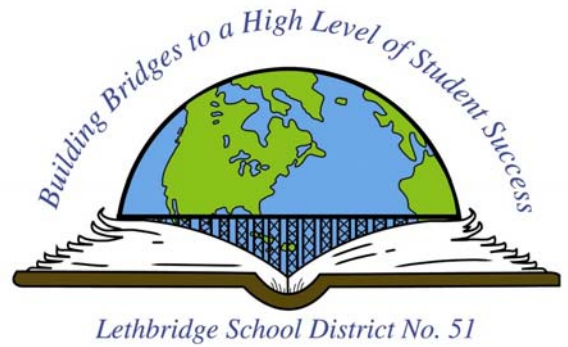


2015-2016 OPERATING BUDGET

JUNE 23, 2015

This document contains summary information for the 2015-2016 Operating Budget of Lethbridge School District No. 51. Information contained herein has not been audited and is considered preliminary until approved by the Board of Trustees on June 29th, 2015.



Lethbridge School District No. 51

2015-2016 Operating Budget Index to Summary Information

Note the information presented in this document is summary information only. Please see the district website (www.lethsd.ab.ca) for the detailed budget document after final budget approval June 29th, 2015.

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LETHBRIDGE SCHOOL DISTRICT NO. 51

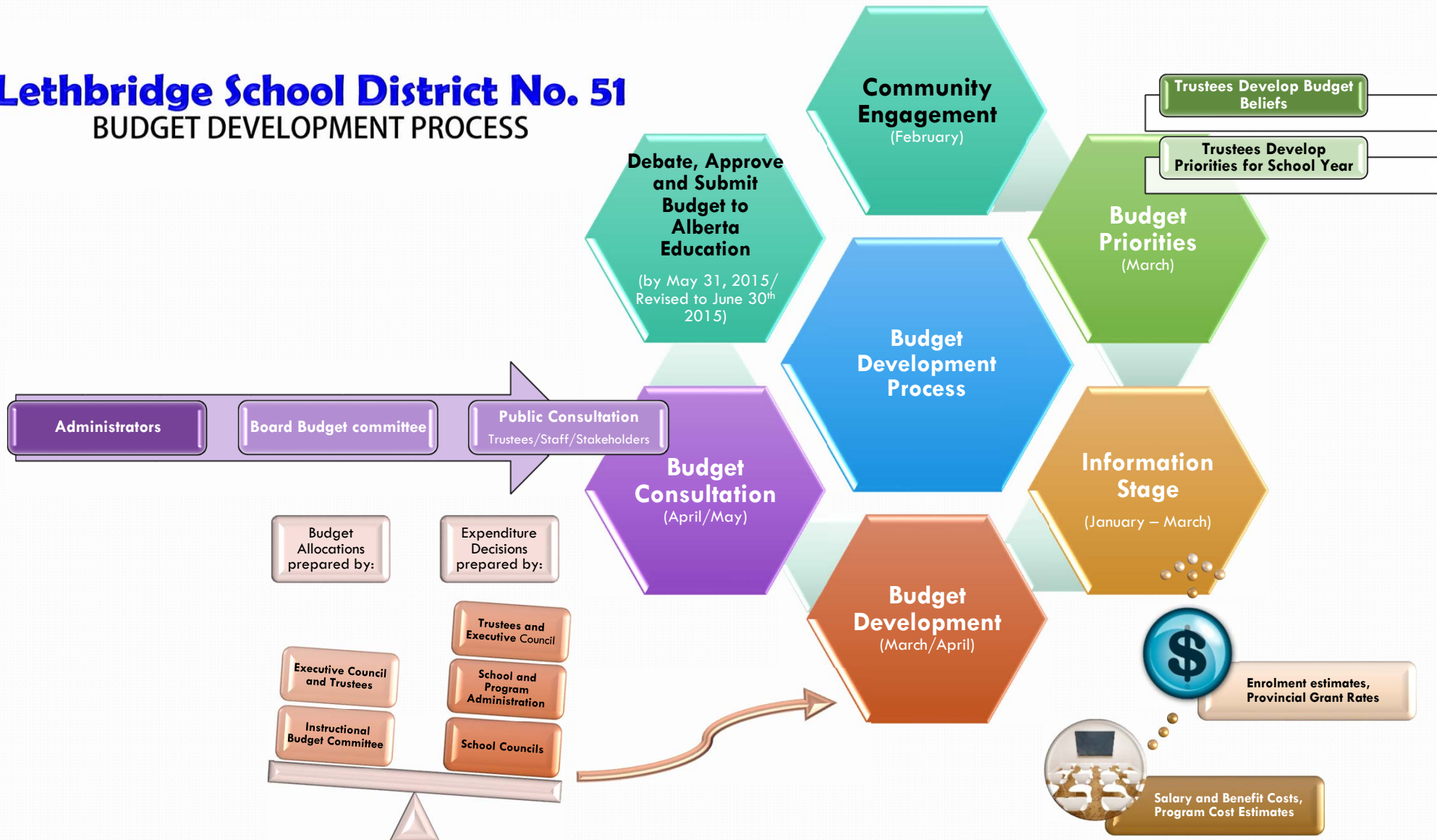
BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2015-2016 BUDGET

Lethbridge School District No. 51 is primarily funded by Alberta Education. The Board is obligated to fiscally manage the District's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as required by the School Act.

- The Board believes in a budget process that is open and involves stakeholders at all levels.
- The Board believes that the budget shall provide for appropriate staffing to facilitate educational opportunities for all our students.
- The Board believes that education at the primary level is a priority.
- The Board believes that funds need to be allocated to enable each school to remain viable and to be able to promote equitable access to educational opportunities and resources for students.
- The Board believes in keeping District and school levied fees as low as possible.
- The Board believes maintaining an uncommitted reserve is necessary for emergent and contingent situations.
- The Board believes that equitable opportunities for student learning are achieved by allocating funds to specific centralized programs and services.

Lethbridge School District No. 51

BUDGET DEVELOPMENT PROCESS





Lethbridge School District No. 51

2015-2016 Operating Budget Executive Summary

[Lethbridge School District No. 51](#) has a total budget of \$112.6 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

The School District was established in 1886 and has proudly served our community for over 125 years. [Lethbridge School District No. 51](#) serves over 10,300 students from early education (pre-school) to grade twelve. The District provides high quality learning experiences for students through a broad range of educational programs in twenty one schools and four institutional programs. For the 2015-2016 school year, the District is pleased to welcome two new schools, Immanuel Christian Elementary and Immanuel Christian School as alternate programs. Through Immanuel Christian Schools an additional 487 students will be educated [through Lethbridge School District No. 51](#).

The executive summary presents highlights of the budget and organizational information of the school district.

Your Children, Our Students
Together We Make a Difference



District Priorities and Strategies

The Board of Trustees has adopted a vision statement for the District: “***Building Bridges to a High Level of Student Success***”. The budget allocates resources available to achieve this vision through priorities which address the learning needs and achievement outcomes for all students.

The Board priorities, which reflect the Board’s Budget Belief Statements, were developed after consultation with the education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for approximately 200 parents, students, district staff, and community members to provide comments and feedback to the trustees.

Priority: Supporting student achievement and closing the achievement gap

Actions

1. Coordinate targeted professional learning for teachers and administrators.
2. Design a data collection tool (student online survey) to determine level of student efficacy and student satisfaction with their success.
3. Develop strategies that target gaps in student achievement at the jurisdiction and school level as determined by data (e.g. accountability pillar results; including achievement and participation, school based universal assessment, school based diagnostic assessment, program enrolments).
4. Support teacher implementation of instructional strategies that reflect best practice in Inclusion (e.g. differentiation, formative and diagnostic assessment, universal strategies).
5. Support teacher implementation of curriculum re-design when the province rolls out the scope and sequence with accompanying prototypes.
6. Ensure all students have access to specialized supports to help them succeed. (First Nations Metis Inuit, English Language Learners/English as a Second Language, Early Education Programming, students with disabilities, conditions, syndromes).
7. Focus counselling team supports on universal, targeted, and specialized supports to assist in closing the achievement gap.
8. Strategic allocation of staffing to address class size and class composition.
 - Goal of overall lowering of class size at Division 1 and 2.
 - Class size relative to class composition as part of staff allocation.
 - Look for opportunities to maximize effectiveness of assigned teacher time.
9. Develop strategies to increase career mentorship opportunities for high school students, with a focus on Work Experience for Career Exploration. (Town Hall Outcome)
10. Effective transitions for students: grade 5 to 6; 8 to 9; 9 to high school. (Town Hall Outcome)

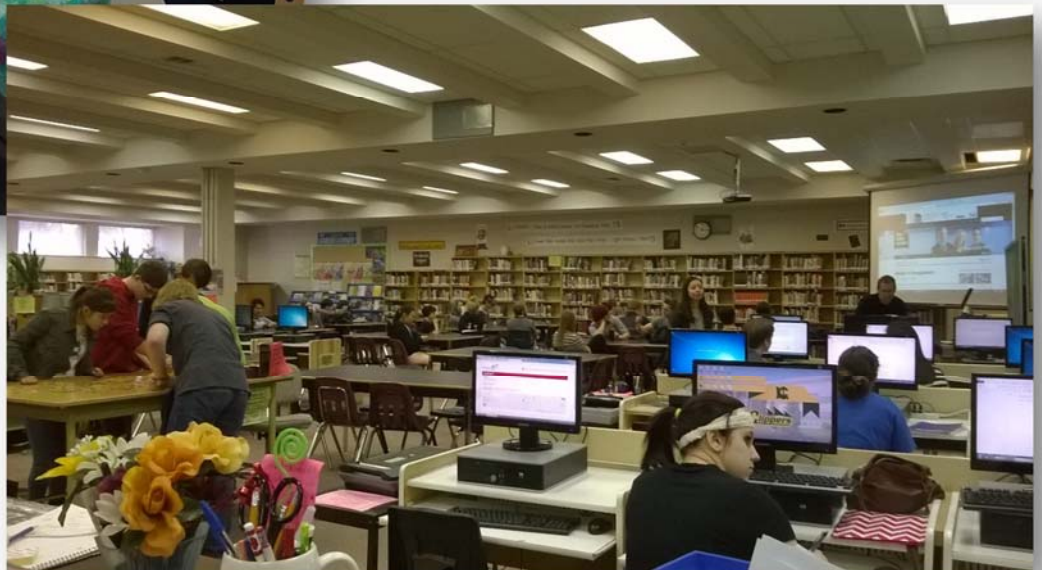
Measures of Success

- Students achieve student learning outcomes (Accountability Pillar including achievement and participation, Student Learning Assessment (SLA's), District standardized assessment results).
- Students demonstrate proficiency in numeracy and literacy.
- Achievement gap between FNMI and other students is eliminated.
- Teachers effectively engage students, and instructional practice reflects the Teaching Quality Standard.
- Staff are knowledgeable and have high level of efficacy in the area of curriculum redesign.
- Other student data collection tools, such as online survey and/or Tell Them From Me Survey, related to student efficacy.
- Number of students placed in work experience based on career exploration goals (benchmark)
- Feedback from students and parents regarding effectiveness of strategies for transitions.



Learning Commons

Flexible Learning Spaces



Priority: Supporting the implementation of provincial initiatives under the umbrella of Inspiring Education: Education Act, Provincial Regulations, Inclusive Education, Curriculum Redesign

Actions

1. Review and align policy with Education Act and new provincial regulations.
2. Inclusive Education
 - Apply the provincial Indicators of Inclusive Schools to determine strengths, opportunities, and gaps. Develop strategies to maintain strengths, forward opportunities, and address gaps.
 - Assess the need in the area of Mental Health using identifiable factors.
 - Focus services on the need using internal capacity as well as the collaborative services model.
3. Curriculum Re-design
 - Build teacher capacity in understanding learning competencies and the manner in which they are to be embedded in curriculum delivery and assessment.
4. Assist schools in the development of Learning Commons. (Town Hall Outcome)
5. Support Dual Credit opportunities and explore expansion of offerings. (Town Hall Outcome)
6. Parent and Community Engagement
 - Schools develop and implement site-based strategies for building parent knowledge regarding provincial initiatives and subsequent change.
 - Comprehensive strategy developed to engage parents and the community (reciprocal communication, building knowledge, feedback loops).
 - Develop a communication strategy that highlights and celebrates student volunteerism in the community.

Measures of Success

- Board, District Leadership Team, and school administrators knowledgeable about Education Act, regulations, and district policy.
- Improvement on the continuum of the Indicators of Inclusive Schools.
- Mental health related measures (Tell Them From Me Survey, Accountability Pillar, and Counsellors' Contact Notes) improve.
- Structure is in place to build teacher leadership capacity.
- Structure is in place to build school administration leadership capacity.
- Leadership development programs in place for all students in elementary and middle school.
- Students demonstrate citizenship and entrepreneurship.
- Parent and community satisfied with level of engagement and reciprocal relationship.
- Schools are safe, caring, and respectful learning environments.
- Accessibility to dual credit programs and enrolment in programs.
- Qualitative feedback from administrators, teachers, and Learning Commons Facilitators regarding transition from Library to Learning Commons.

Priority: Supporting seamless integration of technology

Actions

1. Funding to support seamless integration of wireless technology.
2. Funding for evergreening, giving consideration to a five year cycle.
3. Funding to support interactive digital technology considered most significant for seamless integration.
4. Use of technology at secondary level to enhance learning and broaden course delivery opportunities.
5. Continue exploration of use of technology for delivery of small enrolment programs with end goal of efficiency and reduction of class size in large enrolment classes.
6. Develop and implement a Digital Citizenship strategy that includes all school community users, policy, and support.
7. Investigate BYOD (Bring Your Own Device) to determine if it is a viable alternative for future evergreening.
8. Educate and engage parents to be part of the seamless integration of technology in schools.

Measures of Success

- Improved measures of Digital Citizenship.
- Infrastructure in place that meets the needs of student learning (based on survey results).
- Use of technology embedded in everyday instructional practice; learners create knowledge using technology when it is the most effective tool.
- Students demonstrate citizenship and entrepreneurship.
- Use of interactive technology as part of course delivery at the high school level.

Priority: Supporting population growth and change

Actions

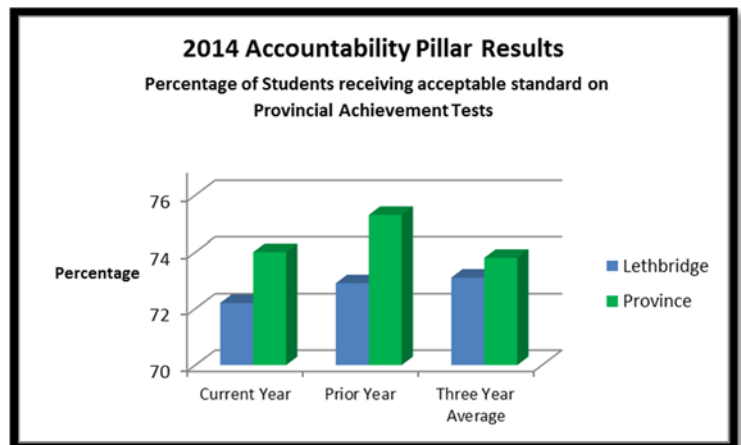
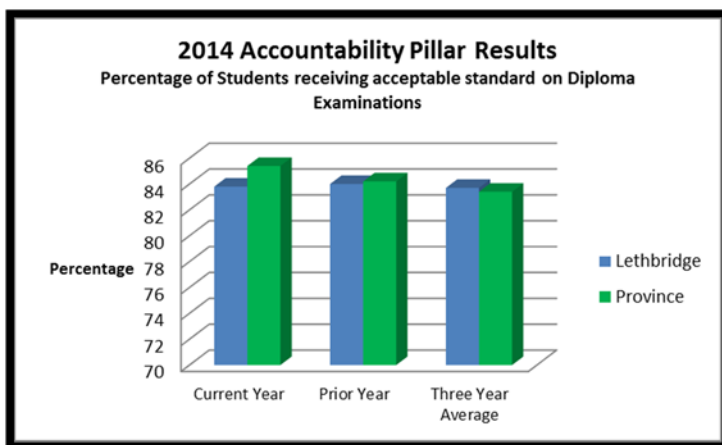
1. Approve a capital plan.
2. Review current boundaries and implement changes through communication and consultation with school community and affected stakeholders.
3. Lobby ASBA and Alberta Education to recognize Early Education in facilities utilization rate.
4. Determine program opportunities in new schools.
5. Engage Middle School staff, students, and parents in a visioning process to align with contemporary learning in preparation for new West Lethbridge Middle School.

Measures of Success

- Utilization rate of facilities supports current and future programs and opportunities for provincial capital support.
- New facilities to meet enrolment increases.

Student Achievement

In the majority of subject areas, [Lethbridge School District No. 51](#) students performed well in the Provincial Achievement Tests and Diploma Exams. The charts below demonstrate the 2014 Accountability Pillar results for the district as compared to the province. For the Provincial Achievement Tests, [Lethbridge School District No. 51](#) and the provincial average has slightly declined in the percentage of students receiving the acceptable standard over the last two years. There has been a slight decrease over the last two years in the percentage of students receiving the acceptable standard on Diploma Exams in the district; however the District is achieving above the provincial average for the three year average. Student success can be attributed to the students who have worked hard to achieve these results, their parents who provide the guidance and encouragement, and the staff in schools that put in a great effort to ensure each student has the opportunity to succeed. School and district staff analyze the results to develop improvement plans to further enhance student achievement in future years. The District utilizes the data in setting priorities and establishing goals, along with developing strategies and performance measures to ensure that success for all students is obtained. The budget allocates resources to assist schools in providing learning supports for all students to maximize success. The Board of Trustees established supporting student achievement as one of the priorities for 2015-2016 and this is reflected in the development of the 2015-2016 budget. This includes a concerted effort to allocate the most recent budget enhancements primarily to hiring staff to reduce class size. As well, this budget allocates \$250,000 from reserves to support assistant time in schools, over and above the provincial Inclusive Learning allocation. Student achievement is also a consideration with budget emphasis on technology evergreening and the allocation of reserve funds to ensure Wi-Fi in secondary schools is equitable and accessible.



Meritorious Budget Award Program

[Lethbridge School District No. 51](#) is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2015-2016 budget. The District received its first MBA for excellence in the presentation of the 2006-2007 budget and the eight subsequent years up to and including the 2014-2015 budget. [Lethbridge School District No. 51](#) was the first school jurisdiction in Canada to meet the principles and standards of the MBA program as prescribed by ASBO International.

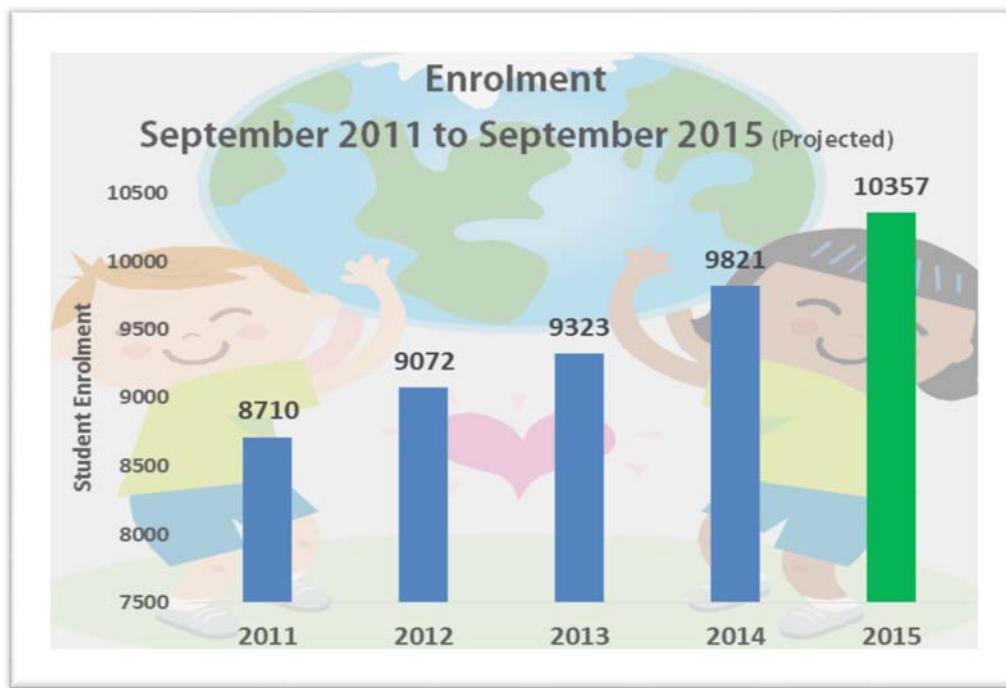
Budget Process

The District's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The District undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2015-2016 budget. A town hall meeting was held in February 2015 involving parents, students, staff, and the community, to explore the following topic: "In preparing students for success in the future, what should learning look like, and what programs, spaces, and opportunities do we need to provide our students". The outcomes from the Town Hall guided the development of Board priorities. The Board of Trustees developed belief statements in March 2015, and set priorities which guided the development of the 2015-2016 budget. The budget process and policies used to develop the budget were unchanged from the development of the 2014-2015 budget.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, staff members, administration and trustees, were invited to the presentation of the budget in June 2015 to discuss the significant challenges in developing a fiscally responsible budget, how it related to the priorities and strategies developed, and to gather feedback on the draft budget. Stakeholders were then encouraged to provide written comments on the budget to the Board for consideration for the budget debate June 29, 2015. After final approval by the Board, the budget will be submitted to Alberta Education as required under legislation. Under legislation, budgets must be submitted to Alberta Education by May 31st each year. Due to a change in government the Minister of Education extended the deadline to June 30th for submission of the 2015-2016 budget.

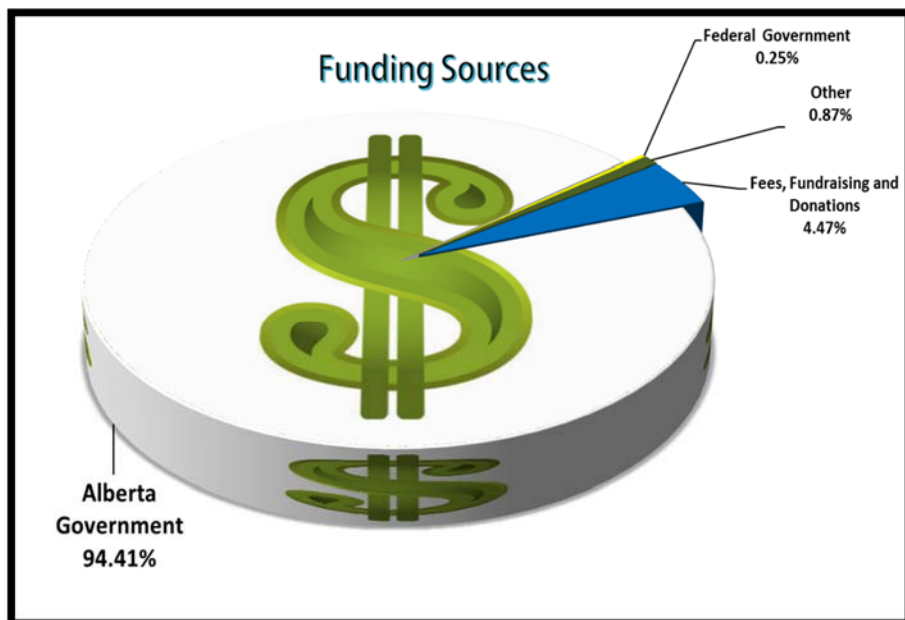
Enrolment

[Lethbridge School District No. 51](#) will have 10,357 students enrolled in early education (pre-school) through Grade 12 in the 2015-2016 school year as compared to 9821 in 2014-2015. This is an increase of 536 students or 5.46%. The significant growth in enrolment is attributed to Immanuel Christian Elementary School and Immanuel Christian High School joining the District as alternate programs in 2015-2016. Enrolment in these two schools is 487 students. Overall, kindergarten will increase by 17 students and grades 1 to 12 enrolment increased by 519 students for the 2015-2016 school year. Enrolment at grades 1-5 will see the most growth at 343 students.



The chart above illustrates the change in enrolment from September 2011 to September 2014 and projected enrolment for September 2015. In the period from 2011 to 2013, there has been a steady increase in enrolment. Enrolment then increases significantly in September 2014 by 5.34% and then will increase by 5.46% in 2015, mainly due to the addition of Immanuel Christian Schools.

Funding Sources



Lethbridge School District No. 51 is financially dependent on funding from the Province of Alberta. The school district receives 94% of its funding from government sources. The District has control over other revenues such as school fees, school generated funds, outside grants, and investment revenues which comprise only 6% of the District's revenue.

Total budgeted revenues for 2015-2016 are \$112.6 million. Included in these revenues is approximately \$772,600 of prior year's reserves. Total revenues for the District increased by 4.77% over 2014-2015.

Base Grant funding is based on funded student enrolment. This funding increased by 9.19%. Base Funding is calculated on the number of students enrolled as of September 30th of each school year. With projected enrolments to increase at grades 1-5 by 4.53% there is about \$1.1 million

that will be received for enrolment growth. With the addition of Immanuel Christian Schools, there is an additional 487 students or 5% increase in enrolment that will be funded by the province.

Rates for various grants under differentiated funding, such as Inclusive Education, First Nations Metis and Inuit, English as a Second Language and Socio Economic Status were frozen at 2014-2015 funding rates. With the addition of Immanuel Christian Schools, there is an increase in differential cost funding of 3.34%. Project/Contract funding increased by 18.37% due to an increase in Program Unit Funding based on funding received in 2014-2015 for students requiring these supports after the finalization of the budget. Other Provincial revenue includes funding received to pay for a 1% lump sum payment to teachers as per the negotiated Provincial Framework agreement.

Transportation and Plant Operations and Maintenance grant rates were frozen at 2014-2015 rates. The Infrastructure Maintenance and Renewal Grant (IMR) was decreased by approximately 53% to restore funding of this grant back to 2013-2014 levels after receiving a one-time increase in 2014-2015. As a result overall capital block funding decreased by 26.16%.

Revenues	2015-2016	2014-2015	Variance	Change %
Total Revenue	\$112,600,086	\$107,475,744	\$5,124,342	+4.77%
Base Funding	\$70,073,033	\$64,178,513	\$5,894,882	+9.19%
Differential Cost Funding	\$9,503,185	\$9,196,404	\$306,781	+3.34%
Projects/Contracts	\$4,374,948	\$3,695,935	\$679,013	+18.37%
Federal Government Revenue	\$286,192	\$286,192	\$0	+0%
Other Provincial Revenue	\$1,182,332	\$579,004	\$603,328	+104.20%
Teacher Pension Costs paid by Government	\$6,005,000	\$5,883,400	\$121,600	+2.07%
Transportation	\$2,478,000	\$2,411,297	\$66,703	+2.77%
Plant Operations and Maintenance	\$7,852,000	\$7,117,629	\$734,371	+10.32%
Other Revenues	\$5,215,517	\$5,056,079	\$159,438	+3.12%
Capital Block	\$4,857,298	\$6,577,742	-\$1,720,444	-26.16%
Previous Year Reserves (one-time funds)	\$772,582	\$2,493,549	-\$1,721,330	-69.02%

The charts on this page and the following page compare budgeted revenues by major category for the District with the 2014– 2015 school year.

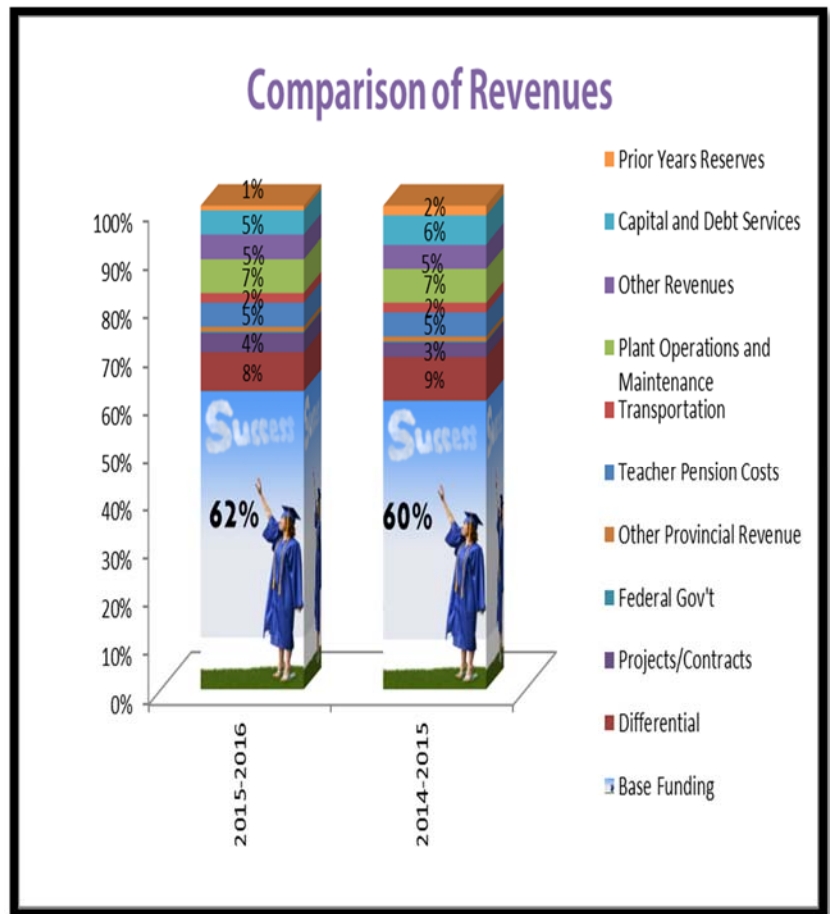
The Base Grant increased by 1.8%. Class size funding grant for enrolment in kindergarten to grade three increased by 2%. Base Funding is calculated on the number of students enrolled as of September 30th of each school year. Projected enrolments are expected to increase in total by 5.46%. The addition of Immanuel Christian Schools, is 487 students or 5%, of the increase in enrolment. As a result, total base grant funding will increase 9.19% in this area based on the grant increase and addition of Immanuel Christian Schools. Base Grant Funding makes up 62% of district revenue.

Grant rates for Differential Funding were frozen at 2014-2015 rates. Although grant rates did not change there was an increase in differential funding. With the addition of Immanuel Christian Schools, funding for Inclusive Education increased, and as a result Differential Cost Funding increased by 3.34%. Differential Cost Funding makes up 8% of district revenue.

Provincial grants for Projects/Contracts will increase by 18.37%. The increase is due to funding for pre-kindergarten students requiring specialized supports under the Program Unit Funding Grant (PUF) which increased in 2014-2015 due to the number of students requiring these supports. Project/Contract Revenue makes up 4% of total district revenues. Other Provincial Revenue increased by 104.2% and reflects a revenue claw back to reduce administrative spending from 4% to 3.6% of total expenditures that was implemented in 2013-2014. Included in Other Provincial Revenue is funding to support a 1% lump sum increase to teacher salaries in 2015-2016 that was negotiated under the Provincial Framework agreement. Other Provincial Revenue is slightly under 1% of total district revenues.



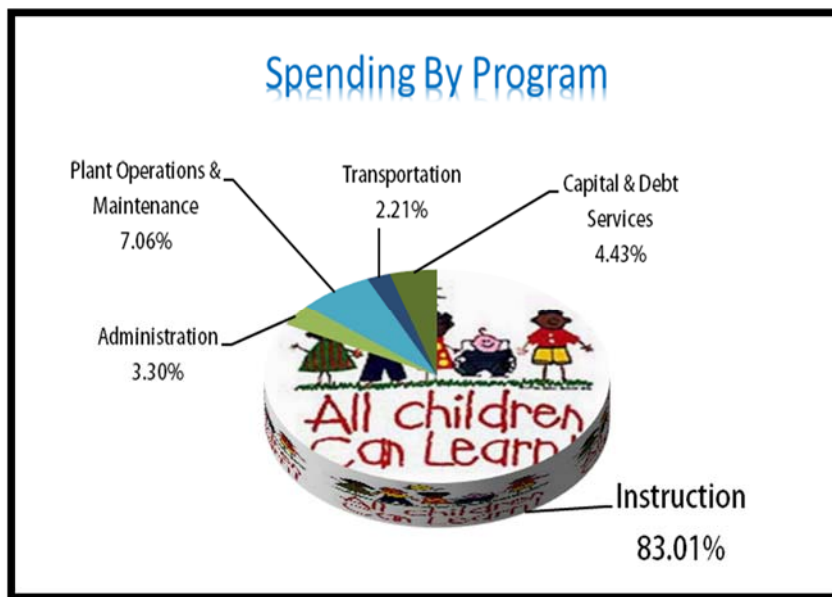
amount of Teacher Pension costs paid on behalf of the District is estimated to be \$6 million for 2015-2016, which is 5% of total district revenues.



Funding from Alberta Education (excluding transportation grants and facility maintenance grants) is 80.92% of the District's budget. Funding provided for the transportation of students to and from school did not receive an increase, however the grant increased due to an increase in the number of eligible students in 2014-2015. Funding rates for the operation and maintenance of school facilities did not increase, however total funding increased due to student growth in 2014-2015, and the addition of Immanuel Christian Schools for 2015-2016. Infrastructure Maintenance and Renewal Funding has been decreased by 53% to return funding back to 2013-2014 funding levels.

In 2014-2015, \$2.5 million was budgeted to be allocated from one-time reserve funds. In developing the budget for 2015-2016, \$772,600 of one-time reserve funds will be allocated to address priorities established for 2015-2016. The District will utilize reserve funds for new students entering our school jurisdiction that require additional supports, funding to facilitate the use of technologies to increase pathways for students to access curriculum, to respond to the demand for increased access to wireless local area networks, support for large class sizes at the secondary level, and literacy intervention.

Spending by Program



Funding is allocated to district programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$112.6 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the school district.

Some of the other instructional programs and services include the First Nations Métis and Inuit Program, Technology and a new Counseling Program to provide universal counseling supports to students.

The Plant Operations and Maintenance activities relate to the District's responsibility for the construction, operation, maintenance, safety and security of all school buildings. Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these Society owned facilities.

The Transportation program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live a distance of 2.4 kilometers or greater away from their resident school.

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support.

Capital and Debt Services includes the provision of funding for supported debenture debt payments from the Province of Alberta. Debenture debt is fully paid on behalf of the District by the Province of Alberta and does not impact the budget. Interest costs on this debt are recorded as a grant and a related expense and therefore do not impact the current or future budgets of the District. Also included in the Capital and Debt Services budget is the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR).

Expenditures by Object

Lethbridge School District No. 51 will spend approximately \$90.26 million on staffing, which is about 80% of the District's \$112.6 million budget.

Wage increases will be 2% for 2015-2016, as negotiated, except for an additional 1% lump sum payment to teachers which will be funded by the province as per the Provincial Framework agreement. Overall benefit costs are expect to remain the same for 2015-2016.



The chart below compares the expenditures of the 2015-2016 budget with the 2014-2015 budget.

Expenditures	2015-2016	2014-2015	Variance	Change %
Total Expenditures	\$112,600,086	\$107,475,744	\$5,124,342	+4.77%
Certificated Staffing	\$66,130,252	\$60,334,943	\$5,795,309	+9.6%
Uncertificated Staffing	\$24,129,147	\$22,234,397	\$1,894,750	+8.52%
Contracted and General Services	\$8,419,924	\$8,289,637	\$130,287	+1.57%
Supplies	\$7,215,559	\$7,551,839	-\$336,280	-4.45%
Utilities	\$1,702,350	\$1,702,350	\$0	+0%
Capital and Debt Services	\$4,982,855	\$6,681,736	-\$1,698,881	-25.43%
Transfers	\$20,000	\$680,843	-\$660,843	-97.06%

Approximately \$66.1 million is expended on teaching staff (certificated staffing), which is approximately 59% of the total district budget. The District will expend **9.6%** more on teaching staff in 2015-2016. An additional 27.76 FTE teachers will be added to District Staff with the addition of Immanuel Christian schools. A further 12 FTE teachers have been included in the budget to help address enrolment growth and class size. **Overall there are approximately 39.77 FTE teachers more than in 2014-2015, which is a 7.8% increase in the number of teaching staff.**

Approximately \$24.1 million is spent on support staff, which is approximately 21% of the total District budget. **Overall there is a 30.56 FTE or 8.52% increase in support staff.** Increases to support staff include staffing for the addition of Immanuel Christian Schools. There are also additional Educational Assistants due to increased funding for early learners requiring additional supports under the Program Unit Funding program that were hired after the finalization of the 2014-2015 budget. Additional support has been provided in the budget to Inclusive Learning to provide additional Educational Assistant support in the classroom.

To preserve supports for students as much as possible, reductions were made to supplies budgets. There is an overall reduction in contracted and general services and supplies to balance the budget. Reductions were made in the area of supplies and materials, professional learning, building maintenance and furniture and equipment. There were increased costs for insurance, bussing, and computer services.

Capital and Debt Services has decreased due to a significant decrease in funding for the Infrastructure Maintenance and Renewal Grant to provide for major maintenance upgrades such as roof, boiler and window replacements for 2015-2016. There was a one-time increase in 2014-2015 to assist boards with deferred maintenance of facilities. The provision for the aging of the District's capital assets has increased and there is a slight reduction in spending on capital and debt services that is attributed to the province's repayment of debenture debt.

In 2013-2014, the cost was approximately \$11,147 to educate a full time equivalent student in [Lethbridge School District No. 51](#) as compared to the provincial average of \$11,132 per student. In 2014-2015 the cost was approximately \$11,629 and in the 2015-2016 budget the cost is projected to be \$11,670 per full time equivalent student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the District are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for [Lethbridge School District No. 51](#) students.

The Board priorities, which reflect the Board's Budget Belief Statements, were developed after extensive consultation with the education stakeholders of the community. Some of the priority areas addressed in the budget include:

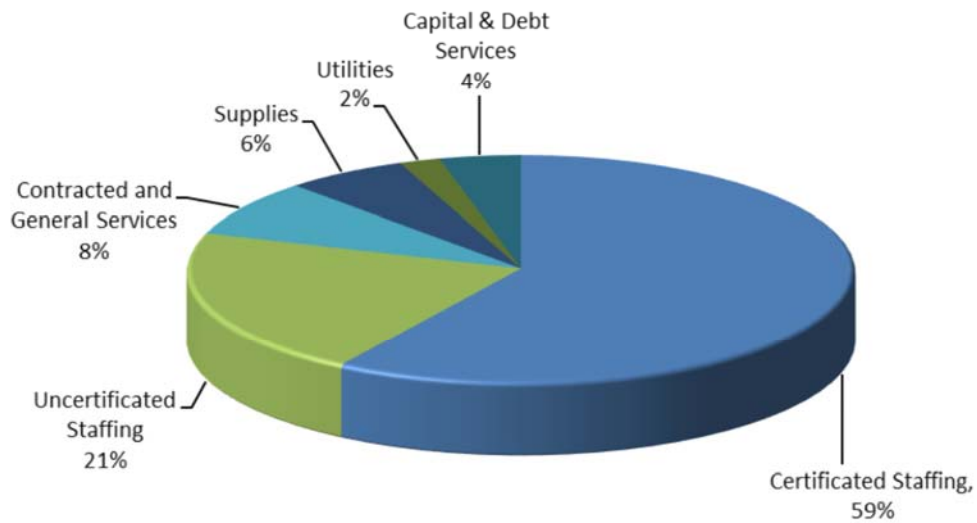
- Continue with year two of allocating funds to develop teacher leaders for curriculum redesign and provide for community engagement.
- Provide additional teaching support at Kindergarten to grade 5 and to middle school to address class size concerns.
- Through the use of one-time reserves provide additional support to ensure that all students have access to specialized supports to help them succeed. (First Nations Metis Inuit, English Language Learners/English as a Second Language,

Early Education Programming, students with disabilities, conditions, syndromes).

- Students were engaged in discussion through the District Student Advisory Committee in 2013-2014, which comprised of student representatives from middle school and high school. These students participated in a survey about technology in their schools. In this survey, these students responded that technology was important to their learning, however one of the barriers to bringing their own device or overall satisfaction with their technology experience at school was speed and reliability of Wi-Fi access. The Board continues with the second year of allocating one-time reserve funds to explore options for improving Wi-Fi access and the evergreening of multimedia equipment currently utilized in our schools.
- Continued support for Universal Counseling supports, mental health and collaborative services delivery models.
- Continued commitment to improving high school completion through the School District's Fast Forward program and innovative structures under the umbrella of high school redesign.
- Continued support of the District's High School Off Campus program to increase career mentorship opportunities for high school students, with a focus on Work Experience for Career Exploration.
- Funding allocated towards digital citizenship which develops personal attributes that contribute to safe, caring, and respectful learning environments, responsible technology use, empathy, and global perspectives.
- Funding allocated to develop the teaching skills necessary for the seamless integration of technology.
- Funding from one-time reserves allocated to enhancing literacy at middle school.
- Board Governance and Administration continues to be below the maximum amount of spending allowable despite a reduction in the spending cap from 4% to 3.6% by Alberta Education. Administration spending is 3.3% of the total budget ensuring that dollars are spent efficiently and effectively and funds are directed to support students.

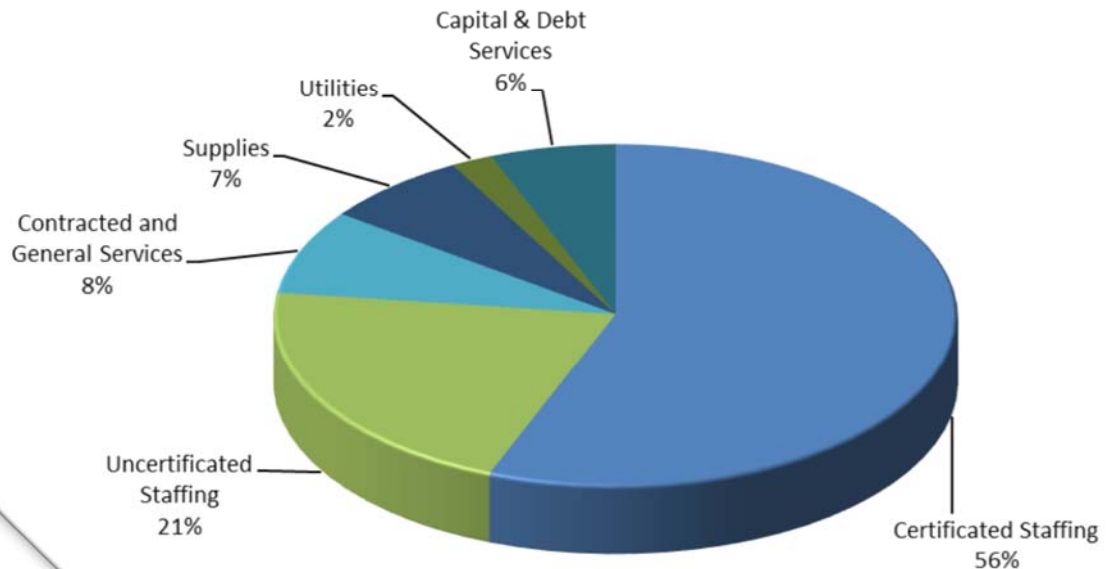


Expenditures by Object 2015-2016



Expenditures for the 2015-2016 budget are compared with budgeted expenditures from 2014-2015 to illustrate the similarity between the two years.

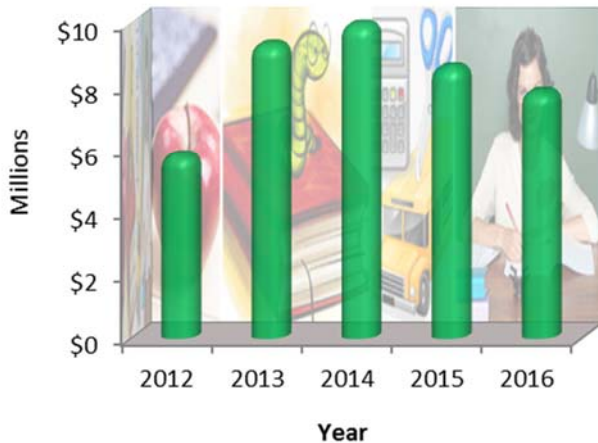
Expenditures by Object 2014-2015



Financial Impact

Accumulated Surplus from Operations

Year ended August 31
2012 to 2016 (estimated)



The District has been able to rebuild the Accumulated Surplus from Operations (ASO) in the years 2012 to 2013 as funds were being saved for the District's evergreening of computers at the elementary level. Since 2012, funds have been accumulated for the next technology evergreening cycle in 2015. The District had an ASO of \$5.8 million in 2012. At August 31, 2013, ASO increased to \$9.3 million or 9.5% of operating expenditures. For the year ended August 31, 2014 ASO was \$9.9 million or 10% of expenditures. Included in ASO for all years is approximately \$1.6 million of unspent school generated activity funds which are now included in ASO as required under Public Sector Accounting Standards.

In the 2014-2015 budget, ASO was used to assist the Plant Operations and Maintenance and Instructional budgets to maintain services. ASO will also be used to address priority areas of the Board of Trustees in 2014-2015 such as curriculum redesign and teacher leadership capacity, multimedia evergreening and Wi-Fi access upgrades. The District also evergreened technology at secondary schools from the funds accumulated since 2012 under Phase 3 of the evergreening plan. The use of one-time reserves will bring the ASO to approximately \$8.6 million or 8.03% of operating expenditures at the end of 2014-2015. Included in ASO are funds of \$1.6 million restricted for school generated activities.

In budget 2015-2016, \$772,600 of one-time reserves will be utilized for new students entering our school jurisdiction that require additional supports, funding to facilitate the use of technologies to increase pathways for students to access curriculum, to respond to the demand for increased access to wireless local area networks, support for large class sizes at secondary schools, and literacy intervention. The use of one-time reserves will reduce the Accumulated Surplus from Operations (ASO) of the District to approximately \$7.8 million or 6.95% of operating expenditures of which \$1.6 million is restricted for School Generated Funds. This leaves an ASO of 5.5% that is available for addressing other needs. It has been recommended that school districts maintain an ASO over 1% of operating expenditures in order to deal with emergent and contingent situations. If a District's ASO falls below 1%, government may consider the District's financial health to be a concern.

The District will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the District. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the District.

Human Resources

District staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School District No. 51](#) and consequently makes up 80% of the District's budget. The District will employ 548 full time equivalent (FTE) teachers and 431 full time equivalents (FTE) support staff in 2015-2016. Teacher and support staff has continued to grow since 2011-2012 due to enrolment growth in the District. There is also a significant increase in teacher staffing in 2015-2016 as a result of Immanuel Christian Schools joining the District.

The chart below illustrates the changes in class sizes over a three year period from 2013-2014 until projected in the 2015-2016 school year.

Average Class Size	K to 3			4 to 6			7 to 9			10 to 12		
	15-16	14-15	13-14	15-16	14-15	13-14	15-16	14-15	13-14	15-16	14-15	13-14
All classes LSD #51	21*	21.6	21.8	24*	24.3	25	25.7*	25.7	25.9	25.1*	25.1	24.3

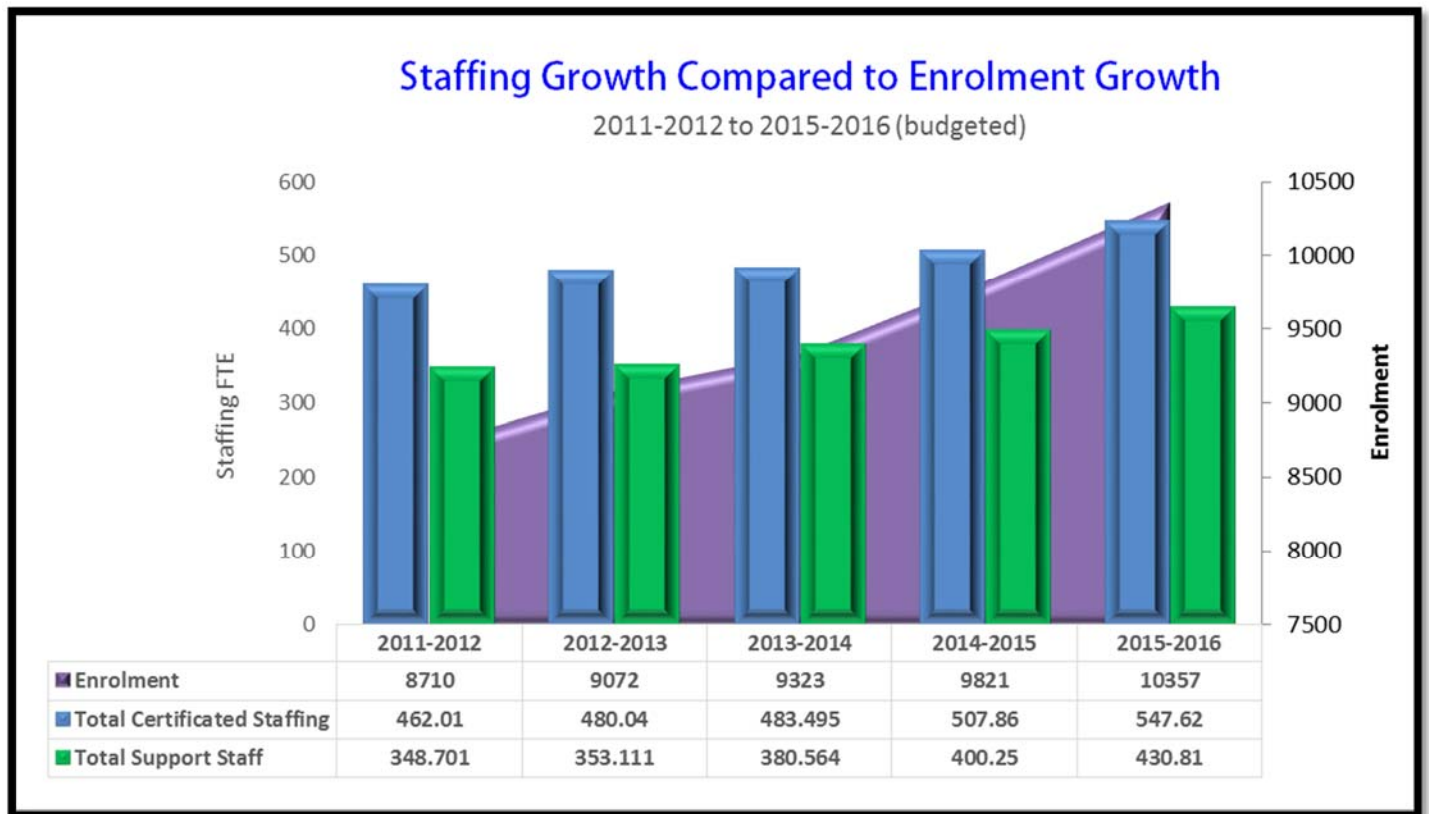
*Projected average class sizes

The District spends 59% of the budget on teaching staff. In the development of the budget for 2015-2016, there is a **certificated staffing increase of 39.77 FTE**. The addition of Immanuel Christian schools will add 14 FTE at elementary and **there is a further addition of 13.37 FTE across the other elementary schools due to significant growth in grades 1 to 5 and to reduce class sizes**. Middle School teaching will increase by 1.7 FTE to address class size concerns. Immanuel Christian Schools will add 13.7 FTE at the high School level however there is a reduction of 4.5 FTE across the other district high Schools due to decreased enrolment in grades 9 to 12. There is an additional 1.5 FTE across other programming areas.

Reducing class sizes and maintaining other supports and services is a difficult balancing act. According to an Alberta School Boards Association Survey, in 2014-2015, [Lethbridge School District No. 51's](#) teaching staff have more years of experience and teacher training than the provincial average of school boards across the province. The provincial average for teacher training is 4.91 years and teacher experience is 7.95 years. The District average is 5.27 years of teacher training and 8.21 years of experience. This means that [Lethbridge School District No. 51](#) would spend approximately \$2,300 per teacher or approximately \$1,200,000 more than school districts with teaching staff at the average years of teacher training or experience.



Support staff will increase mainly due to the addition of Immanuel Christian Schools and to reflect supports that were put in place due to additional funding received in 2014-2015 under the Program Unit Funding grant. Additional support has been provided in the budget to Inclusive Learning to provide additional Educational Assistant support in the classroom.



In the five year period from 2011-2012 total district staffing will have increased by 167.72 FTE or 20.69%. Teaching staff will have increased by 85.61 FTE, or 18.53% and support staff has increased by 82.11 FTE or 23.55%. FTE Enrolment (ECS = .5) has grown by 1647 students since September 2011 which is an 18.9% increase. Staffing growth, in particular teaching staff, has not kept pace with enrolment growth in the period 2011-2012 to 2015-2016 due to cost increases being greater than grant revenues received. Support staff have grown significantly in the last five years. In particular Educational Assistant positions have increased by 35.85%, due to an increased number of students requiring additional supports.

Capital Plan

All new school facilities are funded from the Province of Alberta through Alberta Education in consultation with the Department of Infrastructure. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the province.

Lethbridge is experiencing increased growth on the west side of the city, with significant growth projected in the elementary and middle school populations. The District was pleased to receive news in 2013 that one of the new K-5 elementary schools for west Lethbridge, to be located in the Copperwood subdivision, had been approved by the Province and will provide an additional 600 student spaces in 2017. In September 2014 the province approved a new middle school to

provide an additional 910 student spaces in 2018 for students in grades 6 to 8 in west Lethbridge. There are also new subdivisions planned for the south side of the city, and elementary schools in this area are already near capacity, therefore with projected enrolments expected to increase, a new elementary school has been requested for south Lethbridge.

The District has also requested a number of expansion and modernization projects to upgrade school facilities for deficiencies in school buildings to ensure the health and safety of students and upgrade building structural components, mechanical and electrical services. The District received news in 2014 that funding will be provided for the modernization of Wilson Middle School which was the number one priority in the 2014 capital plan. This modernization is expected to be completed in 2017. Funding has also been requested for modular classroom space immediately to facilitate growth in school communities. The District received nine new modular facilities in the spring of 2015 to provide additional learning space throughout the city in 2015-2016.



Celebrating the announcement of the Wilson Middle School Modernization

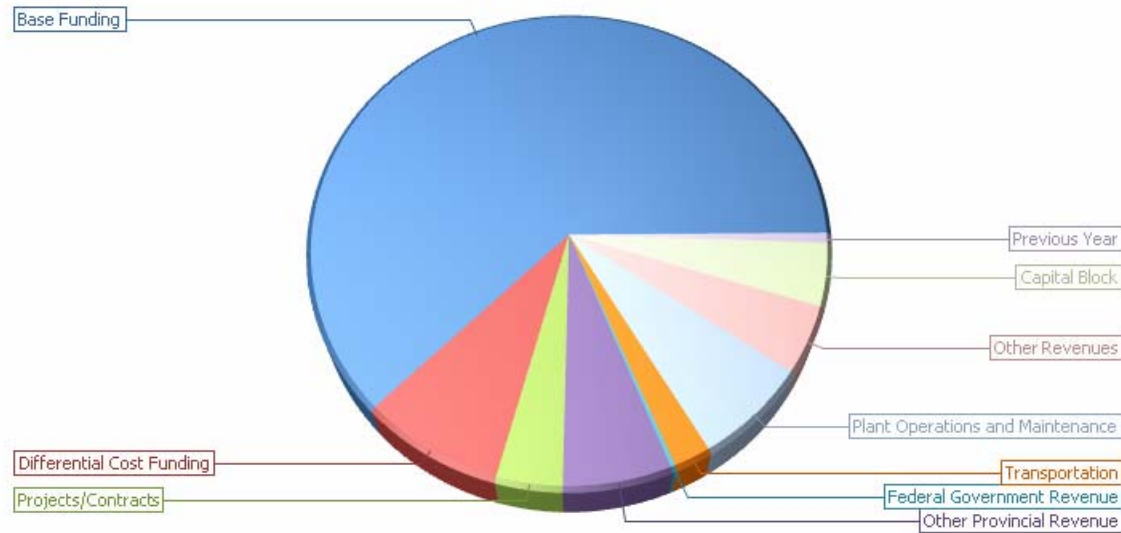
Information

Lethbridge School District No. 51 prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its mission ***“to empower students with the knowledge, skills and attributes to succeed as caring, responsible, and effective Canadian citizens”***. For further information about Lethbridge School District No. 51 view the District’s Three Year Education Plan and Annual Education Results Report and the Audited Financial Statements on the District’s website at www.lethsd.ab.ca. The website is a great resource to provide further information about Lethbridge School District No. 51’s schools, services, and resources.

Revenues

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Lethbridge School District No. 51

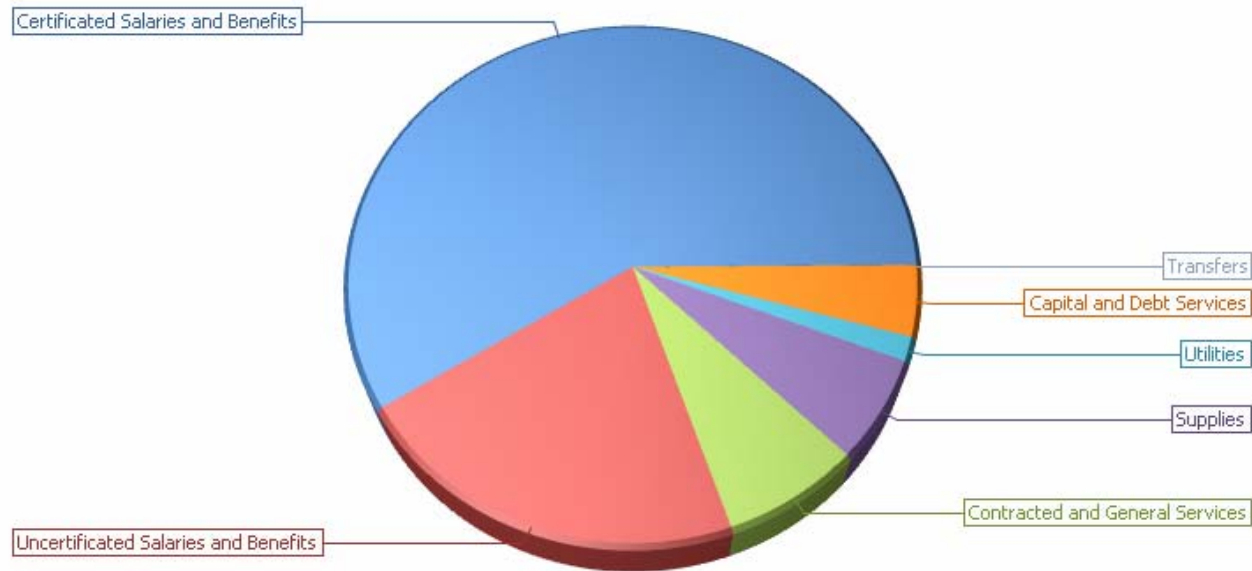


Category	Amount	Percentage
Base Funding	\$70,073,033	62%
Differential Cost Funding	\$9,503,185	8%
Projects/Contracts	\$4,374,948	4%
Other Provincial Revenue	\$7,187,332	6%
Federal Government Revenue	\$286,192	0%
Transportation	\$2,478,000	2%
Plant Operations and Maintenance	\$7,852,000	7%
Other Revenues	\$5,215,517	5%
Capital Block	\$4,857,298	4%
Previous Year	\$772,582	1%
Revenue And Allocations To Budget Center	\$112,600,086	

Expenditures

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Lethbridge School District No. 51



Category	Amount	Percentage
Certificated Salaries and Benefits	\$66,130,252	59%
Uncertificated Salaries and Benefits	\$24,129,147	21%
Contracted and General Services	\$8,419,924	7%
Supplies	\$7,215,559	6%
Utilities	\$1,702,350	2%
Capital and Debt Services	\$4,982,855	4%
Transfers	\$20,000	0%
Expenditures	\$112,600,086	

Budget Report

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Lethbridge School District No. 51

Revenue And Allocations To Budget Center

Base Funding	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
ECS Base Instruction Revenue	\$4,088,438	\$3,946,225
ECS Basic Grant Rate	\$3,339.90	\$3,280.84
ECS Class Size Rate	\$760.84	\$745.92
ECS Frozen Head Count adjustment	0 fte	fte
ECS in Preschool	170 students	170 students
ECS Regular Enrollment	827 students	810 students
Grade 1 to 3 Basic Instruction Revenue	\$20,348,368	\$18,239,683
Gr 1-3 Frozen class size Head Count Reduction	0 students	students
Gr1-3 Class Size Rate	\$1,521.68	\$1,491.84
Grade 1 to 3 Basic Grant Rate	\$6,680	\$6,561
Grade 1 to 3 Enrollment(Excluding First Nations Students)	2,481 students	2,265 students
Grade 4 to 6 Base Instruction Revenue	\$14,629,200	\$13,137,124
Frozen Head Count Reduction Gr 1-9	0 students	students
Grade 4 to 6 Basic Grant Rate	\$6,680	\$6,562
Grade 4 to 6 Enrollment (Excluding First Nations Students)	2,190 students	2,002 students
Grade 7 to 9 Base Instruction Revenue	\$14,074,760	\$13,235,554
Grade 7 to 9 Basic Grant Rate	\$6,680	\$6,562
Grade 7 to 9 Enrollment (Excluding First Nations Students)	2,105 students	2,015 students
Institutional Enrollment Gr1-9	2 students	2 students
Grade 10 to 12 Base Instruction Revenue	\$16,869,294	\$15,556,593
# of CEU's to equal 1 FTE	35.000 CEU	35.000 CEU
CEU Rate	\$190.85	\$187.48
CTS Tier 2 additional Revenue	\$23,000	\$22,000
CTS Tier 3 Grant	\$203,000	\$199,700
Enrollment Contingency	-13.00 fte	-13.00 fte
Grade 10 -12 FTE enrollment (excluding First Nations students)	2,456 FTE	2,337 FTE
Tier 4 Revenue - Off Campus	\$235,000	
Outreach Program Funding	\$62,973	\$62,973
Outreach Base Funding	\$62,972.76	\$62,972.76
Total Number of Outreach Sites	1 sites	1 sites
Base Funding	\$70,073,033	\$64,178,151
Revenue And Allocations To Budget Center	62%	60%

Differential Cost Funding	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Aboriginal Funding	\$838,144	\$848,738
Aboriginal Factor	0.6235 factor	0.6235 factor
Aboriginal Students Identified	712 students	721 students
Learning Grant	\$1,888	\$1,888
English as a Second Language Funding	\$735,730	\$812,246
ESL Enrollment	625 students	690 students
ESL Factor	0.6235 factor	0.6235 factor
Learning Grant	\$1,888	\$1,888
Small School by Necessity	\$100,000	\$80,000
Socio Economic Status Funding	\$970,311	\$921,420
Learning Grant	\$1,888	\$1,888
Social Economic Status Index student population	2,064 students	1,960 students
Socio Economic Status Factor	0.2490 factor	0.2490 factor
Inclusive Education Funding	\$6,859,000	\$6,534,000
Differential Cost Funding	\$9,503,185	\$9,196,404
Revenue And Allocations To Budget Center	8%	9%

Projects/Contracts	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
ECS Severely Disabled PUF Revenue	\$2,800,000	\$2,000,000
Institutional Program Grants	\$893,305	\$873,292
Regional Collaborative Services Delivery Revenue	\$333,043	\$333,043
SuperNet Funding	\$249,600	\$249,600
Community Futures - Career Prep Grant	\$25,000	\$25,000
Community Wellness Grant	\$0	\$35,000
First Nations Metis and Inuit (FNMI) Mentorship program	\$0	\$70,000
French Language Enhancement Project (FLEP)	\$74,000	\$74,000
High School Literacy Project	\$0	\$36,000
Projects/Contracts	\$4,374,948	\$3,695,935
Revenue And Allocations To Budget Center	4%	3%

Other Provincial Revenue	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Equity of Opportunity Grant	\$980,000	\$880,000
Narrowing Teacher's Salary Gap Funding	\$90,332	\$90,332
1% lump sum payment for teachers 2015/2016	\$509,000	
Grant Claw back from Alberta Education	(\$397,000)	(\$391,328)
Teacher Pension Costs Paid by Government	\$6,005,000	\$5,883,400
Other Provincial Revenue	\$7,187,332	\$6,462,404
Revenue And Allocations To Budget Center	6%	6%

Federal Government Revenue	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
First Nation's Revenue	\$216,192	\$216,192
First Nation's Gr. 10-12 Tuition Rate	\$10,032	\$10,032
First Nations 10-12 Enrollment	6 students	6 students
First Nations 1-9 Enrollment	15 students	15 students
First Nations ECS Enrollment	0 students	0 students
First Nation's ECS Tuition Rate	\$5,016	\$5,016
First Nations Gr. 1-9 Tuition Rate	\$10,400	\$10,400
French Immersion Revenue	\$70,000	\$70,000
Federal Government Revenue	\$286,192	\$286,192
Revenue And Allocations To Budget Center	0%	0%

Transportation	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
ECS Severely Disabled Transportation Revenue	\$11,256	\$11,256
Special Transportation for Disabilities Revenue	\$168,700	\$168,700
Urban Transportation Revenue	\$2,298,044	\$2,231,341
Transportation	\$2,478,000	\$2,411,297
Revenue And Allocations To Budget Center	2%	2%

Plant Operations and Maintenance	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Plant Operation and Maintenance Revenue	\$7,852,000	\$7,117,629
Plant Operations and Maintenance	\$7,852,000	\$7,117,629
Revenue And Allocations To Budget Center	7%	7%

Other Revenues	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Early Education Program Fees	\$226,800	\$226,800
Fundraising Revenue	\$2,461,000	\$2,461,000
Gifts and Donations	\$360,000	\$360,000
Interest and Investment Income	\$143,000	\$143,000
Miscellaneous Sales Revenue	\$138,802	\$138,802
Rentals - Facilities	\$35,900	\$35,900
Rentals - Instructional Material Fees - Board	\$230,000	\$230,000
School Fees - School Generated Funds	\$1,095,000	\$1,095,000
Student Fees Revenue-Curricular	\$272,015	\$135,577
Fee Revenue Collected	\$272,015	\$135,577
Tuition Fees (Foreign)	\$176,000	\$153,000
Application Fees International Services	\$2,000	\$2,000
Home Stay Fees International Services	\$70,000	\$70,000
Insurance Fees International Services	\$5,000	\$5,000
Other Revenues	\$5,215,517	\$5,056,079
Revenue And Allocations To Budget Center	5%	5%

Capital Block	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
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Amortization of Capital Allocations	\$3,253,290	\$3,216,705
Infrastructure Maintenance and Renewal Grant Revenue	\$1,540,518	\$3,296,731
Supported Capital Interest	\$63,490	\$64,306
Capital Block	\$4,857,298	\$6,577,742
Revenue And Allocations To Budget Center	4%	6%

Previous Year	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Instruction Surplus/(Deficit) Carry Forward	\$772,582	\$2,021,107
Maintenance Surplus/(Deficit) Carry Forward	\$0	\$300,339
Previous Year Committed funds	\$0	\$172,466
Prior Year Committed funds	\$0	\$172,466
Previous Year	\$772,582	\$2,493,912
Revenue And Allocations To Budget Center	1%	2%

Revenue And Allocations To Budget Center	\$112,600,086	\$107,475,744
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Expenditures

Certificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Certificated Salaries and Benefits	\$66,130,252	\$60,334,943
Expenditures	59%	56%

Uncertificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Uncertificated Salaries and Benefits	\$24,129,147	\$22,234,397
Expenditures	21%	21%

Contracted and General Services	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Alberta Home and School AGM Registration Fees	\$3,000	\$3,000
Board Communications	\$35,000	\$35,000
Building Maintenance	\$634,599	\$706,348
Employee Assistance	\$20,160	\$35,160
Grounds Maintenance	\$52,500	\$52,500
Insurance/Bond Premium	\$424,868	\$415,183
Multimedia Evergreen and Wi-Fi Access	\$200,000	\$200,000
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$68,987	\$70,557
Professional Learning	\$788,608	\$835,254
Auditor	\$31,454	\$29,000
Legal Services	\$25,000	\$25,000
Computer Services	\$158,200	\$147,000
Consultants	\$414,418	\$462,295
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$61,678	\$53,674
Telephone	\$176,350	\$172,450
Wide Area Network (WAN) Communications	\$321,168	\$321,168
Bussing Costs	\$2,069,015	\$1,979,442
Bus Pass Purchases	\$243,400	\$236,250
Bussing - Field Trips	\$110,093	\$143,150
Equipment Repair	\$123,212	\$142,662
Building Rentals	\$8,535	\$8,535
Equipment Rental/Leases	\$111,602	\$108,102
Server Evergreen	\$82,463	\$82,463
Dues/Fees	\$286,344	\$291,308
ASBA Membership Fees	\$64,957	\$65,000
Membership Zone 6	\$2,850	\$2,850
Printing	\$295,824	\$289,524
Advertising	\$33,699	\$33,699
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$41,101	\$41,101
Tech Department In-services	\$0	\$20,000
Miscellaneous Services	\$1,168,884	\$890,538
Employee Recognition	\$10,000	\$10,000
Technology Department Costs	\$25,419	\$20,000

Local Area Network and Wide Area Network Evergreening	\$0	\$25,000
Multimedia Infrastructure Repairs	\$18,355	\$18,354
Travel and Subsistence	\$109,721	\$119,521
Car Allowances	\$104,126	\$104,215
Co-curricular	\$51,614	\$51,614
Contracted and General Services Expenditures	\$8,419,924 7%	\$8,289,637 8%

Supplies	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Services, Contracts and Supplies School Generated	\$4,050,000	\$4,050,000
Activities		
Supplies	\$1,722,058	\$1,748,575
Media Materials	\$61,226	\$76,117
Computer Supplies and Software	\$317,326	\$382,857
Textbooks	\$174,406	\$205,439
Furniture and Equipment (Under \$5000)	\$184,244	\$310,783
Computer Purchases	\$706,299	\$778,067
Supplies Expenditures	\$7,215,559 6%	\$7,551,838 7%

Utilities	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Electricity	\$954,900	\$954,900
Gas	\$567,850	\$567,850
Water and Sewer	\$179,600	\$179,600
Utilities Expenditures	\$1,702,350 2%	\$1,702,350 2%

Capital and Debt Services	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Amortization of Capital Assets	\$3,483,746	\$3,423,336
Infrastructure Maintenance and Renewal	\$1,435,619	\$3,194,094
Interest on Capital Debt	\$63,490	\$64,306
Capital and Debt Services Expenditures	\$4,982,855 4%	\$6,681,736 6%

Transfers	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Capital Purchases (Over \$5000)	\$20,000	\$57,017
Transfers to (-) / from other sites (+)	\$0	\$13,004
Commitments from prior year	\$0	\$172,466
Prior Year Committed funds	\$0	\$172,466
Reserves	\$0	\$65,975
Contingency (Unallocated Expense)	\$0	\$372,381
Transfers Expenditures	\$20,000 0%	\$680,843 1%

Expenditures	\$112,600,086	\$107,475,744
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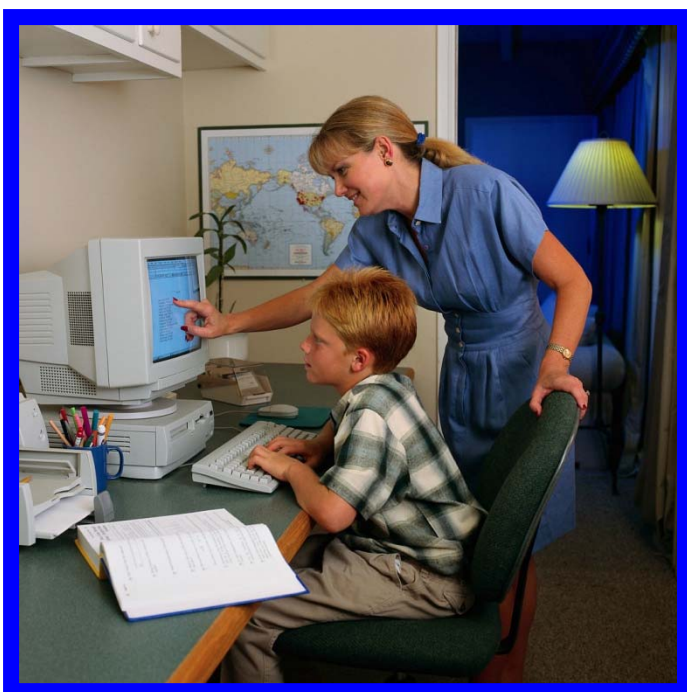
Summary

	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total Revenues and Allocations To Budget	\$112,600,086	\$107,475,744
Total Expenditures	\$112,600,086	\$107,475,744
Variance	\$0	\$0

Instruction

Total Instruction is the total allocations to and expenditure of all schools (elementary, middle and high school) and other instructional programs and services offered to provide educational opportunities to students within the school jurisdiction.

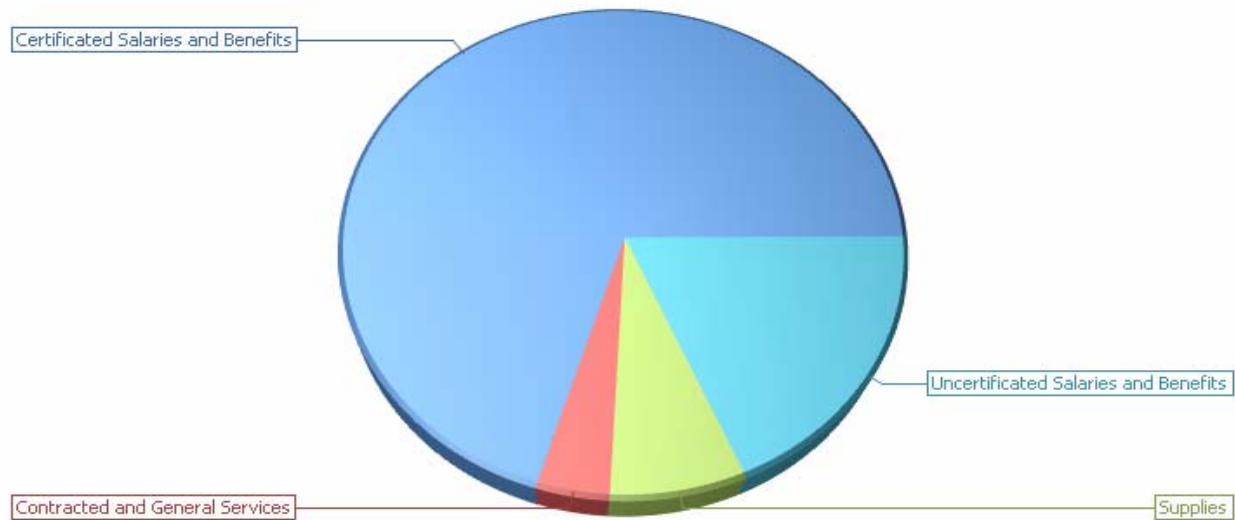
Some of the other instructional programs and services include such programs as Early Education (Pre-school), Inclusive Learning Supports, First Nations Métis and Inuit Program, Institutional Programs, Counseling, Technology and International Services.



Expenditures

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Total Instruction



Category	Amount	Percentage
Certificated Salaries and Benefits	\$65,439,412	70%
Contracted and General Services	\$3,685,356	4%
Supplies	\$6,912,053	7%
Transfers	-\$78,900	0%
Uncertificated Salaries and Benefits	\$17,509,479	19%
Expenditures	\$93,467,400	

Budget Group Report

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Total Instruction

Revenue And Allocations To Budget Center

Basic Program Allocation	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total	\$93,466,900	\$87,311,709
Revenue And Allocations To Budget Center	100%	100%

Department Allocation	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total	\$500	\$500
Revenue And Allocations To Budget Center	0%	0%

Revenue And Allocations To Budget Center	\$93,467,400	\$87,312,209
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Expenditures

Certificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total	\$65,439,412	\$59,657,649
Expenditures	70%	68%

Uncertificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total	\$17,509,479	\$15,815,814
Expenditures	19%	18%

Contracted and General Services	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Building Maintenance	\$113,498	\$188,949
Employee Assistance	\$16,800	\$31,800
Insurance/Bond Premium	\$30,000	\$30,000
Multimedia Evergreen and Wi-Fi Access	\$200,000	\$200,000
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$68,987	\$70,557
Professional Learning	\$731,055	\$777,701
Consultants	\$381,418	\$429,295
Postage	\$48,528	\$40,524
Telephone	\$112,350	\$108,450
Wide Area Network (WAN) Communications	\$321,168	\$321,168
Bussing - Field Trips	\$110,093	\$143,150
Equipment Repair	\$72,112	\$91,562
Building Rentals	\$8,535	\$8,535
Equipment Rental/Leases	\$80,602	\$77,102
Server Evergreen	\$82,463	\$82,463
Dues/Fees	\$268,544	\$273,508
Printing	\$278,824	\$272,524
Advertising	\$7,699	\$7,699
Banquets and Lunches	\$12,601	\$12,601
Tech Department In-services	\$0	\$20,000
Miscellaneous Services	\$505,584	\$574,238
Technology Department Costs	\$25,419	\$20,000
Local Area Network and Wide Area Network Evergreening	\$0	\$25,000
Multimedia Infrastructure Repairs	\$18,355	\$18,354
Travel and Subsistence	\$39,621	\$49,421
Car Allowances	\$75,486	\$75,575
Co-curricular	\$51,614	\$51,614
Total	\$3,685,356	\$4,025,790
Expenditures	4%	5%

Supplies	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Services, Contracts and Supplies School Generated Activities	\$4,050,000	\$4,050,000
Supplies	\$1,475,452	\$1,513,550
Media Materials	\$61,226	\$76,117
Computer Supplies and Software	\$315,426	\$380,957
Textbooks	\$174,406	\$205,439
Furniture and Equipment (Under \$5000)	\$154,244	\$280,783
Computer Purchases	\$681,299	\$748,067
Total	\$6,912,053	\$7,254,913
Expenditures	7%	8%

Transfers	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Capital Purchases (Over \$5000)	\$0	\$37,017
Transfers to (-) / from other sites (+)	(\$78,900)	(\$89,796)
Commitments from prior year	\$0	\$172,466
Prior Year Committed funds	\$0	\$172,466
Reserves	\$0	\$65,975
Contingency (Unallocated Expense)	\$0	\$372,381
Total	-\$78,900	\$558,043
Expenditures	0%	1%

Expenditures	\$93,467,400	\$87,312,209
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Summary

	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total Revenues and Allocations To Budget	\$93,467,400	\$87,312,209
Total Expenditures	\$93,467,400	\$87,312,209
Variance	\$0	\$0

Governance and System Administration

Total Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent and System Instructional Support.

Board Governance expenses pertain to activities related to the work of the elected body responsible for all activities within the jurisdiction. They include all payments to trustees as well as payment for expenses incurred by the elected body for such things as travel, membership fees, and the cost of conducting school board elections.

The Business and Finance department records all expenditures related to budgeting, and financial accounting including the duties performed by the Associate Superintendent of Business Affairs and related support staff. Expenditures are related to the functions of performing the duties of accounts payable, accounts receivable, payroll and internal and external audits. It also includes legal services, liability insurance, and property insurance for the administration building.

The Office of the Superintendent, Human Resources and System Instructional Support records all expenditures related to the overall jurisdiction educational leadership and administration that include those performed by the Superintendent of schools and the Associate Superintendents to whom principals are accountable, and their related support staff. Expenditures reported under this program include such costs as system planning, instructional staffing allocations, new programming, monitoring and evaluation of programs, schools, the system, and supervision and evaluation of principals and staff.

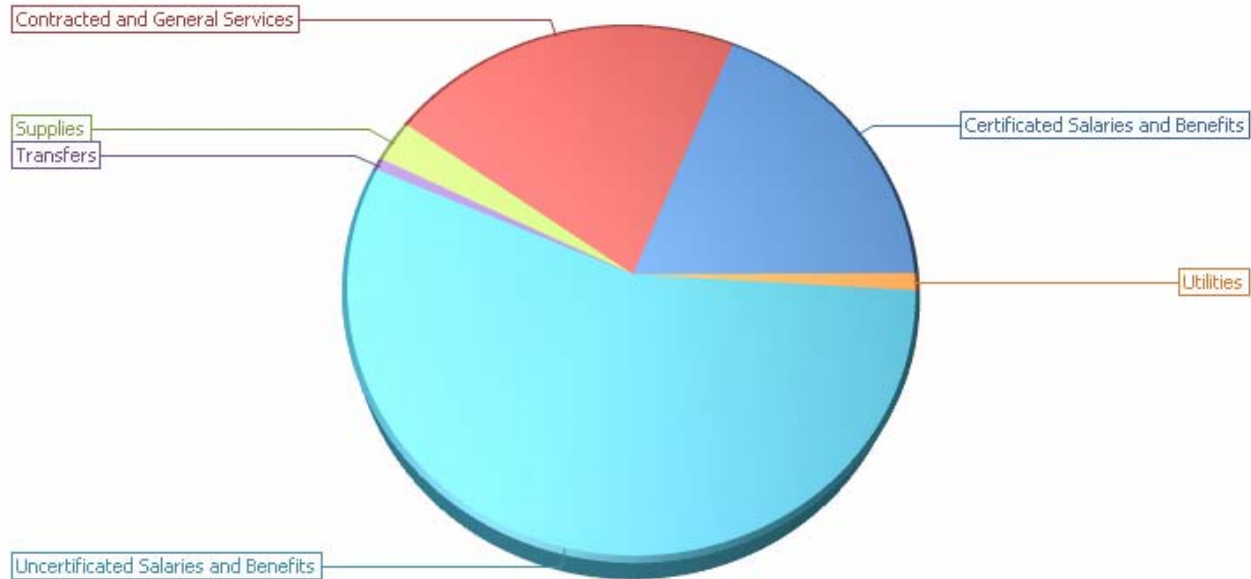


Built in 1928, this former school was renovated to provide much needed facility space for district administration. The Education Centre opened in July 2006.

Expenditures

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$690,839	19%
Contracted and General Services	\$793,174	21%
Supplies	\$95,500	3%
Transfers	\$26,300	1%
Uncertificated Salaries and Benefits	\$2,065,924	56%
Utilities	\$39,350	1%
Expenditures	\$3,711,088	

Budget Group Report

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Total Administration

Revenue And Allocations To Budget Center

Basic Program Allocation	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Administration Budget Allocation	\$3,780,953	\$3,605,416
Allocation to Capital for Amortization of Assets	(\$69,865)	(\$75,797)
Total	\$3,711,088	\$3,529,619
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$3,711,088	\$3,529,619
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Expenditures

Certificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total	\$690,839	\$677,294
Expenditures	19%	19%

Uncertificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total	\$2,065,924	\$1,935,270
Expenditures	56%	55%

Contracted and General Services	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Alberta Home and School AGM Registration Fees	\$3,000	\$3,000
Board Communications	\$35,000	\$35,000
Building Maintenance	\$30,000	\$26,298
Insurance/Bond Premium	\$93,700	\$84,700
Professional Learning	\$33,003	\$33,003
Auditor	\$31,454	\$29,000
Legal Services	\$25,000	\$25,000
Computer Services	\$158,200	\$147,000
Consultants	\$17,000	\$17,000
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$13,150	\$13,150
Telephone	\$27,500	\$27,500
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$31,000	\$31,000
Dues/Fees	\$17,500	\$17,500
ASBA Membership Fees	\$64,957	\$65,000
Membership Zone 6	\$2,850	\$2,850
Printing	\$17,000	\$17,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$28,500	\$28,500
Miscellaneous Services	\$18,000	\$13,000
Employee Recognition	\$10,000	\$10,000
Travel and Subsistence	\$65,000	\$65,000
Car Allowances	\$22,640	\$22,640
Total	\$793,174	\$761,861
Expenditures	21%	22%

Supplies	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Supplies	\$72,500	\$62,144
Furniture and Equipment (Under \$5000)	\$8,000	\$8,000
Computer Purchases	\$15,000	\$20,000
Total	\$95,500	\$90,144
Expenditures	3%	3%

Utilities	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Electricity	\$18,900	\$18,900
Gas	\$17,850	\$17,850
Water and Sewer	\$2,600	\$2,600
Total	\$39,350	\$39,350
Expenditures	1%	1%

Transfers	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Transfers to (-) / from other sites (+)	\$26,300	\$25,700
Total	\$26,300	\$25,700
Expenditures	1%	1%

Expenditures	\$3,711,088	\$3,529,619
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Summary

	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total Revenues and Allocations To Budget	\$3,711,088	\$3,529,619
Total Expenditures	\$3,711,088	\$3,529,619
Variance	\$0	\$0

Plant Operations and Maintenance

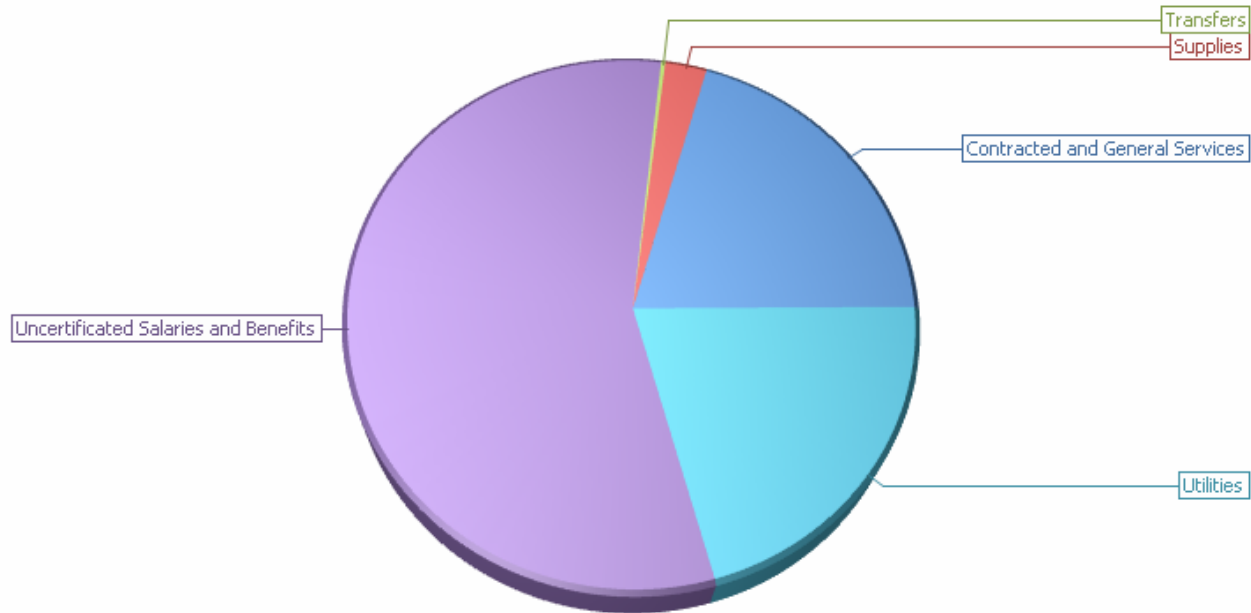
The Plant Operations and Maintenance activities relate to the jurisdiction's responsibility for the construction, operation, maintenance, safety and security of all school buildings, including costs relating directly to the supervision of this program. Costs associated with this program include the Manager of Operations and Maintenance, and all clerical and support staff for this program. It also includes repair, maintenance and security of school buildings, which includes grounds maintenance, cost of custodial services, utilities, insurance, maintenance of equipment, and maintenance of school facilities. Amortization of school facilities is shown under the Capital and Debt Services budget.



Expenditures

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$1,609,479	20%
Supplies	\$198,506	2%
Transfers	\$20,000	0%
Uncertificated Salaries and Benefits	\$4,457,259	56%
Utilities	\$1,663,000	21%
Expenditures	\$7,948,244	

Budget Group Report

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Plant Operations and Maintenance

Revenue And Allocations To Budget Center

Basic Program Allocation	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Plant Operations and Maintenance Funding Allocation	\$7,903,999	\$7,169,629
Allocation to Capital for Amortization of Assets	(\$60,654)	(\$44,221)
IMR project Consulting	\$104,899	\$102,637
Surplus (Deficit) Carry forward	\$0	\$300,339
Total	\$7,948,244	\$7,528,384
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$7,948,244	\$7,528,384
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Expenditures

Uncertificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total	\$4,457,259	\$4,355,609
Expenditures	56%	58%

Contracted and General Services	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Building Maintenance	\$491,101	\$491,101
Employee Assistance	\$3,360	\$3,360
Grounds Maintenance	\$52,500	\$52,500
Insurance/Bond Premium	\$301,168	\$300,483
Professional Learning	\$22,050	\$22,050
Telephone	\$36,500	\$36,500
Equipment Repair	\$46,100	\$46,100
Dues/Fees	\$300	\$300
Advertising	\$1,000	\$1,000
Miscellaneous Services	\$645,300	\$303,300
Travel and Subsistence	\$4,100	\$4,100
Car Allowances	\$6,000	\$6,000
Total	\$1,609,479	\$1,266,794
Expenditures	20%	17%

Supplies	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Supplies	\$174,606	\$173,381
Computer Supplies and Software	\$1,900	\$1,900
Furniture and Equipment (Under \$5000)	\$22,000	\$22,000
Total	\$198,506	\$197,281
Expenditures	2%	3%

Utilities	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Electricity	\$936,000	\$936,000
Gas	\$550,000	\$550,000
Water and Sewer	\$177,000	\$177,000
Total	\$1,663,000	\$1,663,000
Expenditures	21%	22%

Transfers	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Capital Purchases (Over \$5000)	\$20,000	\$20,000
Transfers to (-) / from other sites (+)	\$0	\$25,700
Total	\$20,000	\$45,700
Expenditures	0%	1%

Expenditures	\$7,948,244	\$7,528,384
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Summary

	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total Revenues and Allocations To Budget	\$7,948,244	\$7,528,384
Total Expenditures	\$7,948,244	\$7,528,384
Variance	\$0	\$0

Transportation

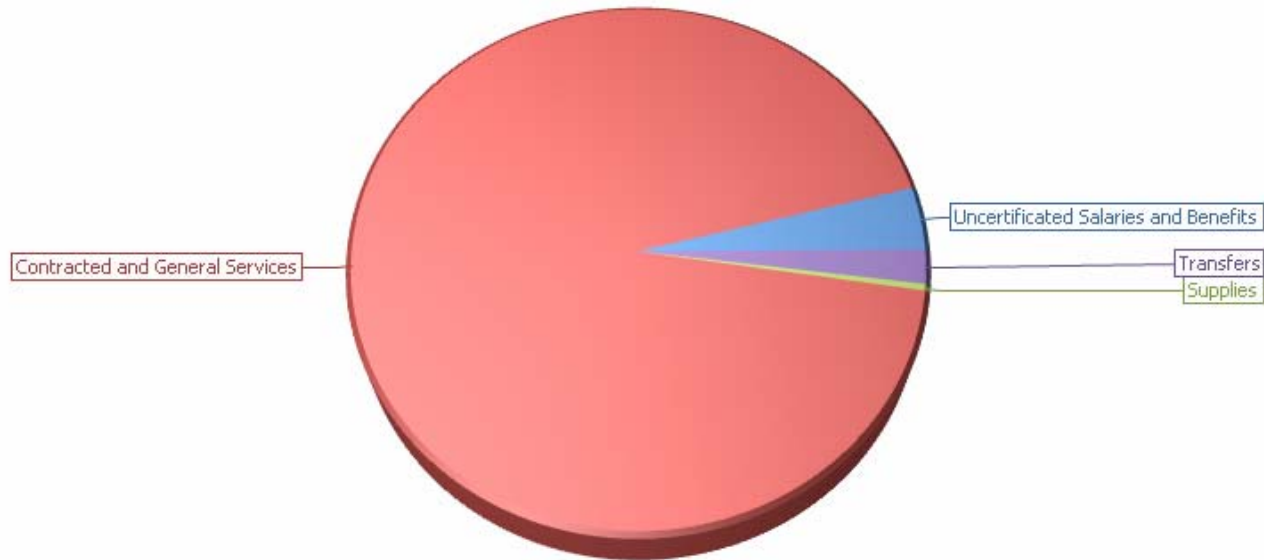
The expenditures for the Transportation program are activities related to the transportation of students to, from, and between schools. Costs include the Transportation Coordinator and the conveyance of students to and from school on a regular basis where buses are contracted. Expenditures for the transportation program are basic transportation, special transportation and ECS special needs transportation.



Expenditures

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Transportation



Category	Amount	Percentage
Uncertificated Salaries and Benefits	\$96,485	4%
Contracted and General Services	\$2,331,915	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Expenditures	\$2,491,000	

Budget Report

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Transportation

Revenue And Allocations To Budget Center

Basic Program Allocation	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Transportation Block Allocation	\$2,491,000	\$2,424,297
Basic Program Allocation	\$2,491,000	\$2,424,297
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$2,491,000	\$2,424,297
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Expenditures

Uncertificated Salaries and Benefits	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Uncertificated Salaries and Benefits	\$96,485	\$127,705
Expenditures	4%	5%

Contracted and General Services	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Professional Learning	\$2,500	\$2,500
Consultants	\$16,000	\$16,000
Bussing Costs	\$2,069,015	\$1,979,442
Bus Pass Purchases	\$243,400	\$236,250
Travel and Subsistence	\$1,000	\$1,000
Contracted and General Services	\$2,331,915	\$2,235,192
Expenditures	94%	92%

Supplies	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Computer Purchases	\$10,000	\$10,000
Supplies	\$10,000	\$10,000
Expenditures	0%	0%

Transfers	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Transfers to (-) / from other sites (+)	\$52,600	\$51,400
Transfers	\$52,600	\$51,400
Expenditures	2%	2%

Expenditures	\$2,491,000	\$2,424,297
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Summary

	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total Revenues and Allocations To Budget	\$2,491,000	\$2,424,297
Total Expenditures	\$2,491,000	\$2,424,297
Variance	\$0	\$0

Capital and Debt Services

The Province of Alberta funds the approved costs of current school building projects.

The province also funds the outstanding debt on school building projects supported by Alberta Education. Commencing in 1995-96, the annual debenture debt owing on school buildings is paid directly by Alberta Education to the Alberta Capital Finance Authority. The amount is required to be recorded on the school jurisdiction's financial statement.

The funds allocated to school boards for capital purposes cannot be transferred to other operating expenditures within the budget.

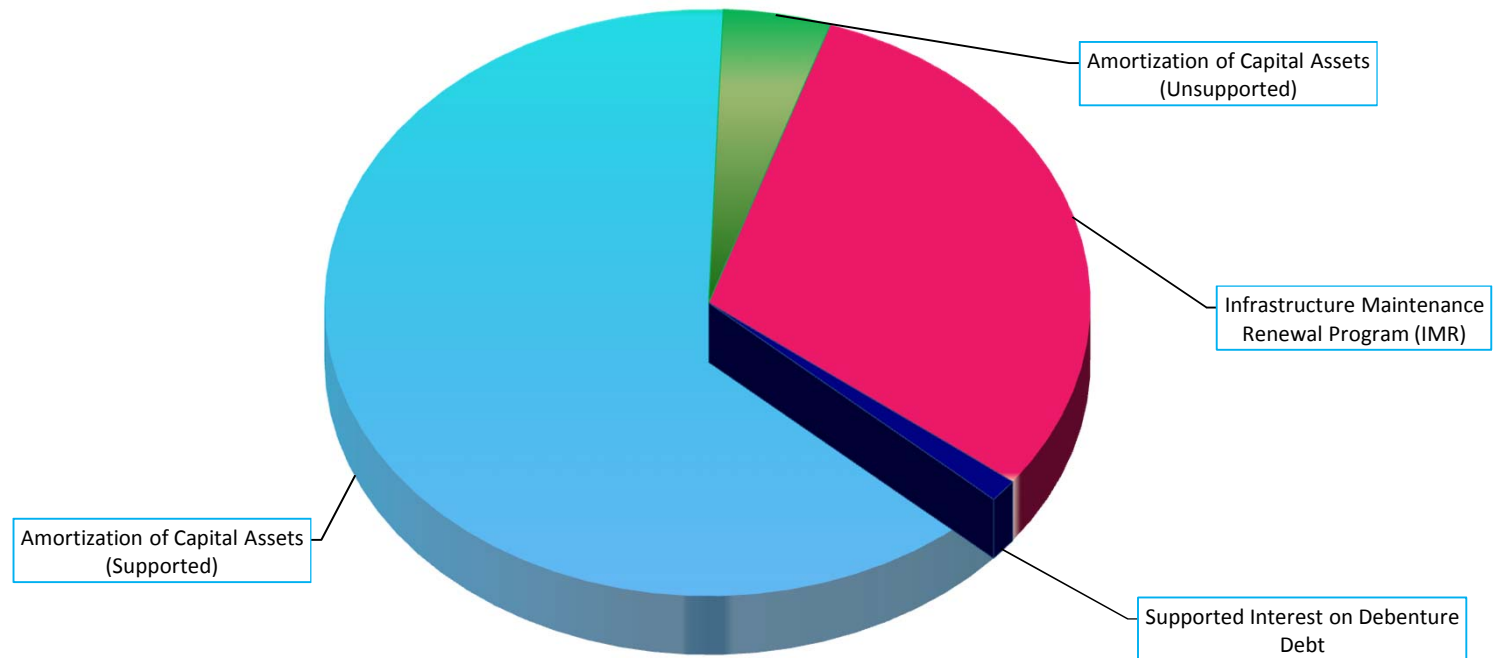
There are four categories of capital funding support for school jurisdictions:

- The Infrastructure Maintenance Renewal Program (IMR) is to upgrade building components to meet health and safety requirements or replace failed components.
- New construction projects (new schools, additions, and re-locatable classrooms) to accommodate enrolment increases.
- Modernization projects to upgrade existing facilities which are physically or functionally obsolete.
- Career and Technology Studies (CTS) program equipment for new or modernized CTS labs.

Expenditures

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$3,253,290	65%
Amortization of Capital Assets (Unsupported)	\$230,456	5%
Infrastructure Maintenance Renewal (IMR)	\$1,435,619	29%
Supported Interest on Debenture Debt	\$63,490	1%
Total Expenditures	\$4,982,855	

Budget Report

Lethbridge School District No. 51
2015-2016 Preliminary Budget

Capital and Debt Services

Revenue And Allocations To Budget Center

Basic Program Allocation	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Amortization of Capital Assets	\$3,253,290	\$3,216,705
Amortization of Capital Allocations	\$3,253,290	\$3,216,705
Block Allocations for Capital Asset Amortization	\$230,456	\$206,631
IMR Revenue Allocation	\$1,540,518	\$3,296,731
Supported Debt Interest Allocation	\$63,490	\$64,306
Supported Capital Interest	\$63,490	\$64,306
IMR project Consulting	(\$104,899)	(\$102,637)
Basic Program Allocation	\$4,982,855	\$6,681,736
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$4,982,855	\$6,681,736
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Expenditures

Capital and Debt Services	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Amortization of Capital Assets	\$3,483,746	\$3,423,336
Infrastructure Maintenance and Renewal	\$1,435,619	\$3,194,094
Interest on Capital Debt	\$63,490	\$64,306
Capital and Debt Services	\$4,982,855	\$6,681,736
Expenditures	100%	100%

Expenditures	\$4,982,855	\$6,681,736
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Summary

	2015-2016 Preliminary Budget	2014-2015 September 30th Budget
Total Revenues and Allocations To Budget	\$4,982,855	\$6,681,736
Total Expenditures	\$4,982,855	\$6,681,736
Variance	\$0	\$0

