2018/2019 Budget Process

Lethbridge School District No. 51

BUDGET DEVELOPMENT PROCESS
2018-2019 Budget

2018 Town Hall Meeting
In February 2018, the Board of Trustees held a Town Hall meeting for COMMUNITY ENGAGEMENT.

Feedback on two (2) simple questions:
1) What is the School District doing well?
2) What can the School District do better?

Board Budget Beliefs

Stafﬁng to facilitate educational opportunities
Equitable access to opportunities
Open and Transparent
Targeted opportunities
Opportunities & resources

Uncommitted reserve for contingencies
Specific centralized programs and services
Keeping fees low

Education is the foundation to student success
Funding for School Viability

Priorities:
Innovation
Inclusion
Achievement

The feedback from the Town Hall meeting assisted the Board of Trustees in establishing the priorities for 2018-2019.

We want your feedback and comments on the 18/19 budget. Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.
**Projected Enrolment**

Enrolment growth due in part to the growth of the City of Lethbridge

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**Student enrolment is the most significant factor in determining our funding**

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**Revenue Overview**

$131.72 Million

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**Significant Factors:**

- **Student Enrolment**: 3.37% overall increase
- **CIF Funding**: same as 2017-2018
- **LAPP Rate Grant**: $188,000
- **Dual Credit Program**: New
- **Carry-Forward School Reserves**: Updated when schools develop their budgets
- **PUF Funding**: Increased based on 17/18

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**Base Grant is 59% of District revenue**

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**Financially dependent on AB Gov't**

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**Base Funding and Differential Funding**

- There were no grant rate increases; the increase in these grants relate to enrolment growth.

**Plant Operations and Maintenance**

- No grant rate increases; however, increase is due to prior year enrolment growth.

**Capital Block**

- Reduction in infrastructure, Maintenance & Renewal (IMR) grant rates

**Prior Year Reserves**

- Reduction as 2017-2018 includes significant carry-forward reserves from schools (to be updated in fall budget)

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**Spending our Savings**

- Funding for all-day Kindergarten program of $213,750 (already Board approved)
- Funding for literacy assessment testing of $100,000
- Funding $50,000 for one-time Numeracy Resources and $50,000 for Grade 3 Spanish Resources
- Funding the Technology Lead Teacher position of $115,000
- Funding for all-day Kindergarten program of $213,750 (already Board approved)
- Funding for literacy assessment testing of $100,000
- Funding $50,000 for one-time Numeracy Resources and $50,000 for Grade 3 Spanish Resources
- Funding the Technology Lead Teacher position of $115,000

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**Enrolment Statistics**

- Kindergarten to Grade 12

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**Budget**

- **Carry-Forward School Reserves**: Updated when schools develop their budgets
- **PUF Funding**: Increased based on 17/18

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**Significant Changes:**

- **Base Funding**: $78,296,511
- **Differential Funding**: $11,489,705
- **Projects/Contracts**: $7,966,060
- **Other Provincial Revenue**: $393,138
- **Other Revenues**: $1,251,563
- **Teacher Pension Costs paid by Government**: $6,500,000
- **Transportation**: $2,945,500
- **Plant Operations and Maintenance**: $2,060,317
- **Other Revenues**: $7,865,067
- **Capital Block**: $6,528,671
- **Previous Year Reserves (one-time funds)**: $765,717

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**Enrolment**

- **2018-2019**: 11,601
- **Increase**: 3.37%

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**Student Enrolment**

- **Overall Increase**: 3.37%
- **No grant rate changes**

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**Estimated 18/19 Student Enrolment**

- 11,601 students

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**Projected Enrolment**

- **2018-2019**: 11,601
- **Increase**: 3.37%

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**Student enrolment is projected for 2018-2019 using forecasting software that utilizes trend analysis, local demographics, and multitude other factors. Enrolment is updated to actual in the "September 30th fall budget".**
### Staffing Overview

#### Significant Factors:
- **56%** of budget for Teaching Staff
- **22%** of budget for Support Staff

#### Feedback
We want your feedback and comments on the 2018-2019 budget. Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.

#### Expenditure Overview

**$131.72 Million**

**83%** of the District Budget is spent on Instructional services for students

**17%** of the District Budget is spent on Non-Instructional services

### Key Expenditure Details

<table>
<thead>
<tr>
<th>Expenditures by Object</th>
<th>2018-2019</th>
<th>2017-2018</th>
<th>Change</th>
<th>Expenditure Change %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
<td>$131,720,869</td>
<td>$128,556,661</td>
<td>$3,164,208</td>
<td>2.46%</td>
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<tr>
<td>Certificated Staffing</td>
<td>$73,134,636</td>
<td>$71,210,365</td>
<td>$1,924,271</td>
<td>2.64%</td>
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<tr>
<td>Uncertificated Staffing</td>
<td>$29,941,084</td>
<td>$29,328,684</td>
<td>$612,399</td>
<td>3.74%</td>
</tr>
<tr>
<td>Contracted and General Services</td>
<td>$9,063,371</td>
<td>$9,018,617</td>
<td>$44,754</td>
<td>0.39%</td>
</tr>
<tr>
<td>Supplies</td>
<td>$10,765,835</td>
<td>$9,496,318</td>
<td>$2,269,517</td>
<td>13.34%</td>
</tr>
<tr>
<td>Utilities</td>
<td>$2,370,402</td>
<td>$2,172,600</td>
<td>$197,802</td>
<td>9.21%</td>
</tr>
<tr>
<td>Capital and Debt Services</td>
<td>$6,889,496</td>
<td>$7,209,936</td>
<td>-$320,439</td>
<td>-4.44%</td>
</tr>
<tr>
<td>Transfers</td>
<td>$200,777</td>
<td>$1,084,121</td>
<td>-$883,344</td>
<td>-81.48%</td>
</tr>
</tbody>
</table>

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**Significant Changes:**
- **Increases in Teachers and Support Staff**
- **Incorporation of new middle school (2018-2019)**
- **Additional administrators and support staff**

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**Average Cost per FTE**

- **2016-2017:** District - $11,784 Provincial - $11,935
- **2017-2018:** District - $12,329
- **2018-2019:** District - $12,113

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**Expenditures by Program and Object:**

<table>
<thead>
<tr>
<th>Expenditures by Program and Object</th>
<th>Instruction</th>
<th>Administration</th>
<th>Plant Operations and Maintenance</th>
<th>Transportation</th>
<th>Capital and Debt Services</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
<td>$109,322,740</td>
<td>$4,259,106</td>
<td>$8,710,378</td>
<td>$2,528,677</td>
<td>$6,889,466</td>
<td>$131,720,869</td>
</tr>
<tr>
<td>Certificated Staffing</td>
<td>$73,410,258</td>
<td>$742,778</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$74,134,036</td>
</tr>
<tr>
<td>Uncertificated Staffing</td>
<td>$22,298,888</td>
<td>$2,504,096</td>
<td>$4,649,284</td>
<td>$1,205,232</td>
<td>$2,259,269</td>
<td>$29,483,741</td>
</tr>
<tr>
<td>Contracted and General Services</td>
<td>$4,095,843</td>
<td>$1,086,537</td>
<td>$1,023,247</td>
<td>$1,520,798</td>
<td>$1,863,177</td>
<td>$8,086,397</td>
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<tr>
<td>Supplies</td>
<td>$10,472,885</td>
<td>$1,002,733</td>
<td>$3,183,117</td>
<td>$30,060</td>
<td>$10,795,835</td>
<td>$15,924,015</td>
</tr>
<tr>
<td>Utilities</td>
<td>$2,370,400</td>
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**Staffing Increases in Teachers and Support Staff (see Staffing Overview above)**

- **Contracted/General Services**
- **Supplies**
- **Capital**

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**Budget Feedback**
We want your feedback and comments on the 18/19 budget. Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.

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**Support Staff Increases**

- Total staffing reduction by 8.4% (15.4 FTE)
- 623 FTE: Teachers
- 329 FTE: Support Staff
The Instructional Program includes all schools and instructional programs.

As part of the budget process, an Instructional Budget Committee (IBC) is utilized to allocate the funding throughout the instructional programs. The IBC committee includes representatives from elementary, middle, and high schools.

### Significant Changes: Instructional Budgets

#### Elementary Schools*
- Enrollment increase of 183 students (4.22%) for Grades 1-5
- Certified staff (teachers) increased by 8.51 FTE (3.86%) for enrolment growth
- Contracted/General Services decreased for building maintenance, professional learning, consulting, and field trips costs.
- Transfers decreased as the schools will likely add their contingencies in the fall budget (if required)

#### Middle Schools
- Enrollment increase of 98 students (4.05%) for Grades 6-8
- Certified staff (teachers) increased by 4.35 FTE (4.20%) for classroom teachers for enrolment growth. Additional staffing added for the new middle school, including principal, vice/assistant principal, and administrative support.
- Supplies decreased for furniture/equipment and general supplies

#### High Schools*
- Enrollment increase of 148 students (5.52%) for Grades 9-12
- Certified staff (teachers) increased by 8.24 FTE (5.56%) for enrolment growth
- Contracted/General Services increased for building maintenance and additional extracurricular support.
- Transfers decreased as the schools will likely add their contingencies in the fall budget (if required)

* Lethbridge Christian School (Grades 1-8) included in Elementary group
* Immanuel Christian Secondary School (Grades 6-12) included in High School group

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### Instructional Budget Committee (IBC)

#### IBC Decisions/Recommendations:
- Support the funding allocation towards the requests
- Support the use of one reserves as included in proposed reserves (as shown above)
- 3% to general allocations of District Instructional Support (DSS), FAML, and Technology
- 7.57% reduction to kindergarten allocation (enrolment)
- 4% reduction in EEP allocation (less programs)
- 1.96% increase to Inclusive Education (enrolment based)
- Increase to Elementary allocation (total of 3.4% including administrative time increases)
- 7.19% increase to Grade 1-2 early literacy (enrolment)
- Added Dual-Credit program (new program)
- Increase Middle School K&E (new middle school)

### Instructional Support

#### 17% of the District

### Significant Changes:

#### Inclusive Learning Supports

- Increase of 22.6 FTE of classroom teachers for enrolment growth
- Includes educational assistants (EAs) for enrolment growth and PUF program

#### Contracted/General Services

- Increases and updating costs of providing the non-curricular travel and extracurricular activities for the in projected School Generated Funds (SGF) activities

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### Instructional Program

#### Budget FEEDBACK

We want your feedback and comments on the 18/19 budget.

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**Plant Operation and Maintenance (POM)**

**Significant Changes:**
- **Facilities:** 13% of Total Expenditures
- **Caretaking and Facility Maintenance**
- **Light, Heat and Water**
- **Major facility upgrades**

**Staffing**
- Increased 1 FTE for both a Caretaking and Labourer position due to opening of the new middle school and growth. Adjusted staff allocations to more accurately reflect costs (part to Administration).

**Utilities**
- Increases from adding new middle school and effect of carbon taxes.

**Significant Changes:**
- **Total Expenditures:** $4,253,500 to $8,002,290 = $3,748,790 (88.8%)
- **Caretaking Staffing:** Increased from $214,436 to $242,636 (11.8%)
- **Utilities:** Increased from $135,771 to $151,848 (14.2%)
- **Transfer:** Increased from $21,800 to $28,200 (31.1%)

**Transportation**
- 2% of Total Expenditures
- **Transporting Students to and from School**

**Significant Changes:**
- **Total Expenditures:** $2,468,777 to $2,732,277 = $263,490 (10.7%)
- **Interspersed Staffing:** $30,650 to $34,090 (10.8%)
- **Transfer:** Increased from $22,400 to $28,890 (30.8%)

**Capital and Debt Servicing**

**Significant Changes:**
- **Debenture Debt repaid in 2017-2018**
- **Interest of Capital Debt:** 5.1% to 5.0% (2.0%)
- **Amortization of Capital Debt:** $5,072,594 to $6,704,309 (32.2%)