

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2023**

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

1155 The Buffalo Trail School Division

Legal Name of School Jurisdiction

1041 10 A Street Wainwright AB AB T9W 2R4; 780-806-2050; nadeem.alfat@btps.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Stephanie Spornitz

Name



Signature

SUPERINTENDENT

Mrs. Rhae-Ann Holoiien

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Nadeem Alfat

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on 18-May-2022 .


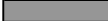


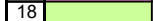

Date

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

TABLE OF CONTENTS

	Page
6	3
7	4
8	5
9	6
10	7
11	8
12	9
13	10

15 Color coded cells:

16 	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
17 	salmon cells: populated from data entered in this template		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- 2022/2023 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.

Budget Highlights, Plans & Assumptions:

27 BTPS budget committee reviewed 2022-2023 Budget guidelines to ensure there is maximum support available for students and directing most of the funding to the
 28 classrooms.

30 The budget committee consisted of Trustees, principals, and senior leadership. The 2022-2023 Budget Guidelines define the allocation parameters and the tool to allocate
 31 funds to schools and supporting departments.

33 The Board and leadership team was informed about budget process with various presentations and assumptions.

34 School leadership was involved in the budgeting process, and reviewed their budget multiple times with senior leadership.

36 To balance the budget, a site-based budgeting approach was used.

38 BTPS will continue to fund schools based on the Weighted Moving Average (WMA).

39 Inflationary costs will continue to be managed internally by departments and schools.

41 Our site-based budgeting approach will continue our focus on expenditure control and managing resources effectively and efficiently.

43 The Bridge funding was allotted to the schools, to maximize the dollars available to support student learning.

Significant Business and Financial Risks:

47 The Board is concerned with the additional requirement of MELT placed on transportation by Alberta transport. The increase in the fuel cost and insurance cost has depleted
 48 the bus contractors' revenues. The Board feels that a fuel rebate program should be reinstated. The current allocation of dollars does not allow for rural bus routes to be
 49 sustainable and it is becoming extremely difficult to find new contractors.

50 The Board is concerned with the increasing needs of students, that require additional services. The cost of these services has increased as compared to the previous years.

52 With the declining student enrolment in small schools, it becomes increasingly challenging to offer programming and to balance the small school budgets.

53 There is no room to accommodate any further revenue declines.

55 The COVID-19 has a significant impact on the school operations. There may be some uncertainty in 2022 – 2023 in the areas of accessing services and support such as;
 56 subject specific teachers, specialist support for students, and substitute teachers.

58 The collective agreements require the funding of salary grid movement every year. The salary grid movement increases the cost pressure on the school expenses.

59 The ASEBP benefit increment will increase cost pressure on school expenses.

61 The drop in CMR funding will add extra cost pressure and Operation & Maintenance department will face significant challenges going forward.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 51,035,826	\$50,591,442	\$53,992,135
Federal Government and First Nations	\$ -	\$10,000	\$23,517
Property taxes	\$ -	\$0	\$0
Fees	\$ 170,000	\$275,420	\$268,810
Sales of services and products	\$ 105,000	\$210,000	\$591,553
Investment income	\$ 60,000	\$60,000	\$43,608
Donations and other contributions	\$ 1,300,000	\$1,400,000	\$848,543
Other revenue	\$ 35,000	\$20,000	\$18,727
TOTAL REVENUES	\$52,705,826	\$52,566,862	\$55,786,893
EXPENSES			
Instruction - ECS	\$ 534,681		
Instruction - Grade 1 to 12	\$ 35,949,730	\$37,006,667	\$38,907,043
Operations & maintenance	\$ 7,638,902	\$7,238,415	\$8,808,948
Transportation	\$ 6,069,354	\$5,808,621	\$5,760,706
System Administration	\$ 2,217,374	\$2,217,374	\$1,905,756
External Services	\$ 295,785	\$295,785	\$303,643
TOTAL EXPENSES	\$52,705,826	\$52,566,862	\$55,686,096
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	\$100,797

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

INPUT ECS EXPENSE
FOR 2021-22 BR

INPUT ECS EXPENSE
FOR 2020-21

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 23,686,207	\$24,243,367	\$24,068,304
Certificated benefits	\$ 4,411,033	\$4,629,189	\$5,221,806
Non-certificated salaries and wages	\$ 7,771,208	\$7,731,698	\$7,701,240
Non-certificated benefits	\$ 1,540,349	\$1,711,890	\$2,226,373
Services, contracts, and supplies	\$ 12,727,029	\$11,680,718	\$12,691,459
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,295,000	\$2,275,000	\$2,752,444
Unsupported	\$ 275,000	\$295,000	\$328,295
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$696,175
TOTAL EXPENSES	\$52,705,826	\$52,566,862	\$55,686,096

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

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 534,681	\$ 34,369,730	\$ 5,513,902	\$ 5,938,854	\$ 2,217,374	\$ -	\$ 48,574,541	\$ 51,235,055
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,100,000	\$ 2,416,258
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,785	\$ 295,785	\$ 268,812
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,517
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 65,500	\$ -	\$ -	\$ 65,500	\$ 72,010
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 105,000	\$ -	\$ 65,000	\$ -	\$ -	\$ 170,000	\$ 268,810
(11) Sales of services and products	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 591,553
(12) Investment income	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 43,608
(13) Gifts and donations	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 142,256
(14) Rental of facilities	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 15,977
(15) Fundraising	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 706,287
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 2,750
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 534,681	\$ 35,949,730	\$ 7,638,902	\$ 6,069,354	\$ 2,217,374	\$ 295,785	\$ 52,705,826	\$ 55,786,893
EXPENSES								
(19) Certificated salaries	\$ 534,681	\$ 22,656,526	\$ -	\$ -	\$ 495,000	\$ -	\$ 23,686,207	\$ 24,068,304
(20) Certificated benefits	\$ -	\$ 4,294,033	\$ -	\$ -	\$ 117,000	\$ -	\$ 4,411,033	\$ 5,221,806
(21) Non-certificated salaries and wages	\$ -	\$ 4,539,208	\$ 1,987,000	\$ 175,000	\$ 850,000	\$ 220,000	\$ 7,771,208	\$ 7,701,240
(22) Non-certificated benefits	\$ -	\$ 862,449	\$ 397,400	\$ 35,000	\$ 212,500	\$ 33,000	\$ 1,540,349	\$ 2,226,373
(23) SUB - TOTAL	\$ 534,681	\$ 32,352,216	\$ 2,384,400	\$ 210,000	\$ 1,674,500	\$ 253,000	\$ 37,408,797	\$ 39,217,723
(24) Services, contracts and supplies	\$ -	\$ 3,322,514	\$ 2,979,502	\$ 5,839,354	\$ 542,874	\$ 42,785	\$ 12,727,029	\$ 12,691,459
(25) Amortization of supported tangible capital assets	\$ -	\$ 175,000	\$ 2,100,000	\$ 20,000	\$ -	\$ -	\$ 2,295,000	\$ 2,752,444
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 100,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 275,000	\$ 328,295
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 696,175
(35) TOTAL EXPENSES	\$ 534,681	\$ 35,949,730	\$ 7,638,902	\$ 6,069,354	\$ 2,217,374	\$ 295,785	\$ 52,705,826	\$ 55,686,096
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,797

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEEES			
TRANSPORTATION	\$65,000	\$65,420	\$77,202
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$52,000	\$74,116
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$105,000	\$158,000	\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$117,492
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$170,000	\$275,420	\$268,810

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 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs		\$0	\$0	\$0
Special events		\$0	\$0	\$0
Sales or rentals of other supplies/services		\$0	\$0	\$14,226
International and out of province student revenue		\$0	\$0	\$9,616
Adult education revenue		\$0	\$0	\$0
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Other (describe)	Internet Enhancement	\$105,000	\$210,000	\$0
Other (describe)	0	\$0	\$0	\$0
Other (describe)	0	\$0	\$0	\$0
Other (describe)	clothing purchases	\$0	\$0	
Other (describe)	Other sales (describe here)	\$0	\$0	
TOTAL		\$105,000	\$210,000	\$23,842

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, 2021	\$4,807,179	\$2,547,269	\$0	\$2,234,825	\$2,118,026	\$116,798	\$25,085
2021/2022 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$25,085		\$0	\$0	\$0	(\$25,085)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,300,000)		\$2,300,000	\$2,300,000		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,000,000		(\$2,000,000)	(\$2,000,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$4,807,179	\$2,272,354	\$0	\$2,534,825	\$2,418,026	\$116,798	\$0
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0			\$0			
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$500,000		(\$500,000)	(\$500,000)	\$0	\$0
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)		(\$2,570,000)		\$2,570,000	\$2,570,000		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,295,000		(\$2,295,000)	(\$2,295,000)		
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		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$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)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$4,807,179	\$2,497,354	\$0	\$2,309,825	\$2,193,026	\$116,798	\$0

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-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
Projected opening balance	\$2,418,026	\$2,193,026	\$2,193,026	\$116,798	\$116,798	(\$33,202)	\$0	\$0	\$0
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,570,000	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$2,295,000)	\$0	\$0		\$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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	(\$500,000)	\$0	\$0	\$0	(\$150,000)	(\$150,000)	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$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
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$2,193,026	\$2,193,026	\$2,193,026	\$116,798	(\$33,202)	(\$183,202)	\$0	\$0	\$0

Total surplus as a percentage of 2023 Expenses	4.38%	4.10%	3.81%
ASO as a percentage of 2023 Expenses	4.38%	4.10%	3.81%

**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)
for the Year Ending August 31**

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ -	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$0	
Description 2 (Fill only if your board projected an operating deficit)	\$0	
Description 3 (Fill only if your board projected an operating deficit)	\$0	
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	-	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	500,000	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(275,000)	
Budgeted amortization of board funded ARO tangible capital assets	-	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2022/23	\$ 225,000	

Total amount approved by the Minister

=====

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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	2,703	2,733	2,763	Head count
Grades 10 to 12	879	891	894	Head count
Total	3,582	3,624	3,657	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-1.2%	-0.9%		
Other Students:				
Total	-	-	-	Note 3
Total Net Enrolled Students	3,582	3,624	3,657	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	3,582	3,624	3,657	
Percentage Change	-1.2%	-0.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	120	115	126	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	325	317	303	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	211	194	231	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	211	194	231	
Program Hours	400	400	400	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	106	97	116	
Percentage Change and VA for change > 3% or < -3%	8.8%	-16.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	11	9	7	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	5	2	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.
- Other Grade 1 to 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.
- Because they are funded separately, Home Education students are not included with total net enrolled students.

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

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	226	226	226	220	237	231	Teacher certification required for performing functions at the school level.
Non-School Based	5	2	6	6	4	4	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	231.0	228.0	232.0	226.0	240.3	234.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-0.4%		-3.5%		-3.9%		
If an average standard cost is used, please disclose rate:	93,600		-		92,465		
Student F.T.E. per certificated Staff	15.96320346		16.0		15.7		
Certificated Staffing Change due to:	Please Allocate						
	(1.0)						
Enrolment Change			If negative change impact, the small cl. If negative change impact, the small class size initiative is to include any/all teachers retained.				
Other Factors	-	-	Descriptor (required):				
Total Change	-	-	Year-over-year change in Certificated f 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.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	-	-	Breakdown required where year-over-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
Certificated Number of Teachers							
Permanent - Full time	215	215	184	184	206	206	
Permanent - Part time	26	26	24	24	26	26	
Probationary - Full time	5	5	10	10	22	22	
Probationary - Part time	-	-	6	6	3	3	
Temporary - Full time	-	-	17	17	15	15	
Temporary - Part time	-	-	11	11	11	11	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	114	114	137	137	134	134	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	27	27	14	-	7	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	38	38	40	40	39	36	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	3	-	2	2	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	14	-	15	-	9	3	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	196.0	179.0	209.0	177.0	190.9	174.9	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-6.2%		9.5%		2.7%		
Explanation of Changes to Non-Certificated Staff:							
We have drop in enrolment. For Budget 2022 - 2023 the schools have adjusted the EA numbers accordingly							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Most <input type="checkbox"/>							
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs.							
The new ASEBP contribution will begin from Sep 2023. 7.7% rate increment adjustment will be made to the benefits to meet the Provincial Labor Standards							

School Jurisdiction Code:

1155

System Admin Expense Limit %	
------------------------------	--

1155 The Buffalo Trail School Division	4.11%
--	-------