

Lethbridge School Division



Lethbridge Collegiate Institute
Arts Academy Dance Program
“Khoros”

2020-2021 Preliminary Budget *(Amended)*



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Approved: May 26, 2020

For more information, visit our website at:
www.lethsd.ab.ca



Lethbridge School Division

2020-2021 Preliminary Budget

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Note the information presented in this document is summary information only. Please see the Division website (www.lethsd.ab.ca) for the detailed budget document.

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LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2020-2021 BUDGET

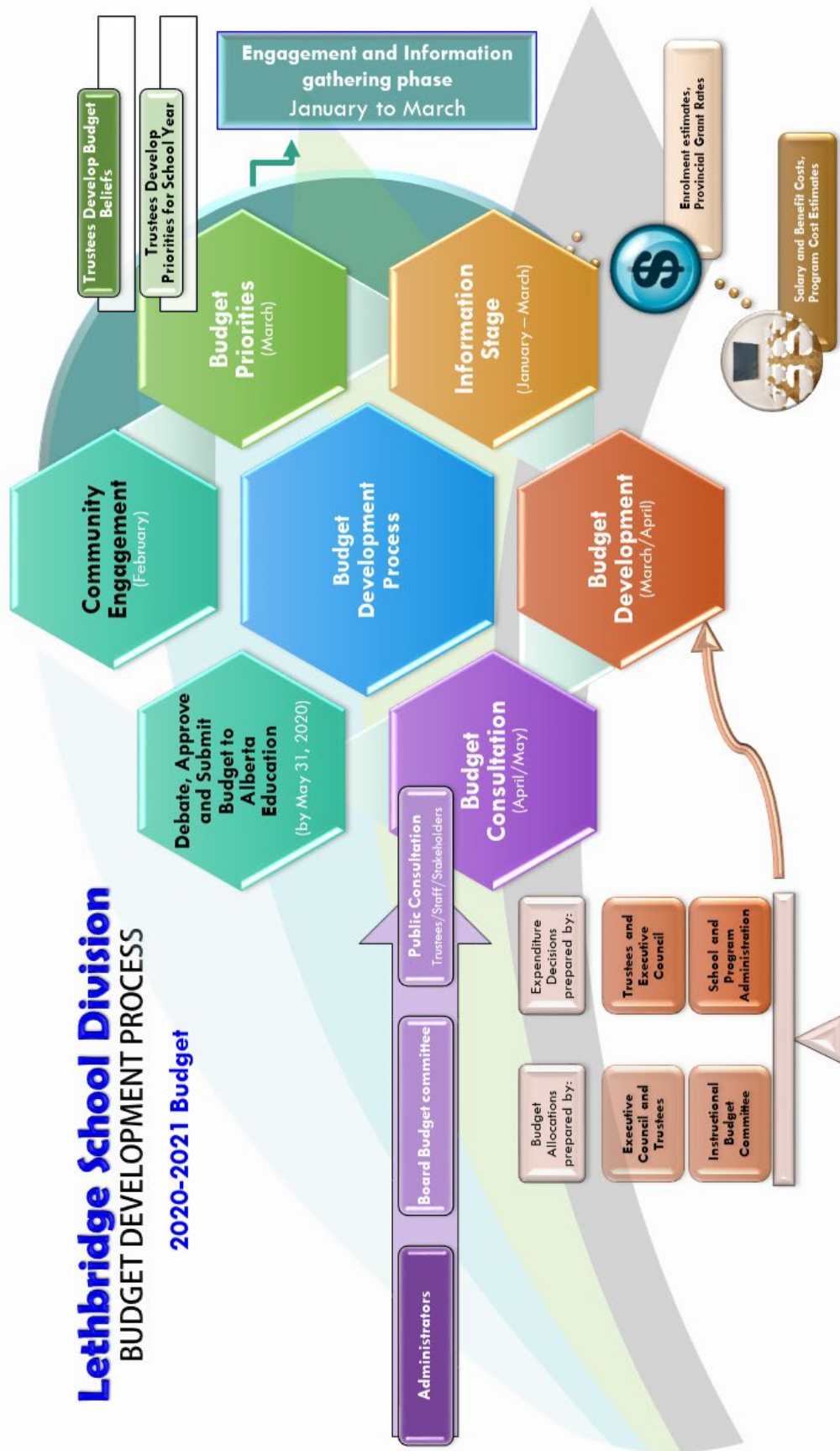
Lethbridge School Division is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as required by the *Education Act*.

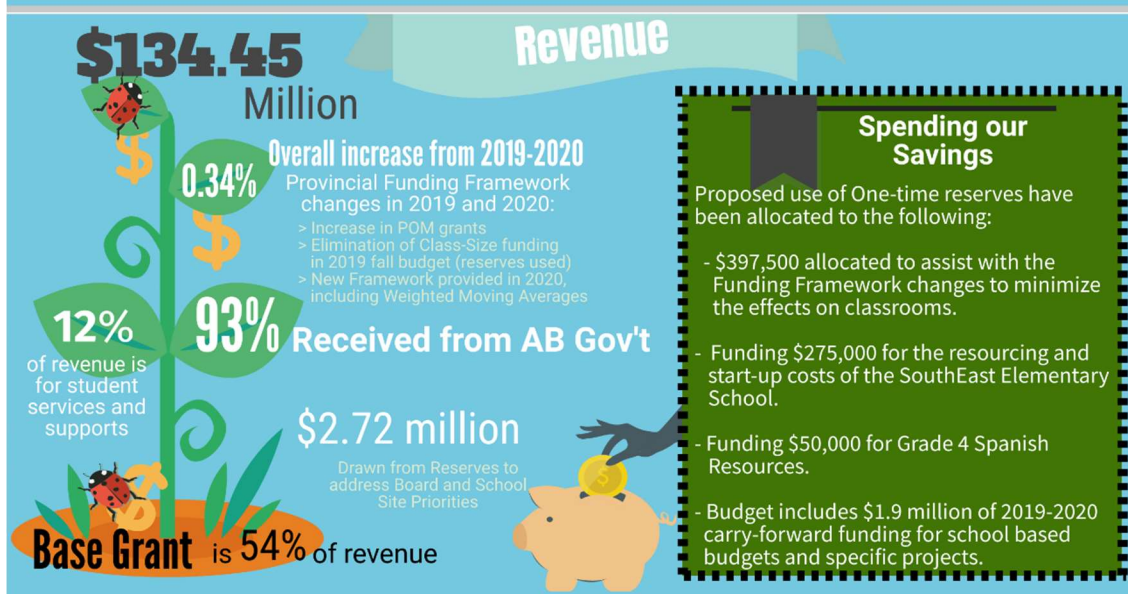
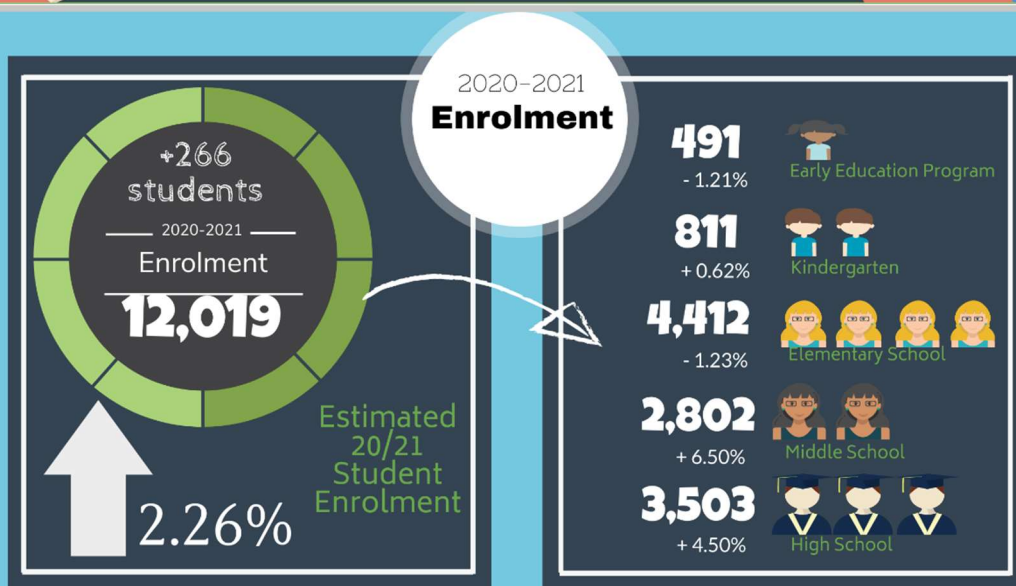
- The Board believe that the budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes that the budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes that education at the primary level is foundational to student success, and as such is a priority.
- The Board believes that funds need to be allocated to promote equitable access to educational opportunities and resources for all students.
- The Board believes in keeping Division 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.
- The Board believes in providing targeted opportunities to further innovative practices in schools.

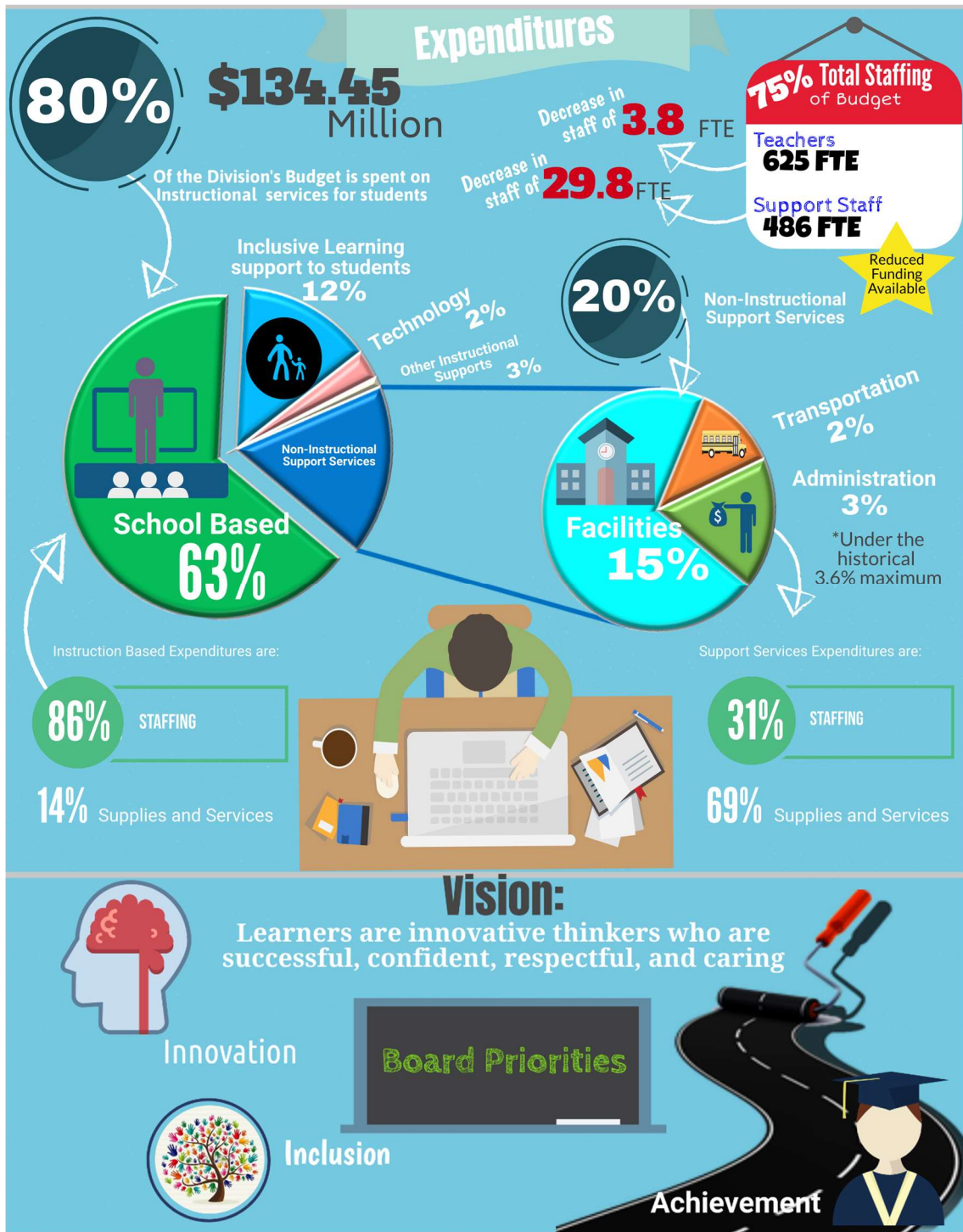
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2020-2021 Budget







2019/2020 to 2020/2021

Provincial Funding Review

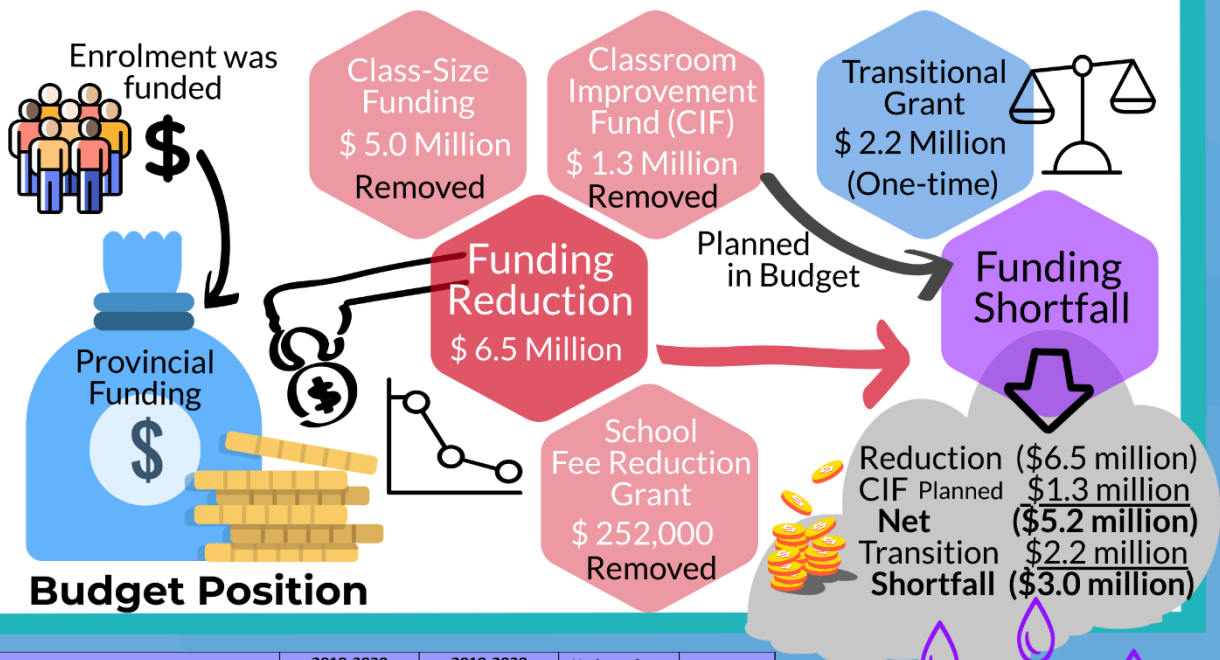


There have been some **significant changes** to the Division's funding over prior year. This includes the significant changes that occurred in the 2019 Provincial Budget and the new Funding Framework provided for the 2020/2021 school year.

To understand the Provincial Funding, the changes in both years have to be reviewed.

2019/2020

2019 Provincial Budget was announced on October 24th, 2019. This budget had some unexpected changes to funding allocations:

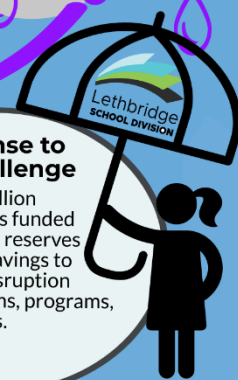


Revenues	2019-2020 Operating Budget	2019-2020 Preliminary Budget	Variance from 19-20 Operating Budget	Change %
Total Revenue	\$133,996,454	\$132,619,029	\$1,377,425	1.04%
Base Funding	\$76,266,804	\$79,343,727	(\$3,076,923)	-3.88%
Differential Cost Funding	\$11,354,665	\$11,483,705	(\$129,040)	-1.12%
Projects/Contracts	\$6,085,617	\$6,035,407	\$50,210	0.83%
Federal Government Funding	\$388,944	\$248,128	\$140,816	56.75%
Other Provincial Revenue	\$922,533	\$1,327,533	(\$405,000)	-30.51%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Transportation	\$2,631,000	\$2,468,500	\$162,500	6.58%
Plant Operations and Maintenance	\$8,711,000	\$8,725,187	(\$14,187)	-0.16%
Other Revenues	\$8,147,887	\$8,122,222	\$25,665	0.32%
Capital and Debt Services	\$8,433,276	\$7,633,022	\$800,254	10.48%
Prior Years Reserves (one-time funds)	\$4,554,728	\$731,598	\$3,823,130	522.57%

Resulting Effects to 2019-2020

Response to the Challenge

The \$3.0 million shortfall was funded by one-time reserves and other savings to minimize disruption to classrooms, programs, and services.



NEW Funding Framework 2020/2021

2020 Provincial Budget 2020 included a significant change to the funding framework model for education.

The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

The old funding framework grants (36 grants) has now been **modified to the new framework** (15 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework.

"Apples to Oranges"



Base Instruction



Services & Supports



School / Facilities



Community



Jurisdiction

Weighted Moving Averages

One of the most significant changes in the new Provincial Funding Framework is the use of Weighted Moving Averages (WMA) to determine funding allocations. Although WMA assist with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Districts:



As shown in the example, although there are 12,000 students there is only funding for 11,300

2018/19	10,000 FTE @ 20% =	2,000 FTE
2019/20	11,000 FTE @ 30% =	3,300 FTE
2020/21	12,000 FTE @ 50% =	6,000 FTE
WMA		11,300 FTE Funding

Other Funding Framework Changes:

PUF Funding
Only available for Pre-K, no longer for Kindergarten students

Separating Jurisdictional Funding
(Administration)

RCSD Funding
RCSD funding eliminated including supports received

Bridge/Transitional Funding
Provincial Funding for new Framework

POM Funding
Includes utilization of facility space in funding allocations.



Resulting Effects to 2020-2021

Revenues and Allocations	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %
Alberta Education - Base Instruction	\$71,200,508	\$76,796,136	(\$5,595,628)	-7.29%
Alberta Education - Services and Supports	\$15,740,533	\$15,278,732	\$461,801	3.02%
Alberta Education - Schools/Facilities	\$16,741,922	\$14,956,000	\$1,785,922	11.94%
Alberta Education - Community	\$3,687,410	\$1,425,527	\$2,261,883	158.67%
Alberta Education - Jurisdiction	\$4,092,507	\$0	\$4,092,507	100.00%
Projects/Contracts	\$62,500	\$62,500	\$0	0.00%
Other Provincial Revenue	\$470,711	\$788,725	(\$318,014)	-40.32%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$7,751,476	\$8,147,886	(\$396,410)	-4.87%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%
Total Operating Revenue	\$131,733,787	\$129,441,726	\$2,292,061	1.77%
Prior Years Reserves (one-time funds)	\$2,717,468	\$4,554,728	(\$1,837,260)	-40.34%
Total Revenue and Allocations	\$134,451,255	\$133,996,454	\$454,801	0.34%

- > Majority of increase is for Plant Operation & Maintenance (POM) (\$1.79 million of the \$2.29 million increase in operating revenue)
- > Jurisdictional component broken out from other Provincial funding
- > Prior year had large one-time reserves used to minimize effects on classrooms (as 2019 Provincial Budget was released mid-school year)
- > The changes in the Program Unit Funding (PUF) and the Regional Collaborative Service Delivery (RCSD) program had significant effects on instructional programs with the funding and supports received.

Lethbridge School Division

2020-2021 Preliminary Budget

Executive Summary

Lethbridge School Division has a total operating budget of \$134.45 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

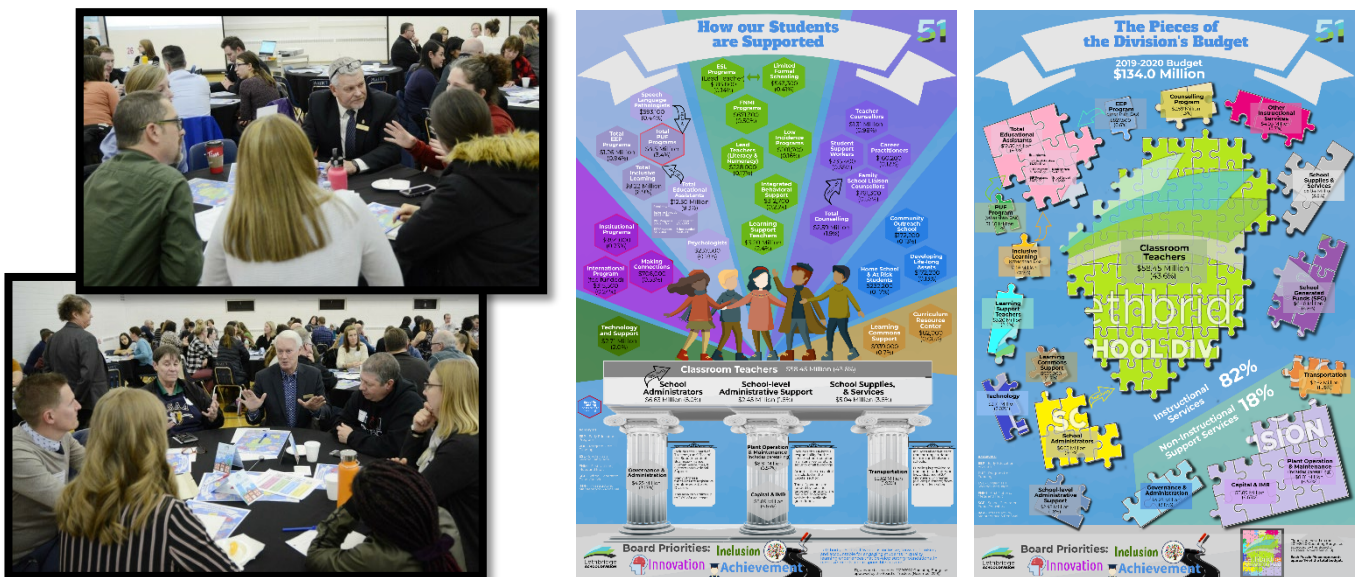
The School Division was established in 1886 and proudly serves a community that grown over 100,000 residents and is the fifth fastest growing city in Canada according to the 2016 Government of Canada census. Lethbridge School Division serves approximately 12,019 students from early education (pre-school) to grade twelve. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-three (23) schools and four (4) institutional programs.

Division Priorities and Strategies

The Board of Trustees held a consultation session with the education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for over 200 parents, students, division staff, and community members to provide comments and feedback to the trustees. This year's consultation used a World Café format and centered on two main questions:

- What resource allocations make the most significant impact to the school experience of students?
- What are some new and innovative ideas the Board can think about to maximize resource allocation?

The feedback on these questions assisted the Board of Trustees in establishing priorities for 2020-2021. The two intentionally-simple questions were designed to maximize input. Through group discussion and the use of technology, participants shared ideas throughout the evening.



Budget & Allocation information provided at Town Hall meeting

Vision:

Learners are innovative thinkers who are successful, confident, respectful, and caring.

Mission:

Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens.

Guiding Principles:

The Board believes a focus on learning builds capacity for continual improvement, innovative thinking, and confident, caring, and respectful citizens.

The following principles provide the foundation for our learning system:

Learning Foundations

- Every individual can learn.
- Learning is a lifelong activity.
- Learners that grow are resilient, adaptable and confident.
- Students learn in different ways and at different rates.
- Innovative thinkers engage critically and creatively.

Cultural Foundations

- Schools are welcoming, safe, caring, and respectful.
- Diversity is celebrated in an inclusive culture.
- Students are empathetic and responsible for the well-being of self and others.
- Schools inspire a passion for learning.

System Foundations

- Our system functions within the structure of Alberta Education.
- Priorities and decisions are further guided by collaboratively developed educational goals.
- Parents/Guardians are foundational to their children's learning.
- Quality education goes beyond the school walls and involves opportunities for engagement within the community.
- High standards result in successful school completion and transition to the adult world.

The Board of Trustees used this information to inform the development of priorities for the 2020-2021 school year and belief statements for the development of the 2020-2021 budget.

The budget allocates resources available to achieve the Division's vision through priorities which address the learning needs and achievement outcomes for all students.

The Board of Trustees developed three (3) priorities: Achievement, Inclusion, and Innovation. Although these have specific outcomes, they are highly correlated with each other; whereas, the success in one priority will likely assist in the other priorities.



Priority: ACHIEVEMENT

OUTCOMES:

1. Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.
2. Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.
3. Students are lifelong learners possessing the skills and attributes to successfully transition within the system and to further education, credentialing or the world of work.
4. First Nations, Metis and Inuit (FNMI) student achievement relative to provincial standards will improve.
5. School administrators are highly skilled in all areas of the School Leader Quality Standard.
6. Teachers are highly skilled in all areas of the Teaching Quality Standard.
7. Support staff possess the knowledge, skills and attributes to support student success and create optimal learning environments.
8. Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.
9. A comprehensive wellness approach promotes well-being and fosters learning.
10. The education system demonstrates collaboration and engagement to further Division priorities:
 - Parents feel welcome, included and possess agency to be full partners in their child's education;
 - Community members feel ownership as collaborative partners in the education of children and youth;
 - Community- minded organizations are engaged in collaborative delivery of programs and services to students.
11. Effective management of growth and capacity building to support learning spaces and the provision of programs.

Priority: INCLUSION

OUTCOMES:

1. Schools are welcoming, caring, respectful and safe learning environments.
2. Schools are inclusive learning environments where all students are able to grow as learners.

Priority: INNOVATION

OUTCOMES:

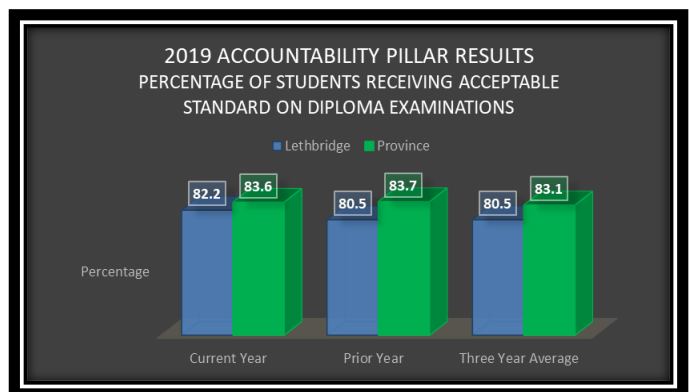
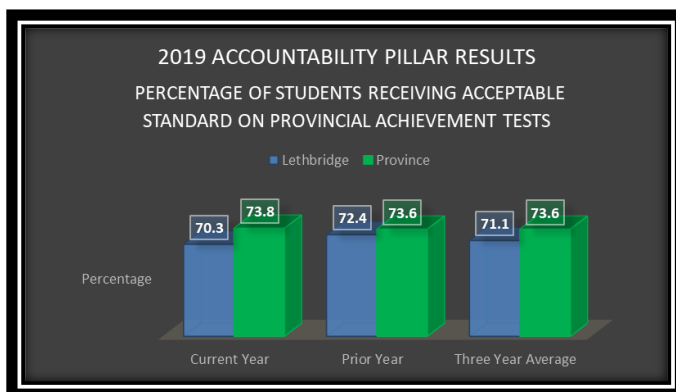
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a concept-based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers capable of accessing, sharing and creating knowledge.

Student Achievement

In the majority of subject areas, [Lethbridge School Division](#) students performed well in the Provincial Achievement Tests and Diploma Exams. The charts below demonstrate the 2019 Accountability Pillar student achievement results for the Division as compared to the province. For the Provincial Achievement Tests, [Lethbridge School Division](#) has increased and the provincial average has slightly decreased in the percentage of students receiving the acceptable standard over the last three years. There has been a slight increase over the last year in the percentage of students receiving the acceptable standard on Diploma Exams in the Division as well as across the province. School and Division staff analyze the results to develop improvement plans to further enhance student achievement in future years. The Division 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. Achievement results are only one measure in assessing student success. The Division defines student success in a number of ways and plans strategically to further these definitions of success including:

- **Resilience:** Learners possess the motivation, skills and confidence to fail or overcome obstacles and learn from the experience.
- **Responsibility:** Learners have an intrinsic sense of ownership and responsibility for growth in learning.
- **Achievement:** Learners possess the knowledge, skills, and attributes defined by the programs of study.
- **Wellness:** Learners are socially and emotionally well in schools where they feel safe, cared for, connected and happy.
- **Completion and Transition:** Learners complete high school and transition to the world of work or a post-secondary institution as productive members of society.

Student success in all areas can be attributed to the students who have worked hard and are engaged in their learning, 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. The budget allocates resources to assist schools in providing learning supports for all students to maximize success. The Board of Trustees continues supporting student achievement as one of the priorities for 2020-2021 and this is reflected in the development of the 2020-2021 budget. Student achievement is a consideration with continued budget support for literacy, numeracy, Inclusive Learning, FNMI, curriculum implantation, technology integration and ESL support.





Meritorious Budget Award Program

Lethbridge School Division is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2020-2021 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the fourteen (14) subsequent years up to and including the 2019-2020 budget. Once the budget is approved by the Board of Trustees, the Division develops the 2020-2021 comprehensive budget report for the public and for the submission to ASBO for consideration for the Meritorious Budget Award.

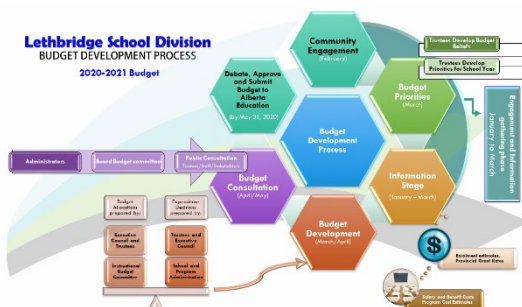
Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2020-2021 budget. A Town Hall meeting was held in February 2020 involving parents, students, staff, and the community, to explore and discuss two main questions:

- What resource allocations make the most significant impact to the school experience of students?
- What are some new and innovative ideas the Board can think about to maximize resource allocation?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2020 and set priorities which guided the development of the 2020-2021 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2019-2020 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, are invited to the presentation and open house of the budget in May 2020 to discuss the significant challenges in developing a fiscally responsible budget, how it relates to the priorities and strategies developed, and to gather feedback on the draft budget. Stakeholders are then encouraged to provide written comments on the budget to the Board for consideration at the budget debate May 26th, 2020. After final approval by the Board, the budget is then submitted to Alberta Education as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31st each year.

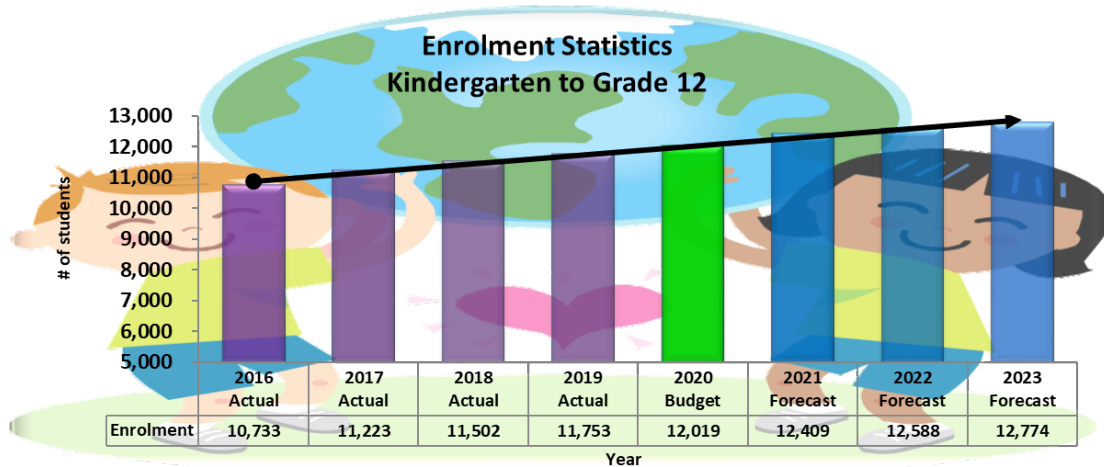


This budget is called the “Preliminary” budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th 2020. This budget will become the budget under which the Division will operate for the 2020-2021 school year.

See full-size copy of Budget Development Process within this report (page 4).

Enrolment

Lethbridge School Division has 12,019 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2020-2021 school year as compared to 11,753 in 2019-2020. This is an increase of 266 students or 2.26%. Preschool student enrolment will decrease by 6 students for the 2020/2021 school year. Kindergarten will expect a decrease by 5 students and grades 1 to 12 enrolment will increase by a total of 267 students for the 2020-2021 school year. Grades 1 to 12 represent the largest area of growth with enrolment at grades 1-5 decreasing by 55 students (1.23%), grades 6-8 by 171 students (6.50%), and grades 9 to 12 is estimated to increase by 151 students (4.50%).



Historical enrolment data is used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2019 to September 2019 and projected enrolment over the next four years to September 2023.

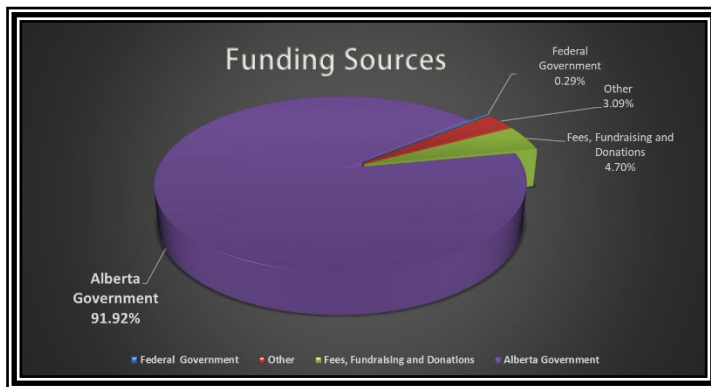
Projected enrolments over the next four-year period show an increase in 2020 of 2.26%. There has been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years, in particular Lethbridge has become home to many refugee families from other countries. In the Government of Canada Census held in 2016 Lethbridge is ranked as the fifth-fastest growing city in Canada. However, migration to the city is not the only factor in the upward trend. Increases in birth rates also has an impact on future student enrolment. In the four year period 2020 to 2023 enrolments are projected to increase by 755 students or 6.28%.

Enrolment fluctuations have a significant impact on future grant revenues as approximately 54% of the Division's funding is specifically for Base Instruction. These fluctuations have somewhat been minimized with the new Provincial Funding Framework; whereas, the Provincial funding is now based on a Weighted Moving Average (WMA) based on the following weighting for the 2020-2021 funding:

School Year	FTE	Weighting	WMA
2018-2019 Actual FTE Enrolment	10,596	20%	2,119.1
2019-2020 Estimated FTE Enrolment	10,959	30%	3,287.6
2020-2021 Projected FTE Enrolment	11,269	50%	5,634.5
Weighted Moving Average (WMA) FTE Enrolment			11,041.2
<i>Variance from 2020-2021 FTE enrolment (unfunded students)</i>			<i>(227.8)</i>

Although WMA assists with a predictable funding model (removing significant fluctuations from year-to-year), it has its disadvantages to growing Divisions.

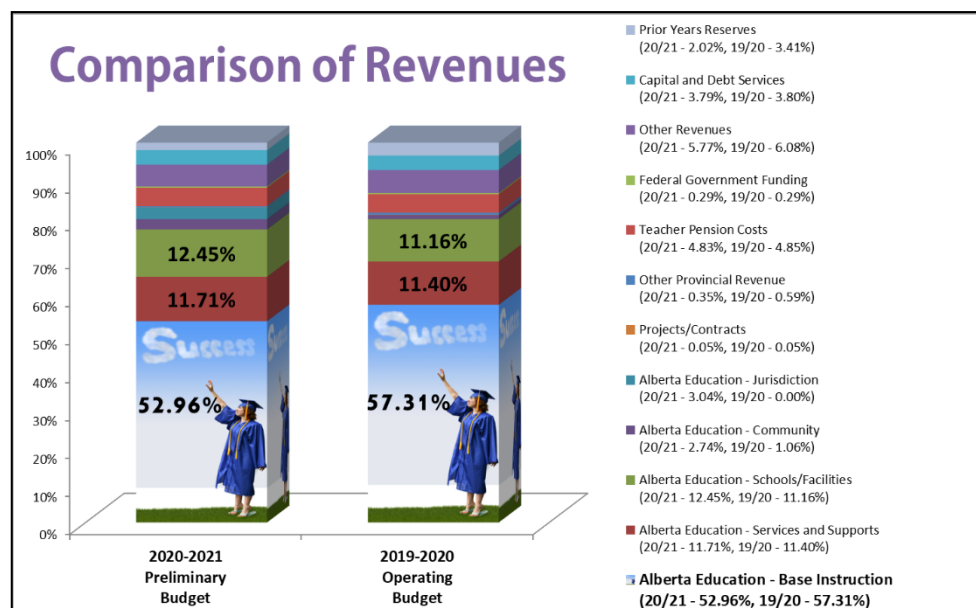
Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives over 93% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise only 7% of the Division's revenue.

Total budgeted revenues and allocations for 2020-2021 are \$134.45 million. Included in these revenues is approximately \$2.7 million of prior year's reserves. Total revenues and allocations for the Division increased by 0.34% over 2019-2020 with the grant increases for Operations and maintenance funding which somewhat offset the elimination of the Class-size funding in the 2019 Provincial Budget and the one-time reserves used to minimize disruptions to classrooms, programs, and services in 2019-2020.

Revenues and Allocations	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %	2019-2020 Preliminary Budget	Variance from 20-21 Prelim Budget	Change %
Alberta Education - Base Instruction	\$71,200,508	\$76,796,136	(\$5,595,628)	-7.29%	\$79,950,059	(\$8,749,551)	-10.94%
Alberta Education - Services and Supports	\$15,740,533	\$15,278,732	\$461,801	3.02%	\$15,713,529	\$27,004	0.17%
Alberta Education - Schools/Facilities	\$16,741,922	\$14,956,000	\$1,785,922	11.94%	\$14,522,564	\$2,219,358	15.28%
Alberta Education - Community	\$3,687,410	\$1,425,527	\$2,261,883	158.67%	\$1,128,269	\$2,559,141	226.82%
Alberta Education - Jurisdiction	\$4,092,507	\$0	\$4,092,507	100.00%	\$0	\$4,092,507	100.00%
Projects/Contracts	\$62,500	\$62,500	\$0	0.00%	\$0	\$62,500	100.00%
Other Provincial Revenue	\$470,711	\$788,725	(\$318,014)	-40.32%	\$1,125,725	(\$655,014)	-58.19%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%	\$248,128	\$140,816	56.75%
Other Revenues	\$7,751,476	\$8,147,886	(\$396,410)	-4.87%	\$8,122,222	(\$370,746)	-4.56%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%	\$4,576,935	\$520,341	11.37%
Total Operating Revenue	\$131,733,787	\$129,441,726	\$2,292,061	1.77%	\$131,887,431	(\$153,644)	-0.12%
Prior Years Reserves (one-time funds)	\$2,717,468	\$4,554,728	(\$1,837,260)	-40.34%	\$731,598	\$1,985,870	271.44%
Total Revenue and Allocations	\$134,451,255	\$133,996,454	\$454,801	0.34%	\$132,619,029	\$1,832,226	1.38%



Alberta Education - Base Instruction – 52.96% of Division Revenues

As part of the new Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The 2020-2021 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2018-2019,
- 30% of the estimated final FTE enrolments of 2019-2020, and
- 50% of the projected funded FTE student enrolments for 2020-2021

The WMA is set for the 2020/2021 school year during the Preliminary Budget; whereas, although there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year WMA adjustment).

Although WMA assists with a predictable funding model (removing significant fluctuations from year-to-year), it has its disadvantages to growing Divisions. For Budget 2020-2021, the WMA has been calculated at 11,041 FTE (as shown earlier in the report); however, the Division will be serving an estimated 11,269 FTE, resulting in 228 of unfunded FTE students. The Division will benefit in the future with increased students as future WMA will result with increases in these enrolment FTE amounts.

This is a significant change from prior year's base funding as historically the Division would be funded based on the enrolment of students as at September 30th of the school year. The 2019-2020 Budget also had significant changes throughout the process as the Preliminary Budget included the projected funded enrolment and grants as provided in prior years (as the Provincial budget was delayed due to a change in government). On October 24th, 2019, the Provincial Government released the 2019 Provincial Budget and related Provincial Funding Manuals; whereas, although student enrolment was funded, there were other specific grants that were eliminated (which was not expected by school boards across the Province) including the Class-Size funding which accounted for approximately \$5.0 million for the Division. The Province did provide a one-time transitional grant of \$2.2 million in the budget year; however, the Division still have an overall reduction of Provincial grant revenues for the 2019-2020 Operating Budget.

Alberta Education – Services and Supports – 11.71% of Division Revenues

As part of the new Provincial Funding Framework, the Services and Supports funding includes various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as through the Specialized Learning Supports, Program Unit Funding (PUF), English as a Second Language (ESL), First Nations Metis and Inuit (FNMI), Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine the funding levels.

The PUF funding is a significant change from prior year funding of \$4.3 million as it included both kindergarten and pre-K; however, for 2020-2021 school year, this funding decreased to \$1.7 million as only pre-k students were eligible for the funding (kindergarten students no longer under this program). These reductions in PUF funding in the Services and Supports category were offset by additional funding in Refugee and Learning Supports funding. A portion of this increase relates to the elimination of the Regional Collaborative Service Delivery (RCSD) program as a portion of this RCSD funding provided to the Division in the Learning Supports (not to the same level that the Division was receiving funding and supports).

Alberta Education – Schools/Facilities – 12.45% of Division Revenues

As part of the new Provincial Funding Framework, the Schools/Facilities funding includes Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization; which has resulting in a significant increase in the funding (targeted funding that can only be used for operations and maintenance). The Transportation model has not been changed as it is still being reviewed.

Alberta Education – Community – 2.74% of Division Revenues

As part of the new Provincial Funding Framework, the Community funding is effectively a new category of Provincial Funding that includes various grants such as Socio-Economic, Geographic, and School Nutrition. These funding allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.

Alberta Education – Jurisdiction – 3.04% of Division Revenues

As part of the new Provincial Funding Framework, the Jurisdiction funding is effectively a new category of Provincial Funding as it separates the funding specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces the funding to a specified portion of the Division's budget.



Base Instruction



Services & Supports



School / Facilities



Community



Jurisdiction

The 2020-2021 Budget included the NEW Provincial Funding Framework for School Divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

The old funding framework grants (36 grants) has now been modified to the new framework (15 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework.



The most significant changes include use of the Weighted Moving Average (WMA) for funding enrolment, changes to PUF funding to only pre-K, elimination of RCSD funding, separating the Jurisdiction funding, and having Operations and Maintenance funding include a space utilization component.

Projects/Contracts – 0.05% of Division Revenues

Project/Contract funding is part of a two-year project grant relating to First Nations Metis and Inuit (FNMI) instruction that is being completed in 2020-2021.

Other Provincial Revenues – 0.35% of Division Revenues

Other Provincial Revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network. Other Provincial Revenue decreased from the prior year mostly due to the elimination of the Regional Collaborative Service Delivery (RCSD) grants received directly.

Teacher Pension Costs – 4.83% of Division Revenues

To appropriately account for current year teacher pension costs that are paid by the Province of Alberta on behalf of school boards, the Division is required to record teacher pension costs paid as part of total Division revenues along with the corresponding expenditure as part of Certificated Salaries and Benefit costs.

Federal Government – 0.29% of Division Revenues

The revenues from the Federal Government relates to the funding received from Kainai Board of Education (KBE) for their students attending our Division.

Other Revenues – 5.77% of Division Revenues

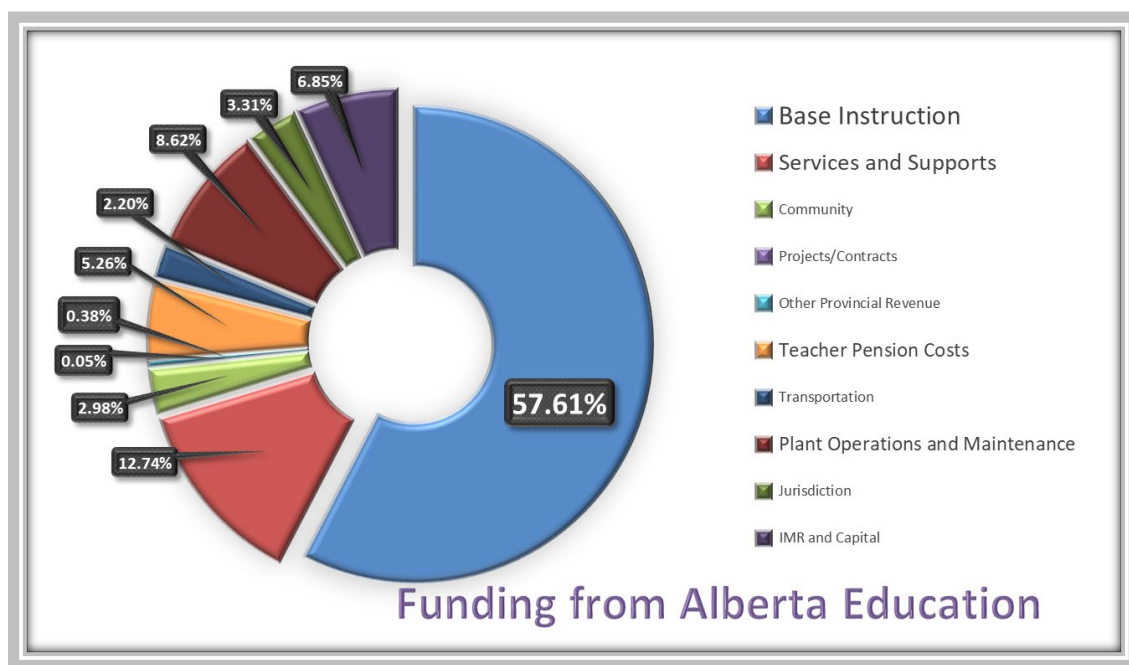
Other Revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. The majority of the decrease relates to elimination of the funding for the Making Connections programs for Family and Community Supports Services (FCSS) and Parent Link.

Capital Block – 3.79% of Division Revenues

The Capital Block funding relates to the capital allocation revenues recognized for the supported tangible capital assets; whereas, this is typically updated in the fall Operating Budget based on the most recent annual financial statements.

Prior Year Reserves – 2.02% of Division Revenues

Prior Year Reserves is the amount of one-time reserves used to address priority areas. The majority relates to central instructional reserves being used to assist in the transition of the new funding framework and for resourcing the new SouthEast Elementary School that is currently under construction (planned to be opened for the 2021-2022 school year). The prior year includes \$2.1 million of reserves to assist with funding the unexpected reductions in Provincial Grants (i.e. Class-Size funding) and \$1.2 million of carry-forward reserves from school/department. The 2020/2021 budget includes \$1.9 million of projected carry-forward funding from 2019/2020 for school and department priorities.



**Chart and percentages above are based on total Alberta Education funding (excludes other Division revenues)*

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Projected 2020-2021	September 2019-2020	Total Change	% Change
Alberta Education Operating Grants	97,661,662	100,851,620	(\$3,189,958)	-3.16%
Operations and Maintenance	10,654,272	8,989,000	\$1,665,272	18.53%
Transportation	2,723,518	2,631,000	\$92,518	3.52%
Capital and Debt Servicing	5,097,276	5,097,276	\$0	0.00%
Infrastructure Maintenance Renewal (IMR)	3,364,132	3,336,000	\$28,132	0.84%
Jurisdiction (*)	4,092,507	-	\$4,092,507	100.00%
	123,593,367	120,904,896	\$2,688,471	2.22%

* Jurisdiction funding now separated in new Provincial Funding Framework

Funding Allocations and Programs:

Funding is allocated to Division programs and services to ensure the programs meet the needs of the students and align with the Division's priorities. Based on the available revenue sources, funding is allocated to the Division major program areas. The following is a comparison of the available revenue sources:

Revenues Sources	2020-2021 Preliminary Budget			2019-2020 Operating Budget			Variance from 20-21 Prelim Budget			
	Operating Revenues	One-time Reserves	2020-2021 Preliminary Budget	Operating Revenues	One-time Reserves	2019-2020 Operating Budget	Operating Revenues	One-time Reserves	Variance from 20-21 Prelim Budget	Change %
Alberta Government	\$123,593,367	\$0	\$123,593,367	\$120,904,896	\$0	\$120,904,896	\$2,688,471	\$0	\$2,688,471	2.22%
Fees, Fundraising and Donations	\$6,312,715	\$0	\$6,312,715	\$6,481,461	\$0	\$6,481,461	(\$168,746)	\$0	(\$168,746)	-2.60%
Other Revenues	\$1,438,761	\$0	\$1,438,761	\$1,666,425	\$0	\$1,666,425	(\$227,664)	\$0	(\$227,664)	-13.66%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$2,717,468	\$2,717,468	\$0	\$4,554,728	\$4,554,728	\$0	(\$1,837,260)	(\$1,837,260)	-40.34%
Total Allocations	\$131,733,787	\$2,717,468	\$134,451,255	\$129,441,726	\$4,554,728	\$133,996,454	\$2,292,061	(\$1,837,260)	\$454,801	0.34%

As shown above, although there was a \$2.29 million net increase in operating revenues (including \$1.67 million increase specifically relating to Plant Operation and Maintenance), the prior year included \$4.55 million of one-time operating reserves (including one-time reserves to minimize mid-year disruptions to classrooms, programs and services from the unexpected reductions to Provincial Grants). The overall net effect was an increase of \$454,800 in funding available for allocations.

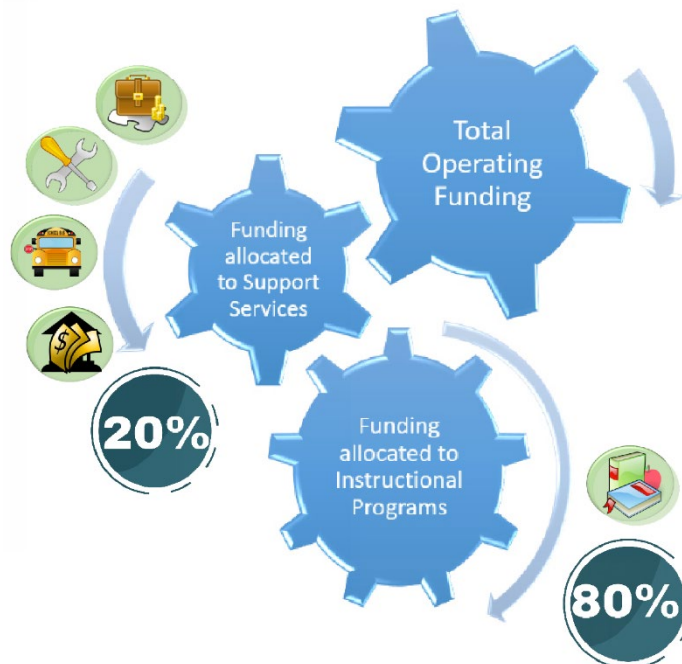
Funding Allocations	2020-2021 Preliminary Budget			2019-2020 Operating Budget			Variance from 20-21 Prelim Budget			
	Operating Revenues	One-time Reserves	2020-2021 Preliminary Budget	Operating Revenues	One-time Reserves	2019-2020 Operating Budget	Operating Revenues	One-time Reserves	Variance from 20-21 Prelim Budget	Change %
Instruction	\$105,638,786	\$2,717,468	\$108,356,254	\$104,971,213	\$4,454,728	\$109,425,941	\$667,573	(\$1,737,260)	(\$1,069,687)	-0.98%
Administration	\$4,092,216	\$0	\$4,092,216	\$4,253,283	\$0	\$4,253,283	(\$161,067)	\$0	(\$161,067)	-3.79%
Plant Operations and Maintenance	\$10,269,331	\$0	\$10,269,331	\$8,708,921	\$100,000	\$8,808,921	\$1,560,410	(\$100,000)	\$1,460,410	16.58%
Transportation	\$2,710,797	\$0	\$2,710,797	\$2,618,279	\$0	\$2,618,279	\$92,518	\$0	\$92,518	3.53%
Capital and Debt Services	\$9,022,657	\$0	\$9,022,657	\$8,890,030	\$0	\$8,890,030	\$132,627	\$0	\$132,627	1.49%
Total Allocations	\$131,733,787	\$2,717,468	\$134,451,255	\$129,441,726	\$4,554,728	\$133,996,454	\$2,292,061	(\$1,837,260)	\$454,801	0.34%

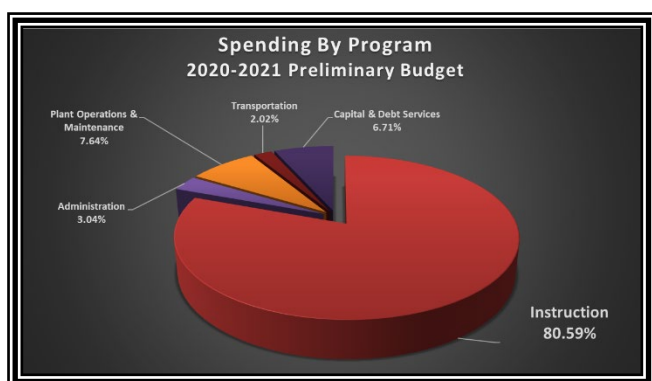
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding.

The **Budget Allocation Model** first allocates the targeted/ restricted funding (as it must be used for that specific purpose), then allocates the remaining funding based on the Division and its priorities.

The **Support Services** areas of Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services are funded by specific/ targeted Provincial funding for their respective areas of supports. These represent approximately **20% of the total operating budget**.

The **Instructional Programs** represents approximately **80% of the total operating budget**. The Instructional Programs include some specific/ targeted Provincial funding such as the Program Unit Funding (PUF), Institutional Programs, and School Nutrition Funding. The remaining operating funding is then available for allocations for schools and other institutional programs.





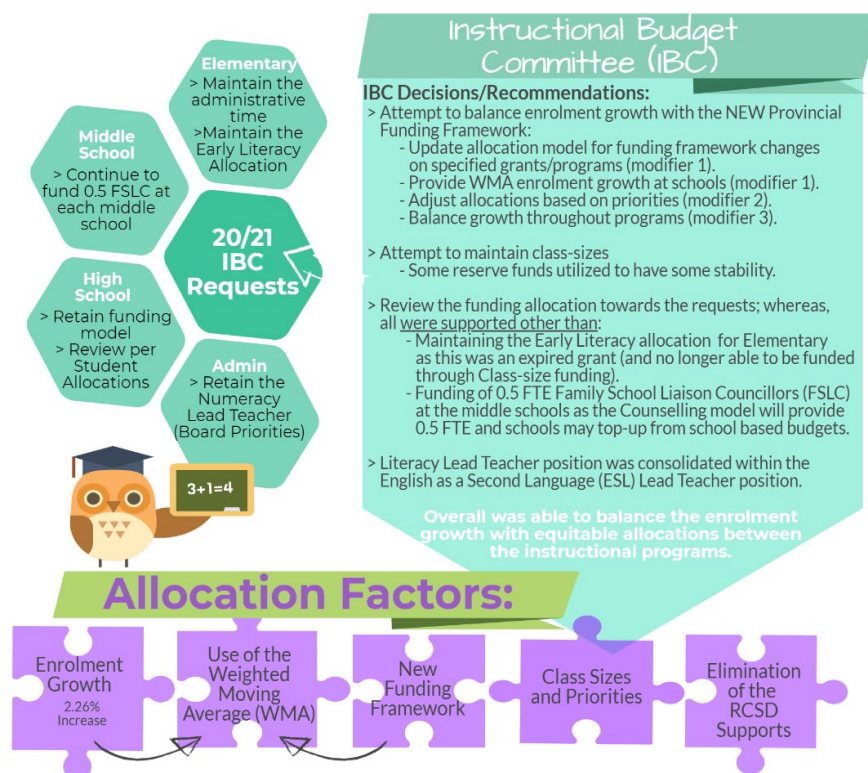
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$134.45 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2020-2021 Preliminary Budget, the 2019-2020 Operating Budget, and with the 2019-2020 Preliminary Budget:

Spending by Program	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %	2019-2020 Preliminary Budget	Variance from 20-21 Prelim Budget	Change %
Instruction	\$108,356,254	\$109,425,941	(\$1,069,687)	-0.98%	\$109,041,841	(\$685,587)	-0.63%
Administration	\$4,092,216	\$4,253,283	(\$161,067)	-3.79%	\$4,253,283	(\$161,067)	-3.79%
Plant Operations and Maintenance	\$10,269,331	\$8,808,921	\$1,460,410	16.58%	\$8,765,350	\$1,503,981	17.16%
Transportation	\$2,710,797	\$2,618,279	\$92,518	3.53%	\$2,468,779	\$242,018	9.80%
Capital and Debt Services	\$9,022,657	\$8,890,030	\$132,627	1.49%	\$8,089,776	\$932,881	11.53%
Total Expenditures and Transfers	\$134,451,255	\$133,996,454	\$454,801	0.34%	\$132,619,029	\$1,832,226	1.38%

Instruction Allocations – 80.59% of Division Spending

The Budget Allocation Model is a collaborative process through the Division's Instructional Budget Committee (IBC), which includes representatives from elementary, middle, and high schools. It also includes members of Board Administration. This committee, through Board priorities and consultation with our schools/groups within the Division, determines the funding allocations for the Instructional Programs.



The IBC Committee had difficult decisions on allocations as overall instruction funding was reduced by \$2.97 million (or 2.71%) prior to using one-time funding.

The Instructional funding and allocations were also effected by the Weighted Moving Average (WMA) as not all student growth is funded in this model (for growing Divisions).

The IBC Committee was able to balance the enrolment growth with equitable allocations between the instructional programs (after accounting for WMA enrolment growth at the school groups):

- Elementary Schools – 2.35% reduction
- Middle Schools – 2.47% reduction
- High Schools – 2.49% reduction
- Inclusive Learning – 3.17% reduction *
- Technology – 3.00% reduction
- Other Instruction – 3.98% reduction

*Reduction in Inclusive Learning a result of grant reductions.

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

The reduction in instructional expenses of 2.71% mostly relates to the removal of the \$2.1 million of one-time reserves used to minimize disruptions to classrooms, programs, and services and the \$1.2 million of instructional reserves used for one-time costs/projects funded by carry-forward reserve funding. The 2019-2020 Operating Budget included the unexpected removal of Provincial funding (such as the Class-Size funding); which, reserves were used to cover these funding shortfalls. This reduction is somewhat offset by the additional \$1.9 million of school/department carry-forward funding for 2019-2020; resulting in a net reduction of \$1.07 million (or 0.98%).

Overall, the Instructional Program resulted in the following changes:

- The reductions of 3.8 FTE in teaching staff (certificated staff) mostly relates to reductions in elementary enrolments and the resulting effects of removing the Class-Size Funding.
- The reductions of 19.8 FTE in educational assistants (EAs) mostly relates to the reductions in the PUF programs (some additional EA staffing allocated to Elementary to support in these areas). This was 30.8 FTE; however, with the additional carryforward funding it is projected that it may support 11.0 additional FTE in educational assistants (to be allocated as required).
- Contracted and General services had reductions in professional learning, memberships, and other miscellaneous services. These reductions were somewhat offset by increases in consulting costs for Occupational Therapists (to support the services lost with the elimination of RCSD funding).
- Supplies decreased as the prior year included one-time funding used in 2019-2020 to replace specific furniture, equipment, and technology.

Administration Allocations – 3.04% of Division Spending

The allocation to Administration directly correlates to the specific Provincial funding the jurisdiction (covering Board and System Administration). Based on the 2020-2021 grant funding, the Administration allocation resulted in a 3.79% reduction.

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. With the new Provincial Funding Framework, the Province allocated a specific grant to cover the costs relating to the Board and System Administration (other than related amortization). Historically, administration may utilize up to 3.6% of the budget; whereas, in 2019-2020 administration only accounted for 3.17% and this has further reduced in 2020-2021 to 3.04%.

Overall, Administration was reduced for staff in the purchasing department and the Operational Health and Safety (OHS) officer. These responsibilities were redistributed within Administration, including the OHS now being preformed by a management team and through the Joint Health & Safety Committee.

Plant Operation and Maintenance (POM) – 7.64% of Division Spending

The allocation to Plant Operation and Maintenance (POM) directly correlates to the specific Provincial funding within the schools/facilities. Based on the 2020-2021 grant funding, the POM allocation resulted in a 16.58% increase as the grant funds increased with the new Funding Framework (including facility space utilization in funding allocation model). These increases assist the maintenance and caretaking departments in having the capacity to maintain the facilities throughout the Division.

The Plant Operations and Maintenance activities relate to the Division'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.

Overall, POM was increased in caretaking staffing of 3.6 FTE and maintenance staff of 2.5 FTE with the increases in the specific funding and to have the capacity to maintain the facilities and in preparation of the new elementary school. There was also increases to contracted/general services for the increased costs of building maintenance and insurance.

Transportation – 2.02% of Division Spending

The allocation to the Transportation program directly correlates to the specific Provincial funding within the schools/facilities (for transportation). Based on the 2020-2021 grant funding, the Transportation allocation resulted in a 3.53% increase, which resulted in increase in the applicable contracted services for bussing services.

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

Capital and Debt Services – 6.81% of Division Spending

The allocation to Capital and Debt Services directly correlates to the specific Provincial funding for Infrastructure, Maintenance and Renewal (IMR) and the specific projected capital allocation revenues for the supported tangible capital assets. Based on the 2020-2021 IMR grant funding, the Capital and Debt Services allocation resulted in a 1.49% increase.

Capital and Debt Services includes the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR). As the IMR grants have increased, the related costs are also increased accordingly.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$72,427,169	\$722,594	\$0	\$0	\$0	\$73,149,763
Uncertificated Staffing	\$20,271,326	\$2,246,134	\$5,052,117	\$87,413	\$0	\$27,656,990
Contracted and General Services	\$4,085,970	\$933,065	\$2,471,314	\$2,560,784	\$0	\$10,051,133
Supplies	\$10,692,668	\$106,523	\$408,900	\$10,000	\$0	\$11,218,091
Utilities	\$0	\$52,600	\$2,277,000	\$0	\$0	\$2,329,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$9,022,657	\$9,022,657
Transfers - Contingency/Commitments	\$181,818	\$31,300	\$0	\$52,600	\$0	\$265,718
Total Operating Expenditures	\$107,658,951	\$4,092,216	\$10,209,331	\$2,710,797	\$9,022,657	\$133,693,952
Transfers - Reserve Allocations	\$611,908	\$0	\$0	\$0	\$0	\$611,908
Transfers - Board Funded Capital	\$85,395	\$0	\$60,000	\$0	\$0	\$145,395
Total Expenditures and Transfers	\$108,356,254	\$4,092,216	\$10,269,331	\$2,710,797	\$9,022,657	\$134,451,255

Expenditures by Object

Lethbridge School Division will spend approximately \$100.81 million on staffing, which is about 75% of the Division's \$134.45 million budget.

Wage increases in the budget will be 0% for 2020-2021. Teacher and other unionized support groups (CUPE 2843 & CUPE 290) have finalized their collective agreement up to the end of 2019-2020, which did not include wage increases. There are no wage changes for the non-union groups. Benefit rates are expected to remain at the same overall levels for 2020-2021.

The chart below compares the expenditures of the 2020-2021 Preliminary Budget, the 2019-2020 Operating Budget, and with the 2019-2020 Preliminary Budget:

Expenditures by Object	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %	2019-2020 Preliminary Budget	Variance from 20-21 Prelim Budget	Change %
Certificated Staffing	\$73,149,763	\$72,877,323	\$272,440	0.37%	\$73,969,826	(\$820,063)	-1.11%
Uncertificated Staffing	\$27,656,990	\$28,891,279	(\$1,234,289)	-4.27%	\$28,644,327	(\$987,337)	-3.45%
Contracted and General Services	\$10,051,133	\$9,028,389	\$1,022,744	11.33%	\$8,687,290	\$1,363,843	15.70%
Supplies	\$11,218,091	\$10,946,942	\$271,149	2.48%	\$10,197,700	\$1,020,391	10.01%
Utilities	\$2,329,600	\$2,307,600	\$22,000	0.95%	\$2,307,600	\$22,000	0.95%
Capital and Debt Services	\$9,022,657	\$8,890,030	\$132,627	1.49%	\$8,089,776	\$932,881	11.53%
Transfers - Contingency/Commitments	\$265,718	\$266,562	(\$844)	-0.32%	\$32,227	\$233,491	724.52%
Total Operating Expenditures	\$133,693,952	\$133,208,125	\$485,827	0.36%	\$131,928,746	\$1,765,206	1.34%
Transfers - Reserve Allocations	\$611,908	\$600,000	\$11,908	1.98%	\$600,000	\$11,908	1.98%
Transfers - Board Funded Capital	\$145,395	\$188,329	(\$42,934)	-22.80%	\$90,283	\$55,112	61.04%
Total Expenditures and Transfers	\$134,451,255	\$133,996,454	\$454,801	0.34%	\$132,619,029	\$1,832,226	1.38%

Certificated Staffing – 54.41% of Division Spending

Approximately \$73.1 million is expended on teaching staff (certificated staffing), which includes all staff that hold a teaching certificate (i.e. classroom teachers, principals, superintendents). Average teacher costs are projected to increase from 2019-2020 Operating Budget, which is due to teacher grid movement and the reduced numbers of new teachers hired. Although 2019-2020 Operating Budget resulted in the elimination of Class-Size funding (used for classroom teachers, specifically in the earlier grades) were the Division used one-time reserves to maintain as it was a Board and Division priority to maintain reasonable class sizes.

Overall, there is a slight decrease of 3.8 FTE (or 0.61%) teachers than in 2019-2020. The majority of the decrease relates to overall enrolment reductions at the elementary schools; whereas, there were slight increases in secondary schools to assist in enrolment growth. Although there was a decrease in the FTE of teaching staff, the Certificated Staffing increased in total costs of \$272,400 (or 0.37%) with the increase in the average teacher costs and substitute teaching costs.

Uncertificated Staffing – 20.57% of Division Spending

Approximately \$27.7 million is spent on support staff, which includes all other support staffing (i.e. educational assistants, administrative support/assistants, caretaking, maintenance, and other support staffing). The Division expects a decrease in support staff costs in 2020-2021, the majority is due to the removal of the PUF funding for educational assistants with the new Provincial Funding Framework. Average educational assistants budgeted costs are projected to increase from 2019-2020 due to the overall staff grid movements throughout the Division.

Overall, there is a 29.8 FTE (or 5.78%) decrease in support staff than in 2019-2020, including 19.8 FTE reduction in educational assistants, 4.1 FTE reduction of Making Connections staff, and other support staff throughout the Division. With the reductions in support staffing, the Uncertificated Staffing decreased in total costs of \$1.2 million (or 4.27%) with the offset on the reductions with the increase in the average support costs. The majority of the reduction in educational assistants (EAs) specifically relates to the reductions in the PUF program funding (with the removal of kindergarten students):

	20-21	19-20	Change
Inclusive Learning:			
Elementary Schools	144.38	129.28	15.10
Middle Schools	38.72	35.32	3.40
High Schools	45.71	43.95	1.76
Program Unit Funding (PUF)	24.26	69.64	(45.38)
	253.07	278.19	(25.12) FTE
Other:			
Early Education Program (EEP)	4.35	10.08	(5.73)
Contingency to be allocated	11.03		11.03
	15.38	10.08	5.30 FTE
Total Educational Assistants	268.45	288.27	(19.81) FTE

The allocation of Educational Assistants (including speech language assistants and advanced educational assistants) has been transferred into Inclusive Learning; including the kindergarten EA positions (previously included in Elementary Schools).

The majority of the decrease in EA staffing is a result of the reductions to the PUF funding (and the EEP funding); whereas, there were some increases in Inclusive Learning to try to support in these areas.

Contracted and General Services – 7.48% of Division Spending

Contracted and General Services are expected to increase over 2019-2020 by \$1.02 million (or 11.3%). The majority of this increase relate to increases in building maintenance and insurance costs with the increases in facilities funding (and increases to these costs over the prior year), bussing contract costs, and additional consulting costs for Occupational Therapists as part of the supports that were previously provided through the RCSD supports received by the Division. These increases were slightly offset by reductions in professional learning and memberships.

Supplies – 8.34% of Division Spending

Supplies have increased by \$271,100 (or 2.5%). The majority of the changes relates to fluctuations in furniture, equipment, and computer purchases requirements. These was also increases in general supplies for classroom supplies with increased enrolments.

Utilities – 1.76% of Division Spending

Utility costs are expected to be slightly increased with the new SouthEast Elementary School being constructed and competed during 2020-2021.

Capital and Debt Services – 6.71% of Division Spending

Capital and Debt Services are increased with the additional Infrastructure Maintenance Renewal (IMR) grant funding.

Transfers – Contingency/Commitments – 0.19% of Division Spending

Contingencies and Commitments are projected to be comparable with the 2019-2020 Operating Budget as it included the estimated carry-forward commitments from the prior year (to be updated in the fall Operating Budget).

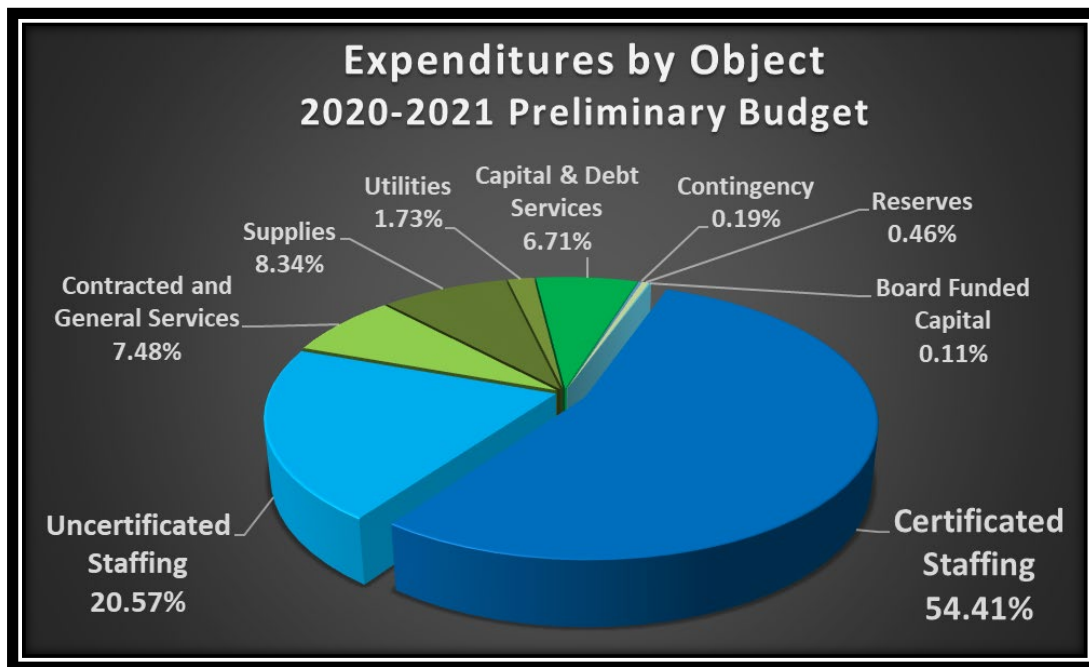
Transfers – Reserve Allocations – 0.46% of Division Spending

Reserve Allocations includes the operating funding to be set aside for future use, including the \$600,000 funding saved for the technology evergreening capital reserves (saved for future large evergreening cycles). The Division is able to obtain significant cost savings by replacing technology in large evergreening cycles (economies of scale) compared to replacing technology on an annual basis.

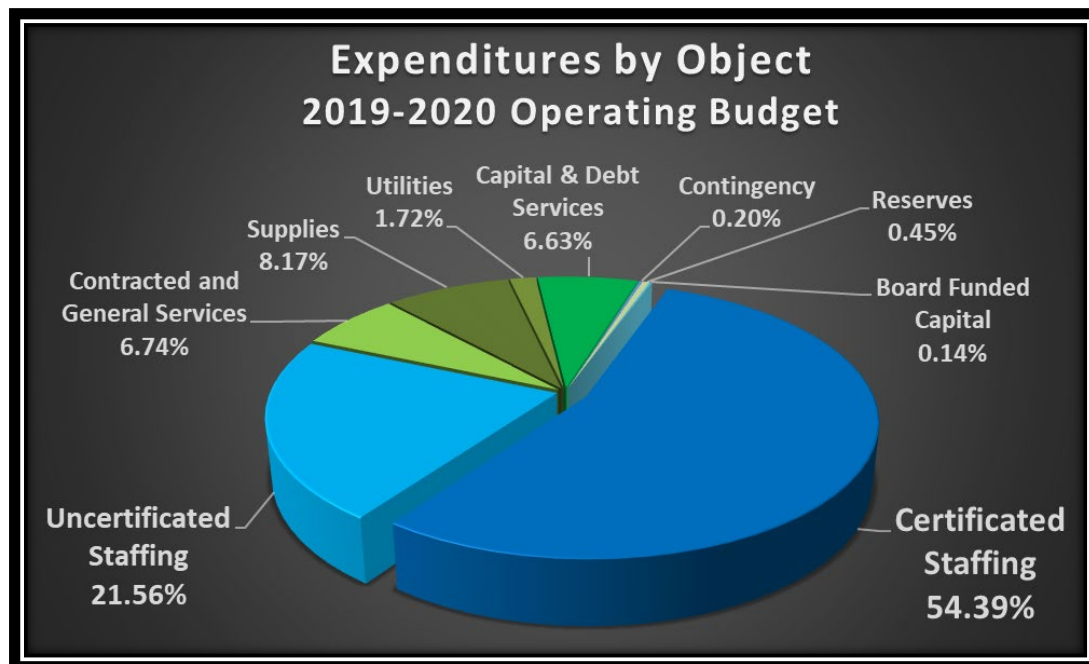
Transfers – Board Funded Capital – 0.11% of Division Spending

Board Funded Capital includes the operating funding used for Division funded capital such as major furniture and equipment replacements.

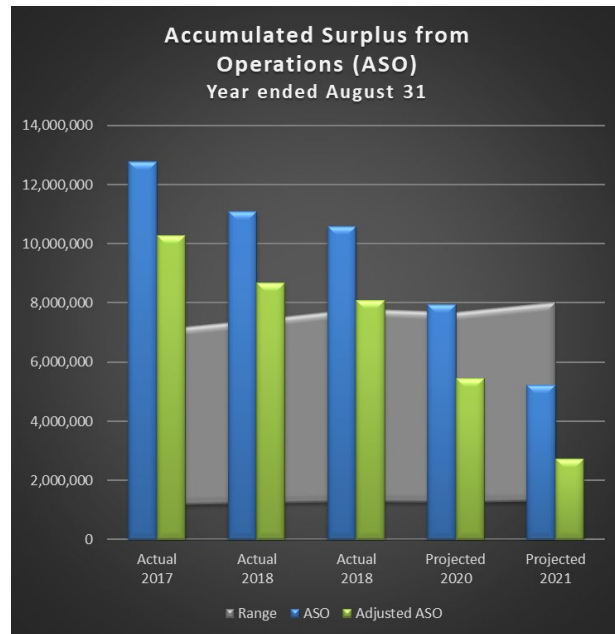
In 2017-2018, the cost was approximately \$11,655 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,642 per student (most recent info available). In 2018-2019 the cost is projected at \$11,932 per FTE student, in 2019-2020 budget the cost is projected to be \$11,999 per FTE student, and in 2020-2021 budget the cost is projected to decreased to \$11,761 per FTE student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for [Lethbridge School Division](#) students.



Expenditures for the 2020-2021 budget are compared with budgeted expenditures from 2019-2020 to illustrate the similarity between the two years.



Financial Impact



The Division has been able to build the Accumulated Surplus from Operations (ASO) in the years 2014 to 2016 as funds were being saved for the Division's evergreening of computers. During 2017/2018, the technology evergreening reserves were transferred from operating to capital reserves (change in methodology of capitalizing costs).

In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's ASO. The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division (recommended ratio is between 1% and 5%).

School Year	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Adjusted ASO ratio	8.70%	7.01%	6.23%	4.26%	2.05%

In the 2019-2020 school year, there was a total of \$4.55 million in reserve funds planned to be utilized to balance expenditures. The Division planned to use reserve funds of \$2.1 million of reserves to assist with funding the unexpected reductions in Provincial Grants (i.e. Class-Size funding), \$1.2 million for school/department based resources and equipment needs, and operating reserves were also used to address priority areas such as elementary literacy assessment, Spanish resources, and funding a full day kindergarten project pilot. Overall, the Division was retained some savings some staff savings, unused school contingency, and carryforward of some specific project; therefore, the Division only was required to utilize approximately \$2.6 million of these reserves. As a result, August 31, 2020 has a total projected ASO of \$7.94 million or 6.21% of planned expenditures and a projected Adjusted ASO of \$5.44 million or 4.26% of planned expenditures.

In budget 2020-2021, there was a total of \$2.72 million in reserve funds planned to be utilized to balance expenditures. The Division planned \$397,500 to assist with the Funding Framework changes to minimize the effects on the classroom, \$275,000 for resourcing and the start-up costs of the SouthEast Elementary School (opening for the 2021-2022 school year), and operating reserves were also used to address priority areas such as Spanish resources and other carry-forward funding for specific projects. There is also a projected \$1.9 million of carry-forward funding from 2019-2020 that may be used in the 2020-2021 budget. The use of one-time reserves will reduce the Adjusted Accumulated Surplus from Operations (ASO) of the Division to approximately \$2.7 million or 2.05% of operating.

The Provincial Government has historically recommended that school divisions maintain an Adjusted ASO (excluding SGF) ranging from 1% to 5% of the operating expenditures in order to deal with emergent and contingent situations. If a Division's ASO falls below 1%, government may consider the division's financial health to be a concern.

The Division 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 Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the Division.

Human Resources

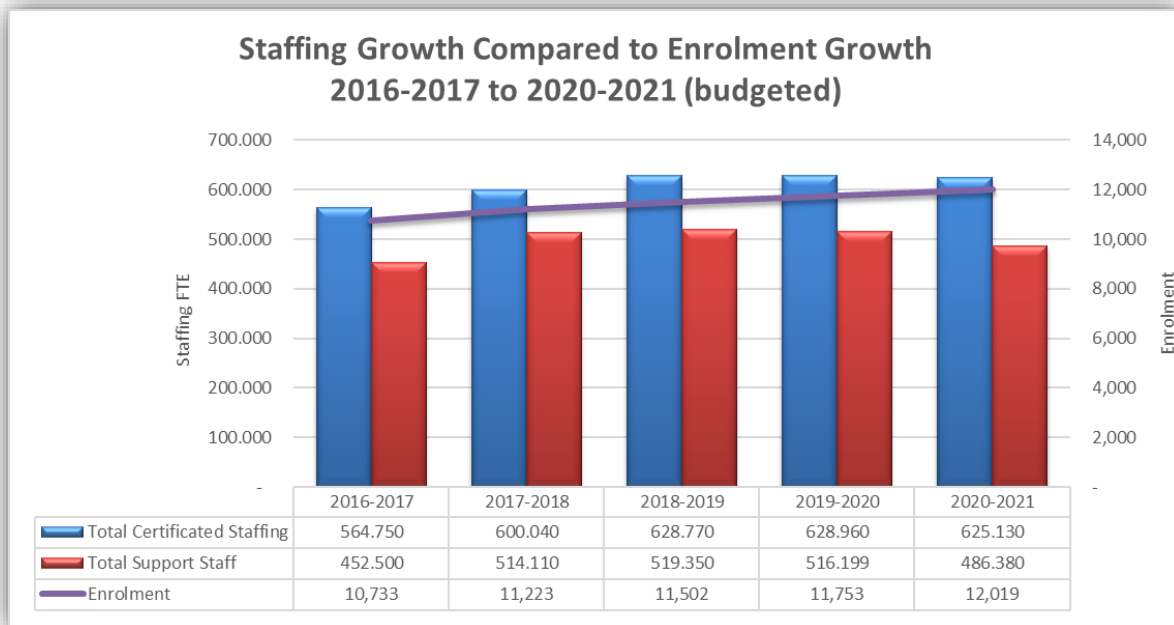
Division staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School Division](#) and consequently makes up 75% of the Division's budget. The Division will employ 625 full time equivalent (FTE) teachers and 486 full time equivalents (FTE) support staff in 2020-2021.

The Division spends 54% of the budget on teaching staff. Teaching staff will result in a minimal decrease by 3.8 FTE. With the removal of the Class-Size funding and the Classroom Improvement Fund (CIF) in the last couple years has made maintaining class sizes and other supports and services a difficult balancing act; whereas, it is a Board and Division priority to maintain reasonable class sizes so there was only minimal changes in staffing in an attempt to maintain these levels as much as possible. Some one-time reserves were used in 2020-2021 to assist with the transition of this new funding framework.

The Division spends 21% of the budget on support staff positions and resulted in an overall decrease by 29.8 FTE in 2020-2021. The majority of the support staffing reduction related to PUF funded educational assistants as there was significant changes in the grant funding for this program (which was mostly used for educational assistants in kindergarten). Other reductions include 4.1 FTE reduction in Making Connections staffing (for the removal of the FCSS and Parent Link programs), reductions to administrative staffing (in purchasing and OHS), and other support staffing. These reductions were slightly offset by increase in caretaking and maintenance staffing (with the additional Plant Operations and Maintenance funding)



Ecole Agnes Davidson Elementary School
Winter Carnival – Annual Hockey Game



Capital Plan

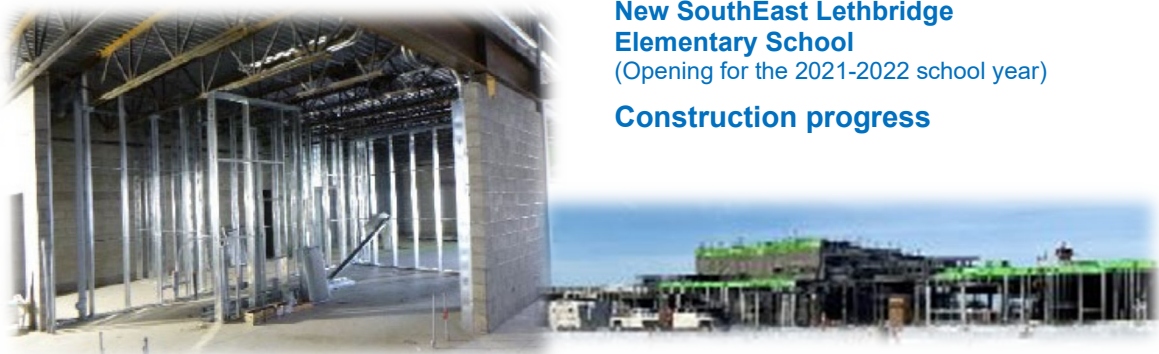
All new school facilities are funded from the Province of Alberta through Alberta Education in consultation with the Department of Infrastructure. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the province.

Lethbridge is experiencing increased growth on the west side of the city, with significant growth projected in the elementary and middle school populations. Currently our schools in west Lethbridge have an average utilization of 82% of capacity and is expected to increase to 88% utilization by 2022-2023. The opening of Senator Joyce Fairbairn Middle School in 2018-2019 has reduced these utilization ratios in west Lethbridge; however, there is still significant capacity strains in the west elementary schools (many reach or are at capacity). The Division had also received additional modular classrooms at Coalbanks Elementary School and Dr. Gerald B. Probe Elementary School during for the 2019-2020 school year.

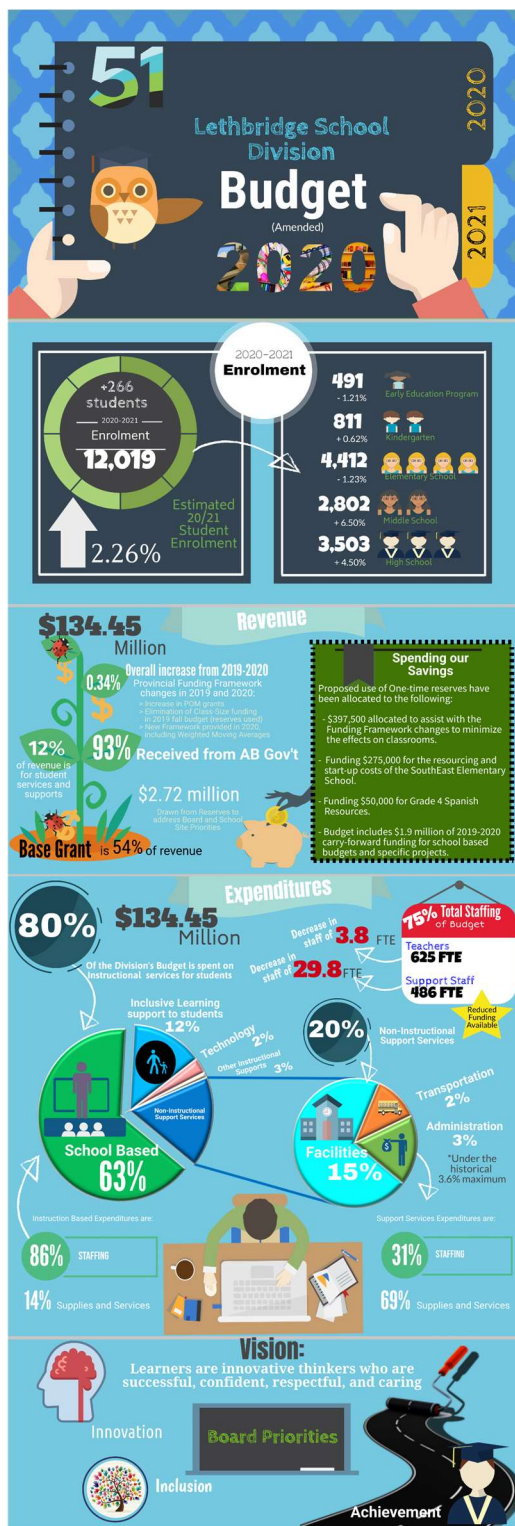
[Lethbridge School Division](#) is excited about the opening of a 600 student K-5 elementary school in southeast Lethbridge opening in August 2021. This should also assist in reducing the high capacity utilization rates in this area as well. The Division will continue to advocate for additional elementary schools in west Lethbridge to assist with significant growth in these areas with schools reaching capacity (the 2020 Provincial budget did not include Lethbridge within their approved projects).

The secondary school phase of the technology evergreening plan was started during 2019-2020; whereas, the Division has saved up capital reserves specifically for this evergreening phase. The elementary school phase is projected for 2022-2023.

In 2020, the Division developed a comprehensive Three (3) Year Capital Plan (2020-2021 to 2022-2023), which provides details on the Division's capital planning processes and priorities, reviews utilization, and provides details on the Division's plans for capital projects and modernizations. The Capital Plan is available to the public on the Division's website.



**New SouthEast Lethbridge
Elementary School**
(Opening for the 2021-2022 school year)
Construction progress



Information

Board of Trustees

The elected board of trustees of [Lethbridge School Division](#) for the period October 2017 to October 2021:

Mr. Clark Bosch, Chair
Mrs. Christine Light, Vice Chair
Mr. Tyler Demers
Mrs. Jan Foster
Mrs. Donna Hunt
Mr. Doug James
Mrs. Lola Major

Senior Administration

Senior administration for [Lethbridge School Division](#):

Dr. Cheryl Gilmore,
Superintendent

Mrs. Morag Asquith,
Associate Superintendent, Instructional Services

Mrs. Christine Lee,
Associate Superintendent, Business Affairs

Mr. Rik Jesse,
Associate Superintendent, Human Resources

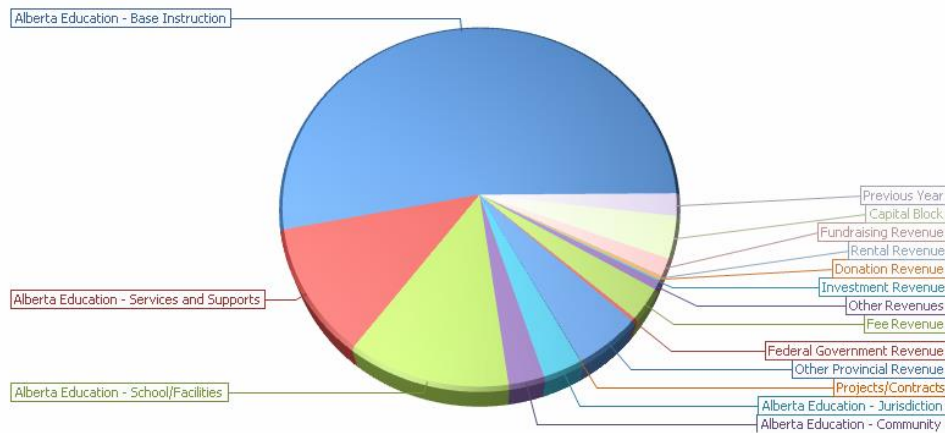
[Lethbridge School Division](#) prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its new mission “**Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens**”. For further information about [Lethbridge School Division](#) view the Division’s Three Year Education Plan and Annual Education Results Report and the Audited Financial Statements on the Division’s website at www.lethsd.ab.ca. The website is a great resource to provide further information about [Lethbridge School Division’s](#) schools services, and resources.

Revenue And Allocations

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Lethbridge School Division



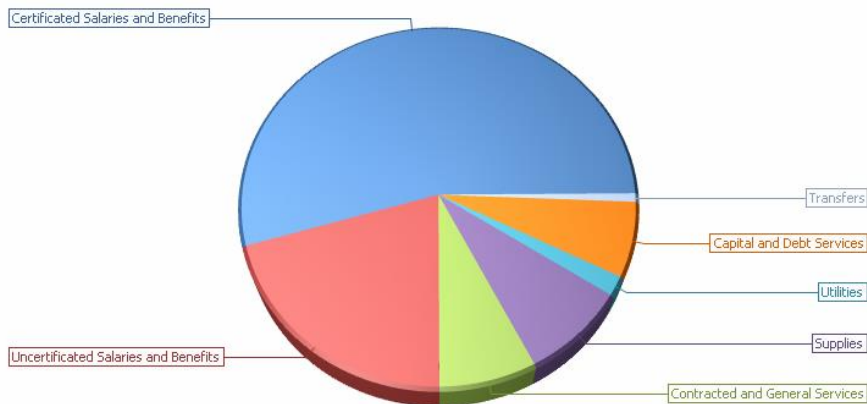
Category	Amount	Percentage
Alberta Education - Base Instruction	\$71,200,508	53%
Alberta Education - Services and Supports	\$15,740,533	12%
Alberta Education - School/Facilities	\$16,741,922	12%
Alberta Education - Community	\$3,687,410	3%
Alberta Education - Jurisdiction	\$4,092,507	3%
Projects/Contracts	\$62,500	0%
Other Provincial Revenue	\$6,970,711	5%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$3,936,505	3%
Other Revenues	\$1,019,267	1%
Investment Revenue	\$193,000	0%
Donation Revenue	\$408,000	0%
Rental Revenue	\$34,704	0%
Fundraising Revenue	\$2,160,000	2%
Capital Block	\$5,097,276	4%
Previous Year	\$2,717,468	2%
Revenue And Allocations	\$134,451,255	

Expenditures

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$73,149,763	54%
Uncertificated Salaries and Benefits	\$27,656,990	21%
Contracted and General Services	\$10,051,133	7%
Supplies	\$11,218,091	8%
Utilities	\$2,329,600	2%
Capital and Debt Services	\$9,022,657	7%
Transfers	\$1,023,021	1%
Expenditures	\$134,451,255	

Overview - Revenues and Expenditures

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Lethbridge School Division

Revenue And Allocations To Budget Center

Alberta Education - Base Instruction	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Kindergarten - Base Funding	\$3,306,396	
Weighted Moving Average - ECS Students	1,090.50 FTE	
WMA Rate - ECS Base Instruction	\$3,032.00	
<i>ECS Base Instruction Revenue - Prior Framework</i>		\$3,587,053
<i>ECS Basic Grant Rate</i>		\$3,339.90
<i>ECS Class Size Rate</i>		\$0.00
<i>ECS in Preschool</i>		268 students
<i>ECS Regular Enrollment</i>		806 students
Grades 1-9 - Base Funding	\$48,269,440	
Weighted Moving Average - Gr 1-9 Students	7,960.00 FTE	
WMA Rate - G1-9 Base Instruction	\$6,064.00	
<i>Grade 1 to 3 Basic Instruction Revenue - Prior Framework</i>		\$17,408,080
<i>Gr1-3 Class Size Rate</i>		\$0.00
<i>Grade 1 to 3 Basic Grant Rate</i>		\$6,680
<i>Grade 1 to 3 Enrollment(Excluding First Nations Students)</i>		2,606 students
<i>Institutional Enrollment Gr1-3</i>		0 students
<i>Grade 4 to 6 Base Instruction Revenue - Prior Framework</i>		\$18,122,840
<i>Grade 4 to 6 Basic Grant Rate</i>		\$6,680
<i>Grade 4 to 6 Enrollment (Excluding First Nations Students)</i>		2,713 students
<i>Grade 7 to 9 Base Instruction Revenue - Prior Framework</i>		\$17,060,720
<i>Grade 7 to 9 Basic Grant Rate</i>		\$6,680
<i>Grade 7 to 9 Enrollment (Excluding First Nations Students)</i>		2,553 students
<i>Institutional Enrollment Gr4-9</i>		1 students
Grades 10-12 - Base Funding	\$16,570,898	
G10-12 (Yr 1-3) Base Instruction	\$15,971,606	
G10-12 (Yr 4) Base Instruction	\$380,880	
G10-12 (Yr 5+) Base Instruction	\$45,525	
Online - Full Time	\$0	
Summer school	\$172,887	
<i>Grade 10 to 12 Base Instruction Revenue - Prior Framework</i>		\$17,796,138
<i># of CEU's to equal 1 FTE</i>		35.000 CEU
<i>CEU Rate</i>		\$190.85
<i>CTS Tier 2 additional Revenue</i>		\$0
<i>CTS Tier 3 Grant</i>		\$200,000
<i>Enrollment Contingency</i>		0.00 fte
<i>Grade 10 -12 FTE enrollment (excluding First Nations students)</i>		2,574 FTE
<i>Tier 4 Revenue - Off Campus</i>		\$400,000
Outreach Program Funding	\$150,000	\$62,973
Outreach Base Funding	\$150,000.00	\$62,972.76
Total Number of Outreach Sites	1 sites	1 sites
Home Education	\$1,700	\$0
Weighted Moving Average - Home Education	1.00 FTE	FTE
WMA Rate - Home Education	\$1,700.00	
Stabilization/Transitional Funding	\$2,902,074	\$2,229,000
<i>Equity of Opportunity Grant - Prior Framework</i>		\$1,109,000
<i>Narrowing Teacher's Salary Gap Funding - Prior Framework</i>		\$90,332
<i>Small School by Necessity - Prior Framework</i>		\$85,000
<i>Grant Clawback from Alberta Education - Prior Framework</i>		(\$755,000)
Alberta Education - Base Instruction	\$71,200,508	\$76,796,136
Revenue And Allocations To Budget Center	54%	57%

Overview - Revenues and Expenditures

Lethbridge School Division

2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Alberta Education - Services and Supports	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Specialized Learning Support	\$9,052,295	
Learning Support - Jurisdiction Compositions	\$1,004,036	
Learning Support - Mental Health	\$1,025,752	
Learning Support - Multi-Disciplinary Teams	\$7,022,508	
<i>Inclusive Education Funding - Prior Framework</i>		\$8,157,000
Program Unit Funding (PUF)	\$1,731,150	
PUF - Code 41-46 - Full Day	\$0	
PUF - Code 41-46 - Half Day	\$258,000	
PUF - Profound Code 47 - Full Day	\$0	
PUF - Profound Code 47 - Half Day	\$210,450	
PUF - Standard Code 47 - Full Day	\$0	
PUF - Standard Code 47 - Half Day	\$1,262,700	
<i>ECS Severely Disabled PUF Revenue - Prior Framework</i>		\$4,300,000
English as a Second Language (ESL/FSL)	\$627,456	
Weighted Moving Average - ESL	522.88 FTE	
WMA Rate - ESL	\$1,200.00	
<i>English as a Second Language Funding - Prior Framework</i>		\$1,028,845
<i>ESL Enrollment</i>		874 students
<i>ESL Factor</i>		0.6235 factor
<i>Learning Grant</i>		\$1,888
Refugee	\$2,350,288	
Weighted Moving Average - Refugee	427.33 FTE	
WMA Rate - Refugee	\$5,500.00	
First Nations Metis and Inuit (FNMI)	\$1,118,211	
FNMI Demographics	\$158,833	
FNMI Student Self Identification	\$871,560	
FNMI Truth & Reconciliation	\$87,818	
<i>Aboriginal Funding - Prior Framework</i>		\$909,951
<i>Aboriginal Factor</i>		0.6235 factor
<i>Aboriginal Students Identified</i>		773 students
<i>Learning Grant</i>		\$1,888
Institutional Program Grants	\$861,133	\$882,936
Alberta Education - Services and Supports	\$15,740,533	\$15,278,732
Revenue And Allocations To Budget Center	12%	11%

Alberta Education - School/Facilities	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Operations and Maintenance	\$10,375,896	
Baseline POM Funding	\$2,749,841	
Under-utilized Space	\$1,270,290	
Utilized Space	\$6,355,765	
<i>Plant Operation and Maintenance Revenue - Prior Framework</i>		\$8,711,000
Transportation	\$2,723,518	
<i>ECS Severely Disabled Transportation Revenue - Prior Framework</i>		\$40,967
<i>Special Transportation for Disabilities Revenue - Prior Framework</i>		\$175,448
<i>Urban Transportation Revenue - Prior Framework</i>		\$2,414,585
SuperNet Funding	\$278,376	\$278,000
Infrastructure Maintenance and Renewal Grant Revenue	\$3,364,132	\$3,336,000
Alberta Education - School/Facilities	\$16,741,922	\$14,956,000
Revenue And Allocations To Budget Center	12%	11%

Overview - Revenues and Expenditures

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Alberta Education - Community	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Socio-Economics Status	\$2,175,900	
<i>Socio Economic Status Funding - Prior Framework</i>		\$1,173,870
<i>Learning Grant</i>		\$1,888
<i>Social Economic Status Index student population</i>		2,497 students
<i>Socio Economic Status Factor</i>		0.2490 factor
Geographic	\$1,261,510	
Nutrition	\$250,000	
<i>School Nutrition Program - Prior Framework</i>		\$251,657
Alberta Education - Community	\$3,687,410	\$1,425,527
Revenue And Allocations To Budget Center	3%	1%

Alberta Education - Jurisdiction	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
System Administration	\$4,092,507	
Base Factor - System Admin	0.849 Factor	
Overall Base Admin Funding	\$4,820,385	
<i>* Prior Framework included System Administration within the Provincial Grants (i.e. Base Instruction).</i>		
Alberta Education - Jurisdiction	\$4,092,507	\$0
Revenue And Allocations To Budget Center	3%	0%

Projects/Contracts	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
FNMI One-time Grant	\$62,500	\$62,500
Projects/Contracts	\$62,500	\$62,500
Revenue And Allocations To Budget Center	0%	0%

Other Provincial Revenue	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Alberta Mental Health - MC#3	\$380,711	\$380,711
Family Resource Network - MC#5	\$90,000	
Regional Collaborative Services Delivery Revenue	\$0	\$310,524
Southwest Child and Family Services - MC#1	\$0	\$97,490
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Other Provincial Revenue	\$6,970,711	\$7,288,725
Revenue And Allocations To Budget Center	5%	5%

Federal Government Revenue	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
First Nation's Revenue	\$388,944	\$388,944
First Nation's Gr. 10-12 Tuition Rate	\$10,032	\$10,032
First Nations 10-12 Enrollment	17 students	17 students
First Nations 1-9 Enrollment	21 students	21 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
Federal Government Revenue	\$388,944	\$388,944
Revenue And Allocations To Budget Center	0%	0%

Fee Revenue	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Fees for Optional Courses or Materials	\$277,790	\$235,621
Fee Revenue Collected	\$277,790	\$235,621
School Fees - School Generated Funds	\$3,658,715	\$3,526,461
Fee Revenue	\$3,936,505	\$3,762,082
Revenue And Allocations To Budget Center	3%	3%

Overview - Revenues and Expenditures

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Other Revenues	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Early Education Program Fees	\$297,850	\$324,350
Lethbridge FCSS - MC#4	\$0	\$201,325
Miscellaneous Sales Revenue	\$138,802	\$138,802
Parent Link - MC#2	\$0	\$26,509
Teacher Secondment Revenue	\$153,115	\$153,115
Tuition Fees (Foreign)	\$300,000	\$315,500
International Student Tuition Fees	\$300,000	
Dual-Credit Tuition	\$129,500	\$129,500
Average CEU - Dual-Credit - EA	6 CEU	6 CEU
Average CEU - Dual-Credit - Mechanic	15 CEU	15 CEU
Average CEU - Dual-Credit - Standard	5 CEU	5 CEU
Dual-Credit Enrolment - EA	0 students	0 students
Dual-Credit Enrolment - Mechanic	0 students	0 students
Dual-Credit Enrolment - Standard	100 students	100 students
Dual-Credit tuition - Standard	\$259	\$259
Other Revenues	\$1,019,267	\$1,289,101
Revenue And Allocations To Budget Center	1%	1%

Investment Revenue	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Interest and Investment Income	\$193,000	\$193,000
Investment Revenue	\$193,000	\$193,000
Revenue And Allocations To Budget Center	0%	0%

Donation Revenue	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Gifts and Donations	\$408,000	\$408,000
Donation Revenue	\$408,000	\$408,000
Revenue And Allocations To Budget Center	0%	0%

Rental Revenue	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Rentals - Facilities	\$34,704	\$34,704
Rental Revenue	\$34,704	\$34,704
Revenue And Allocations To Budget Center	0%	0%

Fundraising Revenue	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Fundraising Revenue	\$2,160,000	\$2,461,000
Fundraising Revenue	\$2,160,000	\$2,461,000
Revenue And Allocations To Budget Center	2%	2%

Capital Block	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Amortization of Capital Allocations	\$5,097,276	\$5,097,276
Capital Block	\$5,097,276	\$5,097,276
Revenue And Allocations To Budget Center	4%	4%

Previous Year	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Instruction Surplus/(Deficit) Carry Forward	\$2,517,468	\$3,540,842
Maintenance Surplus/(Deficit) Carry Forward	\$0	\$100,000
Transportation Surplus/(Deficit) Carry Forward	\$0	\$435,000
Administration Surplus/(Deficit) Carry Forward	\$0	\$250,000
Previous Year Committed funds	\$200,000	\$228,886
Prior Year Committed funds	\$200,000	\$228,886
Previous Year	\$2,717,468	\$4,554,728
Revenue And Allocations To Budget Center	2%	3%

Revenue And Allocations To Budget Center	\$134,451,255	\$133,996,454
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Overview - Revenues and Expenditures

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Certificated Salaries and Benefits	\$73,149,763	\$72,877,323
Expenditures	54%	54%

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Uncertificated Salaries and Benefits	\$27,656,990	\$28,891,279
Expenditures	21%	22%

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Alberta Home and School AGM Registration Fees	\$7,000	\$7,000
Board Communications	\$6,447	\$8,947
Building Maintenance	\$977,644	\$629,323
Employee Assistance	\$20,160	\$20,160
Grounds Maintenance	\$91,000	\$53,000
Insurance/Bond Premium	\$824,250	\$562,957
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$78,748	\$81,298
Professional Learning	\$912,426	\$915,765
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$25,000
Computer Services	\$192,960	\$192,960
Consultants	\$1,226,004	\$794,861
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$53,695	\$54,721
Telephone	\$193,850	\$187,600
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,213,785	\$2,201,267
Bus Pass Purchases	\$235,000	\$235,000
Bussing - Field Trips	\$73,925	\$77,425
Equipment Repair	\$156,412	\$153,912
Building Rentals	\$27,000	\$27,400
Equipment Rental/Leases	\$100,100	\$100,200
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$208,608	\$297,158
ASBA Membership Fees	\$67,458	\$67,458
Membership Zone 6	\$2,850	\$2,850
Printing	\$350,250	\$353,250
Advertising	\$33,700	\$33,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$66,690	\$69,690
Miscellaneous Services	\$1,133,845	\$1,084,651
Employee Recognition	\$15,000	\$15,000
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$108,965	\$108,965
Car Allowances	\$123,729	\$145,239
Co-curricular	\$74,874	\$76,874
Contracted and General Services	\$10,051,133	\$9,028,389
Expenditures	7%	7%

Overview - Revenues and Expenditures

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Services, Contracts and Supplies School Generated	\$6,312,715	\$6,481,461
Activities		
Supplies	\$2,951,175	\$2,588,199
Media Materials	\$83,883	\$108,599
Computer Supplies and Software	\$751,228	\$744,012
Textbooks	\$181,428	\$198,191
Furniture and Equipment (Under \$5000)	\$533,980	\$452,006
Computer Purchases	\$403,682	\$374,475
Supplies	\$11,218,091	\$10,946,942
Expenditures	8%	8%

Utilities	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Electricity	\$1,565,000	\$1,515,000
Gas	\$552,000	\$590,000
Water and Sewer	\$212,600	\$202,600
Utilities	\$2,329,600	\$2,307,600
Expenditures	2%	2%

Capital and Debt Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$3,364,132	\$3,231,505
Capital and Debt Services	\$9,022,657	\$8,890,030
Expenditures	7%	7%

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Capital Purchases (Over \$5000)	\$745,395	\$788,329
Commitments from prior year	\$200,000	\$228,886
Prior Year Committed funds	\$200,000	\$228,886
Reserves	\$11,908	\$0
Contingency (Unallocated Expense)	\$65,718	\$37,676
Transfers	\$1,023,021	\$1,054,891
Expenditures	1%	1%

Expenditures	\$134,451,255	\$133,996,454
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Summary

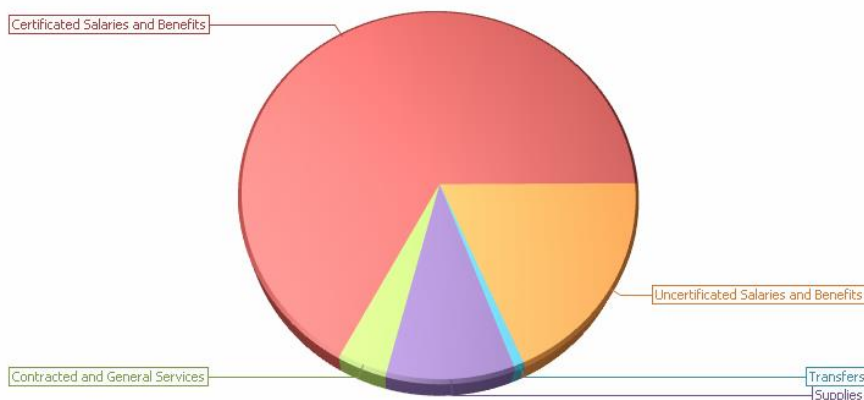
	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	\$134,451,255	\$133,996,454
Total Expenditures	\$134,451,255	\$133,996,454
Variance	\$0	0

Instruction

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Total Instruction



Category	Amount	Percentage
Capital and Debt Services	\$0	0%
Certificated Salaries and Benefits	\$72,427,169	67%
Contracted and General Services	\$4,085,970	4%
Supplies	\$10,692,668	10%
Transfers	\$879,121	1%
Uncertificated Salaries and Benefits	\$20,271,326	19%
Expenditures	\$108,356,254	

Instruction

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Total Instruction

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$108,356,254	\$109,425,941
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$108,356,254	\$109,425,941
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Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$72,427,169	\$72,154,729
Expenditures	67%	66%

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$20,271,326	\$21,748,588
Expenditures	19%	20%

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Building Maintenance	\$108,414	\$125,100
Employee Assistance	\$16,800	\$16,800
Insurance/Bond Premium	\$37,500	\$37,950
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$78,748	\$81,298
Professional Learning	\$843,091	\$851,930
Consultants	\$1,060,557	\$709,414
Postage	\$44,545	\$45,571
Telephone	\$122,350	\$122,100
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$73,925	\$77,425
Equipment Repair	\$105,312	\$102,812
Building Rentals	\$27,000	\$27,400
Equipment Rental/Leases	\$69,100	\$69,200
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$185,108	\$277,658
Printing	\$315,750	\$321,250
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$20,500	\$19,000
Miscellaneous Services	\$353,343	\$415,268
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$49,725	\$52,225
Car Allowances	\$97,089	\$118,599
Co-curricular	\$74,874	\$76,874
Total	\$4,085,970	\$3,950,113
Expenditures	4%	4%

Instruction

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Services, Contracts and Supplies School Generated	\$6,312,715	\$6,481,461
Activities		
Supplies	\$2,551,652	\$2,288,676
Media Materials	\$83,883	\$108,599
Computer Supplies and Software	\$689,328	\$742,112
Textbooks	\$181,428	\$198,191
Furniture and Equipment (Under \$5000)	\$494,980	\$433,006
Computer Purchases	\$378,682	\$349,475
Total	\$10,692,668	\$10,601,520
Expenditures	10%	10%

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Capital Purchases (Over \$5000)	\$685,395	\$788,329
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Committments from prior year	\$200,000	\$228,886
Prior Year Committed funds	\$200,000	\$228,886
Reserves	\$11,908	\$0
Contingency (Unallocated Expense)	\$65,718	\$37,676
Total	\$879,121	\$970,991
Expenditures	1%	1%

Expenditures	\$108,356,254	\$109,425,941
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Summary

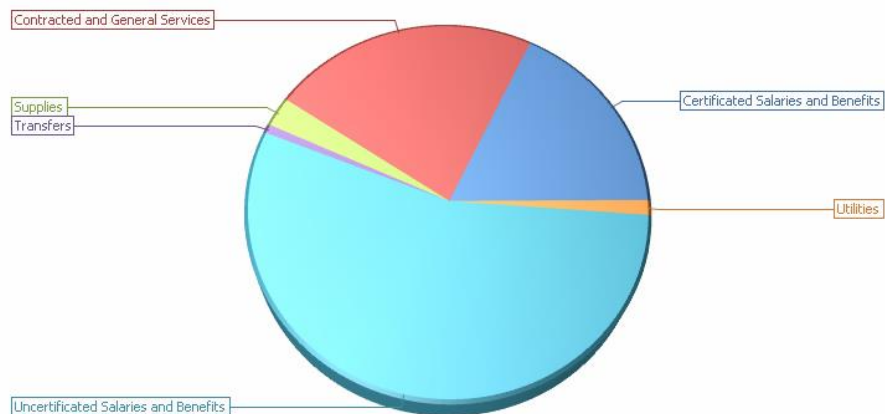
	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	\$108,356,254	\$109,425,941
Total Expenditures	\$108,356,254	\$109,425,941
Variance	\$0	\$0

Administration

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$722,594	18%
Contracted and General Services	\$933,065	23%
Supplies	\$106,523	3%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,246,134	55%
Utilities	\$52,600	1%
Expenditures	\$4,092,216	

Administration

Lethbridge School Division

2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Total Administration

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$4,092,216	\$4,253,283
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$4,092,216	\$4,253,283
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Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$722,594	\$722,594
Expenditures	18%	17%

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$2,246,134	\$2,424,996
Expenditures	55%	57%

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Alberta Home and School AGM Registration Fees	\$7,000	\$7,000
Board Communications	\$6,447	\$8,947
Building Maintenance	\$30,000	\$30,000
Insurance/Bond Premium	\$131,700	\$126,700
Professional Learning	\$43,503	\$38,003
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$25,000
Computer Services	\$192,960	\$192,960
Consultants	\$65,447	\$65,447
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$9,150	\$9,150
Telephone	\$28,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$31,000	\$31,000
Dues/Fees	\$21,500	\$17,500
ASBA Membership Fees	\$67,458	\$67,458
Membership Zone 6	\$2,850	\$2,850
Printing	\$34,500	\$32,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$43,690	\$48,190
Miscellaneous Services	\$18,000	\$18,000
Employee Recognition	\$15,000	\$15,000
Travel and Subsistence	\$52,000	\$49,500
Car Allowances	\$22,640	\$22,640
Total	\$933,065	\$915,565
Expenditures	23%	22%

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Supplies	\$79,523	\$79,228
Furniture and Equipment (Under \$5000)	\$12,000	\$12,000
Computer Purchases	\$15,000	\$15,000
Total	\$106,523	\$106,228
Expenditures	3%	2%

Administration

Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Utilities	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Electricity	\$25,000	\$25,000
Gas	\$25,000	\$25,000
Water and Sewer	\$2,600	\$2,600
Total	\$52,600	\$52,600
Expenditures	1%	1%

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
Total	\$31,300	\$31,300
Expenditures	1%	1%

Expenditures	\$4,092,216	\$4,253,283
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Summary

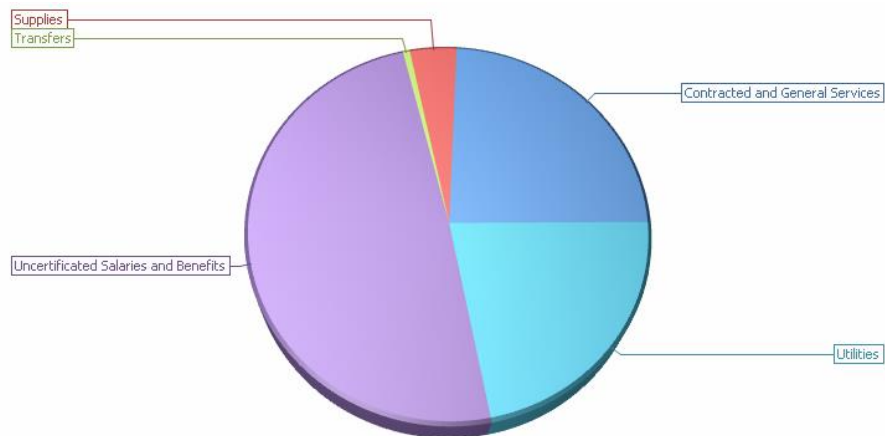
	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	\$4,092,216	\$4,253,283
Total Expenditures	\$4,092,216	\$4,253,283
Variance	\$0	\$0

Plant Operations and Maintenance

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,471,314	24%
Supplies	\$408,900	4%
Transfers	\$60,000	1%
Uncertificated Salaries and Benefits	\$5,052,117	49%
Utilities	\$2,277,000	22%
Expenditures	\$10,269,331	

Plant Operations and Maintenance

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Plant Operations and Maintenance

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$10,269,331	\$8,808,921
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$10,269,331	\$8,808,921
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Expenditures

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$5,052,117	\$4,630,282
Expenditures	49%	53%

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Building Maintenance	\$839,230	\$474,223
Employee Assistance	\$3,360	\$3,360
Grounds Maintenance	\$91,000	\$53,000
Insurance/Bond Premium	\$655,050	\$398,307
Professional Learning	\$15,832	\$15,832
Telephone	\$43,500	\$37,500
Equipment Repair	\$46,100	\$46,100
Dues/Fees	\$2,000	\$2,000
Advertising	\$1,000	\$1,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$762,502	\$651,383
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total	\$2,471,314	\$1,694,445
Expenditures	24%	19%

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Supplies	\$320,000	\$220,295
Computer Supplies and Software	\$61,900	\$1,900
Furniture and Equipment (Under \$5000)	\$27,000	\$7,000
Total	\$408,900	\$229,195
Expenditures	4%	3%

Plant Operations and Maintenance

Lethbridge School Division
2020-2021 Preliminary Budget

Lethbridge School Division

2020-2021 Preliminary Budget

Utilities	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Electricity	\$1,540,000	\$1,490,000
Gas	\$527,000	\$565,000
Water and Sewer	\$210,000	\$200,000
Total	\$2,277,000	\$2,255,000
Expenditures	22%	26%

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Capital Purchases (Over \$5000)	\$60,000	\$0
Total	\$60,000	\$0
Expenditures	1%	0%

Expenditures	\$10,269,331	\$8,808,921
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Summary

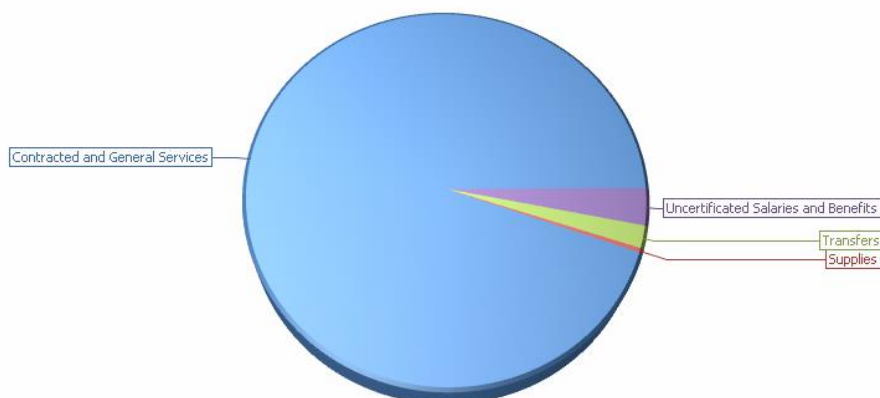
	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	\$10,269,331	\$8,808,921
Total Expenditures	\$10,269,331	\$8,808,921
Variance	\$0	\$0

Transportation

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Transportation



Category	Amount	Percentage
Contracted and General Services	\$2,560,785	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$87,413	3%
Expenditures	\$2,710,797	

Transportation

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Transportation

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$2,710,797	\$2,618,279
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$2,710,797	\$2,618,279
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Expenditures

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$87,413	\$87,413
Expenditures	3%	3%

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$100,000	\$20,000
Bussing Costs	\$2,213,785	\$2,201,267
Bus Pass Purchases	\$235,000	\$235,000
Travel and Subsistence	\$2,000	\$2,000
Total	\$2,560,785	\$2,468,267
Expenditures	94%	94%

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Computer Purchases	\$10,000	\$10,000
Total	\$10,000	\$10,000
Expenditures	0%	0%

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total	\$52,600	\$52,600
Expenditures	2%	2%

Expenditures	\$2,710,797	\$2,618,279
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Summary

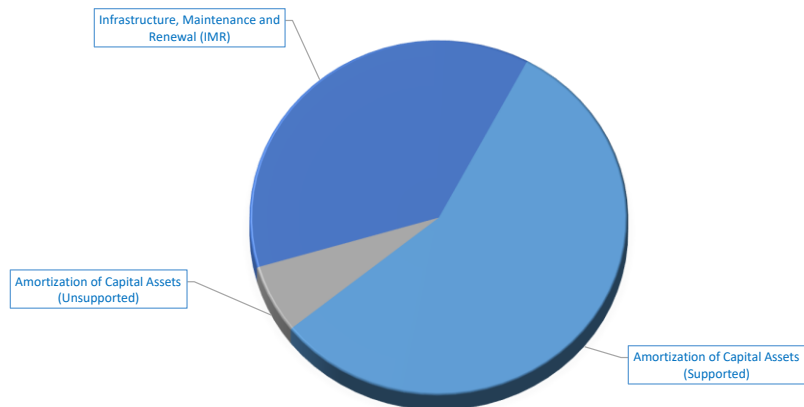
	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	\$2,710,797	\$2,618,279
Total Expenditures	\$2,710,797	\$2,618,279
Variance	\$0	\$0

Capital and Debt Services

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,097,276	56%
Amortization of Capital Assets (Unsupported)	\$561,249	6%
Infrastructure, Maintenance and Renewal (IMR)	\$3,364,132	37%
Expenditures	\$9,022,657	

Capital and Debt Services

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division

2020-2021 Preliminary Budget

Capital and Debt Services

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	\$9,022,657	\$8,890,030
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center	\$9,022,657	\$8,890,030
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Expenditures

Capital and Debt Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$3,364,132	\$3,231,505
Total	\$9,022,657	\$8,890,030
Expenditures	100%	100%

Expenditures	\$9,022,657	\$8,890,030
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Summary

	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	\$9,022,657	\$8,890,030
Total Expenditures	\$9,022,657	\$8,890,030
Variance	\$0	\$0