

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2020**

[School Act, Sections 147(2)(b) and 276]

**2245 Black Gold Regional Division No. 18**

**Legal Name of School Jurisdiction**

3rd Flr 1101 5 Street NW Nisku AB AB T9E 7N3; 780-955-6049; ruth.andres@blackgold.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Barb Martinson

Name

*Barb Martinson*

Signature

**SUPERINTENDENT**

Dr. Norman Yanitski

Name

*Norman Yanitski*

Signature

**SECRETARY TREASURER or TREASURER**

Ms. Ruth Andres

Name

*Ruth Andres*

Signature

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on June 19, 2019  
Date**

Version: 170615

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
Phone: (780) 427-3855  
E-MAIL: EDC.FRA@gov.ab.ca

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15 Color coded cells:

16	blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
17	salmon cells: contain referenced juris. information - protected	white cells: within text boxes REQUIRE the input of points and data.
18	green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 BUDGET REPORT**

21 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  
 22 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year  
 23 Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will  
 24 support the jurisdiction's plans.

**REVENUES**

- 26 -assumed that the projected enrolment growth of 157 FTE students continues to be funded and that there is no reduction in funding rates
- 27 -assumed that the School Fees Reduction Grant of \$714,456 continues
- 28 -assumed that the maximum funded CEUs remains at 60, resulting in \$288,000 in funding to support high school students
- 29 -assumed that the Classroom Improvement Fund (CIF) of \$1,362,800 is eliminated (resulting in a reduction of Teachers and Education Assistants)
- 30 -assumed that the Nutrition Grant of \$165,215 is eliminated, resulting in reduced support for elementary student nutrition
- 31 -assumed that there is no additional funding provided to pay the additional TEBA cost of \$700,000, resulting in reduced staffing
- 32 -assumed that P O & M revenue is frozen at the 2018-19 level, resulting in a reduction of \$245,528 in anticipated funding due to 2018-19 enrolment growth, resulting in staff reductions
- 33 -IMR revenue is assumed to remain the same as in 2018-19
- 34 -assumed that Transportation funding rates remain the same as in 2018-19
- 35 -continued to budget for the grant reduction of \$104,227 for the decrease in LAPP Employer Contribution

**EXPENDITURES**

**Instruction**

- 36 -the cost of grid movement (\$950,672) and the cost of the TEBA settlement increased the projected teacher average cost from \$98,710 in 2018-19 to \$100,410 in 2019-20
  - 37 -reduced the number of teaching staff by 12.50 FTE primarily due to reductions at Division Office, as well as at rural schools with declining enrolment
  - 38 -reduced the number of scheduled work days for School Support Staff
  - 39 -reduced the Division support for Beauty Culture Technicians and Automotive Technicians in the high schools
  - 40 -eliminated the .5 FTE EA support for every ECS classroom
  - 41 -eliminated the Chef d'Equipe lead teacher position that supports french language learning in the schools
  - 42 -eliminated the ELL/ESL lead teacher meaning there is no support for ESL and ELL students
  - 43 -eliminated 2.0 FTE Learning Coaches at Division Office which means that support for new teachers, curriculum re-design and Support Staff PD has been reduced
  - 44 -reduced the Student Services department by 1.0 FTE Instructional Coach which means that Teachers & EAs will not have as much PD available to them to deal with the most vulnerable students
  - 45 -eliminated 1.0 FTE Technology Integration Facilitator (TIF) that supports the use of technology in learning
  - 46 -reduced the technical support in IT which means that the wait times for addressing computer issues will be increased
  - 47 -overall the budget reflects lower staffing costs for 2019-20
  - 48 -reduced the PD allocation to Certificated and School Support Staff from \$250/yr to \$200/yr
  - 49 -reduced the site-based allocations to the schools by \$10/student
- Plant Operations & Maintenance**
- 50 -a reduction in custodial hours deployment despite having an increased square meterage to maintain
  - 51 -reduced the number of Maintenance Workers by 1.0 FTE
  - 52 -budgeted for increased utility costs despite the reduction in the carbon tax
  - 53 -budgeted for lighting retrofits in an effort to reduce utility costs
  - 54 -we are projecting a budgeted deficit of \$750,491 in the P O & M program which is clearly not sustainable
- Transportation**
- 55 -increased the fees that parents pay for ineligible and School of Choice students so as to maintain and not increase ride times
  - 56 -rural ride times for students remain as long as 1.5 hours each way
  - 57 -the budget adds an additional urban route in Leduc
  - 58 -based on the assumption that the fuel price is \$1.31/litre
  - 59 -added \$5,000 in expenditures for MELT driver training based on the assumption that we train 4-6 drivers per year

**Administration**

- 60 -eliminated the 1.0 FTE Division Principal position which means less support for school administrators and the elimination of the leadership learning cohort open to all staff
- 61 -reduced PD allocations by 20% for all staff

**CONCLUSION AND IMPACT OF ASSUMPTIONS ON BUDGET**

62 This budget speaks of BGRD's effort to minimize the impact to students and staff of revenue reductions and increased teacher costs. Central Supports to students and staff have already been eliminated and the impact on the classroom and class size would be severe if funding levels are lower than projected. As well, the impact of outstanding Collective Agreement settlements for local table ATA, Custodial CUPE, Maintenance Staff CUPE and Division Office, the inadequate funding to support P O & M in a growing jurisdiction and the projected costs of evergreening technology are significant financial risks for Black Gold Regional Schools.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>REVENUES</b>			
Alberta Education	\$128,905,428	\$128,990,147	\$125,601,096
Alberta Infrastructure	\$85,353	\$0	\$0
Other - Government of Alberta	\$373,067	\$452,362	\$467,475
Federal Government and First Nations	\$0	\$0	\$3,532
Other Alberta school authorities	\$8,190	\$8,190	\$4,335
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$2,274,617	\$1,829,000	\$1,839,109
Other sales and services	\$1,969,832	\$1,803,013	\$2,137,820
Investment income	\$324,083	\$286,945	\$305,984
Gifts and donations	\$300,000	\$300,000	\$435,357
Rental of facilities	\$120,355	\$122,900	\$121,904
Fundraising	\$650,000	\$738,000	\$737,925
Gains on disposal of capital assets	\$0	\$0	\$17,109
Other revenue	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	\$135,010,925	\$134,530,557	\$131,671,646
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$11,179,802	\$11,322,403	\$10,765,003
Instruction - Grades 1-12	\$97,842,813	\$98,618,296	\$95,750,404
Plant operations & maintenance	\$17,303,008	\$16,603,995	\$16,215,503
Transportation	\$4,562,845	\$4,576,165	\$4,516,259
Administration	\$4,060,149	\$4,174,504	\$4,196,517
External Services	\$459,410	\$455,732	\$494,233
<b>TOTAL EXPENSES</b>	\$135,408,027	\$135,751,095	\$131,937,919
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$397,102)	(\$1,220,538)	(\$266,273)

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>EXPENSES</b>			
Certificated salaries	\$65,251,081	\$66,095,015	\$63,987,353
Certificated benefits	\$14,365,329	\$13,763,249	\$13,922,388
Non-certificated salaries and wages	\$21,685,336	\$22,281,295	\$21,110,407
Non-certificated benefits	\$5,460,683	\$5,421,348	\$5,076,317
Services, contracts, and supplies	\$22,130,623	\$21,761,256	\$21,759,934
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$5,720,867	\$5,659,235	\$5,186,477
Unsupported	\$736,683	\$711,447	\$808,065
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$57,425	\$58,250	\$61,390
Losses on disposal of capital assets		\$0	\$25,588
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	\$135,408,027	\$135,751,095	\$131,937,919

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
<b>FEEs</b>			
<b>TRANSPORTATION</b>	\$306,900	\$280,000	\$240,862
<b>BASIC INSTRUCTION SUPPLIES (Instructional supplies, &amp; materials)</b>	\$0	\$0	\$48,562
<b>LUNCHROOM SUPERVISION &amp; NOON HOUR ACTIVITY FEES</b>	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$177,900	\$0	\$0
Alternative program fees	\$94,000	\$48,000	\$48,180
Fees for optional courses	\$363,817	\$360,000	\$359,998
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$340,200	\$340,000	\$340,165
Non-curricular goods and services	\$39,800	\$40,000	\$39,645
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$2,274,617	\$1,829,000	\$1,839,109

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

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (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 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
Cafeteria sales, hot lunch, milk programs	\$265,000	\$265,000	\$265,433
Special events	\$211,000	\$211,000	\$211,011
Sales or rentals of other supplies/services	\$286,000	\$286,000	\$286,412
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$41,000	\$35,400
Adult education revenue	\$25,000	\$32,000	\$26,200
Preschool	\$130,000	\$126,920	\$116,010
Child care & before and after school care	\$111,270	\$86,681	\$93,218
Lost item replacement fees	\$21,000	\$17,000	\$20,673
Bulk supply sales	\$0	\$0	\$20,673
Other (describe) Concession/Vending	\$134,000	\$134,000	\$134,167
Other (describe) Library and Book Fair	\$80,000	\$82,000	\$80,416
Other (describe) Other - commissions, etc.	\$83,000	\$0	\$70,498
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$1,346,270	\$1,281,601	\$1,360,111

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B)) 2019/2020	Entry Fees and Admissions 2019/2020	Transportation Component 2019/2020	Supplies & Materials** 2019/2020	Total 2019/2020
<b>FEES</b>						
<b>TRANSPORTATION</b>						
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0	\$306,900	\$0	\$306,900
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES		\$0	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION		\$0	\$0	\$0	\$0	\$0
Technology user fees	Enhanced license & internet	\$177,900	\$0	\$0	\$0	\$177,900
Alternative program fees	Hockey Academy	\$83,330	\$0	\$3,400	\$7,270	\$94,000
Fees for optional courses	Modeling, workshop, licenses, rights	\$66,000	\$0	\$17,500	\$280,317	\$363,817
ECS enhanced program fees		\$0	\$0	\$0	\$0	\$0
ACTIVITY FEES		\$0	\$408,865	\$80,900	\$62,235	\$552,000
Other fees to enhance education		\$0	\$0	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>						
Extra-curricular fees	Hotel, scorekeeping, referees	\$0	\$175,000	\$30,000	\$135,200	\$340,200
Non-curricular goods and services	Grad, recorders, student's union, books	\$14,300	\$0	\$0	\$25,500	\$39,800
<b>NON-CURRICULAR TRAVEL</b>	Hotel, scorekeeping, referees	\$0	\$242,000	\$125,000	\$33,000	\$400,000
<b>OTHER FEES***</b>						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$341,530	\$825,865	\$563,700	\$543,522	\$2,274,617
	<b>TOTAL FEES</b>					

\*\*\*Supplies and Materials represent consumables (one-time use such as paper), reusable supplies, equipment rental, workbooks).

\*\*\*Describe purpose of other fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

\*\*\*Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2019/2020

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)  
for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2018</b>	\$17,476,767	\$7,332,926	\$0	\$7,446,638	\$280,802	\$7,165,836	\$2,697,203
<b>2018/2019 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	(\$444,334)			(\$444,334)	(\$444,334)		
Estimated board funded capital asset additions		\$622,842			\$0		
Estimated disposal of unsupported tangible capital assets		(\$6,370,682)		\$6,370,682	\$0		\$0
Estimated amortization of capital assets (expense)		\$5,659,235		(\$5,659,235)			
Estimated capital revenue recognized - Alberta Education		\$0		\$0			
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Estimated capital revenue recognized - Other GOA		\$0		\$0			
Estimated capital revenue recognized - Other sources		\$0		\$0			
Estimated changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated unsupported debt principal repayment		\$0		\$0			
Estimated reserve transfers (net)				(\$287,185)	(\$267,113)	(\$20,072)	\$287,185
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2019</b>	<b>\$17,032,433</b>	<b>\$7,244,321</b>	<b>\$0</b>	<b>\$7,351,473</b>	<b>\$280,802</b>	<b>\$7,070,671</b>	<b>\$2,436,639</b>
<b>2019/2020 Budget projections for:</b>							
Budgeted surplus/(deficit)	(\$397,102)			(\$397,102)	(\$397,102)		
Projected board funded capital asset additions		\$509,199		\$0	\$0	\$0	(\$509,199)
Budgeted disposal of unsupported tangible capital assets	\$0			\$0			\$0
Budgeted amortization of capital assets (expense)		(\$6,457,550)		\$6,457,550	\$6,457,550		
Budgeted capital revenue recognized - Alberta Education		\$5,720,867		(\$5,720,867)	(\$5,720,867)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment		\$0		\$0			
Projected reserve transfers (net)				(\$296,159)	(\$339,581)	\$43,422	\$296,159
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2020</b>	<b>\$16,635,331</b>	<b>\$7,016,837</b>	<b>\$0</b>	<b>\$7,394,895</b>	<b>\$280,802</b>	<b>\$7,114,093</b>	<b>\$2,223,599</b>



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2018/2019**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2018 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

**Unfunded Capital Acquisitions:**

Unfunded amortization added back to operating and capital reserves.

Increase of \$150,000 for unfunded capital (unfunded link, & unfunded portable expenses)

Decrease of \$38,541 for photocopies

Decrease of \$80,000 for vehicles not delivered before August 31

Projected Deficit = -\$444,334

Fall Budget = -\$1,220,538

Reduction of projected deficit of \$776,204

Projected increase in revenue of \$1,104,192 due primarily to the elimination of the 45 CEU cap

Projected increase in utility expense in P O & M of \$200,000

**2019/2020**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

**From Operating Reserves:**

-\$397,102 (100% of deficit)

\$ 440,524 (unfunded amortization added back to Operating Reserves)

\$ 43,433 Net transfer to operating reserves

**From Capital Reserves:**

**Unfunded Capital Acquisitions:**

\$130,000 7 new photocopiers

\$100,000 capital equipment, school budgets

\$90,000 technology infrastructure

\$ 80,000 2 new service vans for P O & M; \$80,000 new cube van for division courier.

\$ 29,199 3 scrubbers for P O & M

\$509,199

\$296,159 Added P O & M unfunded amortization to capital reserves.

**2020/2021**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

we currently have \$3.1 million invested in technological infrastructure including servers, switches, access points, wireless and internet infrastructure, wireless bridges, projectors and student and staff machines.

-\$227,500 is budgeted from capital reserves as part of the ongoing evergreening of IT infrastructure.



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)**  
**for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2021/2022**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

we currently have \$3.1 million invested in technological infrastructure including servers, switches, access points, wireless and internet infrastructure, wireless bridges, projectors and student and staff machines.

-\$70,000 is budgeted from capital reserves as part of the ongoing evergreening of IT infrastructure.

**August 31, 2022**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.

As of August 31, 2022, the expected total ASO is \$6,026,475 which represents 4.45% of the 2020 operating expenses. Of this amount, approximately \$1 million is held in SGF. This reserve is held in contingency for any unforeseen budget fluctuations.

Capital reserves are used for ongoing replacement of capital items.

**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	8,054	7,872	7,659	Head count
Grades 10 to 12	2,903	2,928	2,780	Note 3
<b>Total</b>	<b>10,957</b>	<b>10,800</b>	<b>10,439</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.5%	3.5%		
<b>Other Students:</b>				
<b>Total</b>			-	Note 4
<b>Total Net Enrolled Students</b>	<b>10,957</b>	<b>10,800</b>	<b>10,439</b>	
<b>Home Ed and Blended Program Students</b>	<b>12</b>	<b>11</b>	<b>7</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>10,969</b>	<b>10,811</b>	<b>10,446</b>	
Percentage Change	1.5%	3.5%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	332	334	271	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	675	682	588	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	<b>1,082</b>	<b>1,161</b>	<b>1,141</b>	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>			<b>167</b>	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>1,082</b>	<b>1,161</b>	<b>1,308</b>	
<b>Program Hours</b>	<b>483</b>	<b>483</b>	<b>483</b>	Minimum: 475 Hours
<b>FTE Ratio</b>	<b>0.508</b>	<b>0.508</b>	<b>0.508</b>	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>550</b>	<b>590</b>	<b>665</b>	
Percentage Change	-6.8%	-11.2%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	315	317	303	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	112	115	102	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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 2019/2020 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.				
4) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education 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.				
5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.				

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

	Budgeted		Actual		FTE Budget		Actual		Notes
	2019/2020	2018/2019	2018/2019	2017/2018	2018/2019	2017/2018	2018/2019	2017/2018	
<b>CERTIFICATED STAFF</b>									
School Based	654.8	664.3	664.3	652.5	Teacher certification required for performing functions at the school level				
Non-School Based	14.6	17.6	17.6	16.6	Teacher certification required for performing functions at the system/central office level				
<b>Total Certificated Staff FTE</b>	<b>669.4</b>	<b>681.9</b>	<b>681.9</b>	<b>669.1</b>	<b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</b>				
Percentage change from prior period	-1.8%	1.9%	-1.8%	1.9%					
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated staff									
	\$ 100,410	\$ 98,710	16.7	\$ 98,030	16.6				
Please Allocate									
<b>Certificated Staffing Change due to:</b>									
(12.6)									
Enrollment Change	1.0	-	-	12.9	If negative change impact, the small class size initiative is to include any/all teachers retained				
Small Class Size Initiative	-	-	-	n/a	If enrollment change impact on teacher FTEs is negative, include any/all teachers retained				
Other Factors	(13.5)	-	-	n/a	Increased teacher average cost due to grad measurement and cost of the TEDA settlement Assumed CSE Funding Eliminated				
Total Change	(12.6)	-	-	n/a	Year-over-year change in Certificated FTE				
<b>Breakdown, where total change is Negative:</b>									
Continuous contracts terminated	-	-	-	n/a	FTEs				
Non-permanent contracts not being renewed	-	-	-	n/a	FTEs				
Other (retirement, attrition, etc.)	(12.6)	-	-	n/a	Teacher Retirement				
Total Negative Change in Certificated FTEs	(12.6)	-	-	n/a	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
Please Allocate									
<b>NON-CERTIFICATED STAFF</b>									
Instructional	402.7	424.4	431.0	407.4	Personnel providing instruction support for schools under 'instructor' program areas				
Plant Operations & Maintenance	79.9	80.2	80.4	79.0	Personnel providing support to maintain school facilities				
Transportation	2.7	2.7	2.7	2.5	Personnel providing direct support to the transportation of students to and from school				
Other	24.0	24.2	24.2	23.0	Personnel in Board & System Admin. and External service areas				
<b>Total Non-Certificated Staff FTE</b>	<b>509.3</b>	<b>531.5</b>	<b>538.3</b>	<b>511.9</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>				
Percentage Change	-4.2%	3.8%	-5.4%	5.2%					
<b>Explanation of Changes:</b>									
Educational Assistants have been reduced by 18.421 FTE; Other instructional support by 5.7 FTE and other non-instructional support by 3.209 FTE.									
<b>Additional Information</b>									
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Some are									
Please provide terms of contract for 2019/2020 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs.									
BGRD has a Collective Agreement with the Canadian Union of Public Employees (CUPE) Local 1674 ending August 31, 2021 (394 FTE). The Collective Agreement with the Canadian Union of Public Employees (CUPE) Local 1674 expires August 31, 2018 and we are currently in mediation (15 FTE). The Collective Agreement with the Teamsters Local Union 987 expires August 31, 2019 and we have just started bargaining (64 FTE).									

<b>BOARD AND SYSTEM ADMINISTRATION</b>	
<b>2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT</b>	
<b>TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)</b>	<b>\$135,408,027</b>
Enter Number of Net Enrolled Students:	10,957
Enter Number of Funded (ECS) Children:	1,082
Enter "C" if Charter School	
<b>STEP 1</b>	
<b>Calculation of maximum expense limit percentage for Board and System Administration expenses</b>	
If "Total Net Enrolled Students" are 6,000 and over	= 3.6%
If "Total Net Enrolled Students" are 2,000 and less	= 5.4%
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proportion for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$4,874,689
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards,	
The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	
2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$0
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$4,060,149
Amount Overspent	\$0

3.00%