrastructure		\$5,018,192		(\$5,018,192)	(\$5,018,192)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$125,398)		\$125,398	\$125,398		
Estimated capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				(\$1,082,372)	(\$132,395)	(\$949,977)	\$1,082,372
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2026	\$7,930,891	\$1,207,657	\$213,371	\$3,229,349	\$0	\$3,229,349	\$3,280,514
2026/27 Budget projections for:							
Budgeted surplus(deficit)	(\$1,094,895)			(\$1,094,895)	(\$1,094,895)		
Projected board funded tangible capital asset additions		\$248,880		\$0	\$0	\$0	(\$248,880)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,318,408)		\$6,318,408	\$6,318,408		
Budgeted capital revenue recognized - Alberta Education and Childcare		\$854,568		(\$854,568)	(\$854,568)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,608,438		(\$4,608,438)	(\$4,608,438)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$130,152)		\$130,152	\$130,152		
Budgeted capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$492,777)	\$109,341	(\$602,118)	\$492,777
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2027	\$6,835,996	\$470,983	\$213,371	\$2,627,231	\$0	\$2,627,231	\$3,524,411

**SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31**

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029
Projected opening balance									
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$3,229,349	\$2,627,231	\$2,827,231	\$3,280,514	\$3,524,411	\$3,727,946
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$6,448,560	\$6,463,560	\$6,513,560		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$5,463,006)	(\$5,463,006)	(\$5,463,006)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported Amortization to Capital Reserves	\$109,341	(\$1,000,554)	(\$1,050,554)	(\$602,118)	\$200,000	\$200,000	\$492,777	\$800,554
Projected assumptions/transfers of operations	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	New High School - Site Improvements	\$0	\$0	\$0	\$0	\$0	\$0	(\$527,000)	\$0
Capital costs - School modernization	Enhancement of Space - Student Programming	\$0	\$0	\$0	\$0	\$0	\$0	(\$150,000)	\$0
Capital costs - School modular & additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Photocopiers & F&E	\$0	\$0	\$0	\$0	\$0	\$0	(\$98,880)	(\$70,019)
Capital costs - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer Between Reserve Accounts		(\$1,094,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency		\$0	\$0	\$0	\$2,627,231	\$2,827,231	\$3,027,231	\$3,524,411	\$3,727,946

Total surplus as a percentage of 2027 Expenses	5.83%	6.21%	7.14%
ASO as a percentage of 2027 Expenses	2.49%	2.68%	2.87%

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2026/2027 **2025/2026** **2024/2025**
(Note 2)

Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	5,033	5,184	5,275	Head count
Grades 10 to 12	1,903	1,950	2,083	Head count
Total	6,936	7,134	7,358	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	-2.8%	-3.0%		If +/- 3% variance change from prior year, please provide explanation here.
<u>Other Students:</u>				
Total	52	45	48	Note 3
Total Net Enrolled Students	6,988	7,179	7,406	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	6,988	7,179	7,406	
Percentage Change	-2.7%	-3.1%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	266	265	260	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,108	1,063	1,035	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	470	448	531	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	72	73	58	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	542	521	589	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	271	261	295	
Percentage Change	4.1%	-11.5%		If +/- 3% variance change from prior year, please provide explanation here.
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	542	521	589	
Percentage Change	4.1%	-11.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	66	60	75	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	75	65	56	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2026/2027 budget report preparation.				
3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education and Childcare include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.				

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budget		Actual		Actual		Notes
	2026/2027		2025/2026		2024/2025		
CERTIFICATED STAFF	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	407.5	407.5	407.2	407.2	407.0	407.0	Teacher certification required for performing functions at the school level.
Non-School Based	11.8	2.8	10.8	2.8	9.5	2.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	419.3	410.3	418.0	410.0	416.5	409.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.3%		0.4%		0.7%		If +/- 3% variance change from prior year, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		-		97,850		
Student F.T.E. per certificated Staff	17.31		17.80		18.49		

Certificated Staffing Change due to:

Please Allocate Below	1.3						
Enrolment Change	-	-					
Other Factors	1.3	-					A reduction of enrollment, but then additional teachers allocated due to Class Size Reduction Grant
Total Change	1.3	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	343.0	335.0	346.0	338.0	360.0	352.0
Permanent - Part time	17.0	17.0	16.0	16.0	23.0	23.0
Probationary - Full time	12.0	12.0	11.0	11.0	17.0	17.0
Probationary - Part time	-	-	-	-	4.0	4.0
Temporary - Full time	34.0	34.0	44.0	44.0	32.0	32.0
Temporary - Part time	18.0	18.0	15.0	15.0	11.0	11.0

NON-CERTIFICATED STAFF

Instructional - Education Assistants	104.2	104.2	116.7	116.7	140.5	140.5	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	97.4	60.1	100.0	62.5	94.7	65.1	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	11.6	8.0	10.0	7.0	9.0	6.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	21.0	21.0	21.0	21.0	15.8	15.8	Bus drivers employed, but not contracted
Transportation - Other Staff	8.0	-	8.0	-	8.0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	21.5	-	22.0	-	23.1	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	263.6	193.3	277.7	207.2	291.1	227.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-5.1%		-4.6%		-9.5%		

Explanation of Changes to Non-Certificated Staff:

Reduction in non-certificated staff due to the elimination of the Division's \$1.3 million in Stabilization Funding.

Additional Information

Are non-certificated staff subject to a collective agreement? Yes

Please provide terms of contract for 2026/27 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.
CUPE settlement is for the 2024-2028 years. Bus Driver Association settlement is for 2024-2028 (Est. 91 Bus Drivers including spares). Maintenance Associations settlement is for 2024-2028 (8 FTE). Not all employees

School Jurisdiction Code: 1180

System Admin Expense Limit %	
1180 The Foothills School Division	3.20%