Lethbridge
SCHOOL DIVISION

ANNUAL BUDGET REPORT

2020-2021

FOR FISCAL YEAR ENDING AUGUST 31, 2021
LETHBRIDGE, ALBERTA, CANADA

LETHBRIDGE SCHOOL DIVISION



Lethbridge School Division
433 - 15th Street South
Lethbridge, Alberta T1J 2Z4
www.lethsd.ab.ca



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.

- Mission Statement

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

-Vision Statement

Save Paper, view our report online.

This report is optimized for onscreen viewing.
For best results, choose “two-page display”
in your PDF reader.

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



ANNUAL BUDGET REPORT

2020-2021

2020-2021 PRELIMINARY BUDGET - APPROVED MAY 26, 2020

FOR FISCAL YEAR ENDING AUGUST 31, 2021
LETHBRIDGE, ALBERTA, CANADA

PREPARED BY LETHBRIDGE SCHOOL DIVISION
DIVISION OF BUSINESS AFFAIRS - FINANCE
AUGUST 2020

433 - 15th Street South
Lethbridge, Alberta, Canada T1J2Z4
www.lethsd.ab.ca

Welcome to Our Budget Report

It is our pleasure to submit Lethbridge School Division's Annual Budget Report for the 2020-2021 school year. The purpose of the Annual Budget Report is to provide our community with a clear and transparent insight into the development of our budget. It also provides an opportunity to analyze and comment on the budget highlights and information of the Division, its budget, and the outlooks for the future.

The budget process is an opportunity for the Board of Trustees, Administration, and the stakeholders within the Division to review the ever changing environment of the Division, while ensuring that the Division continues to provide quality education to our students. These operating and capital budgets are developed to assist in the achievement of our Board's strategic plan and priorities of Achievement, Inclusion, and Innovation. The Division utilizes multi-year plans and budget projections to ensure that the Division maintains its long-term financial stability while ensuring that we meet the needs of our students.

The Annual Budget Report is divided into four (4) major sections:

1) Executive Summary
2) Organizational Section
3) Financial Section
4) Informational Section

2020-2021 Significant Budget Factors:

The School Division has been growing for many years, in which, many of these growth factors have both added challenges and also assisted in the development of the 2020-2021 budget, as discussed throughout this report. The most significant factor that added challenges to the development of the 2020-2021 budget was the change in Provincial Government:

- In April 2019, there was a change in Provincial Government; whereas, the new government has made some significant changes to the funding for education. The 2019 Provincial Budget was announced on October 24th, 2019 (typically provided in March/April) and included some unexpected changes to funding allocations. These changes included the elimination of the Class-Size Funding, Classroom Improvement Fund (CIF), and the School Fee Reduction Grant. Overall, there was a $5.2 million unexpected funding reduction; in which, the Province provided a $2.2 million transitional grant for these grants, resulting in a $3.0 million funding shortfall for the 2019-2020 school year. The Division used one-time reserves and other cost savings to minimize the disruption to classrooms, programs, and services. Budget 2020-2021 had to address these funding changes.

- The Provincial Government also created a new Funding Framework Model for education as part of the 2020 Provincial Budget (2020-2021 school year). The prior framework grants (36 grants) have now been modified to the new framework (15 grants); whereas, these new grants are not easily (or not at all) comparable to the prior framework. One of the most significant changes in the new funding framework is the use of Weighted Moving Averages (WMA) to determine funding allocations. Although the WMA assist with predictable funding, it has its disadvantages to growing divisions.

Some of the major factors assisting the budget development relating to the Division's growth are the potential increases in overall funding for the enrolment growth, changes in funding for operations and maintenance, and the addition of new schools.

- The overall increase in funding from student enrolment allows growth of the overall education programming and allows for more economy-of-scale in the overall costs of the Division as certain costs remain consistent. The new funding framework's Weighted Moving Average (WMA) will support in future budget years with more predictable funding model (minimizes significant fluctuations from year-to-year) and allows the Division to hire the staffing to cover the projected enrolment growths (without the risk of funding changes in the fall operating budget).

- The new funding framework also had some significant changes to the funding allocation for operations and maintenance. Historically, this funding was based on the prior year student enrolment which was always a year behind and did not always account for the actual facilities that were required to be maintained. The new funding framework now takes into account the actual utilized vs. underutilized facility space in conjunction with the Weighted Moving Average (WMA) student enrolment to determine the funding; in which, has resulting in significant increases to this operations and maintenance funding for our Division and allows for the appropriate capacity to maintain our facilities.

- The addition of new schools and modernizations can also allow the school to have reduced maintenance costs for these new facilities as there is typically less up-keep costs with new facilities. New schools usually also have new furniture, equipment, and resources for our students.

The COVID-19 pandemic has significantly impacted the Division in the preparation of the 2020-2021 school year. The 2020-2021 budget was developed with the underlying assumption that schools would be reopened for the September 2020 school start. Currently schools are planned to be reopened as scheduled; whereas, the Division is providing parent/student choice whether to attend school in-person or to receive an "at-home" delivery of instruction.

In an attempt to further improve the transparency of the Division's budget, we have developed this Annual Budget Report to assist in providing additional details on the operating budget, capital plan, and guidelines/process for how the Division budget is prepared. We hope that this report assists you in understanding the Division's budget and the process and factors that create it

I am honoured to be part of a team that truly cares about the School Division and our efforts to provide quality education to our students.

Respectfully submitted,



Mark DeBoer, CPA, CA, SFO, CSBO
Director of Finance

Budget Recognition

Association of School Business Officials International (*ASBO*)

The Association of School Business Officials International (*ASBO*) has awarded the Meritorious Budget Award (*MBA*) for excellence in the preparation and issuance of its budget to Lethbridge School Division. 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 report.

The Meritorious Budget Award (*MBA*) Program was designed by ASBO International and school business management professionals to enable school business administration to achieve excellence in budget presentation. The MBA is only conferred on school systems that have met or exceeded the MBA Program Criteria. We believe our current 2020-2021 Annual Budget Report also complies with ASBO's standards/criteria, and we will be submitting the Annual Budget Report for consideration to be awarded the MBA again.

Notes Regarding this Report

This Annual Budget Report has been designed to act as a resource for the public, students, parents, and employees. The purpose of this Annual Budget Report is to provide our community with a clear and transparent insight into the budget and other financial information of the Division. It also provides an opportunity to analyze and comment on the budget highlights and information of the Division. The report is divided into four major sections: Executive Summary, Organizational, Financial, and Informational.

The budget year is the fiscal year 2020-2021, representing the period from September 1st, 2020 to August 31st, 2021. This fiscal year may also be referred to as 20-21, 2020-21, 20/21, 2020/2021 and/or Budget 2020; these variations of the fiscal year or school year may be used interchangeably.

The Division name may be listed throughout the report as Lethbridge School Division, LSD51, and/or the Division; these variations of the Division name may be used interchangeably. Note: Effective September 1st, 2019, the School Division's name was legally changed from "Lethbridge School District No. 51" to "Lethbridge School Division" and has been updated accordingly throughout this document. *There may be some documents/reports developed before the legal name change that may be included in this report and were not able to be updated until appropriately approved (i.e. policies and other reports); whereas, these references to "Lethbridge School District No. 51" are considered to be interchangeable with the new legal name of "Lethbridge School Division".*

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

LETHBRIDGE SCHOOL DISTRICT NO. 51

for excellence in the preparation and issuance of its budget for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

Thomas E. Wohlleber, CSRM
President

David J. Lewis
Executive Director

Lethbridge School Division

20/21 Annual Budget Report

Condensed Table of Contents:

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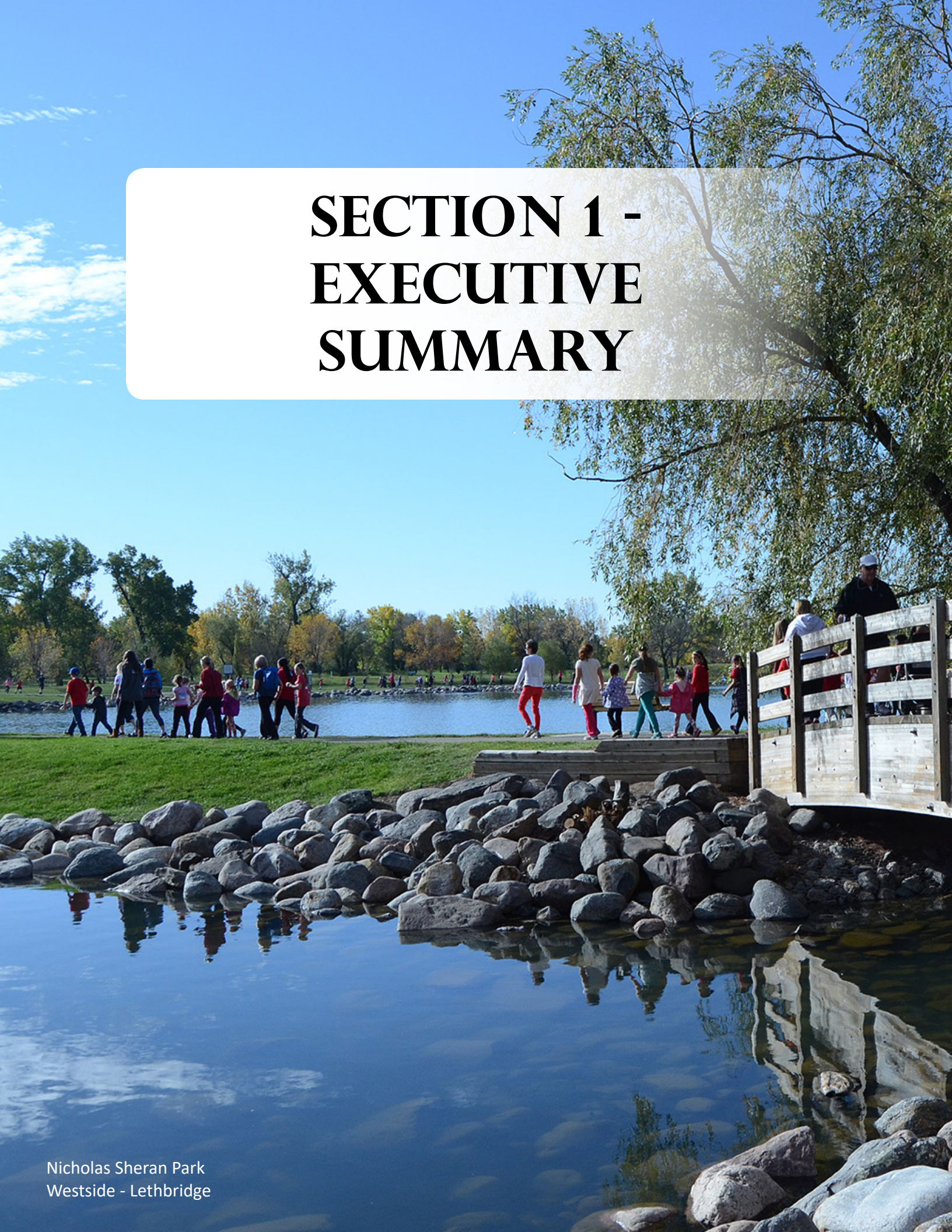
SECTION 1 - EXECUTIVE SUMMARY



Nicholas Sheran Park
Westside - Lethbridge

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Lethbridge
SCHOOL DIVISION

Accountability Statement

The Operating Budget for Lethbridge School Division for the school year commencing September 1, 2020, was prepared under the direction of the Board of Trustees in accordance with the responsibilities specified in the *Education Act*, the *Government Accountability Act*, the Policy on *System Budgeting,* and the provincial government's accounting policies.

Signed:

Mr. Clark Bosch
Board Chair

Signed:

Dr. Cheryl Gilmore
Superintendent

Signed:

Ms. Christine Lee
Associate Superintendent, Business Affairs

Lethbridge SCHOOL DIVISION

Our Division at a Glance

12,019
Total Students
(2.26% increase)

$134.45 MILLION
Operating Budget
(2020-2021)

93%
Of revenues are Provincial Grants

19.1
Average K-3 Class Size
(2018/2019)

$11,761
Average Cost Per FTE Student
(2020-2021)

80%
Spent on Instructional Services

625
Total FTE of Teachers
(3.8 FTE decrease)

$100,854
Average Teacher Cost
(2020-2021)

23
Division Schools
(K-12)

486
Total FTE of Support Staff
(29.8 FTE decrease)

3rd
Largest Employer in the City
(2019)

100,442
City of Lethbridge Population
(2019)

2020-2021 DIVISION HIGHLIGHTS

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.

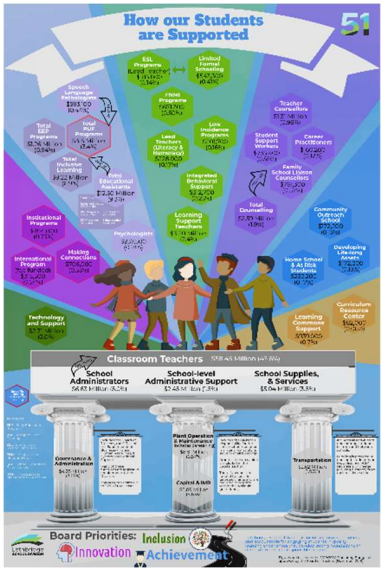
Division Priorities and Strategies

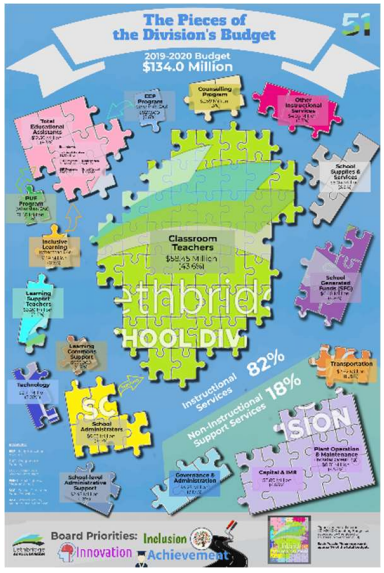
The Board of Trustees held a consultation session with the education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for over 200 parents, students, division staff, and community members to provide comments and feedback to 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

Click to view 2020-2021 Budget Posters (page 38-39)

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:

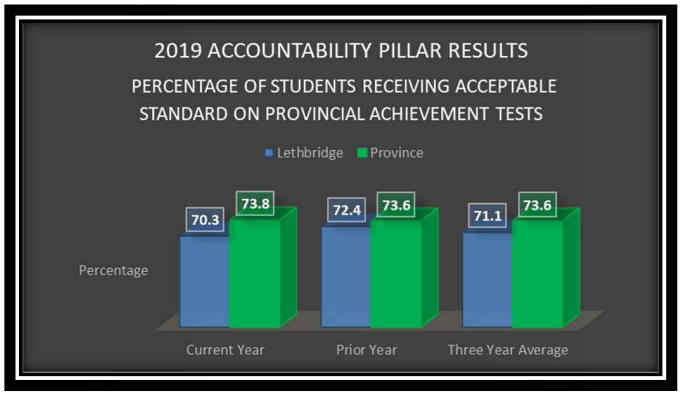
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a concept-based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers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

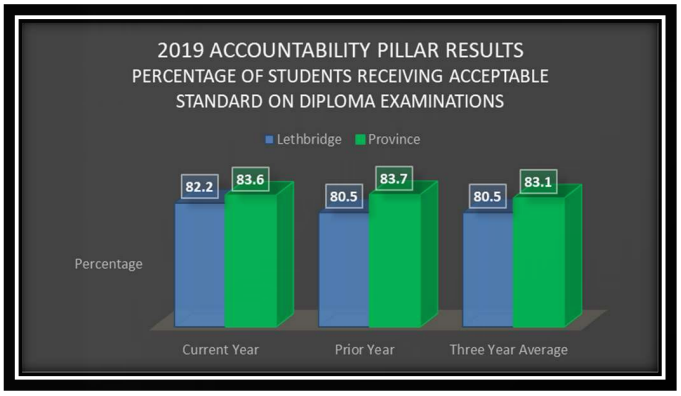
Student Achievement

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.





Source: Alberta Education Accountability Pillar Results, May 2019

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.

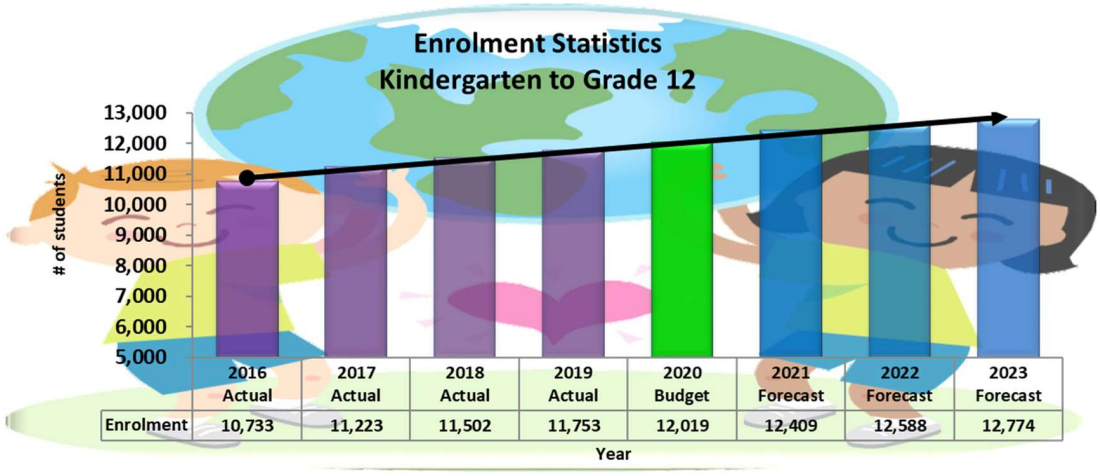


This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th 2020. This budget will become the budget under which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

Click to view 2020-2021 Budget Development Process (page 46)

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 2019-2010. 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.

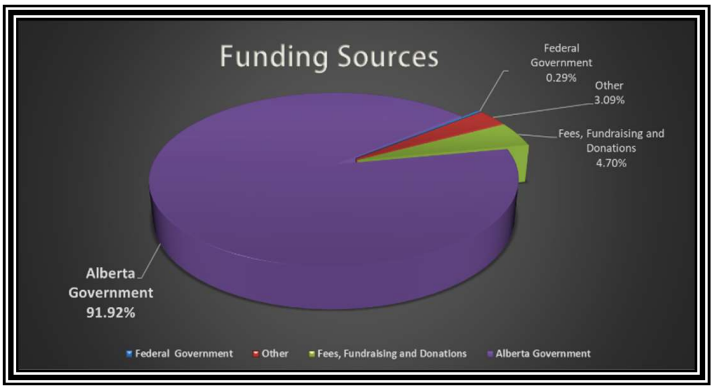
Projected enrolments over the next four-year period show an increase in 2020 of 2.26%. There has been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years, in particular Lethbridge has become home to many refugee families from other 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**
Variance from 2020-2021 FTE enrolment (unfunded students)			*(227.8)*

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

Funding Sources

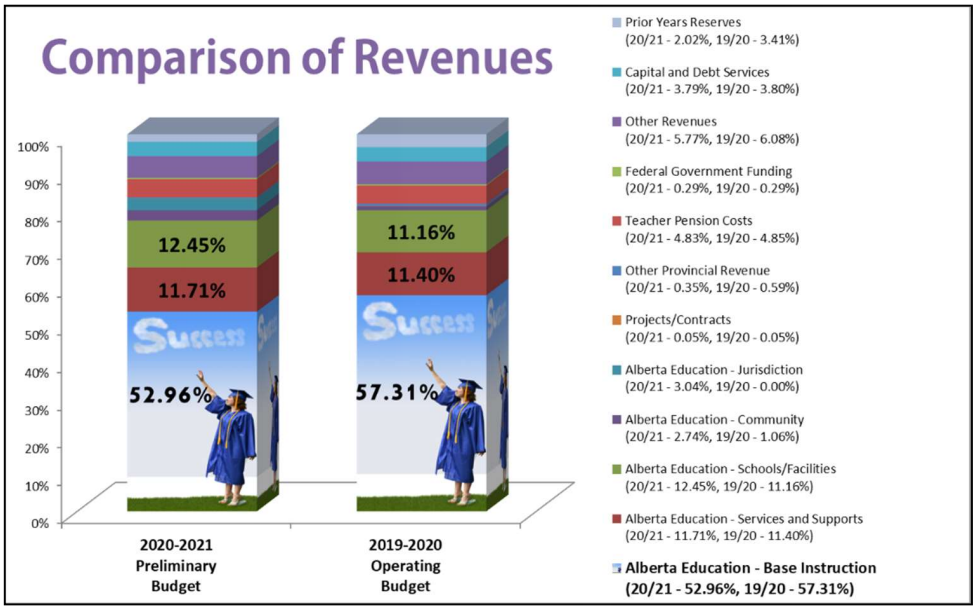


Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives over 93% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues,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

The Division receives operating and capital revenues from the Province, through Alberta School Foundation Fund (ASFF); therefore, does not specifically levy any taxes. ASFF raises funding through municipal property taxes throughout the Province.

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.



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.

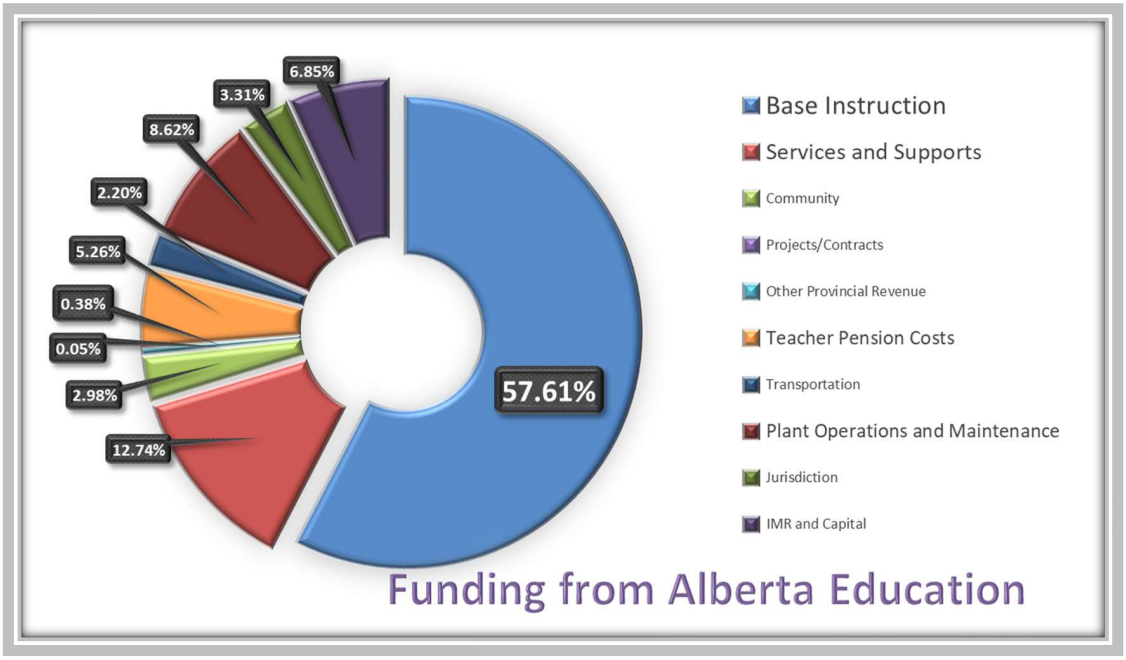


**Chart and percentages above are based on total Alberta Education funding (excludes other Division revenues)*

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:

	2020-2021 Preliminary Budget			2019-2020 Operating Budget			Variance from 20-21 Prelim Budget			
Revenues Sources	**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.

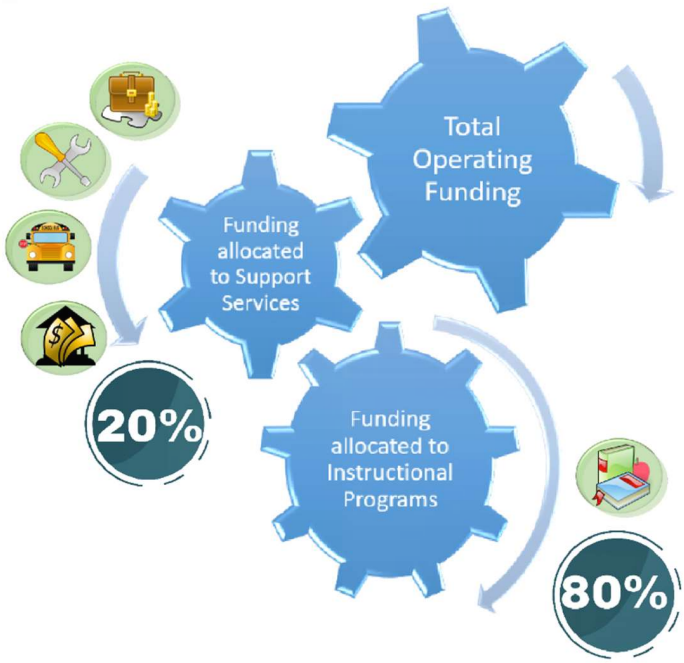
	2020-2021 Preliminary Budget			2019-2020 Operating Budget			Variance from 20-21 Prelim Budget			
Funding Allocations	**Operating Revenues**	**One-time Reserves**	**2020-2021 Preliminary Budget**	**Operating Revenues**	**One-time Reserves**	**2019-2020 Operating Budget**	***Operating Revenues***	***One-time 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		$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%*

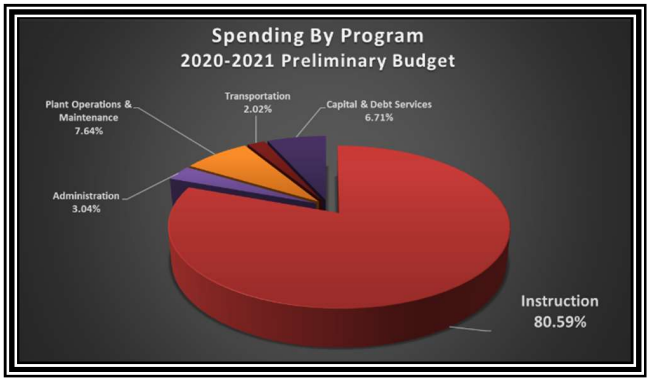
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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





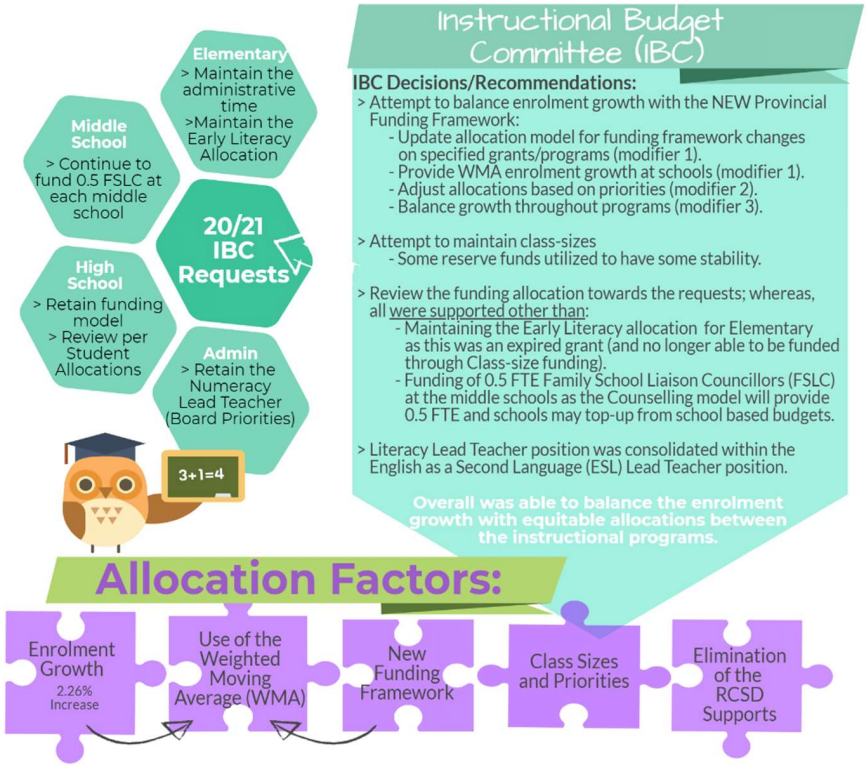
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The $134.45 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, 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. The Division currently does not have any long-term or debenture debt as all debentures were repaid in the 2017-2018 school year. There are no plans to incur additional debt.

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).

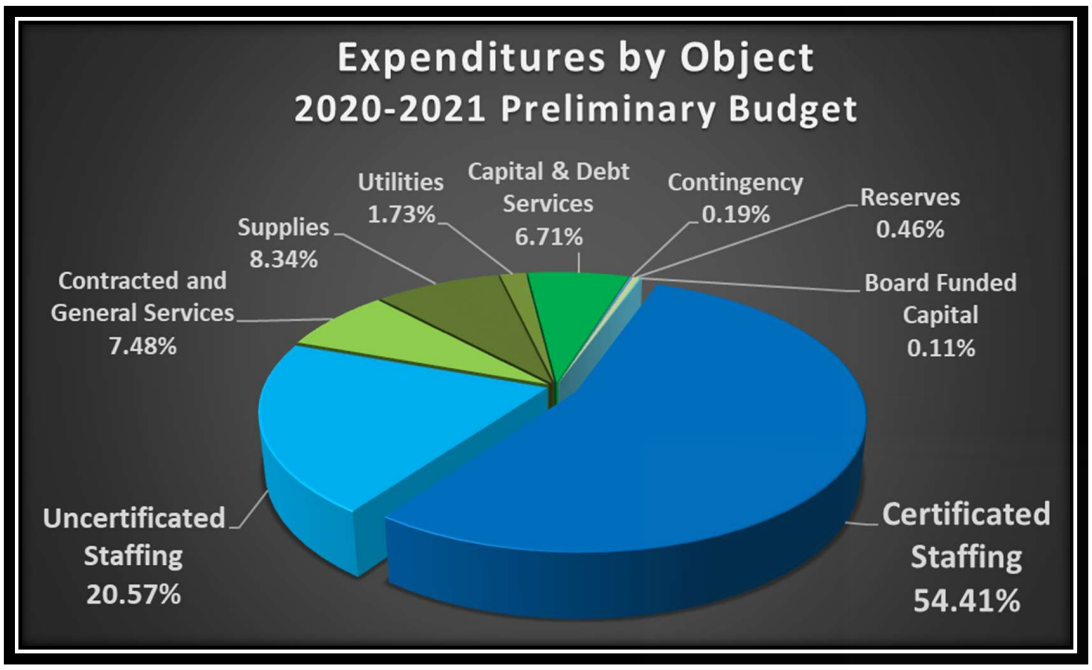
Transfers – Reserve Allocations – 0.46% of Division Spending

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.

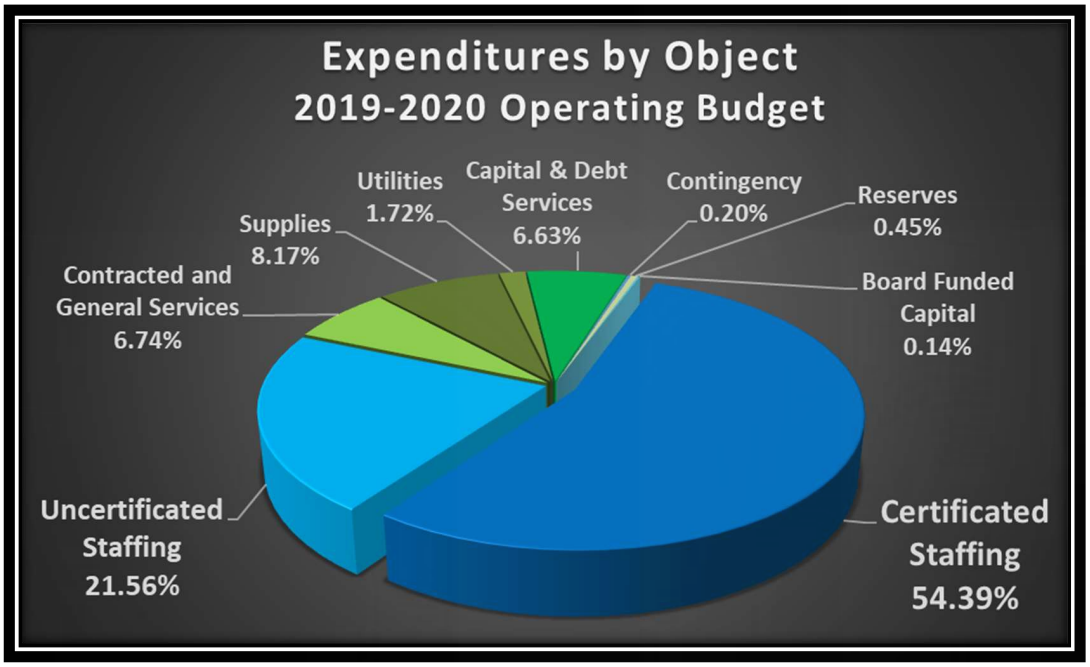
Transfers – Board Funded Capital – 0.11% of Division Spending

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

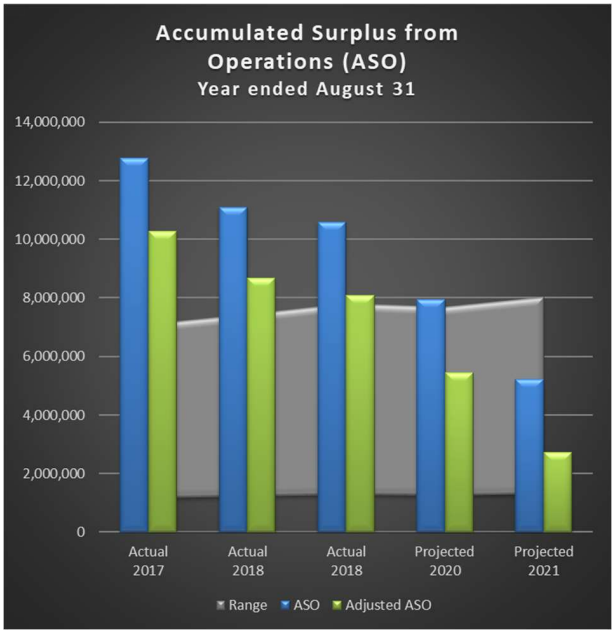
In 2017-2018, the cost was approximately $11,655 to educate a full time equivalent (FTE) student in Lethbridge School Division as compared to the provincial average of all public school authorities of $11,642 per student (most recent info available). In 2018-2019 the cost is projected at $11,932 per 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.

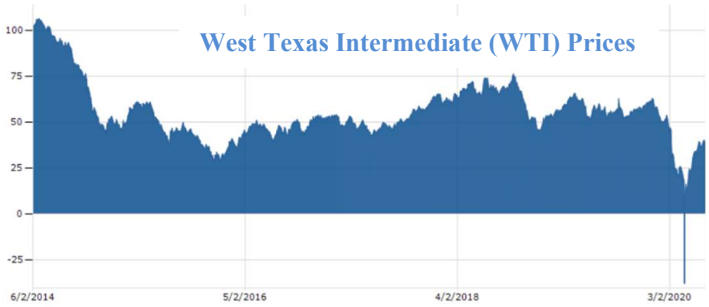
In budget 2020-2021, there was a total of $2.72 million in reserve funds planned to be utilized to balance expenditures. The Division planned $397,500 to assist with the Funding Framework changes to minimize the effects on the classroom, $275,000 for resourcing and the start-up costs of the SouthEast 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.

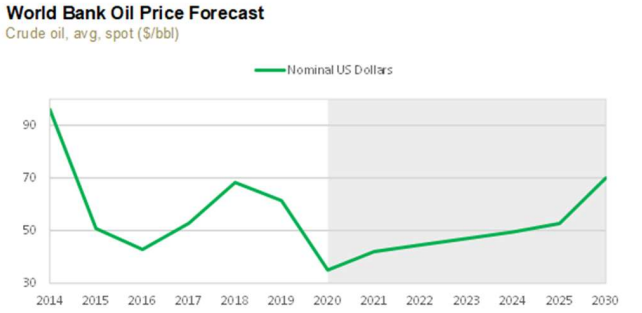
Financial Forecast

Lethbridge School Division receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. In June 2014, a barrel of West Texas Intermediate (WTI) started to decline from a high of $104 US a barrel, eventually bottoming out at around $41 US per barrel in 2015. The drop in the price of oil has had a significant impact on the Alberta Economy.



In June 2020, the average price of WTI was $38 US per barrel. As shown on the chart to the right, the oil prices have decreased significantly from 2014 prices and recently had another significant reduction in 2020; whereas, these prices are substantially lower than in prior years.

Source: http://markets.businessinsider.com



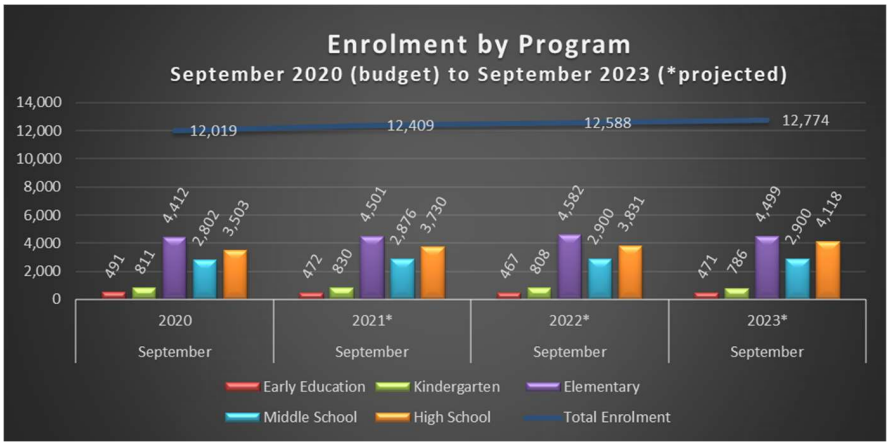
	2018	2019	2020	2021	2022	2023	2024	2025	2030
Nominal US Dollars	68.3	61.4	35.0	42.0	44.5	47.0	49.5	52.7	70.0

Source: World Bank Commodity Price Forecast, April 2020

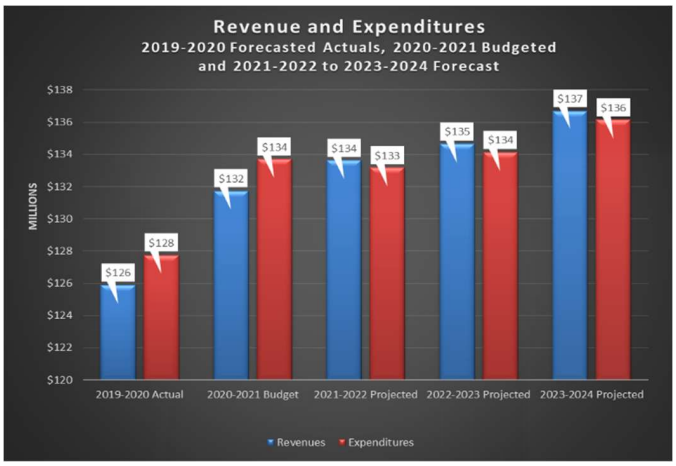
As projected by the World Bank in April 2020, oil prices will not regain the +$100 US per barrel price, but are expected to reach around $70 by 2030. The current government is continually looking at diversify revenues to lessen the impact of oil prices on provincial finances.

With the new funding framework, the Province has committed to funding school boards for student growth based on this new framework (provided a three-year commitment), so unless there is a significant turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2022 to 2024 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approx. 60% of total revenues while other grants from the Province are approximately 30% of total revenues.

Student enrolment is expected to increase by 755 students (or 6.2%) over the next four years to September 2023. Enrolment impacts future grant revenues as well as programming and staffing decisions.



	Projected Actual 2019-2020	Preliminary Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024
REVENUES					
Government of Alberta	$119,607,882	$123,593,367	$125,344,919	$126,250,318	$128,173,290
Federal Government and/or First Nations	$388,944	$388,944	$392,833	$396,761	$400,729
Fees	$1,860,408	$3,936,505	$4,013,145	$4,091,278	$4,170,932
Other sales and services	$1,289,100	$1,019,267	$900,000	$900,000	$900,000
Investment income	$309,941	$193,000	$294,930	$297,879	$300,858
Gifts and Donations	$408,000	$408,000	$408,000	$408,000	$408,000
Rentals of facilities	$34,704	$34,704	$34,704	$34,704	$34,704
Fundraising	$1,979,883	$2,160,000	$2,230,089	$2,262,258	$2,295,685
Total Revenues	$125,878,862	$131,733,787	$133,618,620	$134,641,198	$136,684,198
EXPENSES					
Certificated salaries and benefits	$72,897,496	$73,149,763	$73,836,465	$74,329,765	$75,620,274
Uncertificated salaries and benefits	$26,805,332	$27,656,990	$27,569,620	$27,763,590	$28,187,726
Contracted and general services	$8,900,058	$10,051,133	$9,928,466	$10,009,030	$10,139,209
Supplies	$3,746,495	$4,905,376	$3,890,546	$3,926,540	$3,964,548
Utilities	$2,307,600	$2,329,600	$2,403,486	$2,437,397	$2,472,635
Contingency, commitments and transfers	$119,753	$265,718	$65,718	$65,718	$65,718
School Generated Activities	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Capital and debt services	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Total Expenses	$127,745,261	$133,693,952	$133,170,994	$134,113,521	$136,139,051
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
Accumulated Surplus from Operations (Deficit) beginning of Period	$10,593,911	$7,939,183	$5,233,623	$5,281,249	$5,508,926
Surplus (Deficit) of Revenues over Expenses	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
Net Transfer to Capital and Capital Reserves	($788,329)	($745,395)	($400,000)	($300,000)	($600,000)
Accumulated Surplus from Operations (ASO) - End of Period	$7,939,183	$5,233,623	$5,281,249	$5,508,926	$5,454,073
Less: School Generated funds in Reserves	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)
Adjusted ASO - End of Period	$5,441,177	$2,735,617	$2,783,243	$3,010,920	$2,956,067
	4.26%	2.05%	2.09%	2.25%	2.17%



Student enrolment is one of the largest factors for the projected revenues and expenses. Based on increased enrolment and other factors, the Division revenues are projected:

- 20/21 - $131.7 million (4.65% increase)
- 21/22 - $133.6 million (1.43% increase)
- 22/23 - $134.6 million (0.77% increase)
- 23/24 - $136.7 million (1.52% increase)

The Provincial funding projections are based on the new funding framework, including the use of the weighted moving averages for funded student enrolment.

Other factors that 2019-2020 projected actuals were significantly less normal as a result of COVID-19 pandemic with school closures for both revenues and expenditures. There were reductions in the Provincial funding and the related costs for non-essential support staffing (temporary staff layoffs) and reductions to transportation funding for these closures. There was reduced fees and related costs for school-based activities and options as many of these activities were cancelled due to these school closures.

Salary increases and the cost of experience increments and benefit cost increases places significant pressures on the operating budget and is expected to continue. Salary and benefit costs could increase from experience increments; however, these increases are somewhat offset by potential staff retirements. When beginning teachers are hired to replace retired teachers there is a reduction in the average teaching cost to the Division, which assists with overall salary cost increases and the Division's ability to maintain current staffing levels or ideally hire additional staffing to meet student needs.

The projected increase in staffing costs mostly relates to increased student enrolment for hiring additional teachers and support staffing for the enrolment growth (to maintain appropriate class sizes). There are also effects in the 2020/21 budget with the new funding framework, including the elimination of the Class-Size Funding (in 2019/20 school year – use of one-time reserves to support), use of the weighted moving average, and the reductions to the Program Unit Funding (PUF); whereas overall, the Division had a decrease of 3.8 full-time equivalent (FTE) of teaching staff and 19.8 FTE reduction in support staff (majority from educational assistants in the PUF program). Although 2020/21 budget had a somewhat "reset" on staffing with the new funding framework, it is projected that in future budget years, the Division will be able to continue to increase staffing to accommodate the increased student enrolment.

The cost of supplies and contracted services will increase a minimum of 1% per year over the next three years. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services. Some of the one-time projects/costs included in the forecasts:

- Budget 2020/21 includes an estimated $1.3 million of school-based carry-forward funding from 2019/20 which this one-time funding is included within the 2020/21 supplies, contracted services, and commitments. These one-time costs are not included within the future cost projections.
- In 2020/21, the Division will expend approximately $275,000 to resource the new Southeast Elementary School that is in process of being constructed. These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose.

The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations.

The Division will need to monitor the Accumulated Surplus from Operations (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 provided by Alberta Education and expenditure decisions made by the Division.



Lethbridge Collegiate Institute
Arts Academy Dance Program
"Khoros"

Average Class Sizes

The following chart illustrates the change in class size over the past three years and compares our Division's class sizes to the other four (4) largest public school jurisdictions within the Province of Alberta.

Average Class Size Comparison

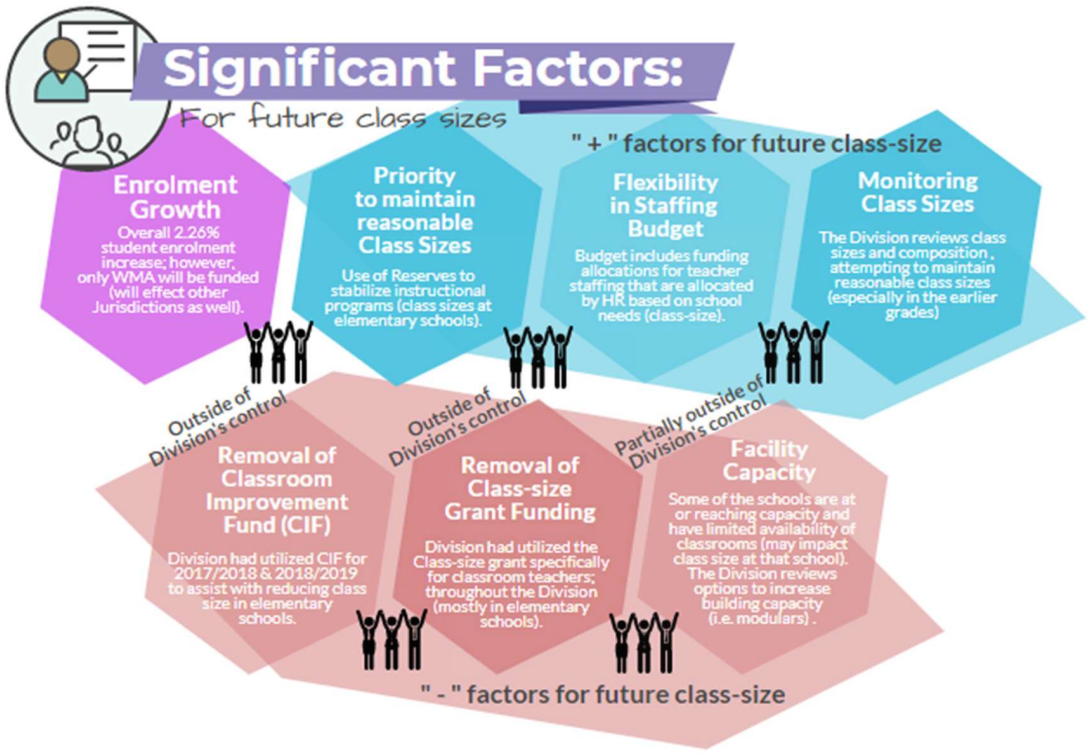
School Jurisdication	# of Schools	K to 3			4 to 6			7 to 9			10 to 12		
		2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Edmonton - Public	213	22.2	21.8	21.6	22.9	22.8	22.5	24.9	25.1	24.9	26.8	27.4	27.2
Calgary - Public	232	20.0	20.0	21.0	22.9	23.2	23.5	26.0	25.9	25.7	29.1	28.5	27.9
Lethbridge - Public	22	21.3	20.9	19.1	24.5	24.0	22.2	26.3	25.4	25.8	24.5	23.8	25.7
Medicine Hat - Public	16	18.6	18.7	18.9	21.6	21.8	21.8	24.5	25.0	25.2	24.1	23.8	23.9
Red Deer - Public	24	19.7	20.1	20.0	25.2	24.8	25.0	24.8	25.0	27.2	25.9	23.9	25.0

** Alberta Open Government Portal (October 18, 2019 - most current data available) - any split grades categorized in the high grade level.*

As shown above, on average Lethbridge School Division has been able to reduce its class sizes during the past three years. The Division is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta.

Budget 2019/20 included staffing increases in an attempt to keep pace with student enrolment growth; whereas, it is projected that class sizes should remain at the same levels as in 2018/19. During the 2019/20 school year, the Province announced that the Class-Size Funding and other provincial grants were eliminated and that a transitional grant would be provided. These changes resulted in grant reductions of $5.2 million in the budget and the transitional grant was only covering $2.2 million for the Division; therefore, the Division had a $3.0 million unexpected funding shortfall. The $3.0 million shortfall was funded by one-time reserves and other savings to minimize disruptions to classrooms, programs, and services.

It is a priority of the Division to maintain reasonable class sizes. The following are some of the significant factors that effect the Division's future class sizes:



Human Resources

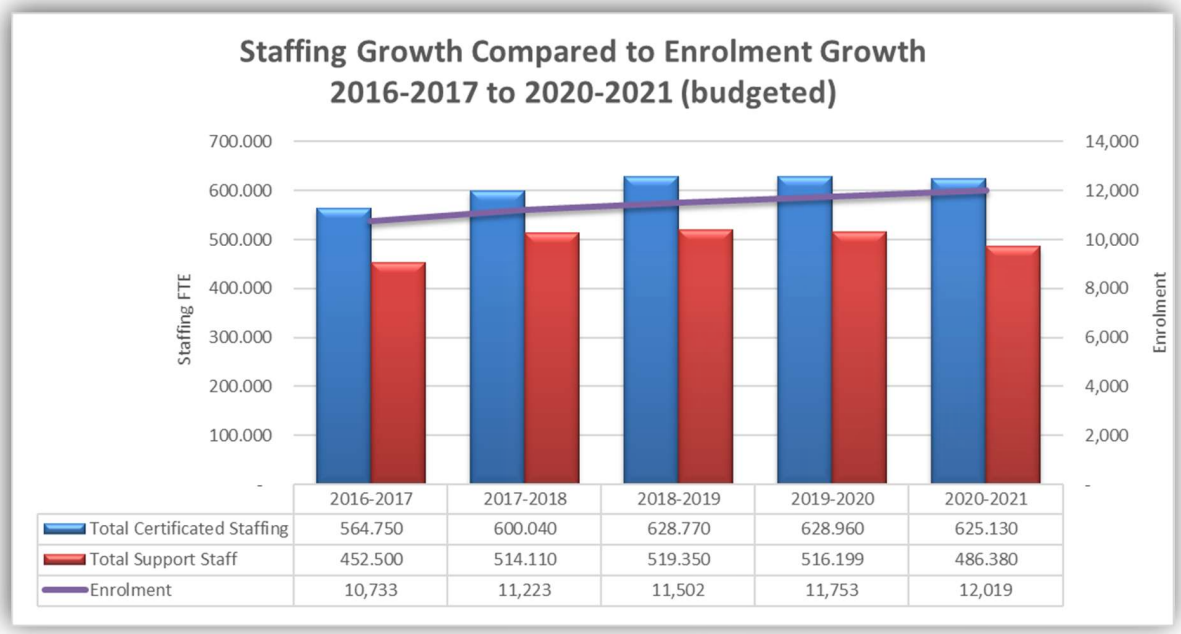
Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 75% of the Division's budget. The Division will employ 625 full time equivalent (FTE) teachers and 486 full time equivalents (FTE) support staff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



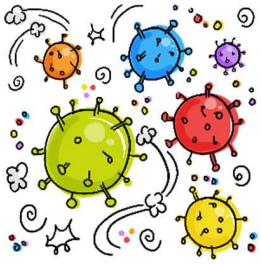
Ecole Agnes Davidson Elementary School
Winter Carnival – Annual Hockey Game



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Total Certificated Staffing	564.750	600.040	628.770	628.960	625.130
Total Support Staff	452.500	514.110	519.350	516.199	486.380
Enrolment	10,733	11,223	11,502	11,753	12,019

Effects from COVID-19 Pandemic

The COVID-19 pandemic has significantly impacted the Division in the preparation of the 2020-2021 school year; whereas, the preliminary budget and allocations were effectively developed prior to the pandemic. The 2020-2021 budget was developed with the underlying assumption that schools would be reopened for the September 2020 school start.

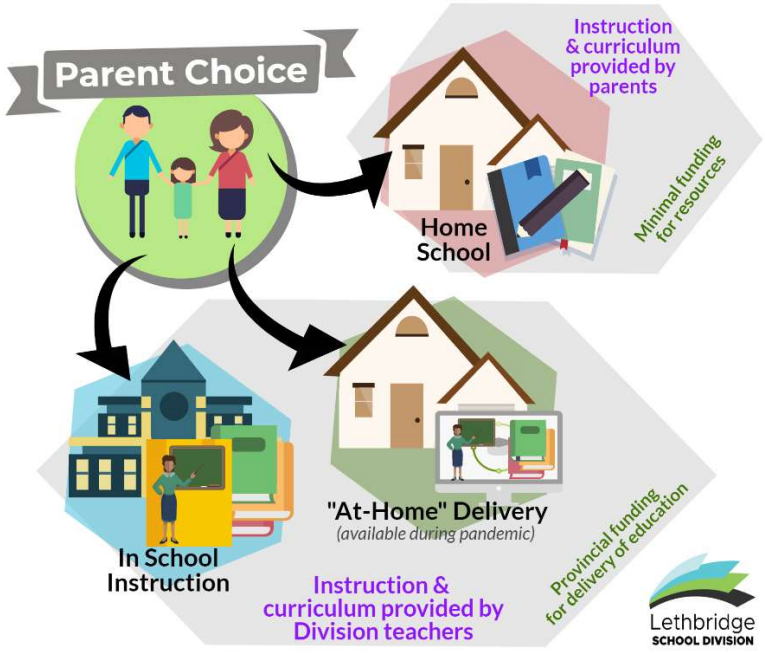


Initially, the Provincial Government provided a Re-Entry Plan for K-12 schools with three (3) scenarios that could exist when the 2020-21 school year begins:

1. Normal operations *("Regular Operations");*
2. In-school classes partially resume with some health restrictions that affect operations *("Blended Operations");* or
3. Schools remain closed for classes – at home learning continues *("At-Home Learning").*

On July 24, 2020, the Provincial Government announced that they would reopen schools in September in Scenario 1 with Near Normal Operations with Health Measures in place in an effort to reduce the spread of COVID-19.

Lethbridge School Division wanted to provide additional options to parents/students and has developed an "opt-out" of in-school instruction with an "at-home" delivery program; therefore, allowing parents/students the choice of either attending school "in-person" or receiving "at-home" learning from the Division. Both of these options will include all areas of curriculum (options will depend on grade level) and within those Programs of Study, the same outcomes as is expected in school will be covered as well as ongoing formative and summative assessment.



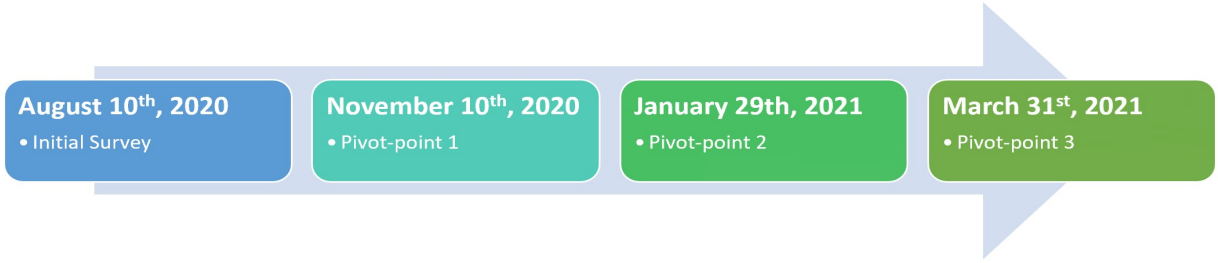
Under the provincial education model, parents also have the option to provide home school; however, this is significantly different than the "at home" delivery program, as the parent would be directly responsible for the delivery of curriculum, instruction, and the related assessment.

This "home school" model provides minimal funding for student resources; however, provides no additional funding for the Division nor the parents for delivery of instruction as it is the responsibility of the parents/students.

The Division's model of providing both in-school instruction and an "at-home" delivery program allows parent/student choice and it obviously does provide additional complexity to the upcoming school year. Currently, there is no additional funding being provided to the Division to accommodate the COVID-19 pandemic; therefore, the Division will need to be flexible in its structures for the 2020-2021 school year. The Division is providing parent/student surveys in early August 2020 to start planning and preparing for the student levels that are planning on attending schools and/or receiving "at-home" delivery.

The Division will use these surveys to establish the initial staffing requirements for these programs and will restructure the budgeted staffing accordingly. For "at-home" delivery of instruction, the Division will review the lateral capacity across the Division to establish online classes (i.e. an online class may include students from the same/similar grades from multiple schools). The number of students receiving "at-home" delivery will reduce the student levels attending the school in-person; therefore, classes and structures may be adjusted accordingly at each school.

Understanding that the situation may change for the pandemic, family situations, and other factors; the Division is adding some flexibility throughout the school year for those students receiving in-school instruction and "at-home" delivery. Therefore, in addition to the initial parent/student surveys in early August 2020, the Division is also planning on having three additional "pivot-points" during the school year to re-evaluate if parents/students want to make changes:



At each pivot-point, the Division will review the applicable student levels, review the updated staffing levels, and restructure the budgeted staffing accordingly. Although this obviously does provide additional complexity to the upcoming school year, the Division considers this to be in the best interests of our students and families by providing choice and flexibility (as much as possible).

In preparation of the in-school instruction, the Division has spent approximately $500,000 within our schools to provide safeguards for the protection of staff and students including personal protective equipment (PPE), plexiglass shields, and hand sanitizer stations. The Provincial Government announced in early August 2020 that it will be providing face shields and two (2) reusable masks for every teacher and student, two (2) touchless thermometers for each school, and a supply of hand sanitizer to support a safe return to school in September 2020. The Division and the schools are also putting additional processes in place to further protect our staff and students, such as increased sanitization/cleaning (especially in high contact areas), spacing out desks as much as possible, limiting access to schools, maintaining social distancing when possible, and other best practices to avoid the spread of COVID-19.

Although the no additional funding is being provided to the Division to accommodate the COVID-19 pandemic; the Division plans to operate within the 2020-2021 operating budget and may need to restructure/adjust throughout the year as required. It is still undetermined to what level the other effects of COVID-19 pandemic may have on the Division including staff absenteeism/leaves, additional outbreaks of coronavirus (at provincial level, local area, and/or at specific schools), and other related aspects that may occur during the school year. A flexible and collaborative approach throughout Division will support in appropriately reacting and adjusting for the situations that may occur.



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.



The following is an overview of the Division's capital projects costs and projections over the current year and over the next three (4) years. These include all of the Provincially Funded Capital Projects that have been approved:

	Projected Actual 2019-2020	Preliminary Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024
CAPITAL FUNDING					
Senator Joyce Fairbairn Middle School	$0	$0	$0	$0	$0
South East Elementary School	$8,670,395	$6,068,284	$2,038,681	$0	$0
IMR Capital Projects	$2,266,419	$1,121,377	$1,121,377	$1,121,377	$1,121,377
Modulars/Relocatable Facilities	$240,000	$60,000	$0	$0	$0
Total Revenues	$11,176,813	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Capital Project Outlays					
Senator Joyce Fairbairn Middle School	$0	$0	$0	$0	$0
South East Elementary School	$8,953,728	$6,068,284	$2,038,681	$0	$0
IMR Capital Projects	$2,266,419	$1,121,377	$1,121,377	$1,121,377	$1,121,377
Modulars/Relocatable Facilities	$240,000	$60,000	$0	$0	$0
Total Expenses	$11,460,146	$7,249,661	$3,160,059	$1,121,377	$1,121,377
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($283,333)	$0	$0	$0	$0
Unexpended Deferred Capital Contributions (UDCC), beginning of Period	$283,333	$0	$0	$0	$0
Surplus (Deficit) of Revenues over Expenses	($283,333)	$0	$0	$0	$0
Unexpended Deferred Capital Contributions (UDCC) - End of Period	$0	$0	$0	$0	$0

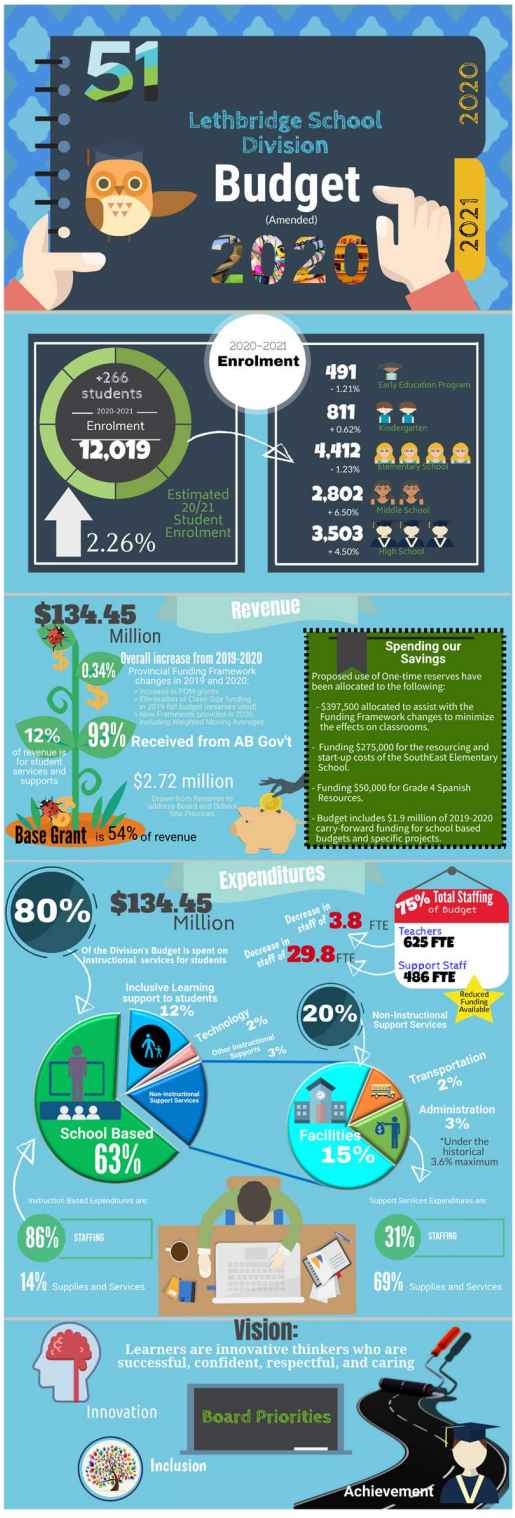
Expended Deferred Capital Contributions (UDCC), beginning of Period	$137,799,166	$144,162,036	$146,314,422	$144,377,204	$140,401,306
Capital Project Outlays (transferred from UDCC)	$11,460,146	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Supported Amortization recognized	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)
Unexpended Deferred Capital Contributions (UDCC) - End of Period	$144,162,036	$146,314,422	$144,377,204	$140,401,306	$136,425,407

The construction of the South East Elementary School is projected to be completed and final reporting to be submitted during the 2021/2022 school year and relates to the remaining budgeted costs of the capital project (projected work done up to the end of 2020/2021). This school is projected to be opened for the start of the school year in September of 2021. The final 10% of grant funding will be provided after the final reporting.

The Infrastructure, Maintenance & Renewal (IMR) grant funding require that at least one third (1/3) of the projects are capitalized (used for capital projects); whereas, we have budgeted one third of the grant funding and project costs to be capital over the upcoming years (IMR grant revenues offset the IMR capital projects). The Division has many capital projects available within IMR funding, including the major modernization projects to Westminster Elementary School and Senator Buchanan Elementary School.

Coalbanks Elementary School has been recently approved to have two (2) additional modulars to be added to the school. Dr. Probe Elementary School has also been approved to have one (1) additional modular added to the school. These are projected to be completed and submit final reporting within the 2020/2021 school year.

In relation to the Board Funded Capital, currently, there are operating contributions planned for capital acquisitions of $145,395 and contributions toward the Technology Evergreening funds of $600,000 in 2020/2021. In the next three (3) projected years, the Secondary School Evergreening Phase is projected to be completed during the summer of 2019/2020 and the Elementary School Evergreening Phase will use an estimated $1.9 million of capital reserves in 2022/2023. The Technology Evergreening reserves are saved up over multiple years and the funds are utilized when completing the related evergreening phases.



Click to view 2020-2021 Budget Overview Infographic (page 34-35)

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

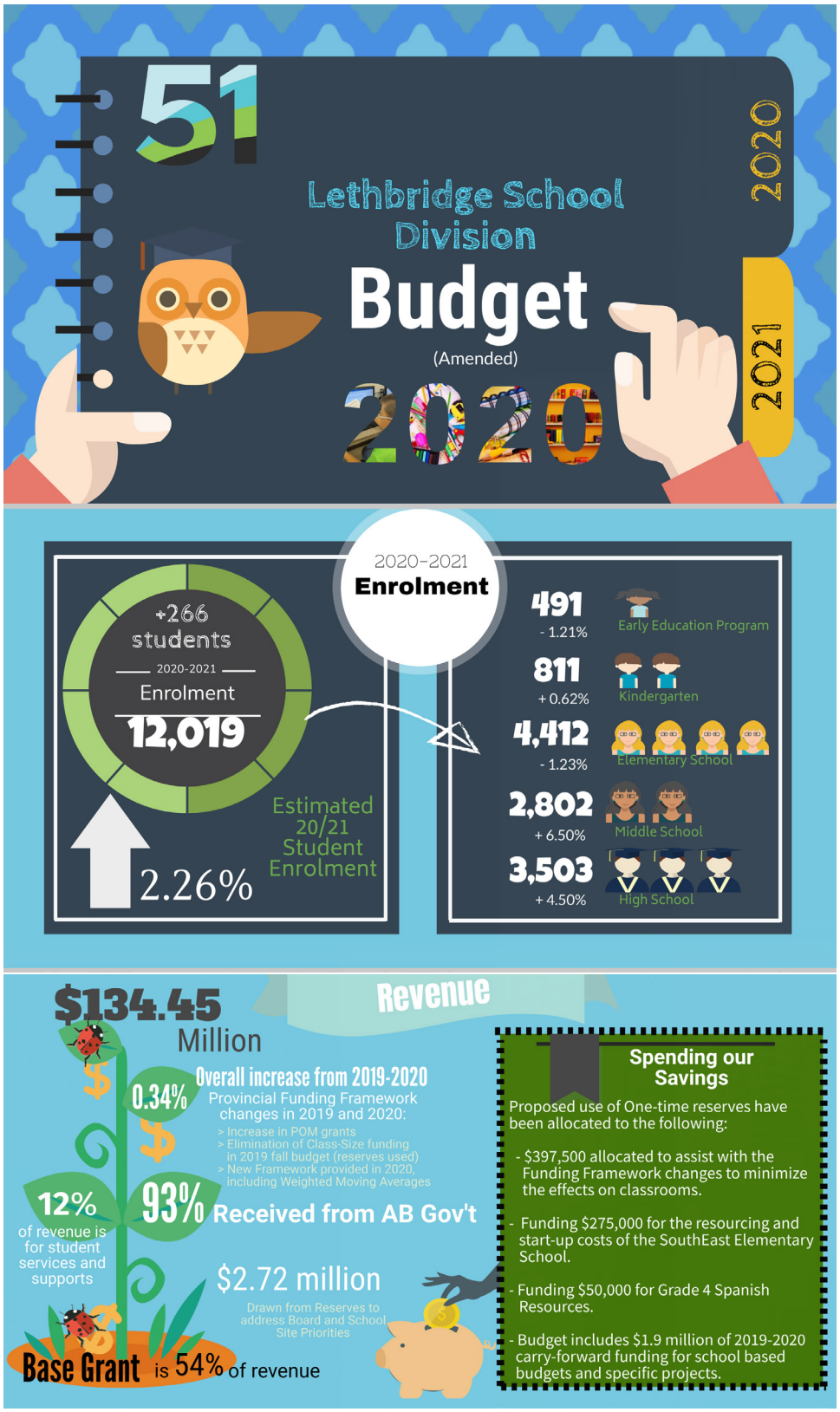
Mr. Rik Jesse,
Associate Superintendent, Human Resources

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.

BUDGET INFOGRAPHICS

2020-2021 Budget Overview

Click to View



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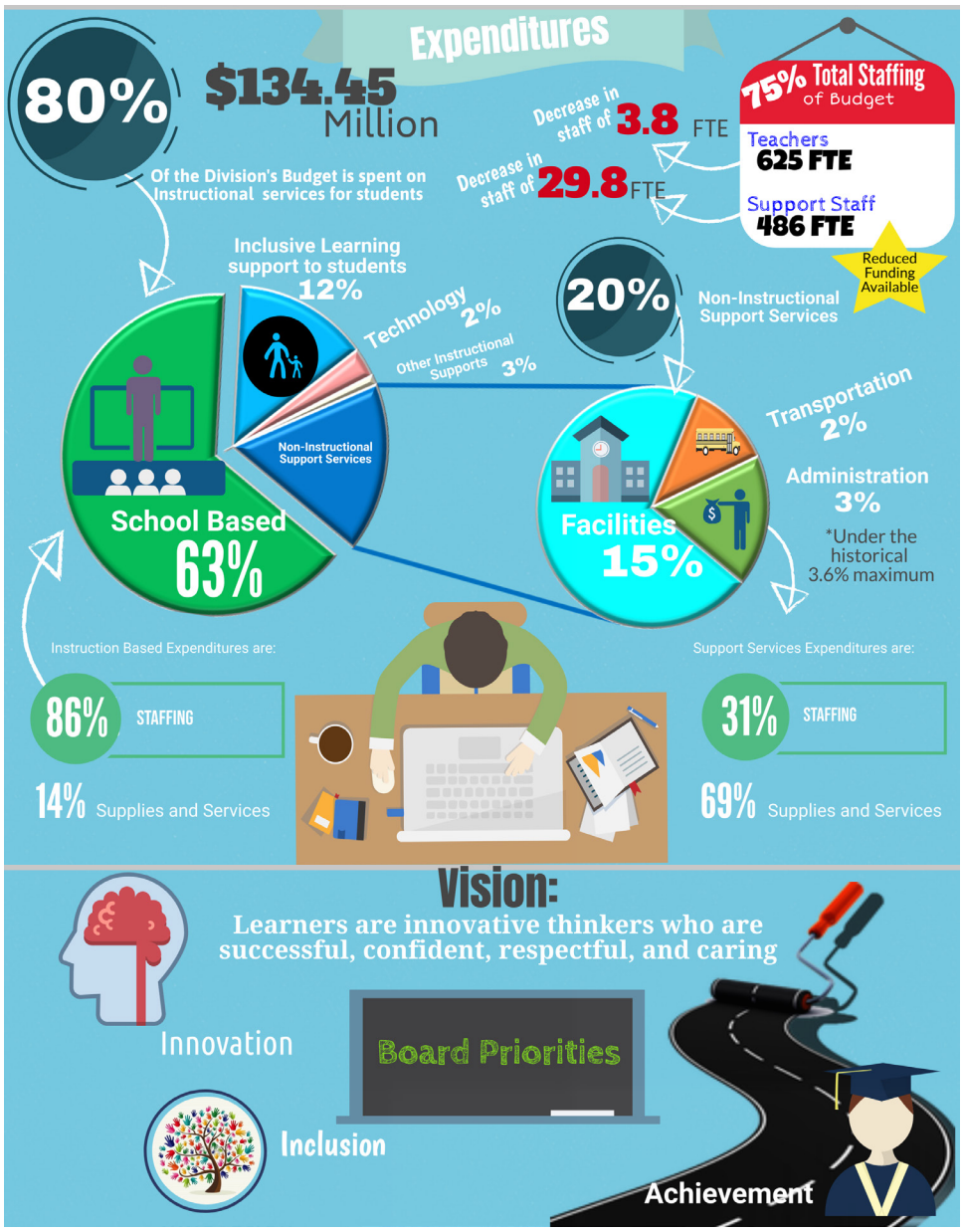
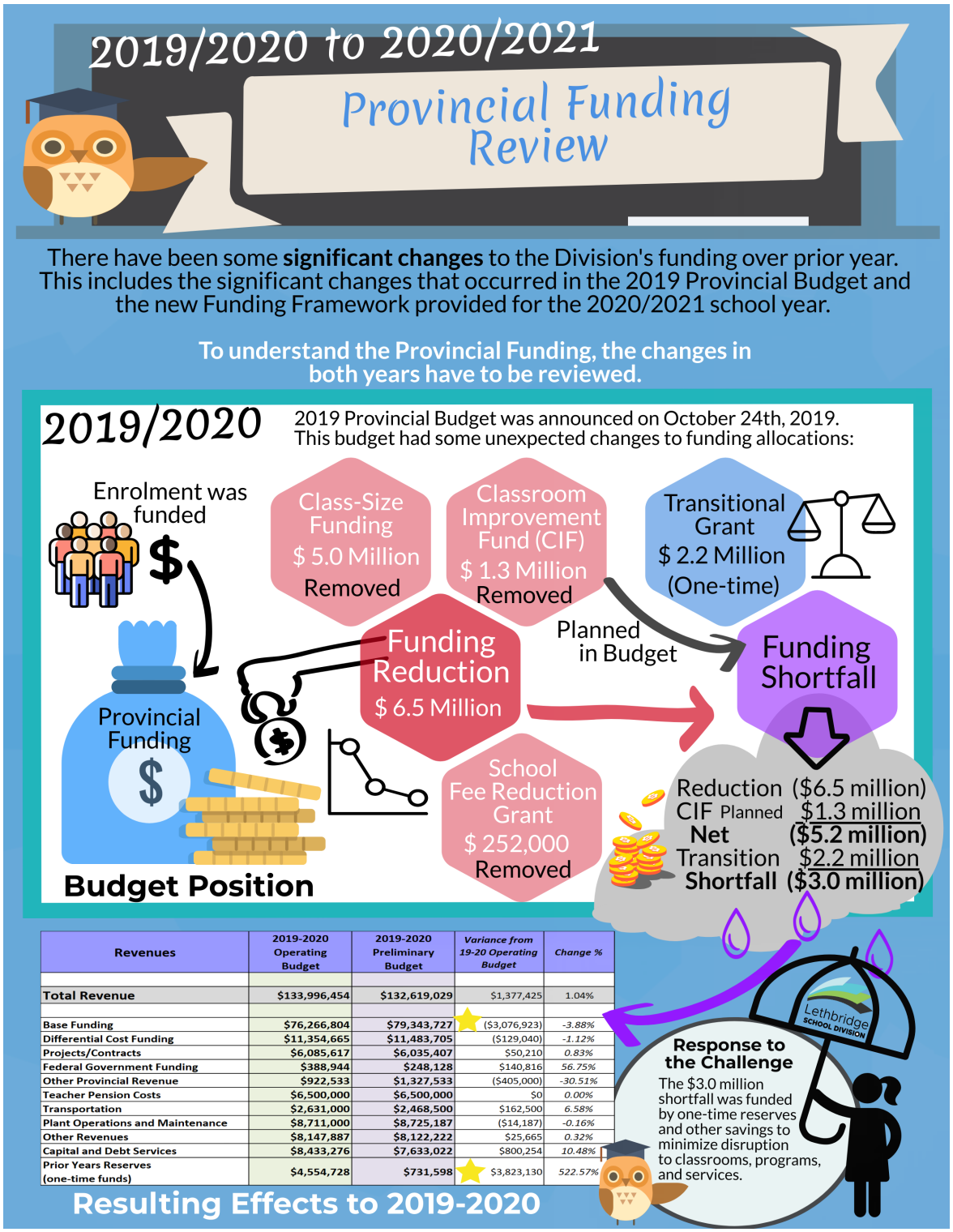


2020-2021 Provincial Funding Review

Click to View



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%*

Click to View

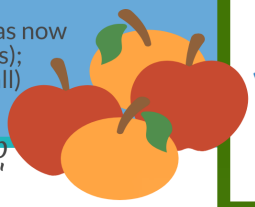
NEW Funding Framework 2020/2021

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)
- **Bridge/ Transitional Funding** — Provincial Funding for new Framework
- **RCSD Funding** — RCSD funding eliminated including supports received
- **POM Funding** — Includes utilization of facility space in funding allocations.

Lethbridge SCHOOL DIVISION

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)*

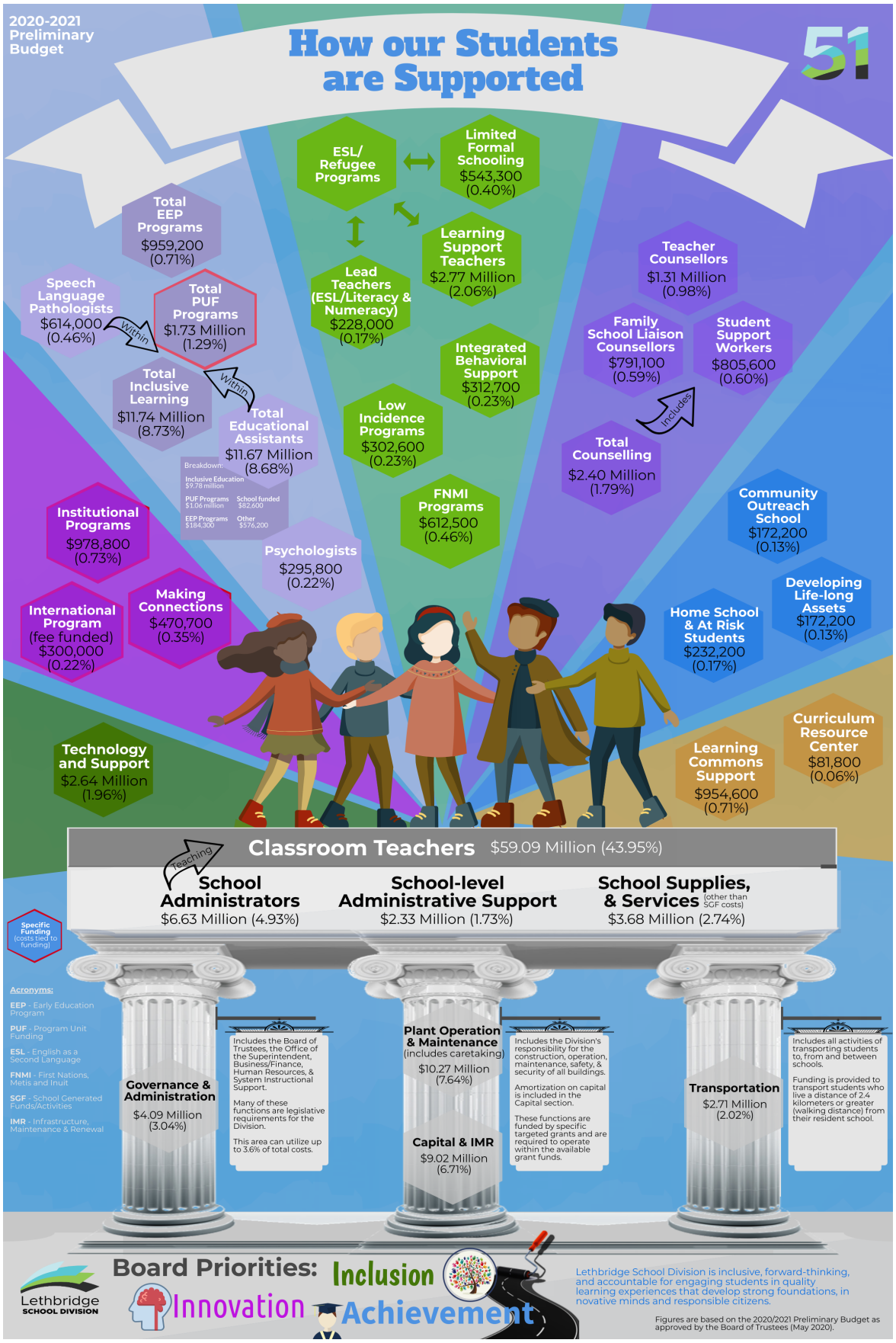
> Jurisdictional component broken out from other Provincial funding

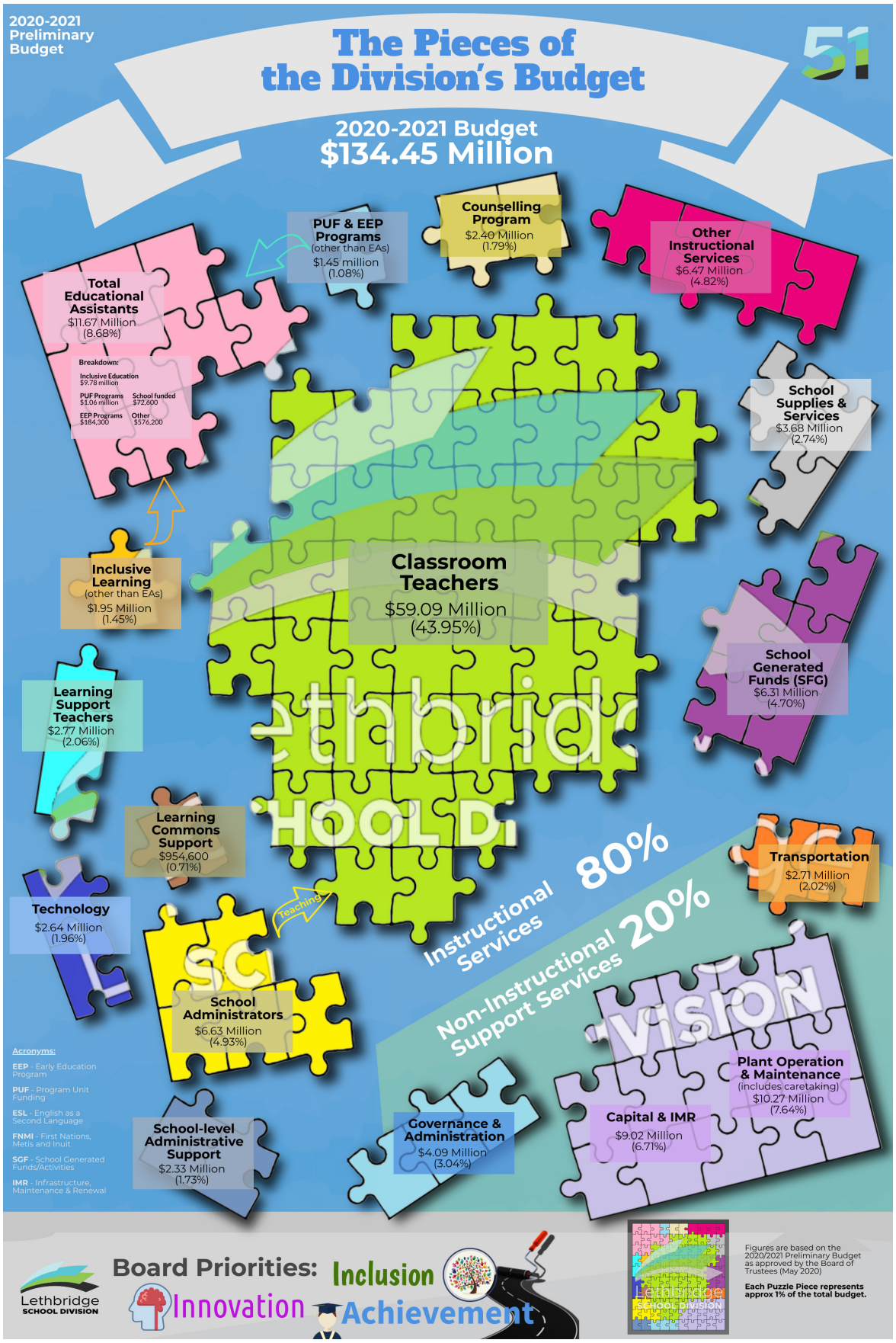
> Prior year had large one-time reserves used to minimize effects on classrooms *(as 2019 Provincial Budget was released mid-school year)*

> 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.

2020-2021 Budget Posters

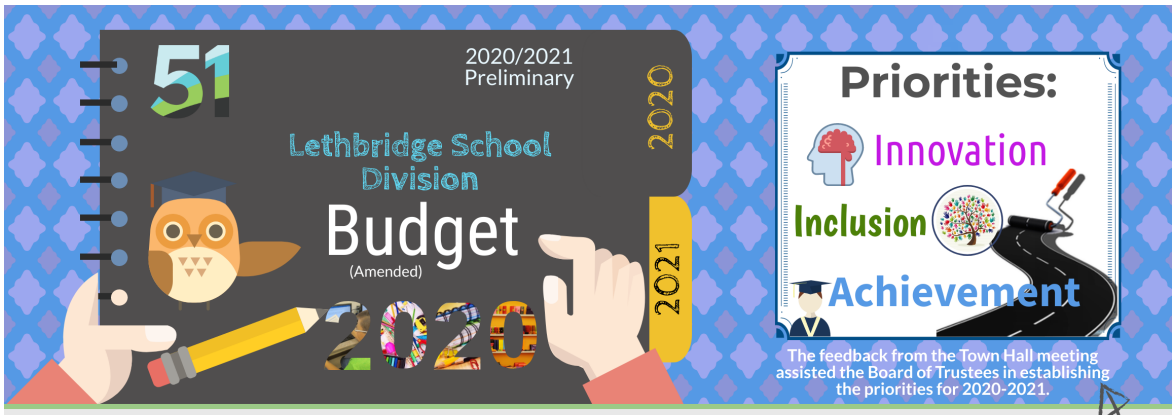
Click to View



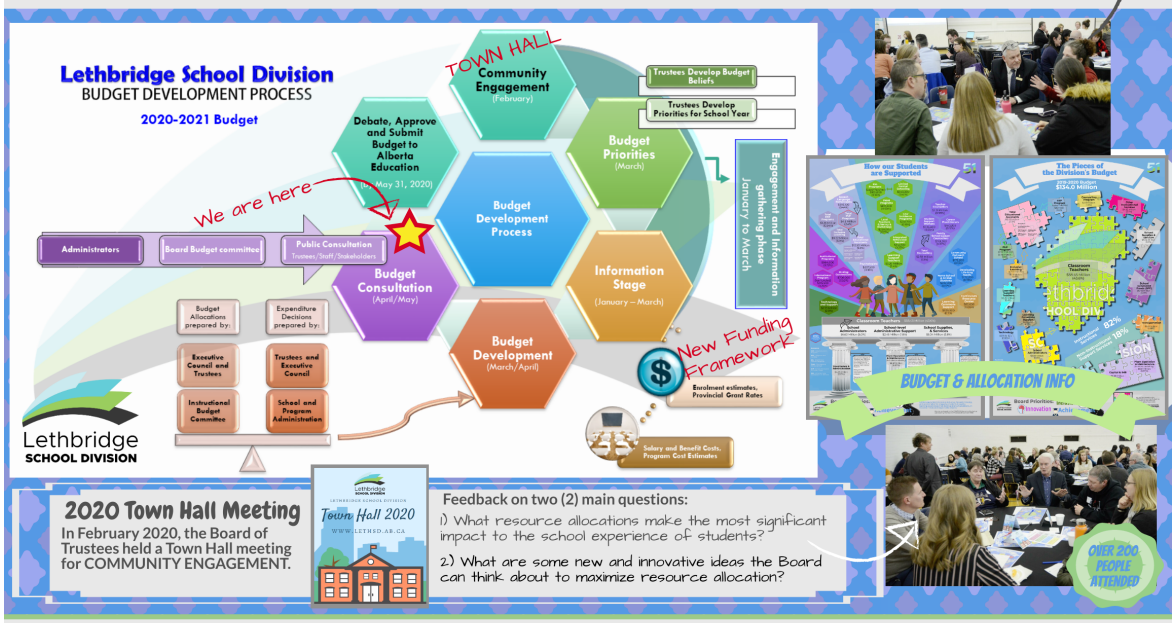

2020-2021 Preliminary Budget
The Pieces of the Division's Budget
51
2020-2021 Budget
$134.45 Million
PUF & EEP Programs (other than EAs)
$1.45 million (1.08%)
Counselling Program
$2.40 Million (1.79%)
Other Instructional Services
$6.47 Million (4.82%)
Total Educational Assistants
$11.67 Million (8.68%)
Breakdown:
Inclusive Education $9.78 million
PUF Programs $1.06 million
School funded $72,600
EEP Programs $184,300
Other $576,200
School Supplies & Services
$3.68 Million (2.74%)
Inclusive Learning (other than EAs)
$1.95 Million (1.45%)
Classroom Teachers
$59.09 Million (43.95%)
School Generated Funds (SFG)
$6.31 Million (4.70%)
Learning Support Teachers
$2.77 Million (2.06%)
Learning Commons Support
$954,600 (0.71%)
Transportation
$2.71 Million (2.02%)
Technology
$2.64 Million (1.96%)
Instructional Services 80%
Non-Instructional Support Services 20%
School Administrators
$6.63 Million (4.93%)
Plant Operation & Maintenance (includes caretaking)
$10.27 Million (7.64%)
Capital & IMR
$9.02 Million (6.71%)
Governance & Administration
$4.09 Million (3.04%)
School-level Administrative Support
$2.33 Million (1.73%)
Acronyms:
EEP - Early Education Program
PUF - Program Unit Funding
ESL - English as a Second Language
FNMI - First Nations, Metis and Inuit
SGF - School Generated Funds/Activities
IMR - Infrastructure, Maintenance & Renewal
Lethbridge SCHOOL DIVISION
Board Priorities:
Inclusion
Innovation
Achievement
Figures are based on the 2020/2021 Preliminary Budget as approved by the Board of Trustees (May 2020)
Each Puzzle Piece represents approx 1% of the total budget.

2020-2021 Budget Boards

Click to View



2020/2021 Budget Process

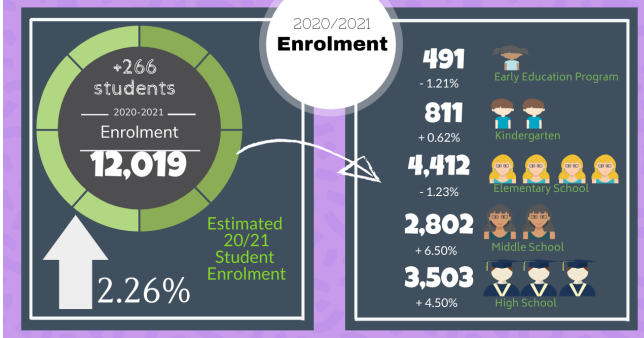


Board Budget Beliefs



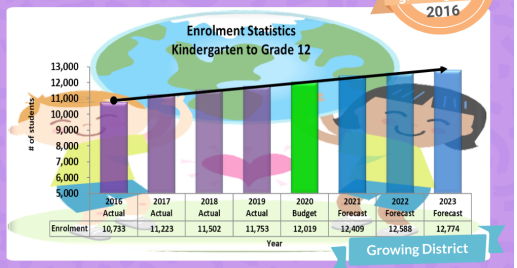
Note: The following Budget Boards were developed to assist in providing budget information to our community and are used for public engagement in the budget process and obtain budget feedback.

Projected Enrolment



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

Canada's #5 fastest growing city 2016



Student enrolment is projected for 2020-2021 using forecasting software that utilizes trend analysis, local demographics, and multiple other factors. Enrolment is updated to actual in the "September 30th" fall budget.

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

Now on a Weighted Moving Average

Revenue Overview

$134.45 Million

0.34% Overall increase from 2019-2020 (Operating Budget)

12% of revenue is for student services and supports

93% Received from AB Gov't

Base Grant is 54% of District revenue

Financially dependent on AB Gov't

Significant Factors:

NEW Provincial Funding Framework
Provincial Funding Framework changes in 2019 and 2020:
> Elimination of Class-Size funding in 2019 fall budget (reserves used)
> New Framework provided in 2020 including Weighted Moving Averages (WMA)

Student Enrolment
2.26% overall increase
Now funded on a Weighted Moving Average (WMA).

RCSD Funding
Eliminated both funding and supports received.
(portion in new framework).

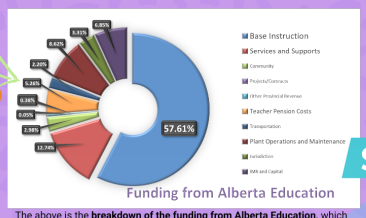
PUF Program
Only for Pre-K no longer for kindergarten.

Carry-Forward School Reserves
Estimated the 19/20 funding carry-forward and included in the Preliminary budget
(requires Ministerial Approval)

Effects of WMA:

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**
Variance from 2020-2021 FTE enrolment (unfunded students)			*(227.8)*

*Above WMA only includes funded FTE students (excludes fee paying EEP students and is calculated on a FTE instead of a student basis)



Funding from Alberta Education

The above is the **breakdown of the funding from Alberta Education**, which comprises of 93% of total Division Revenues. The other 7% is comprised of funding from Federal Government, School Generate Funds (SGF Fees, Fundraising & Donations), and other revenues.

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%*
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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%*
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Total Revenue and Allocations	$134,451,255	$133,996,454	$454,801	0.34%

Significant Changes:

Alberta Education
NEW Funding Framework:

These new grants are not easily (or at all) comparable to the prior framework.

"Apples to Oranges"

Base Instruction
is now allocated based on WMA FTE enrolment; in which, the funding is set for the year (no longer updated in the fall operating budget).

Enrolment 2.26%

Services and Supports
also is based on WMA enrolments and includes:
> Learning Supports
>FNMI, ESL & Refugees
>Institutional Programs
>Program Unit Funding (PUF)

The PUF program changed dramatically with the removal of kindergarten. Prior year grant of $4.5 million was reduced to $1.7 million.

Schools/Facilities
is allocated in a combination of the WMA FTE enrolment and facility space utilization; which has increased the facility funding. The transportation model has not been changed as it is still being reviewed.

Jurisdiction
is effectively a new category of Provincial funding as it separates the funding for the Board and System Administration.

Community
is effectively a new category of Provincial funding and includes:
>Socio-Economic
>Geographic
>School Nutrition

A portion of the RCSD program was allocated within the Learning Supports.

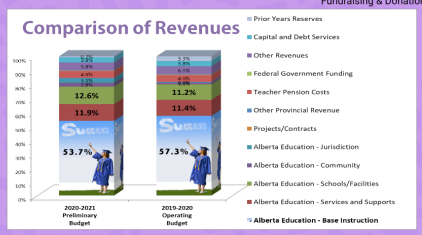
Other Revenues
The majority of the reduction to other revenues relates to the elimination of two of the Making Connections grants for FCSS and Parent Link.

Other Provincial
The majority of the reduction related to the elimination of the direct Regional Collaborative Service Delivery (RCSD) funding of $310,500 previously received.

Note that the Division received substantially more than the direct funding as RCSD also provided substantial supports to our students.

Prior Year Reserves
Reduction as 2019-2020 includes **$2.3 Million of reserves to cover funding shortfall** and **$1.2 Million of carry-forward reserves from schools / departments** and other one-time projects.

Amended budget includes estimated 19/20 carry-forward.



$2.72 million
Proposed to be drawn from Reserves to address Board and School Site Priorities

Spending our Savings

Proposed use of One-time reserves have been allocated to the following:

- $397,500 allocated to assist with the Funding Framework changes to minimize the effects on classrooms.
- $275,000 for the resourcing and start-up costs of the SouthEast Elementary School.
- Funding $50,000 for Grade 4 Spanish Resources.
- Budget includes $1.9 million of 2019-2020 carry-forward funding for school based budgets and specific projects..

Lethbridge SCHOOL DIVISION

Budget FEEDBACK
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Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.

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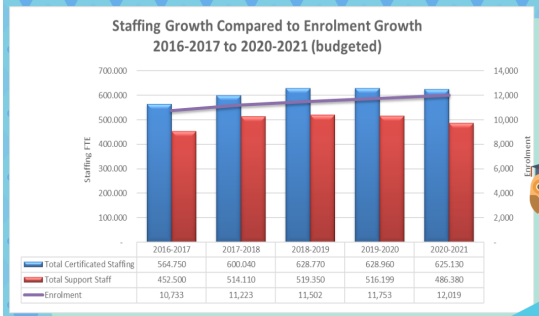
Staffing Overview



54% of budget for Teaching Staff

21% of budget for Support Staff

Decrease in staff of **3.8** FTE

Decrease in staff of **29.8** FTE

75% Total Staffing of Budget

Teachers **625 FTE**

Support Staff **486 FTE**

Reduced Funding Available

Significant Factors:

- **Increased Average Teaching Costs** — Teacher grid movements and reduced new teachers (have reduced experience).
- **Enrolment Growth** — Overall 2.26% student enrolment increase (only funded for WMA).
- **Removal of Class-Size Funding** — 2019 Provincial Budget removed large funding source which was used for classroom teachers.
- **0% Wage Increases** — No changes to any of the actual wage amounts (only experience).
- **Increased Average EA Costs** — Overall increased budgeted cost for educational assistants.
- **Reduced PUF Funding** — The removal of kindergarten from the PUF program had a significant effect on funding which was mostly used for EAs.

Staff Decreases — With many of the changes in the funding framework; the Division had difficult decisions on staffing. The Board priorities and budget beliefs provided guidance on these decisions.

Overall, the Division was able to maintain reasonable class-sizes (priority). There were support staff reductions required based on funding, including 19.8 FTE of EA (mostly from PUF) and other support positions throughout the Division. EA staff were redistributed throughout based on student needs.

3rd Largest Employer in Lethbridge (2019)

Most recent survey

Expenditures by Object	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %
Certificated Staffing	$73,149,763	$72,877,323	$272,440	0.37%
Uncertificated Staffing	$27,656,990	$28,891,279	($1,234,289)	-4.27%

Certificated staff (teachers) decreased by 3.8 FTE (0.61%); however, resulted in a net increase in costs as there was an increase in the average salaries of teachers due to grid movement (and was not hiring new teachers).

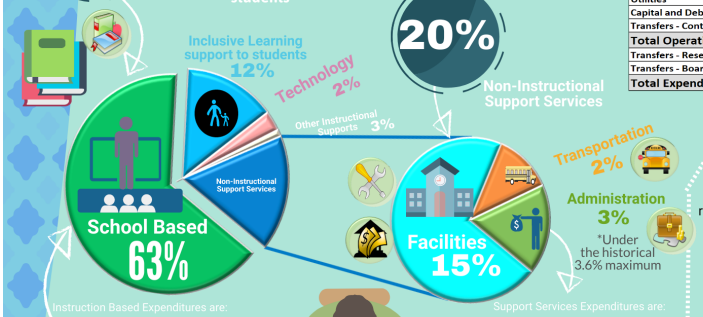
Uncertificated staff (support) decreased by 29.8 FTE (5.78%), including 19.8 FTE of educational assistants (EA), 4.1 FTE of Making Connections staffing, and other support positions throughout the Division.

Expenditure Overview

$134.45 Million

80% Of the Division's Budget is spent on Instructional services for students

20% Non-Instructional Support Services



Instruction Based Expenditures are:

86% STAFFING

14% Supplies and Services

Support Services Expenditures are:

31% STAFFING

69% Supplies and Services

Expenditures by Object	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %
Certificated Staffing	$73,149,763	$72,877,323	$272,440	0.37%
Uncertificated Staffing	$27,656,990	$28,891,279	($1,234,289)	-4.27%
Contracted and General Services	$10,051,133	$9,028,389	$1,022,744	11.33%
Supplies	$11,218,091	$10,946,942	$271,149	2.48%
Utilities	$2,329,600	$2,307,600	$22,000	0.95%
Capital and Debt Services	$9,022,657	$8,890,030	$132,627	1.49%
Transfers - Contingency/Commitments	$265,718	$266,562	($844)	-0.32%
Total Operating Expenditures	$133,693,952	$133,208,125	$485,827	0.36%
Transfers - Reserve Allocations	$611,908	$600,000	$11,908	1.98%
Transfers - Board Funded Capital	$145,395	$188,329	($42,934)	-22.80%
Total Expenditures and Transfers	$134,451,255	$133,996,454	$454,801	0.34%

Significant Changes:

Staffing

Slight decreases in Teachers and decreases in Support Staff with the reduced funding available, specifically EA staffing from PUF program (see Staffing Overview above).

Supplies

Overall decrease in supplies as many schools used **one-time funding in 2019-2020** to replace furniture/equipment, technology, and other school supplies.

Transfers

School typically add their **contingency & commitments** in the fall budget (if required). Which was high in the prior year.

Contracted/General Services

Increase to **Building Maintenance** and **Insurance** costs with the increases in facilities funding (and increases to these costs).

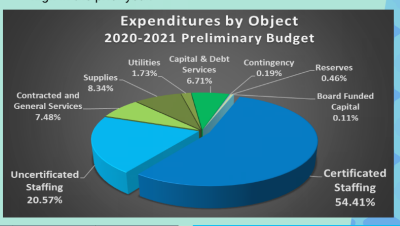
There was an increase in consulting costs for **Occupational Therapists** as part of the supports previously provided by RCSD.

Capital/Debt Services

Increase in projected Infrastructure, Maintenance & Renewal **(IMR) project costs** with increase in the related grant funding.

The following is a breakdown of the expenditures by program and by the type. The major programs include: Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital/Debt:

Instruction is the largest program representing 80% of expenditures. The remaining 20% are for the non-instructional services (support services such as Administration, POM, Transportation, and Capital).



Average Cost per FTE Student

Most current Provincial Financial Statements

Actual 2017-2018: Division - $11,655 Provincial - $11,642

Actual 2018-2019: Division - $11,932

Budget 2019-2020: Division - $11,999

Budget 2020-2021: Division - $11,761

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

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Lethbridge SCHOOL DIVISION

Instructional Program

80% of the Division's Budget is spent on Instructional activities

The Instruction Program includes all schools and instructional programs.

14 Elementary Schools | 5 High Schools | 4 Middle Schools | 4 Institutional Programs

Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	$28,068,213	$12,576,541	$17,235,927	$2,506,675	$165,931	$11,873,882	**$72,427,169**
Uncertificated Staffing	$1,636,434	$800,740	$1,257,128	$13,085,669	$1,083,086	$2,408,269	**$20,271,326**
Contracted and General Services	$482,958	$298,139	$656,944	$801,394	$434,639	$1,411,896	**$4,085,970**
Supplies	$803,359	$530,628	$791,274	$127,585	$439,949	$7,999,873	**$10,692,668**
Transfers - Contingency/Commitments	$12,084	$5,000	$0	$4,296	($83,900)	$244,338	**$181,818**
Total Operating Expenditures	$31,003,048	$14,211,048	$19,941,273	$16,525,619	$2,039,705	$23,938,258	**$107,658,951**
Transfers - Reserve Allocations	$0	$11,908	$0	$0	$600,000	$0	**$611,908**
Transfers - Board Funded Capital	$15,000	$47,065	$23,330	$0	$0	$0	**$85,395**
Total Expenditures and Transfers	$31,018,048	$14,270,021	$19,964,603	$16,525,619	$2,639,705	$23,938,258	**$108,356,254**

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

Instructional Budget Committee (IBC)

IBC Decisions/Recommendations:

> Attempt to balance enrolment growth with the NEW Provincial Funding Framework:
- Update allocation model for funding framework changes on specified grants/programs (modifier 1).
- Provide WMA enrolment growth at schools (modifier 1).
- Adjust allocations based on priorities (modifier 2).
- Balance growth throughout programs (modifier 3).

> Attempt to maintain class-sizes
- Some reserve funds utilized to have some stability.

> Review the funding allocation towards the requests; whereas, all were supported other than:
- Maintaining the Early Literacy allocation for Elementary as this was an expired grant (and no longer able to be funded through Class-size funding).
- Funding of 0.5 FTE Family School Liaison Councillors (FSLC) at the middle schools as the Counselling model will provide 0.5 FTE and schools may top-up from school based budgets.

> Literacy Lead Teacher position was consolidated within the English as a Second Language (ESL) Lead Teacher position.

Overall was able to balance the enrolment growth with equitable allocations between the instructional programs.

20/21 IBC Requests

- **Elementary**: > Maintain the administrative time >Maintain the Early Literacy Allocation
- **Middle School**: > Continue to fund 0.5 FSLC at each middle school
- **High School**: > Retain funding model > Review per Student Allocations
- **Admin**: > Retain the Numeracy Lead Teacher (Board Priorities)

School Based Instruction

63% of the District

86% STAFFING

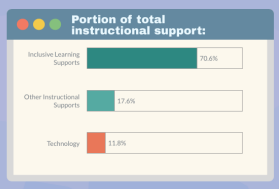
14% RESOURCES

Elementary Schools | Middle Schools | High Schools | SGF activities | Other School Based

Instructional Support

17% of the District

Portion of total instructional support:



Allocation Factors:

Enrolment Growth 2.26% Increase | Use of the Weighted Moving Average (WMA) | New Funding Framework | Class Sizes and Priorities | Elimination of the RCSD Supports

Spending by Program	2020-2021 Preliminary Budget	2019-2020 Operating Budget	*Variance from 20-21 Prelim Budget*	*Change %*
Elementary Schools	$31,018,048	$33,208,981	($2,190,933)	-6.60%
Middle Schools	$14,270,021	$14,238,580	$31,441	0.22%
High Schools	$19,964,603	$20,703,328	($738,725)	-3.57%
Inclusive Learning	$16,525,619	$17,203,391	($677,772)	-3.94%
Technology	$2,639,705	$2,712,360	($72,655)	-2.68%
Other Instructional Programs	$23,938,258	$21,359,301	$2,578,957	12.07%
Total Instruction	$108,356,254	$109,425,941	($1,069,687)	-0.98%

Educational Assistants moved to Inclusive

Instruction	2020-2021 Preliminary Budget	2019-2020 Operating Budget	*Variance from 20-21 Prelim Budget*	*Change %*
Certificated Staffing	$72,427,169	$72,154,729	$272,440	0.38%
Uncertificated Staffing	$20,271,326	$21,748,588	($1,477,262)	-6.79%
Contracted and General Services	$4,085,970	$3,950,113	$135,857	3.44%
Supplies	$10,692,668	$10,601,520	$91,148	0.86%
Transfers - Contingency/Commitments	$181,818	$182,662	($844)	-0.46%
Total Operating Expenditures	$107,658,951	$108,637,612	($978,661)	-0.90%
Transfers - Reserve Allocations	$611,908	$600,000	$11,908	1.98%
Transfers - Board Funded Capital	$85,395	$188,329	($102,934)	-54.66%
Total Expenditures and Transfers	$108,356,254	$109,425,941	($1,069,687)	-0.98%

Expenditures by major group

Significant Changes:

Total Instruction

Certificated Staffing

Overall decrease of 3.8 FTE of **classroom teachers** for enrolment changes; in which, the majority of the reduction relates to Elementary that had reduced enrolment.

Uncertificated Staffing

Overall decrease of 19.8 FTE in **educational assistants** (EAs) with reductions mostly relating to the PUF and EEP programs (result of the changes in the funding framework).

Contracted/General Services

Overall increases in consulting costs (therapists). Amended budget included additional one-time carry-forward funding for professional learning, consulting, and other miscellaneous services.

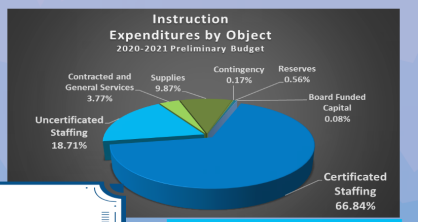
Other changes in uncertificated staffing includes reductions of 2.0 FTE of EEP managers, reductions of 4.1 FTE of Making Connection Workers, and other reductions to support staff.

Supplies

Overall increase relating to general school supplies (increased enrolment). Amended budget included additional one-time carry-forward funding for supplies.

Transfers

School typically add their **contingency and commitments** in the fall budget (if required). One-time funding was also used for capital in 2019-2020.



Significant changes in Schools Budgets

Elementary Schools*

Enrolment decrease of 55 students (1.23%) for Grades K-5.

Certificated staff (teachers) overall decreased by 4.65 FTE (1.79%) for enrolment reductions.

Uncertificated staff (support) decreased the 19.1 FTE of EA staffing (totaling $828,000) as EA staff are reallocated to Inclusive Learning budgets.

Supplies decreased for furniture/equipment and general supplies. Prior year included items purchased with one-time reserve funding.

Middle Schools

Enrolment increase of 171 students (6.50%) for Grades 6-8.

Certificated staff (teachers) increased by 2.86 FTE (2.57%) for enrolment growth.

Uncertificated staff (support) increased the Student Support staff by 2.0 FTE.

Supplies decreased for furniture/equipment and general supplies. Prior year included items purchased with one-time reserve funding.

High Schools*

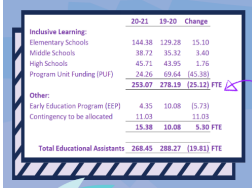
Enrolment increase of 151 students (4.50%) for Grades 9-12.

Certificated staff (teachers) increased by 0.66 FTE (0.42%) for enrolment growth.

Supplies decreased for furniture/equipment and general supplies. Prior year included items purchased with one-time reserve funding.

Transfers decreased as the schools will likely add their contingencies in the fall budget (if required).

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



	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

Other Instructional Programs

Inclusive Learning

Overall reduction in level of **educational assistant** by 25.1 FTE (EAs / AES) from prior year with the reduction in the PUF funding (mostly used for EA support in kindergarten).

Certificated staff (teachers) decreased by 3.70 FTE relating to the PUF programs.

Increased consulting costs for **Occupational Therapists** as part of the supports previously provided by RCSD.

Technology

Technology included a one-time reduction to the **technology evergreening** program as part of the transition to the new funding framework.

Other

Certificated staff (teachers) increased by 5.51 FTE, (including contingent of classroom teachers which is included in their sections). The prior year included approx. $718,600 of average teacher savings.

Uncertificated staff (support) increased by 5.3 FTE of **educational assistants** (EAs) and a 2.0 FTE reduction of **EEP managers** for the Early Education Program (EEP).

Budget FEEDBACK

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Lethbridge SCHOOL DIVISION

Click to View

Class Size

Class Size Comparison - Large Public School Boards

Average Class Size Comparison

School Juridication	# of Schools	K to 3 2016/17	K to 3 2017/18	K to 3 2018/19	4 to 6 2016/17	4 to 6 2017/18	4 to 6 2018/19	7 to 9 2016/17	7 to 9 2017/18	7 to 9 2018/19	10 to 12 2016/17	10 to 12 2017/18	10 to 12 2018/19
Edmonton - Public	213	22.2	21.8	21.6	22.9	22.8	22.5	24.9	25.1	24.9	26.8	27.4	27.2
Calgary - Public	232	20.0	20.0	21.0	22.9	23.2	23.5	26.0	25.9	25.7	29.1	28.5	27.9
Lethbridge - Public	**22**	**21.3**	**20.9**	**19.1**	**24.5**	**24.0**	**22.2**	**26.3**	**25.4**	**25.8**	**24.5**	**23.8**	**25.7**
Medicine Hat - Public	16	18.6	18.7	18.9	21.6	21.8	21.8	24.5	25.0	25.2	24.1	23.8	23.9
Red Deer - Public	24	19.7	20.1	20.0	25.2	24.8	25.0	24.8	25.0	27.2	25.9	23.9	25.0

** Alberta Open Government Portal (October 18, 2019 - most current data available) - any split grades categoried in the high grade level.*

Comparable to other larger public school divisions

Division Class Sizes

The Division has been able to reduce our Class Sizes over the past couple years.

This is a **priority** for the Division to maintain reasonable class sizes.

Significant Factors:

For future class sizes

Enrolment Growth (+)
Overall 2.26% student enrolment increase; however, only WMA will be funded (will effect other Jurisdictions as well).

Priority to maintain reasonable Class Sizes (+)
Use of Reserves to stabilize instructional programs (class sizes at elementary schools).

Flexibility in Staffing Budget (+)
Budget includes funding allocations for teacher staffing that are allocated by HR based on school needs (class-size).

Monitoring Class Sizes (+)
The Division reviews class sizes and composition, attempting to maintain reasonable class sizes (especially in the earlier grades)

"+" factors for future class-size

Outside of Division's control

Removal of Classroom Improvement Fund (CIF) (-)
Division had utilized CIF for 2017/2018 & 2018/2019 to assist with reducing class size in elementary schools.

Outside of Division's control

Removal of Class-size Grant Funding (-)
Division had utilized the Class-size grant specifically for classroom teachers; throughout the Division (mostly in elementary schools).

Partially outside of Division's control

Facility Capacity (-)
Some of the schools are at or reaching capacity and have limited availability of classrooms (may impact class size at that school). The Division reviews options to increase building capacity (i.e. modulars).

"-" factors for future class-size

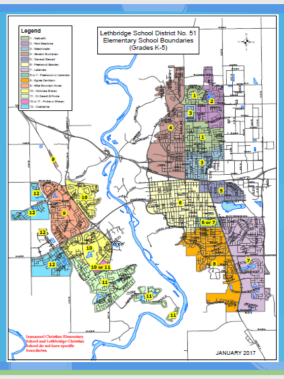
School Boundaries

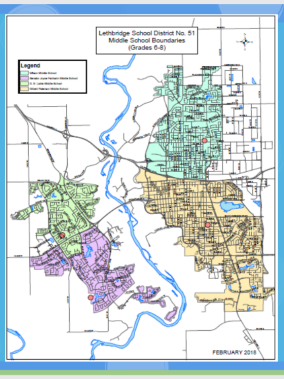
Lethbridge SCHOOL DIVISION

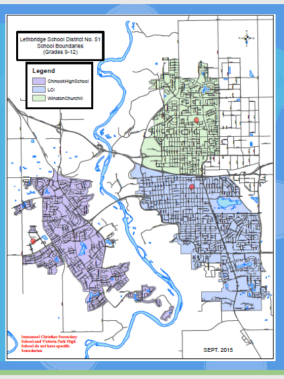
See our website for large scale School Boundary Maps

www.lethsd.ab.ca > School Boundaries & Bus Routes

Same Boundaries as 2019/2020.







Administration



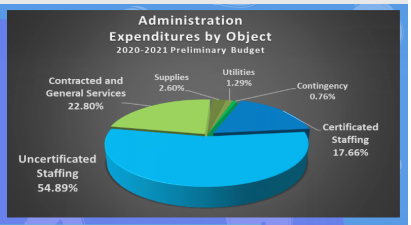
Administration 3.09% of Total Expenditures

Provincial Average 2017-2018: 3.49%
**2018-2019 data not available*

Office of the Superintendent
Business and Finance
Human Resources
System Instructional Support
Board of Trustees

Historically allowed up to 3.60%

Division 2019-2020: 3.17%



Administration	2020-2021 Preliminary Budget	2019-2020 Operating Budget	*Variance from 20-21 Prelim Budget*	*Change %*
Certificated Staffing	$722,594	$722,594	$0	*0.00%*
Uncertificated Staffing	$2,246,134	$2,424,996	($178,862)	*-7.38%*
Contracted and General Services	$933,065	$915,565	$17,500	*1.91%*
Supplies	$106,523	$106,228	$295	*0.28%*
Utilities	$52,600	$52,600	$0	*0.00%*
Transfers - Contingency/Commitments	$31,300	$31,300	$0	*0.00%*
Total Operating Expenditures	$4,092,216	$4,253,283	($161,067)	-3.79%
Total Expenditures and Transfers	$4,092,216	$4,253,283	($161,067)	-3.79%

Significant Changes:

Staffing

Decreases in staffing relates to the reduction of the Purchasing Staffing and the Operational Health & Safety (OHS) Officer position; whereas, the OHS roles are redistributed through a management team and the Joint Health and Safety Committee.

Contracted/General Services

Increases relate to the cost of insurance, legal services, professional development and memberships.

Expenditures by major group

The Division has always been prudent in administration spending ensuring that only those funds required to run an efficient and effective administration are expended.

Spending by Program	2020-2021 Preliminary Budget	2019-2020 Operating Budget	*Variance from 20-21 Prelim Budget*	*Change %*
Office of Superintendent	$602,868	$702,583	($99,715)	*-14.19%*
Business and Finance	$1,899,445	$1,941,058	($41,613)	*-2.14%*
Human Resources	$901,377	$897,877	$3,500	*0.39%*
System Instructional Support	$321,748	$337,487	($15,739)	*-4.66%*
Board of Trustees	$366,778	$374,278	($7,500)	*-2.00%*
Total Administration	$4,092,216	$4,253,283	($161,067)	-3.79%

Lethbridge SCHOOL DIVISION

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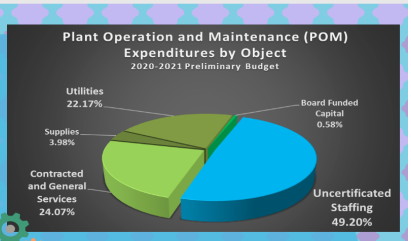
Plant Operation and Maintenance

Facilities
15%
of Total Expenditures (including Capital/Debt)

Caretaking and Facility Maintenance
Light, Heat and Water
Major facility upgrades

Plant Operation and Maintenance (POM)	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %
Uncertificated Staffing	$5,052,117	$4,630,282	$421,835	9.11%
Contracted and General Services	$2,471,314	$1,694,445	$776,869	45.85%
Supplies	$408,900	$229,194	$179,706	78.41%
Utilities	$2,277,000	$2,255,000	$22,000	0.98%
Total Operating Expenditures	$10,209,331	$8,808,921	$1,400,410	15.90%
Transfers - Board Funded Capital	$60,000	$0	$60,000	100.00%
Total Expenditures and Transfers	$10,269,331	$8,808,921	$1,460,410	16.58%



Spending by Program	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %
Plant Operations and Maintenance	$6,048,994	$4,936,889	$1,112,105	22.53%
Custodial	$4,220,337	$3,872,032	$348,305	9.00%
Total POM	$10,269,331	$8,808,921	$1,460,410	16.58%

Significant Changes:

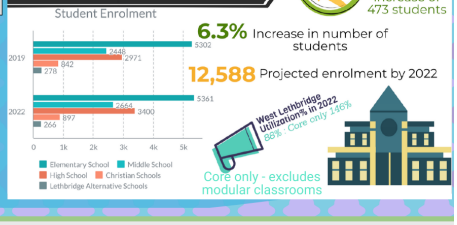
Increase in Funding

Staffing
Increases in staffing costs relate to a 3.6 FTE increase in caretaking staff and 2.5 FTE increase in maintenance staff to have the capacity to maintain the facilities and in preparation of the new school.

Contracted/General Services
Increase to Building Maintenance and Insurance costs with the increases in facilities funding (and increases to these costs).

Supplies
Updated supply costs for caretaking (based on historical actuals, adding facilities, and increased inflationary costs).

Growth and Facility Utilization



High school will see largest increase of 473 students

6.3% Increase in number of students

12,588 Projected enrolment by 2022

West Lethbridge Utilization% in 2022
88% Core only 146%

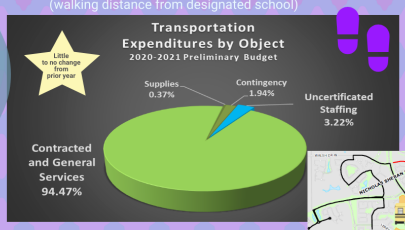
Core only - excludes modular classrooms

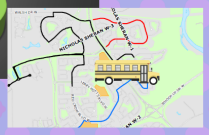
Transportation

Transportation is provided for students over 2.4km
(walking distance from designated school)

Transportation
2%
of Total Expenditures

Transporting Students to and from School





Transportation funding framework has not changed for 2020-2021 (may be updated in future budget years).

Transportation	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %
Uncertificated Staffing	$87,413	$87,413	$0	0.00%
Contracted and General Services	$2,560,784	$2,468,266	$92,518	3.75%
Supplies	$10,000	$10,000	$0	0.00%
Transfers - Contingency/Commitments	$52,600	$52,600	$0	0.00%
Total Operating Expenditures	$2,710,797	$2,618,279	$92,518	3.53%
Total Expenditures and Transfers	$2,710,797	$2,618,279	$92,518	3.53%

Significant Changes:

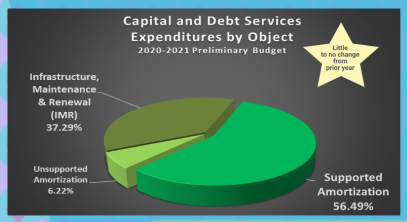
Contracted/General Services
Increase in transportation costs with projected increases in the **funded eligible ridership** (over 2.4km).

Over 3,600 students transported each day.

Capital and Debt Servicing

Capital and Debt Services	2020-2021 Preliminary Budget	2019-2020 Operating Budget	Variance from 20-21 Prelim Budget	Change %
Amortization of Capital (supported)	$5,097,276	$5,097,276	$0	0.00%
Amortization of Capital (unsupported)	$561,249	$561,249	$0	0.00%
Infrastructure, Maintenance & Renewal	$3,364,132	$3,231,505	$132,627	4.10%
Total Operating Expenditures	$9,022,657	$8,890,030	$132,627	1.49%
Total Expenditures and Transfers	$9,022,657	$8,890,030	$132,627	1.49%

Operating Budget (above) does not include the major capital projects (new schools/modernization). These are specifically include in the Division's capital budgets/plans.



Infrastructure, Maintenance & Renewal (IMR)
The IMR funding is projected to be increased from the prior year.



The Division receives Provincial capital grant funding for new schools and major modifications.

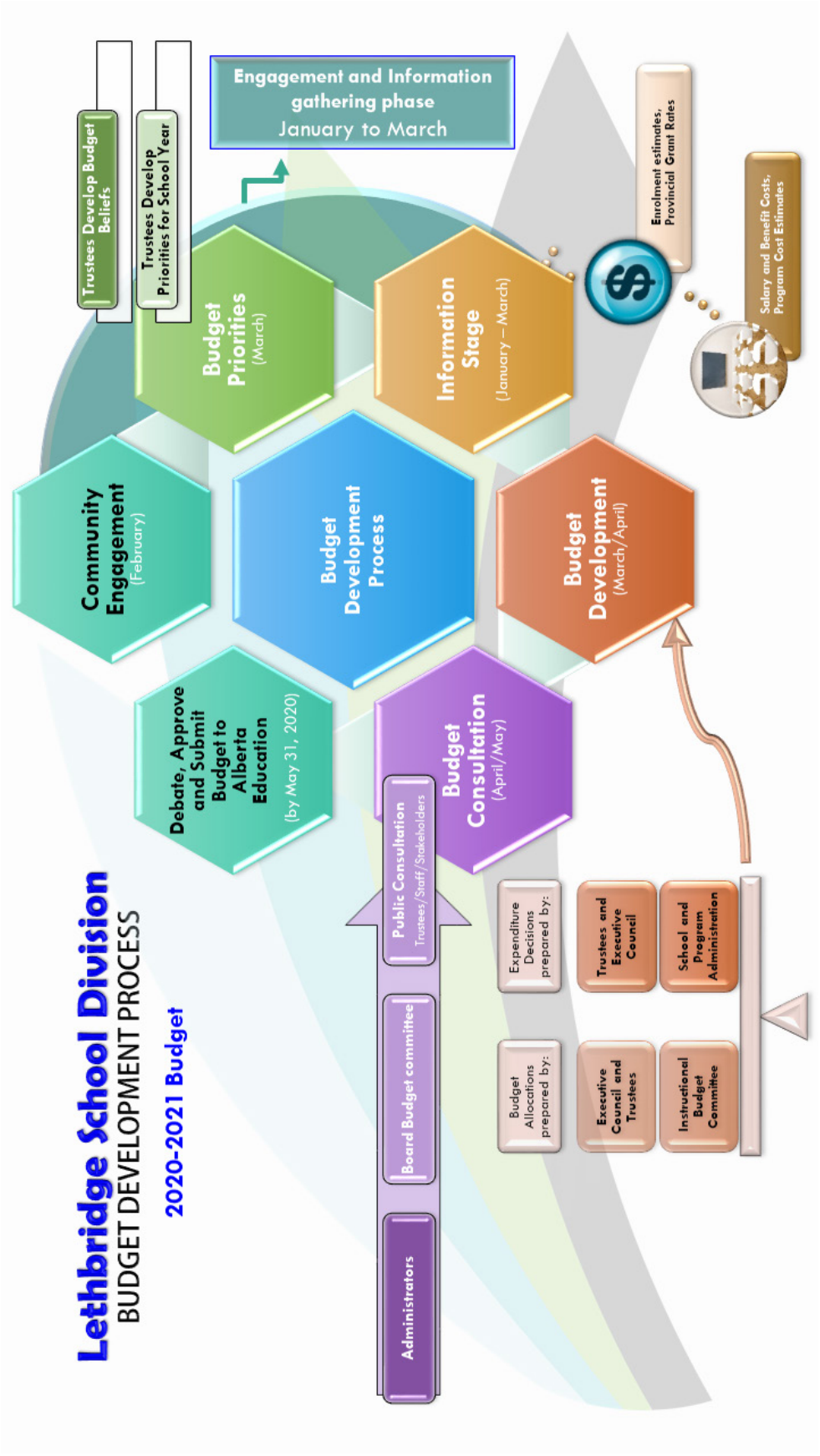
(Capital projects that are approved and funded by the Province)

During 2018/2019, the Division was approved and is to be funded for the construction of the South Lethbridge Elementary School (planned to open for the 2021/2022 school year). The Division is continually advocating for new elementary schools in west Lethbridge (as the current school are reaching capacity).

Budget FEEDBACK
We want your feedback and comments on the 20/21 budget.
Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.

Lethbridge SCHOOL DIVISION

2020-2021 Budget Development Process





Budget Timeline 2020-2021

January

- Enrolment projected
- Staffing requirements reviewed with Administrators

February

- Board of Trustees host Town Hall to received public input that will influence strategic priorities
- Salary and benefit costs are estimated

March

- Division receives new Provincial Funding Framework and initial funding profile
- Board holds strategic planning retreat to develop priorities and review budget development beliefs
- Budget assumptions completed and reviewed with Trustees
- Instructional Budget Committee meets to discuss priorities

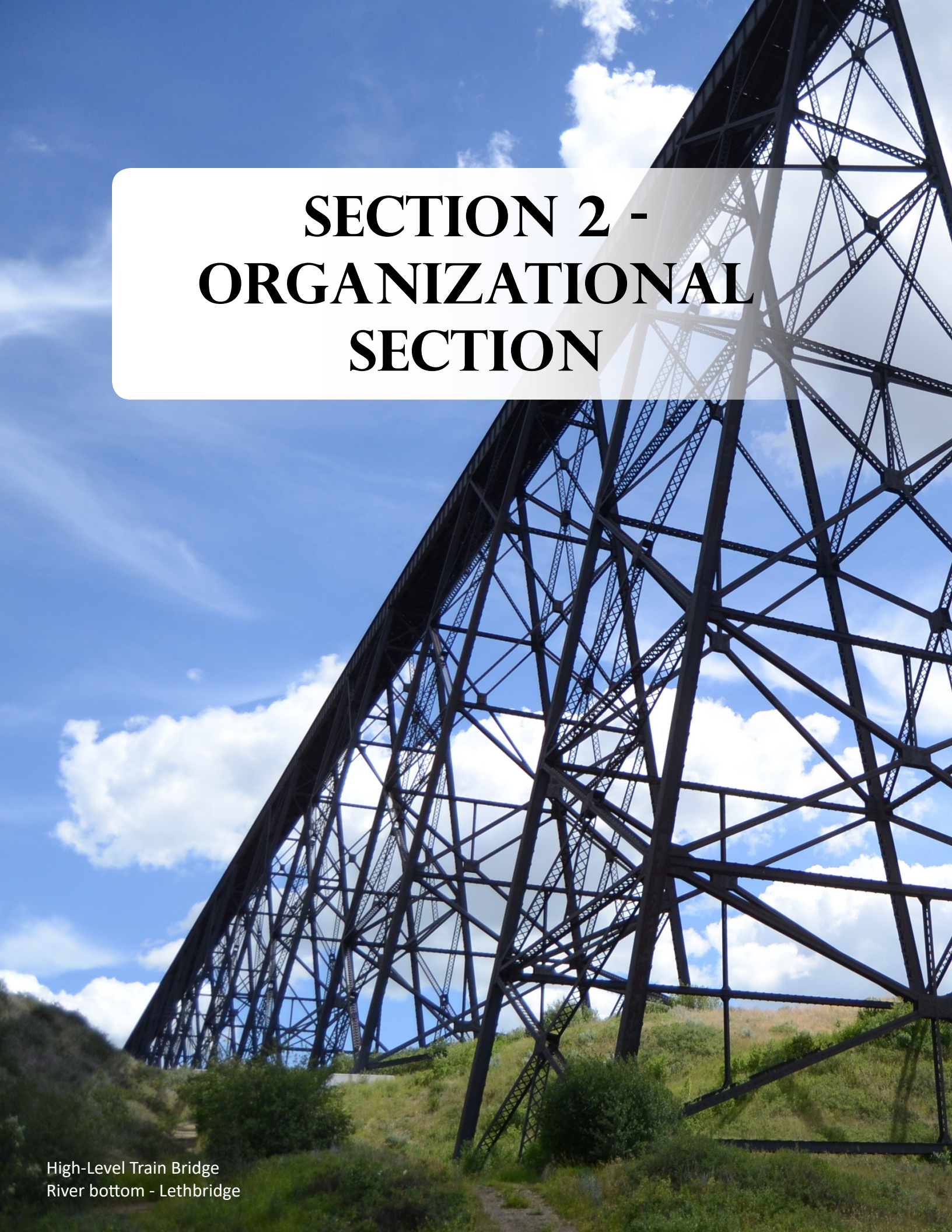
April

- Instructional Budget Committee meets to review and prepare budget allocations based on priorities and beliefs
- Budget allocations presented to administrators
- School based and program administrators begin development of budgets
- Division receives the final Provincial funding profile and compares for changes

May

- Site budgets completed and updated
- Draft budget is presented to Trustees and the public for feedback and comment on May 19th, 2020
- Province announces limit on use of reserves for 2020-2021 budget
- Administration determines estimated carry-forward funding and amends the draft budget
- Board of Trustees debate and approve amended budget on May 26th, 2020
- Budget Submitted to Alberta Education on or before May 31st, 2020

SECTION 2 - ORGANIZATIONAL SECTION



High-Level Train Bridge
River bottom - Lethbridge

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DIVISION PROFILE

Lethbridge School Division provides public education services to the citizens of the City of Lethbridge, Alberta, Canada. The Division was established in 1886 and has proudly served our community for over 130 years.

The Division will serve approximately 12,019 students from early education (pre-school) to grade twelve in 2020-2021. 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.

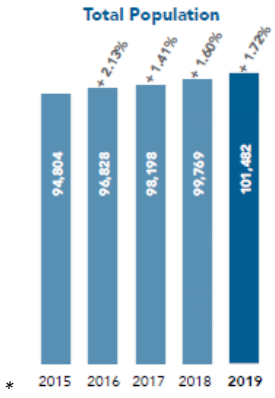
The Division is a local government entity established under the Alberta Education Act; whereas, the Division is chosen by and is accountable to the local community by means of local elections (elected Board of Trustees). The Division delivers its educational programs under the authority of the Alberta Education Act.

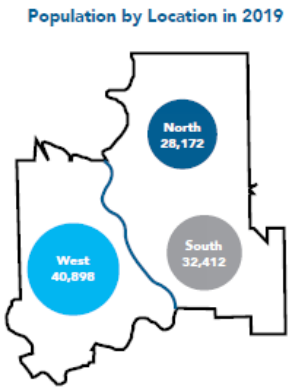
Geographical Location

Lethbridge School Division is the public school system for the residents of the City of Lethbridge. The City has a population of approximately 101,500 residents (2019 Census) and is located in the southern part of the Province of Alberta at latitude 49.7 degrees north and 112.8 degrees east longitude and covers just over 124 square kilometers of land, which is located on the traditional territory of the Blackfoot First Nations.

The City of Lethbridge is home to the University of Lethbridge, Lethbridge College, and the Lethbridge Research Centre, one of the largest agricultural research facilities in Canada. The City also houses two large manufacturing plants involved in raw product development.







* *Statistical Information is an extract from the City of Lethbridge's 2019 Annual Report*

CITY OF Lethbridge



Well situated in the south-western part of Alberta, Lethbridge residents enjoy access to state-of-the-art cultural and recreational facilities. Comprehensive retail services attract consumers from southern Alberta, south-eastern British Columbia and northern Montana.

Lethbridge School Division operates 23 schools and other various outreach facilities throughout the City. Our schools have a grade structure comprised of the following:

- 14 Elementary Schools - kindergarten to grade five students
- 4 Middle Schools - grade six to eight students
- 5 High Schools - grade nine to twelve students
- 4 Institutional Programs

Click the logos to go to the school website

Elementary Schools

Elementary schools are schools that provide instruction to students from kindergarten to grade five (Grades K-5), except for Lethbridge Christian School that provides instruction from kindergarten to grade eight (Grades K-8).

Lethbridge School Division operates 14 elementary schools:

Coalbanks Elementary School
230 Coalbanks Blvd West
Grades K-5 - 623 students

Dr. Gerald B. Probe School
120 Rocky Mt Blvd West
Grades K-5 - 573 students

Ecole Agnes Davidson School
2103 20th St South
Grades K-5 - 517 students

Ecole Nicholas Sheran School
380 Laval Blvd West
Grades K-5 - 477 students

Fleetwood Bawden School
1222 9th Ave South
Grades K-5 - 337 students

Galbraith School
1801 8th Ave A North
Grades K-5 - 357 students

General Stewart School
215 Corvette Cres South
Grades K-5 - 119 students

Immanuel Christian Elementary School
2010 - 5th Avenue North
Grades K-5 - 286 students

Lakeview School
1129 Henderson Lake Blvd South
Grades K-5 - 517 students

Lethbridge Christian School
3 St James Blvd North
Grades K-8 - 234 students

Mike Mountain Horse School
155 Jerry Potts Blvd West
Grades K-5 - 496 students

Park Meadows School
50 Meadowlark Blvd North
Grades K-5 - 300 students

Senator Buchanan School
1101 7th Ave North
Grades K-5 - 285 students

Westminster School
402 18th St North
Grades K-5 - 170 students

**above student enrolment excludes early education (preschool) students.*

A new elementary school in the Southeast side of Lethbridge is currently under construction for completion by the start of the 2021-2022 school year (Dr. Robert Plaxton Elementary School).

Click the logos to go to the school website

Middle Schools

Lethbridge School Division has four middle schools that educate students from grades six through eight (Grades 6-8).

The four middle schools in the jurisdiction are:

Gilbert Paterson Middle School
2109 12th Ave South
Grades 6-8 - 790 students

Senator Joyce Fairbairn Middle School
301 Rocky Mountain Blvd West
Grades 6-8 - 625 students

G.S. Lakie Middle School
50 Blackfoot Blvd West
Grades 6-8 - 484 students

Wilson Middle School
2003 9th Ave North
Grades 6-8 - 685 students

High Schools

Lethbridge School Division has five high schools offering instruction to students from grades nine through twelve (Grades 9-12), except for Immanuel Christian Secondary School that offers instruction to students in grades six through twelve (Grades 6-12).

The five high schools in the jurisdiction are:

Chinook High School
259 Britannia Blvd West
Grades 9-12 - 1,188 students

Winston Churchill High School
1605 15th Ave North
Grades 9-12 - 867 students

Immanuel Christian Secondary School
802 - 6th Avenue North
Grades 6-12 - 314 students

Victoria Park High School
1515 5th Ave South
Grades 9-12 - 254 students

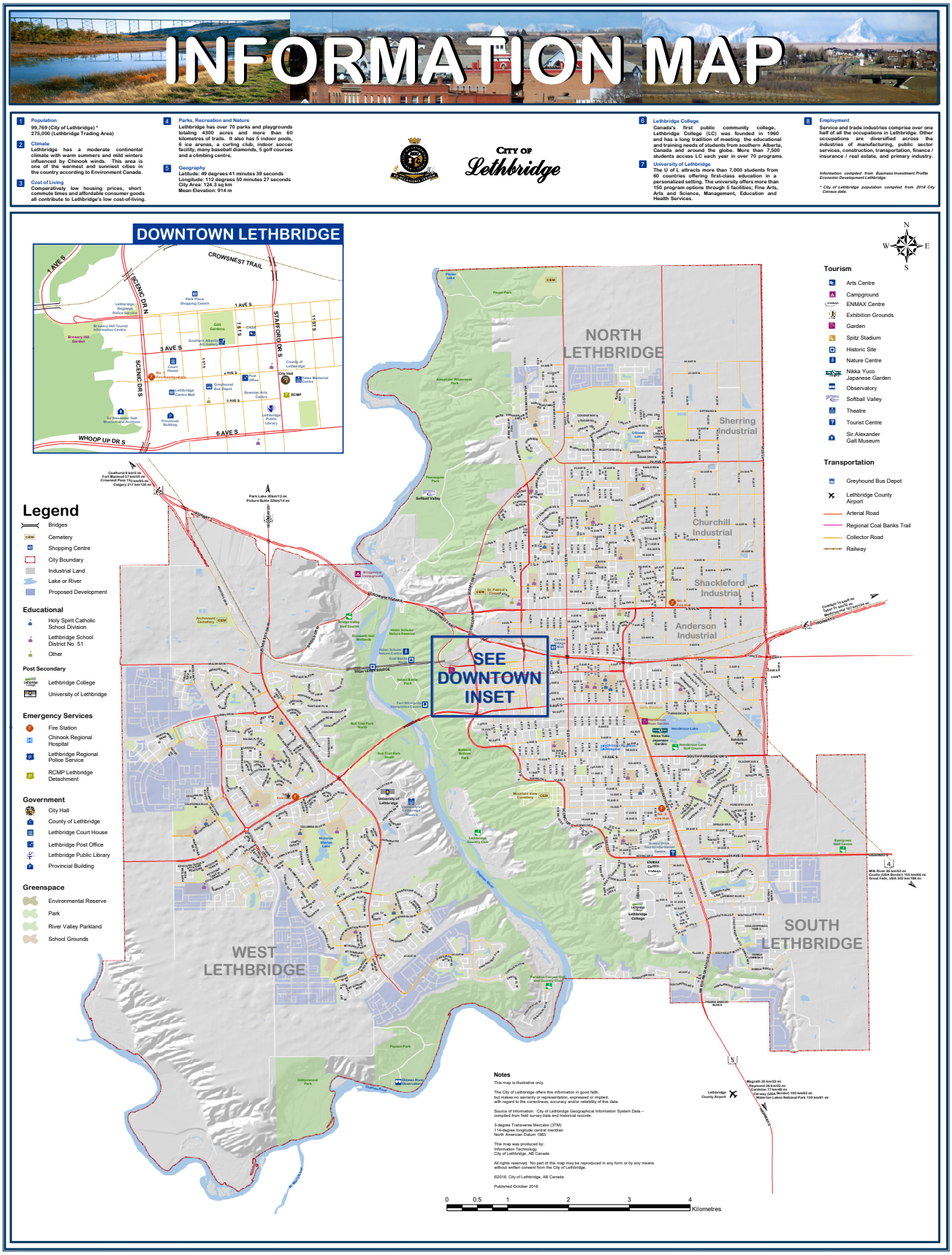
Lethbridge Collegiate Institute
1701 5th Ave South
Grades 9-12 - 910 students

Institutional Programs

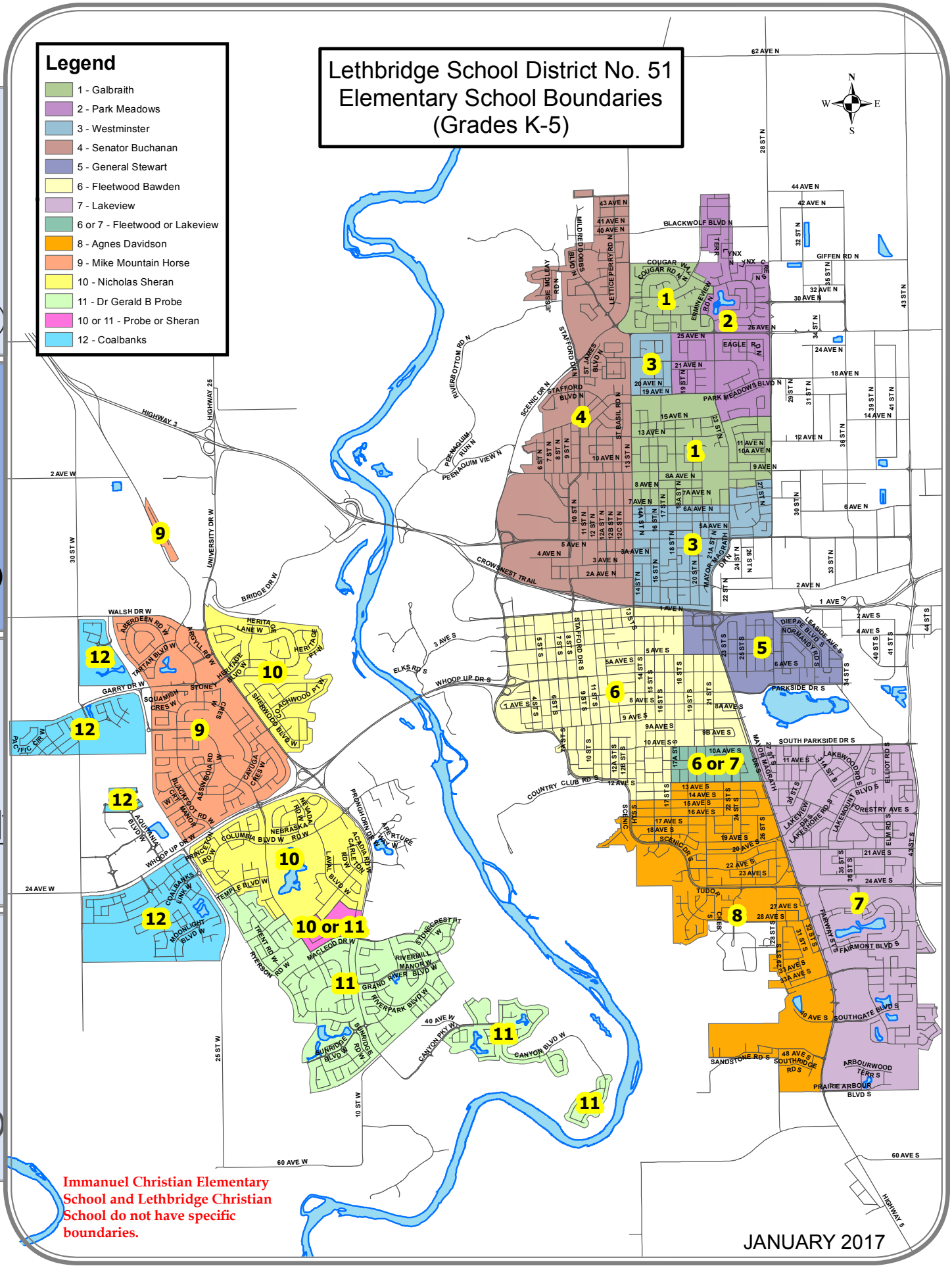
Lethbridge School Division has four institutional programs:

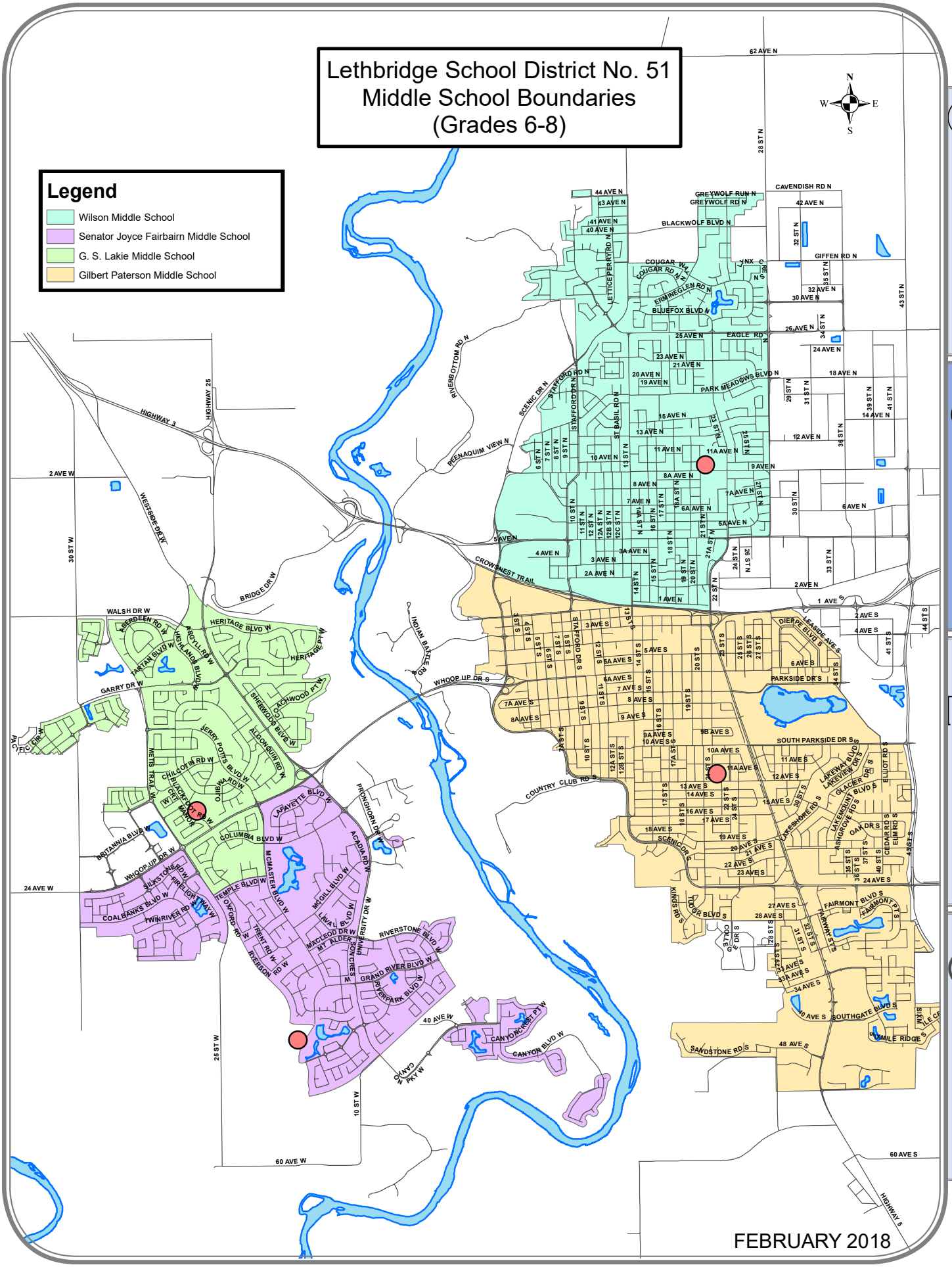
- **CAMP (Lethbridge Regional Hospital School)** - both an inpatient and outpatient program for youth who require psychiatric treatment and mental health services as well as those patients requiring specialized assistance with school curriculum
- **Harbour House School** - provides interim education and support to students of women who reside at the Women's Emergency Shelter.
- **Pitawani School** - attached to the Sifton Family and Youth Services site and provides educational programming to students residing in the centre who have behavioral and emotional difficulties as well as students who are in Secure Services.
- **Stafford Ridge School (AADAC)** - located at AADAC's Youth Residential Treatment Center, provides a co-ed residential school within a 12 week voluntary addictions treatment program.

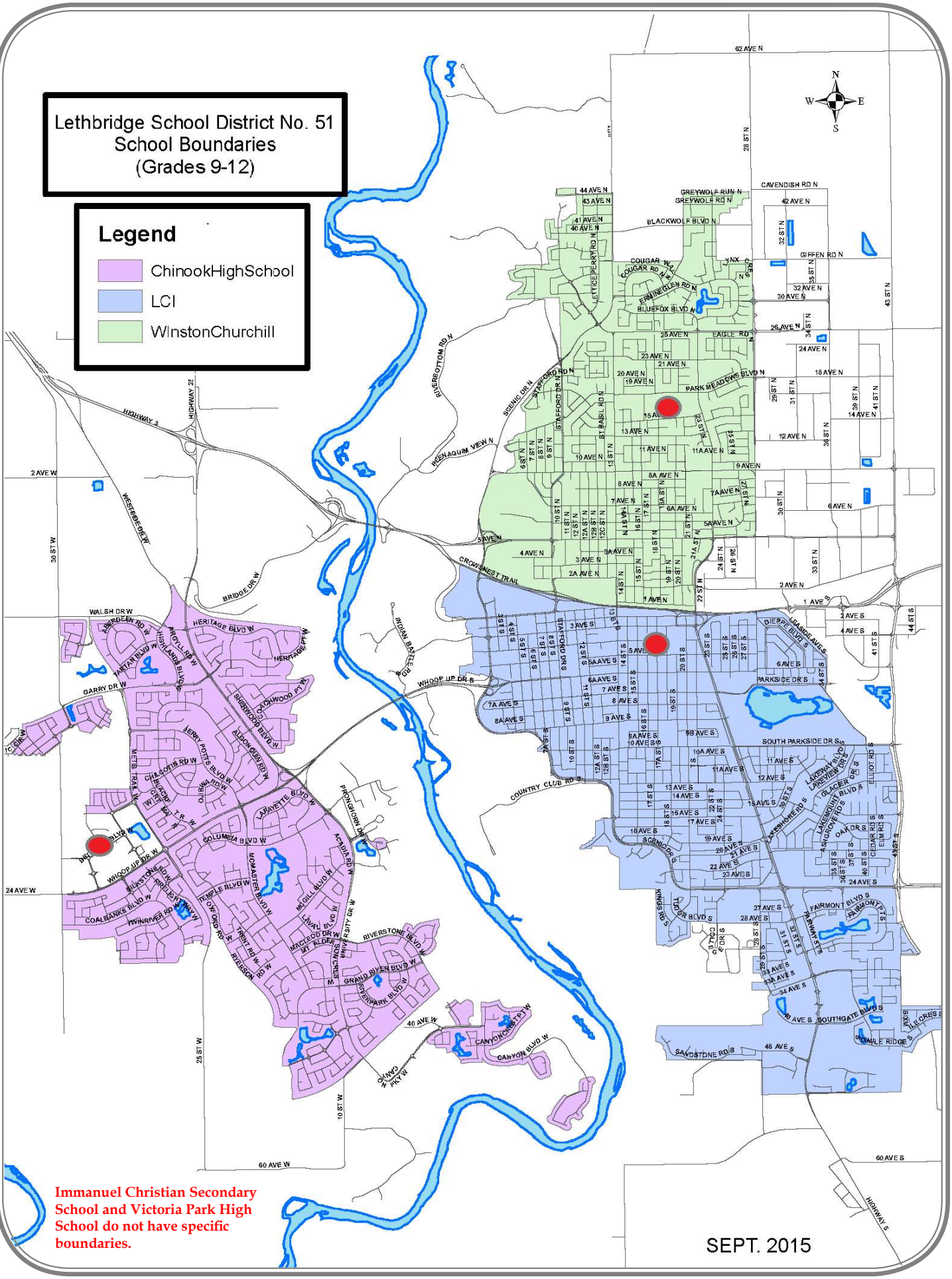
[Click Here for LSD51 School Locator]



[Click Here for other City of Lethbridge maps]


Lethbridge School District No. 51
Elementary School Boundaries
(Grades K-5)
Legend
1 - Galbraith
2 - Park Meadows
3 - Westminster
4 - Senator Buchanan
5 - General Stewart
6 - Fleetwood Bawden
7 - Lakeview
6 or 7 - Fleetwood or Lakeview
8 - Agnes Davidson
9 - Mike Mountain Horse
10 - Nicholas Sheran
11 - Dr Gerald B Probe
10 or 11 - Probe or Sheran
12 - Coalbanks
Immanuel Christian Elementary School and Lethbridge Christian School do not have specific boundaries.
JANUARY 2017


Lethbridge School District No. 51
Middle School Boundaries
(Grades 6-8)
Legend
Wilson Middle School
Senator Joyce Fairbairn Middle School
G. S. Lakie Middle School
Gilbert Paterson Middle School
FEBRUARY 2018


Lethbridge School District No. 51
School Boundaries
(Grades 9-12)
Legend
ChinookHighSchool
LCI
WinstonChurchill
Immanuel Christian Secondary School and Victoria Park High School do not have specific boundaries.
SEPT. 2015

Services Provided by the Division

Lethbridge School Division receives over 90% of its funding from the Province of Alberta and operates under the authority of the Education Act (Statutes of Alberta, 2012), and takes pride in the breadth of its programs, the expertise of its staff, and the quality of its facilities in our schools and various outreach facilities throughout the city. Our schools have a grade structure comprised of kindergarten to grade five students in elementary schools, grade six to eight students in middle schools and grade nine to twelve students in high schools.

All schools provide instruction in the core subjects (language arts, mathematics, social studies and science), physical education, and the fine arts. Students at each school have access to learning commons (libraries) that provide a blend of print materials and access to modern computers and digital resources. French language instruction is provided in grades four through twelve, and a French Immersion program is offered for students from kindergarten through grade twelve. Spanish, German, and Japanese courses are also available. In addition, at the secondary level, students can experience a wide range of options or complementary courses designed to meet their unique needs and interests, including those related to career and technology studies. Information and communication technology instruction is integrated into all student programs. International Baccalaureate, Advanced Placement, Dual-credit courses, and Knowledge and Employability courses are also offered to high school students. The Division has an active international student program involved in recruitment of students from around the world, mostly at the high school level.

Other instructional programs include kindergarten offered in all elementary schools, First Nations, Métis and Inuit (FNMI) education, and early literacy. The Division's Early Education program will have 20 programs in twelve schools effective September 2020. A Montessori program is established in grades one to five. Lethbridge Christian School provides Christian education for students from kindergarten to grade eight. In 2015-2016, the Division welcomed two new schools offering Christian education as alternate schools, Immanuel Christian Elementary and Immanuel Christian High School. The Division continues to enhance inclusive practices in order to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential.

The instructional program is enhanced by the provision of counselling services in all schools that include social/emotional, educational, and career counselling. These services are enhanced by long-standing, community partnerships with the Lethbridge Regional Police Service, Alberta Health Services, Southwest Alberta Child and Family Services, Alberta Human Resources and Employment, and other agencies. A strong co-curricular program and extra-curricular programs are also provided that include a variety of athletic, fine arts, and student leadership opportunities.



SCHOOL BOARD GOVERNANCE

Board of Trustees

Lethbridge School Division is governed by a seven-person Board of Trustees, which is elected every four years (previously three years) effective for the 2013 elections. All trustees are elected "at large" and do not specifically serve geographic locations within the City of Lethbridge.



The Board of Trustees (the "Board") of Lethbridge School Division operates under the authority of the Education Act (Statutes of Alberta, 2012) and policies and regulations pursuant to that legislation.

The Board is charged with the responsibility to ensure that each of its resident students are provided with an education program consistent with the requirements of the Education Act and exercises its authority through policy, regulations, and resolutions approved at duly conducted meetings of the Board.

Under the Education Act, the Board is required to elect one of its members as Board Chair. The Chair is elected at the Board's organization meeting The Board expects the Chair to provide leadership to the Board and act as its primary spokesperson. The Board expects that the Chair shall perform his/her duties in accordance with Division policy, the Education Act and other applicable provincial and federal statutes and regulations. In the absence of the Chair, the Vice-Chair shall perform the duties of the Chair and, when so acting, shall have all the power of the Chair.

Click the Pictures to go to their Profiles

Board Members:



Clark Bosch
Board Chair / Trustee
2017-date



Christine Light
Vice-Chair / Trustee
2017-date



Tyler Demers
Trustee
2007-2010, 2013-date



Jan Foster
Trustee
1983-1992, 2007-date



Donna Hunt
Trustee
2013-date



Doug James
Trustee
2017-date



Lola Major
Trustee
2007-date

In addition to setting the Division's policies, the Board has also set a number of policies in relation to the mandate, authority, and protocols of the Board of Trustees. These policies are included in section 200 of the Division's policies and are available on the Division's website:

http://www.lethsd.ab.ca/our-district/Policies



Division Administration

The position of Superintendent is the administrative head of the organization and reports directly to the Board of Trustees. Reporting to the Superintendent are the three (3) Associate Superintendents and the members of the Superintendent's office.

The Superintendent and the Associate Superintendents are the senior administrative officials that manage the operations of the Division and formally operate as the Executive Council to the School Board. Lethbridge School Division's Executive Council members are:



Dr. Cheryl Gilmore
Superintendent



Morag Asquith
Associate Superintendent, Instructional Services



Rik Jesse
Associate Superintendent, Human Resources



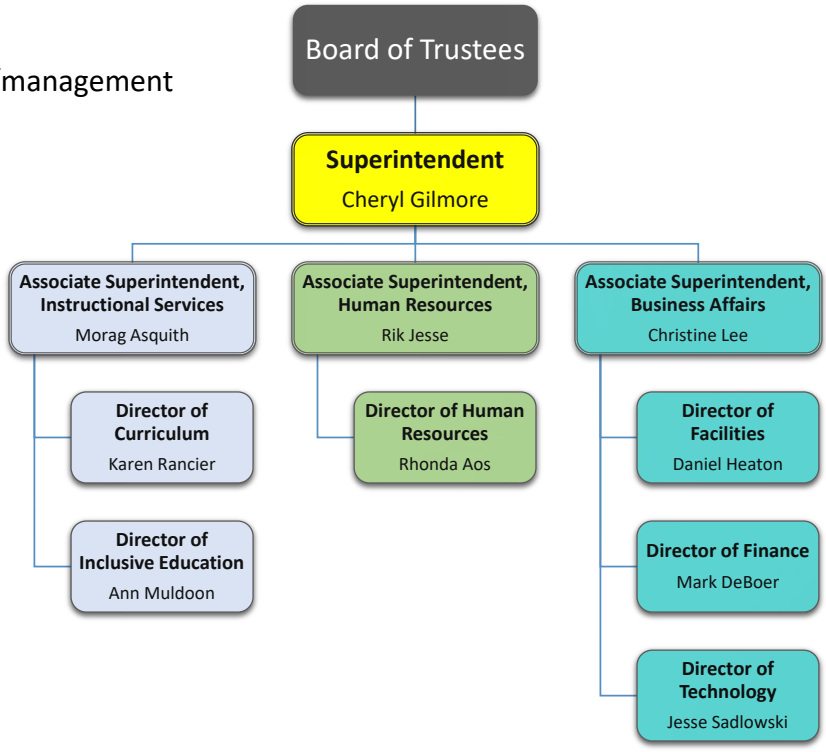
Christine Lee
Associate Superintendent, Business Affairs

Organizational Structure/Charts

The organizational structure of Lethbridge School Division aligns with each of the major areas represented within the Division's Executive Council: Instructional Services, Human Resources, and the Business Affairs departments.

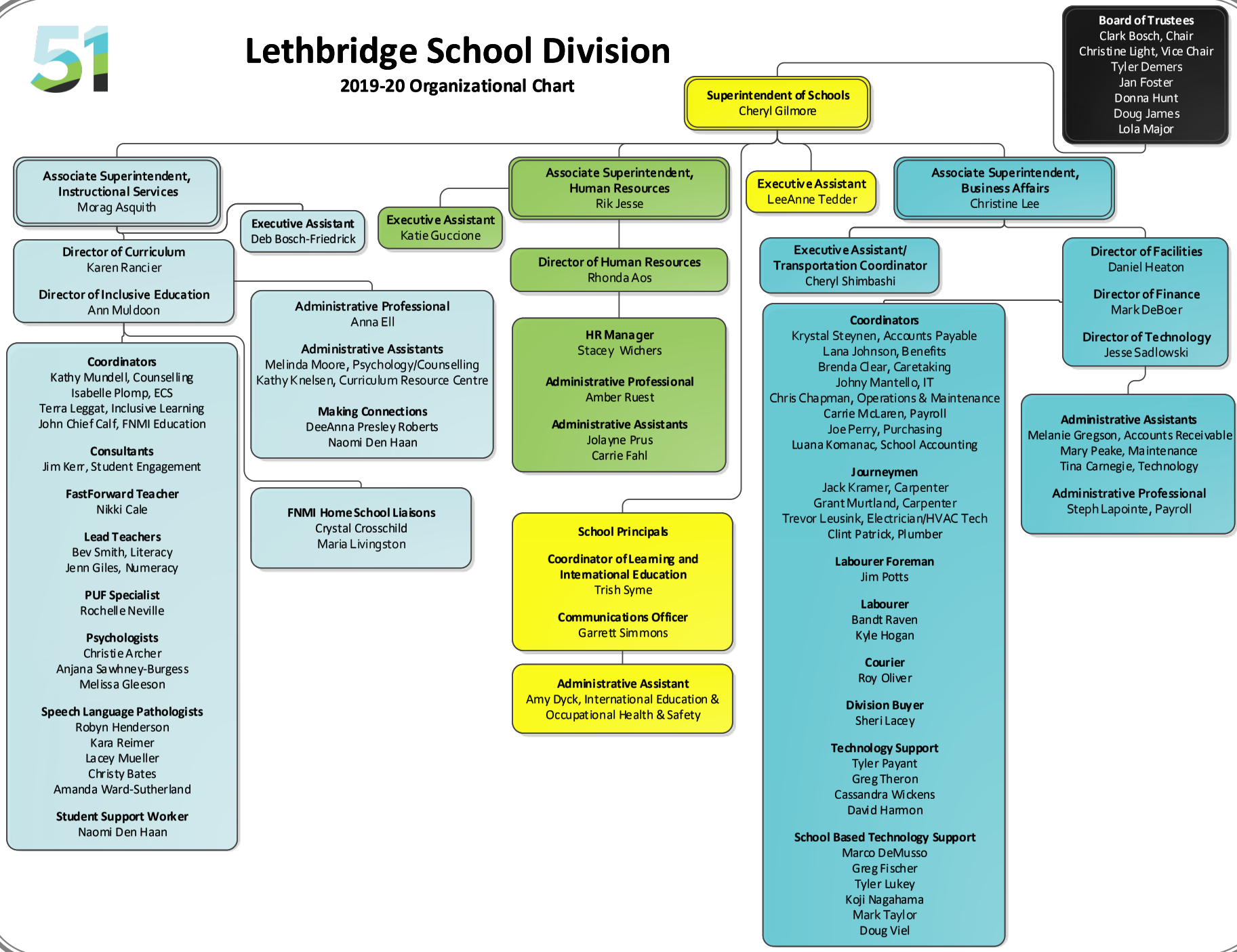
The following is the administrative/management structure of the Division:





Lethbridge School Division

2019-20 Organizational Chart



VISION, MISSION STATEMENT, & GUIDING PRINCIPLES



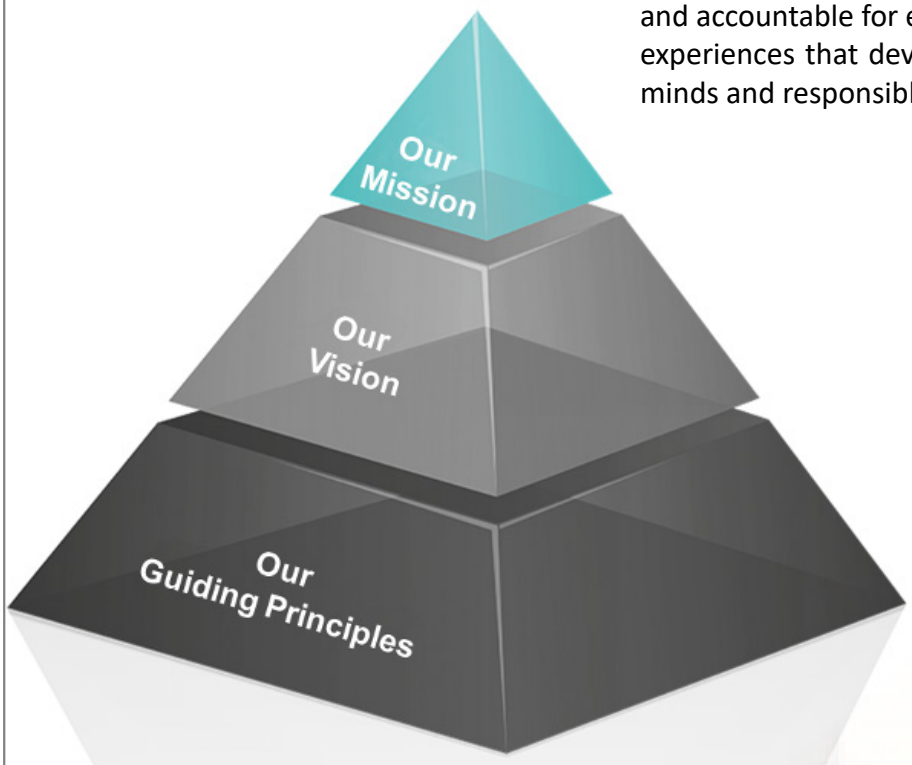


Vision Statement

Our learners are innovative thinkers who are successful, confident, respectful and caring.

Mission Statement

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.



Lethbridge
SCHOOL DIVISION

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

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.

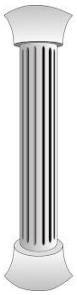
Cultural Foundations

- 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

These guiding principles set the foundation of the Division's learning system. These assist in developing the Division's strategic plan and priorities.

STRATEGIC PLAN AND PRIORITIES

As part of the three-year planning cycle, Alberta Education provides the Division with Goals, Outcomes and Performance Measures. The Division then develops local strategies and priorities to address the learning needs and achievement of outcomes for all students.



In 2004, Alberta Education introduced the Accountability Pillar. The Accountability Pillar places increased emphasis on the achievement of specific outcomes by evaluating and reporting results on a common set of measures. The focus of the Accountability Pillar is to improve school jurisdiction results. The Accountability Pillar performance measures are a required, consistent set of measures. An evaluation methodology has been developed which assesses each measure in the Accountability Pillar in terms of achievement and improvement.

Lethbridge School Division analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The Board of Trustees uses the Vision, Mission statement and Guiding Principal for the development of priorities and strategies.

Community Engagement

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:

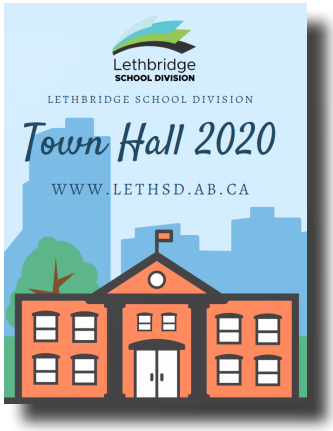
1) What resource allocations make the most significant impact to the school experience of students?

2) 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.







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.

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.

2020-2021
Board Priorities

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.

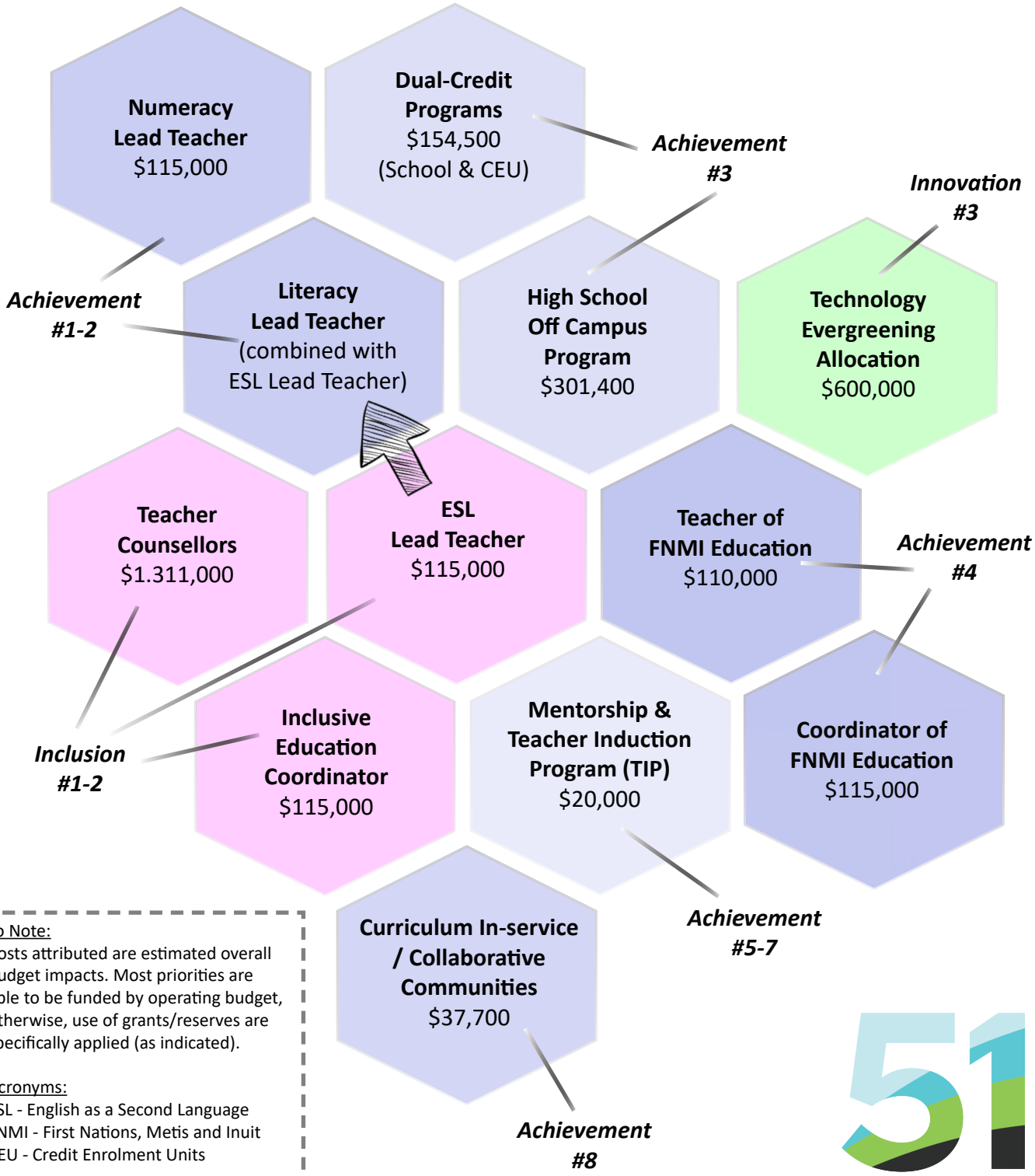
INCLUSION

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.

Budget Impacts of Board Priorities

The budget allocates resources available to achieve the Division's vision through the priorities which address the learning needs and achievement outcomes for all students. Although many of the strategies/outcomes may be achieved within the Division's regular operating budget, there are often specific costs associated with the implementation of these priorities. The following is a summary of the major budget impacts to support our priorities:

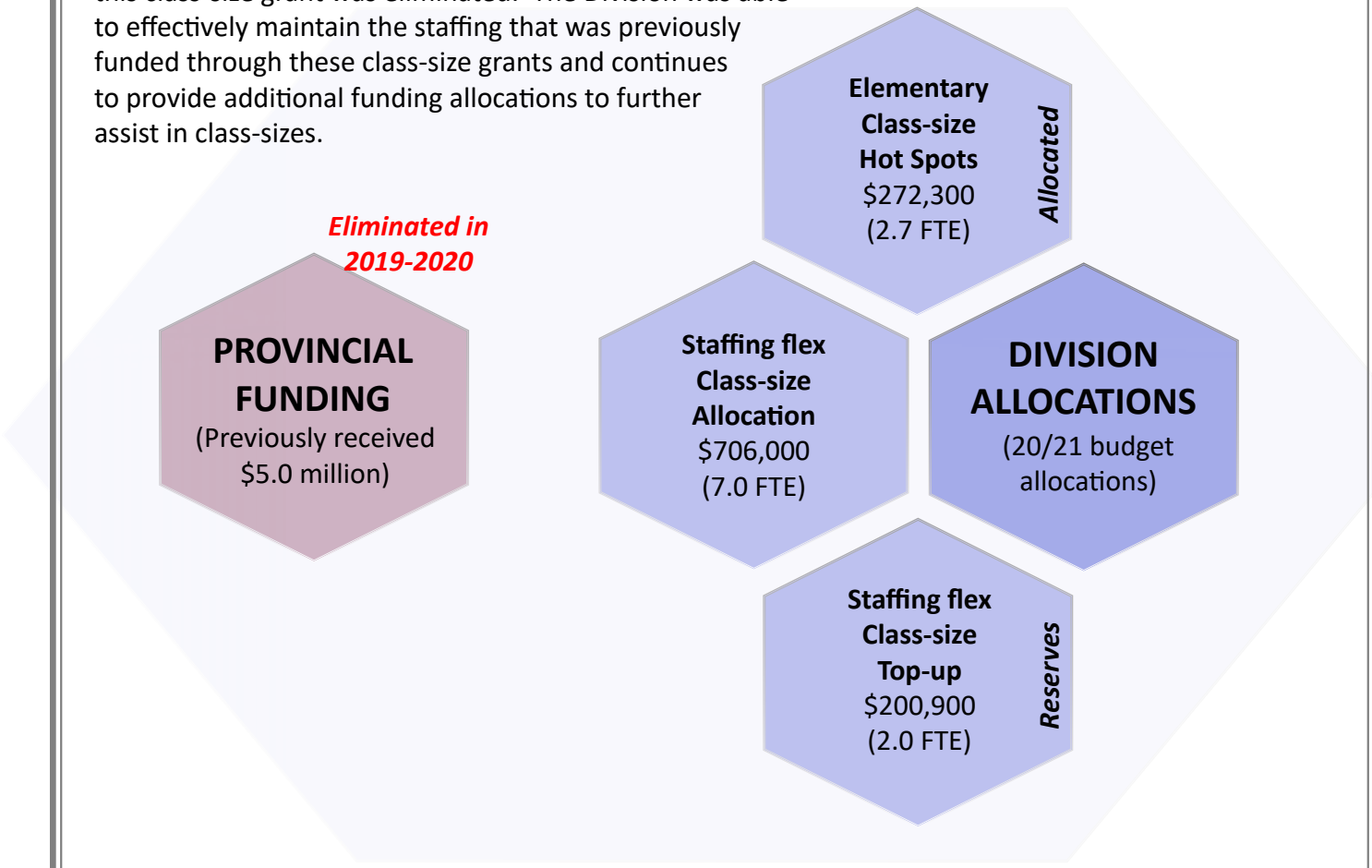


To Note:
Costs attributed are estimated overall budget impacts. Most priorities are able to be funded by operating budget, otherwise, use of grants/reserves are specifically applied (as indicated).

Acronyms:
ESL - English as a Second Language
FNMI - First Nations, Metis and Inuit
CEU - Credit Enrolment Units

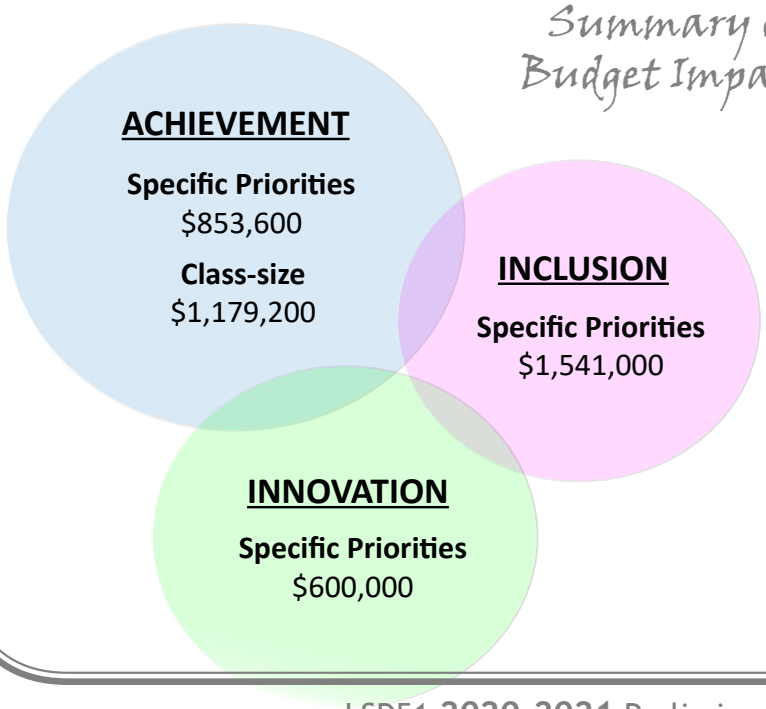
Student achievement is one of the major priorities of the Division; whereas, a significant factor for achievement is ensuring that the Division maintains reasonable class-sizes at our schools.

The Division previously received specific Provincial grants to address class size; however, in 2019-2020 this class-size grant was eliminated. The Division was able to effectively maintain the staffing that was previously funded through these class-size grants and continues to provide additional funding allocations to further assist in class-sizes.



Summary of Budget Impacts

Lethbridge SCHOOL DIVISION



There is a **total of $4,173,800** of budgeted funding that is allocated specifically towards the Board priorities; whereas, this represents 3.1% of the Division's total operating budget.

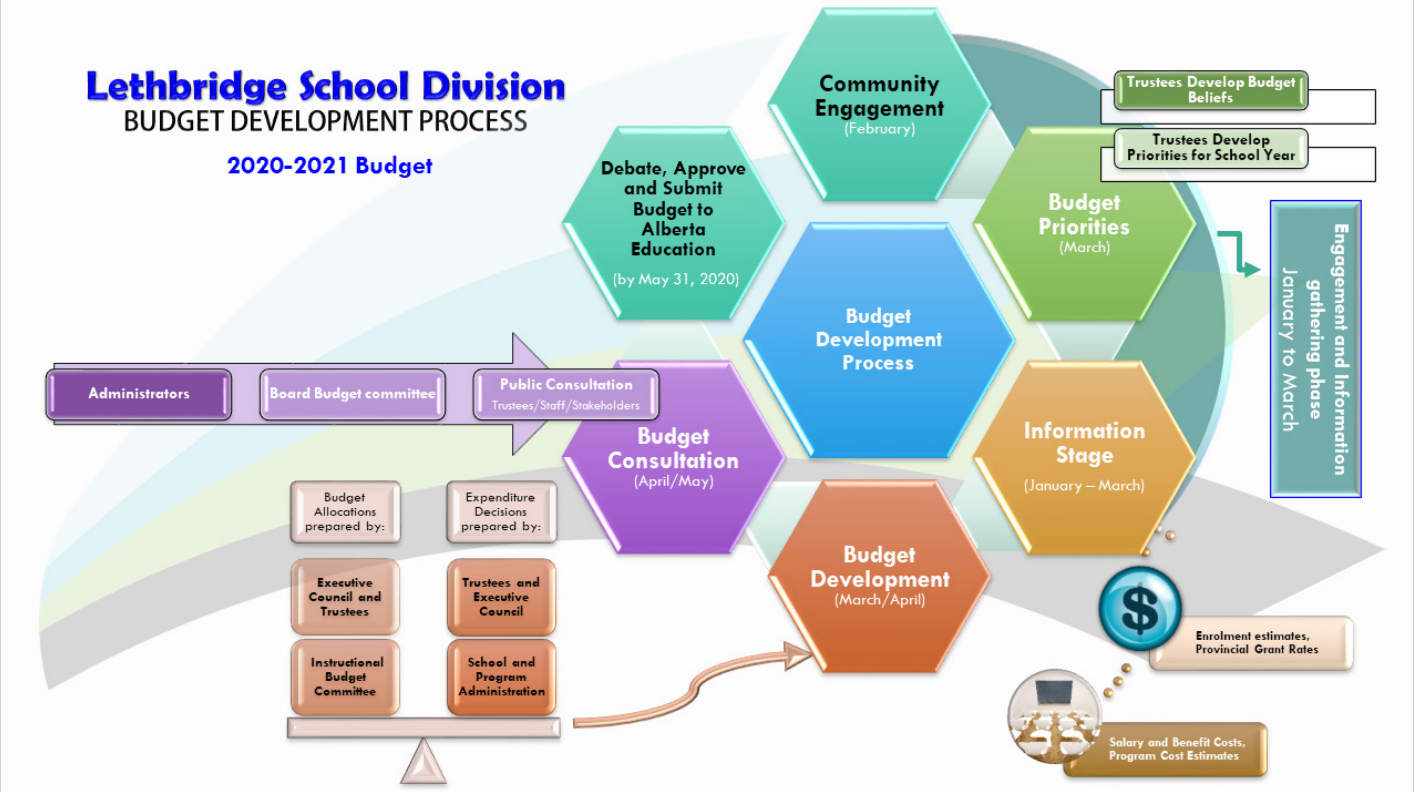
Many of the other strategies/outcomes are also funded within the Division's regular operating budget.

BUDGET DEVELOPMENT

The development of 2020-2021 Budget for Lethbridge School Division is the responsibility of Division administration in conjunction with the Board Budget Committee and the Instructional Budget Committee. The approval of the budget is the responsibility of the Division's Board of Trustees.

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 of each year. This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements (included on the annual financial statements). The budget is subsequently updated for actual known enrolment, allocations, and other known changes as of September 30th, 2020. This updated budget will become the budget under which the Division operates for the 2020-2021 school year.

The following is the budget development process:



Instructional Budget Committee (IBC):

The IBC is comprised of representatives from elementary, middle, and high schools. It also includes members of Division Administration. This committee, through consultation with our schools and groups within the Division, determines the funding allocation for the Instructional programs. The Administration on the committee for the 20/21 budget:

- Cheryl Gilmore (Superintendent)
- Morag Asquith (Associate Superintendent, Instructional Services)
- Christine Lee (Associate Superintendent, Business Affairs)
- Rik Jesse (Associate Superintendent, Human Resources)
- Mark DeBoer (Director of Finance)

Board Budget Committee:

The Board of Trustees appoints two (2) Trustees to be included on the Board Budget Committee. This committee is involved throughout the budget process. The Trustees on the committee for the 20/21 budget:

- Donna Hunt (Committee Chair)
- Christine Light (Trustee)

Basis of Budgeting

The budget was prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) and accounting policies consistent with those prescribed by Alberta Education for Alberta school jurisdictions. The basis of accounting refers to the timing of the recognition of revenue sources and expenditures in the Division's budget and financial statements.

Modified Accrual Basis of Accounting

The Division utilizes a modified accrual basis of accounting; whereas, this is a combination of cash basis and accrual basis of accounting. The cash basis recognizes the transactions upon the exchange of money (i.e. expense recognized when actually paid). The accrual basis recognizes the transactions as it incurs and does not matter the timing of when the cash is exchanged (i.e. expense recognized when the goods/ services are received, even if it is not paid until a later date).

Short-term Transactions:
The Division typically utilizes a cash basis of accounting for recognizing transactions that incur in a short time period. These revenues and expenses that will typically be completed in the budget year (not expected to extend over multiple budget years). These include a large amount of revenues and expenditures that would be recognized on an Statement of Operations (also known as an income statement or profit/loss) and would not be expected to create a payable or receivable at the end of the fiscal year.

Long-term Transactions and Projects:
The Division typically utilizes an accrual basis of accounting for recognizing transactions that occur over a longer period of time; usually extending over multiple budget years. These transactions are recognized in the budget based on when the transaction or service is provided (not based on exchange of cash). Should a project extend over multiple years, the revenues and expenses are recognized in the budget based on the estimated amount of the project to be incurred in each of the budget years.



Grant revenues are recognized in the year to which they relate. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered. Capital allocations from the Province or other agencies are recorded as deferred capital contributions until spent. Unrestricted contributions are recognized in the period that they are received and receivable. Externally restricted contributions are deferred and recognized in the period in which the contribution will be complied with. Expenditures are recorded within the period that they are incurred.

The precise determination of many revenue and expenditures is dependent on future events. As a result, the preparation of the budget for the 2020-2021 school year involved the use of estimates and approximations, which have been made using careful judgement. Actual results could differ from those estimates and approximations.

Although the Division's Annual Financial Statements are fully prepared using the accrual basis of accounting, the budget remains in-line with this methodology as all of the short-term items are still projected to be complete before yearend.

Fund Accounting

Lethbridge School Division utilizes six (6) major types of funds; General Operating, School Generated Funds (SGF), Reserves, Provincially Funded Capital, Board Funded Capital and Endowments. All of these funds are included within the Division's Annual Financial Statements. Each fund has a defined purpose and recognizes the inputs and outlays to come up with a net change in the fund balances. These inputs and outlays include revenues, expenses, and transfers to/from the fund accounts. Each of these funds also have restrictions on the use of the balances; some of these restrictions are legislative; whereas, others are restrictions imposed by Board of Trustees. The Division does not maintain any policies relating to minimum or maximum fund balances.

General Operating Funds

The majority of the Division Operating Budget outlines the changes in these funds; whereas, this includes all of the programs and services in the operations of the Division. This fund has the largest amount of funds where the costs of these operating activities are recovered through operating grants (majority from Alberta Education), division fees and other sources of revenues (other than SGF). Typically, some operating funds are transferred to/from the other fund accounts, including:

- Operating funds used for Board funded capital projects
- Operating funds transferred to build capital and operating reserves
- Operating reserves used to fund operating costs and projects (i.e. carry forward funds)
- Transfers to/from SGF accounts (if applicable)

Some of the legislative restrictions on these funds include a limit on the amount of administrative and governance expenditures (based on the targeted grant funding).

School Generated Funds (SGF)

The Division Operating Budget also includes the changes in these funds; whereas, this includes the specific school based activities. The costs of these SGF activities are recovered through school fees, fundraising, donations and other SGF revenues. Typically, the only transferred funds are to/from the General Operating fund (if applicable) and the specific SGF reserve.

Some of the legislative restrictions on these SGF funds include requirements that the school fees charged can not exceed the cost of the related activities.

Reserves

The Division has both operating and capital reserves funds. The changes in the reserve funds are a result of the net reserve transfers to/from the operating and capital fund accounts.

Some of these reserves also have legislative restrictions placed on the funds (i.e. once transferred, capital reserves must be used for capital purposes). Other reserves have restrictions imposed on them by the Division (i.e. program, project, & departmental reserves); whereas, these fund restrictions may be modified by the Board, should they want to use the funds for a different purpose.

Provincially Funded Capital

The majority of the Division's tangible capital assets (TCA) are funded by the Province, including majority of the costs of schools, modulars, and equipment. These funds are provided by capital grants on a project-by-project basis and are not specifically included in the preliminary operating budget. Typically, the only transferred funds are to the Operating fund relating to capital revenues recognized based on amortization of supported TCA. The "net accumulated surplus" relating to these funds are referred to as the Unexpended & Expended Deferred Capital Contributions (UDCC & EDCC) included in deferred revenues (in accordance with PSAS 3200). EDCC is recognized at the same rate as supported amortization.

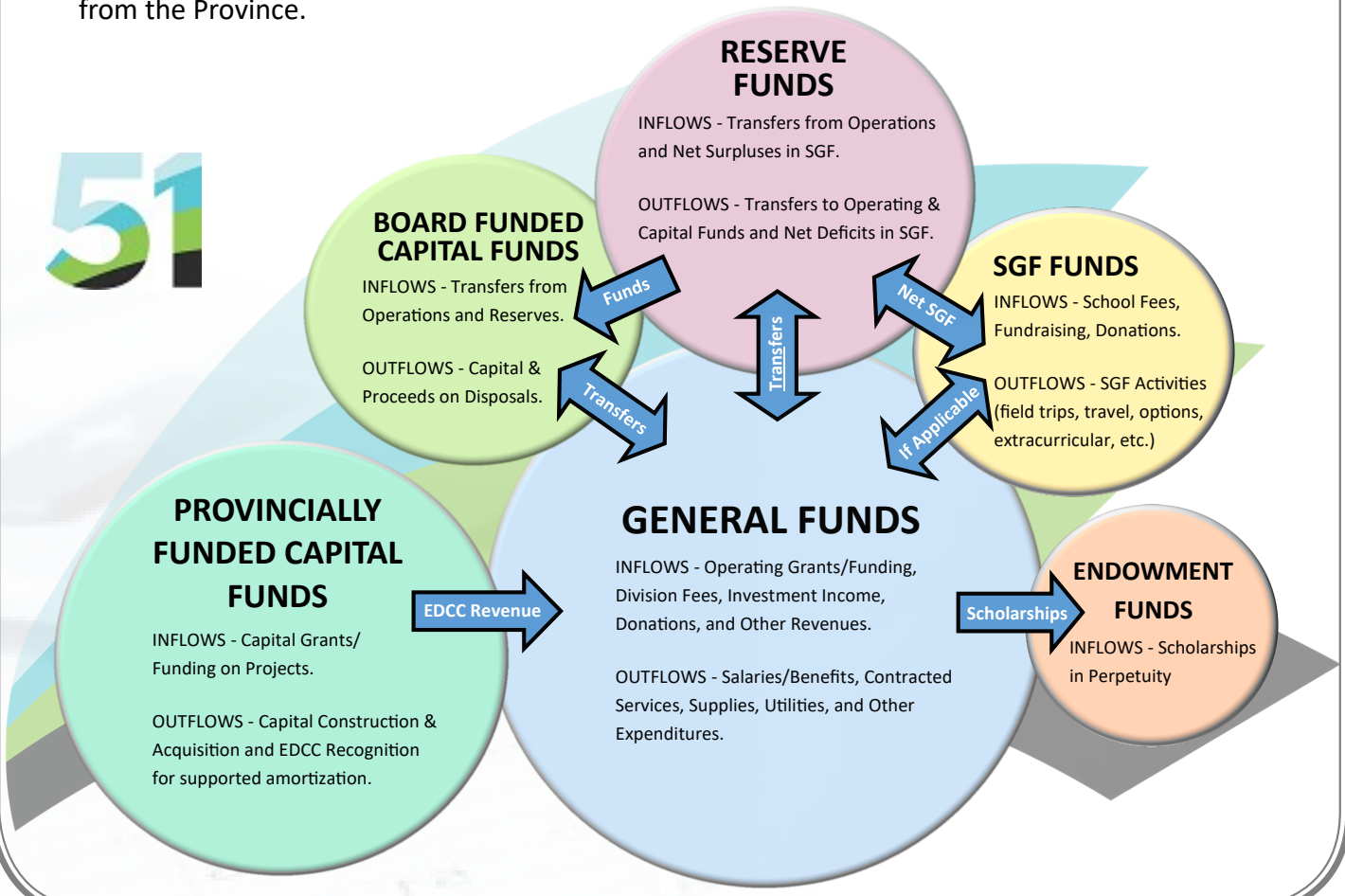
Some of the legislative restrictions on these funds include that the supported TCA may not be disposed/sold without authorization from the Province.

Board Funded Capital

There are certain tangible capital assets (TCA) that are specifically funded by the Division Board (not funded by the Province). These may include vehicles, maintenance equipment, additional technology, and certain renovation projects. The "net accumulated surplus" relating the Board funded TCA is included in the Investment in Tangible Capital Assets. Typically, the only transferred funds are to/from the Operating fund for either funding the assets or receiving proceeds on the disposal of the assets.

Endowments

The Division has received specific scholarship contributions that have been provided to be held in perpetuity in accordance with the agreement with the donor. These funds are restricted based on the agreement.



Classification of Revenues and Expenses

OPERATING REVENUES:

Operating revenues are classified based on the following major categories:

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for 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).

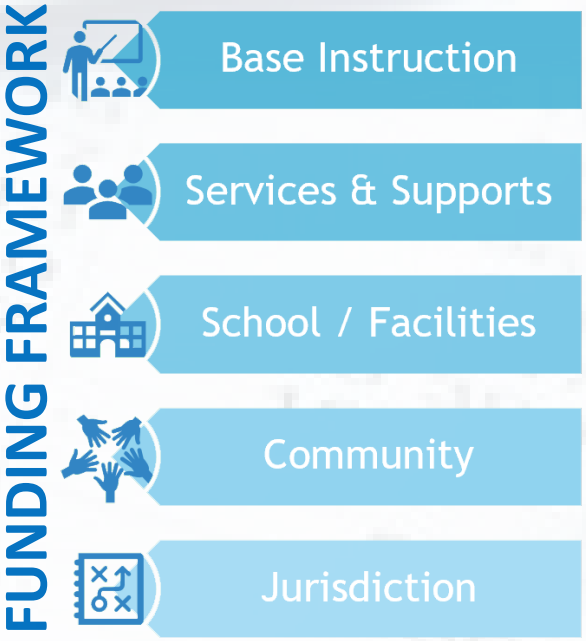
- **Alberta Education - Services and Supports** – Funding received by Alberta Education for various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as Specialized Learning Supports, Program Unit Funding (PUF), English as a Second Language (ESL, First Nations, Metis and Inuit (FNMI), Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine funding levels.

- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include 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.

- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant 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** – Funding received by Alberta Education 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 funding to a specified portion of the Division's Budget.

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.



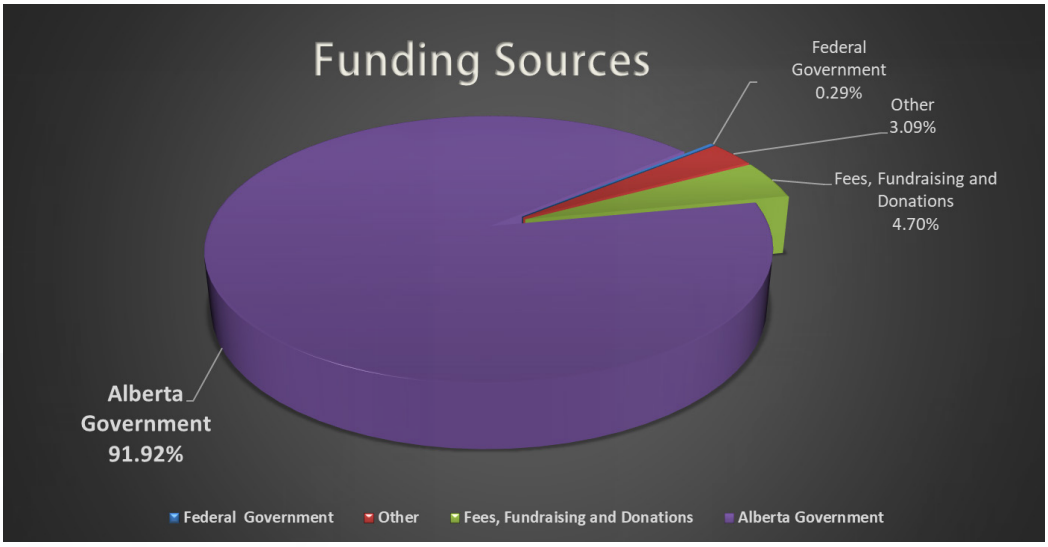
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.

- **Other Provincial Revenue & Teacher Pension Costs** – Includes all additional operating funding from the Province of Alberta, that is not already specified through the Alberta Education Funding Framework. This includes Making Connection funding (Alberta Mental Health and the Family Resource Network) and to record the provincial contributions towards teacher pension costs. Effective 2011-2012, jurisdictions are required to report employer contributions to teacher pension plans that are made on behalf of the school jurisdiction. School jurisdictions also record the offsetting pension costs in Certificated Salary and Benefits.

- **Federal Government Revenue** – Funding received for federal programs such as French Language instruction and tuition received for federal government First Nation students.

- **Other Revenues** – Operating revenues that are not from Alberta Education or for Federal Government programming. Generally includes school fees, investment income, donations, and school generated funds (SGF). The SGF revenues are included as inflows to the SGF Funds. In relation to school fees, the Division can not charge fees for K-12 curricular activities; whereas, fees can only be charged for optional and programming fees to enhance the student's educational experience.

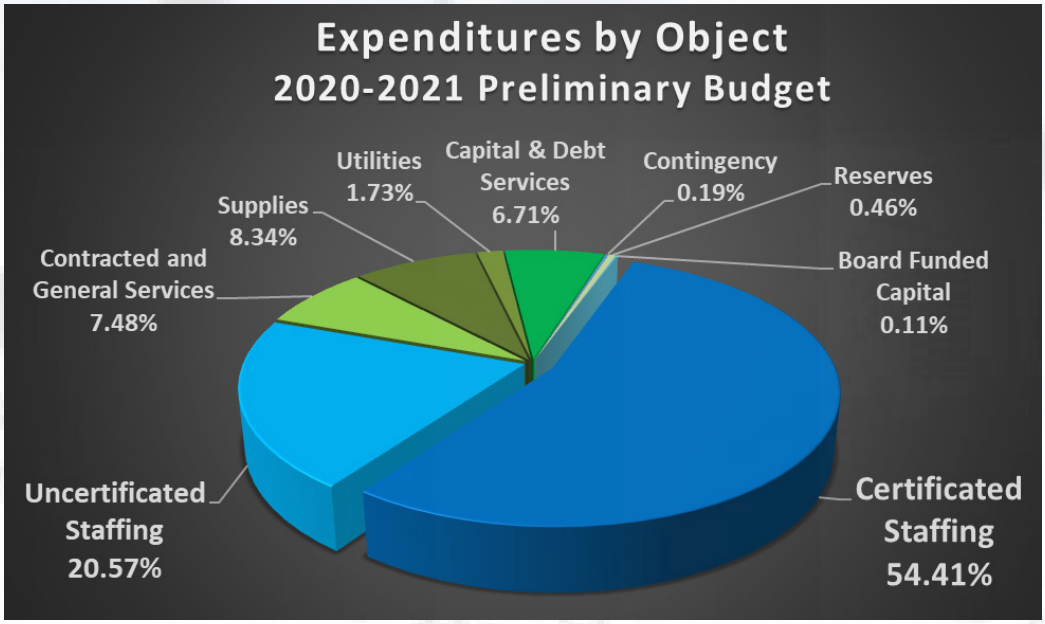
- **Capital Block** – Includes the provision for amortization of the jurisdiction's tangible capital assets (TCA) and interest on debenture debt that is paid by Alberta Education. The recognition of the Expended Deferred Capital Contributions (EDCC) is a transfer from the Provincially Funded Capital Funds into the Operating Funds as the provision for amortization of the supported capital assets.



OPERATING EXPENDITURES:

Operating expenditures are classified by major category/object and then by category in each major programs. The major categories are outlined below:

- **Certificated Salaries and Benefits** – Salaries and benefits of all certified teaching staff.
- **Uncertificated Salaries and Benefits** – Salaries and benefits of all staff that do not hold a teaching certificate.
- **Contracted and General Services** – Expenditures that are contracted with other parties to perform services on behalf of a jurisdiction.
- **Supplies** – General supplies and equipment purchased by a jurisdiction.
- **Utilities** – The cost of heat, light, water, and garbage disposal of a jurisdiction.
- **Capital and Debt Services** – Includes the provision for amortization of the jurisdiction's capital assets, Infrastructure Maintenance and Renewal (IMR) grant expenditures, and interest on debenture debt.
- **Transfers** – Includes capital purchases over $5000, school generated funds (SGF) activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose. The transfers for capital purchases are included in the Board Funded Capital Funds. The SGF expenditures are included as outflows to the SGF Funds. The transfers of reserves are allocated to the Reserves Funds.



OPERATING PROGRAMS:

There are five (5) major operating programs:

- **Instruction** – includes all schools (elementary, middle, and high) and the other instructional programs and services offered to provide educational support to students within the Division.

- **Administration** – includes Board Governance, Office of the Superintendent, Board and Finance, Human Resources, and System Instructional Support

- **Plant Operation and Maintenance** – includes activities relating to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

- **Transportation** – includes activities relating to transporting students to/from school (over 2.4 kilometers from their resident school).

- **Capital and Debt Services** – includes activities relating to the capital assets such as amortization of capital, the Infrastructure Maintenance Renewal (IMR) program, and the provision of debt services.

CAPITAL REVENUES:

Capital revenues are classified based on the following major categories:

- **Government of Alberta - Infrastructure** – includes the funding received by Alberta Infrastructure on capital projects. Funding is provided on a project-by-project basis and is typically distributed on funding requests from the school jurisdiction up to 90% of the grant funding. The remaining funding (10%) is provided to the school jurisdiction after submitting the statement of final costs on the project.

CAPITAL EXPENDITURES:

Capital expenses are classified based on the following major categories:

- **Capital Project Outlays** – includes the relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.

- **Board Funded Capital Acquired** – includes the relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This includes purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for Maintenance department). This also includes capital improvements/modernizations that are funded by the Board.

Local Revenue Sources

The vast majority of the Division's revenues are received from the government funds (provincial and federal); whereas, any local revenue sources are classified within the "Other Revenues" and included within the General Operating and School Generated Funds. Other revenues are comprised of the following:

- **Fees** – Relates to the fees charges services, supplies, and services. These may include Division Fees and Fees received for School Generated Activities (i.e. extracurricular, non-curricular travel, etc.). The Division can not charge fees for K-12 curricular activities; whereas, fees can only be charged for optional and programming fees to enhance the student's educational experience.

- **Other Sale and Services** – Relates to the revenues received for international student tuition fees, secondments, and other sales/services. These may include both Division revenues and other revenues received for School Generated Activities (i.e. yearbook sales, graduation costs, etc.).

- **Investment Income** – Relates to the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances).

- **Gifts and Donations** – Relates to the donations, gifts, and gift-in-kind that are contributed. These may include contributions received by both the Division and for School Generated Activities.

- **Rental of Facilities** – Relates to the facility rental agreements with the Southern Alberta Professional Development Consortium (SAPDC), the Boys and Girls Club, and with Lethbridge Public Local 41.

- **Fundraising** – Relates to the revenues received for school-based fundraising activities for sports/athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. These funds are received for School Generated Activities.



The School Generated Funds (SGF) including school fees and other sales/services are effectively received by the students/parents attending the Division; whereas, the other SGF revenues such as gifts/donations and fundraising are typically received from the local community and businesses. The SGF revenues and activities can fluctuate significantly from year-to-year, depending on the SGF activities available each year (i.e. international student trips).

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.

Financial Policies, Procedures and Principles

Lethbridge School Division has a number of financial policies and procedures relating to budget that are reviewed and approved by the Board of Trustees. These policies are designed to ensure that there are appropriate controls in place to safeguard the Division and to ensure that the Division is compliant with the Alberta Education Act, Canadian Public Sector Accounting Standards, and other related legislation. The following are some of the policies that are in place:

- **System Budgeting** (policy 801.1)
- **Financial Planning and Management - General** (policy 801.9)
- **Student Fees** (policy 802.2 & procedure 802.2)
- **Purchasing** (policy 803.1 & procedure 803.1)
- **Financial Accountability and Audits** (policy 804.3)
- **School Generated Funds** (policy 1005.6 & procedure 1005.6)
- **School-based Decision Making** (policy 600.2)
- **Annual School Budget** (policy 601.1.2)



Within Policy 203.4.1 (Standing Committees), the Board of Trustees has established a Board Budget Committee comprised of two Trustees (one who chairs), the Associate Superintendent of Business Affairs, and the Director of Finance. The mandate of the committee is as follows:

- to gather information and advise the Board on the Division budget,
- to review the budget process to ensure that stakeholders have adequate budget information and appropriate opportunity for input into their school budgets and the Division budget, and
- to advise and provide supporting information to the Board on budget issues relating to advocacy

The two policies that likely have the most impact on the development of the Division budget include the System Budgeting policy and the Financial Planning and Management policy. These policies are included in the following pages. All of the policies and related procedures are available on the Division's website.
http://www.lethsd.ab.ca/our-district/Policies

The Division follows many principles that are not currently specified as policy that are used in the development and implementation of the budget. The following are some of these principles:

- **Balanced Budget** - the Division is required under the Education Act to prepare an operating budget (for the following school year starting September 1st) and submit to the Minister (Provincial Government) by May 31st before the start of the school year (unless extended by the Minister). This ensures that the total operating expenditures plus use of operating reserves meet or exceed the budgeted operating expenditures.

- **Long-term Budgeting** - the Division wants to ensure the long-term financial stability in budgeting. Therefore, the Division develops three (3) year operating budget projections, a three-year education plan, and a three-year capital plan to review the future strategies of the Division to remain financially stable while ensuring that we meet the needs of our students.

Approved: August 20, 2004
Amended: June 23, 2009
Amended: January 28, 2014

801.1 System Budgeting

Policy

The Board directs that the expenditure of funds be within the guidelines established and be the responsibility of the designate District or school-based administrator.

Regulations

1. Each year the Superintendent, with the assistance of the Associate Superintendent, Business Affairs and in consultation with Education Centre Administrators, District staff, school councils, and the community, shall prepare, for Board consideration and adoption, a detailed estimate of the revenues and expenditures required to operate the District's programs.

2. The system budget submitted to the Board shall reflect the goals and objectives of the Board and shall include:
   - 2.1 details of estimated enrolments;
   - 2.2 details of estimated revenues;
   - 2.3 details of estimated expenditures for support functions including:
     - 2.3.1 Board governance;
     - 2.3.2 system administration;
     - 2.3.3 system instruction support;
     - 2.3.4 plant operations and maintenance service; and
     - 2.3.5 transportation services
   - 2.4 details of allocations of revenues for support functions, including details on school-based instructional funds allocated for system programs and services;
   - 2.5 details on allocations of funds to schools,
   - 2.6 details on proposed program or service revisions, additions or deletions;
   - 2.7 current year's budget data for comparison purposes;
   - 2.8 year-end projection of current year's data, for comparison purposes, including projection of ending accumulated surplus/deficit position

3. The Associate Superintendent, Business Affairs is responsible for developing detailed budget development procedures for the District and coordinating the budget development process. Timelines connected with the preparation of the system budget shall provide adequate opportunity for data collection, consultation and revision.

4. School allocations will be established based on school enrolment plus additional allocations, as required, to ensure an equitable resource base to schools.

5. Total District expenditures will not be permitted to exceed the approved expenditure level in the budget without Board approval.

6. Establishment and/or maintenance of reserve accounts will be part of the annual budget approval process.

Policy

7. Annual borrowing authority will be established by Board motion at the Organizational meeting.

8. Quarterly reports to the Board will be made concerning the status of the District's revenues and expenditures.

9. Surplus may be generated from all accounts. When a director or principal operates a school or department within budget limits and nets a year-end surplus, each surplus is permitted to be carried forward for the purpose of completing prior year's activities or to provide for new activities. The director or principal must provide justification for all carryovers for approval by the Executive Council.

10. If an actual deficit results, a written plan for recovery must be submitted to the Superintendent for approval.
    10.1 Schools – The plan would identify a source of funding from available school resources or against the following year's operating budget.
    10.2 Departments – The plan would identify a source of funding from the current year or from reserves; otherwise the deficit will be charged to the next year.

11. Should exceptional situations arise whereby the District incurs a serious deficit, the Board reserves the right to appropriate individual school/department operating surpluses.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy.

References

Alberta School Act:	Sections 145, 147, 148, 152, 183, 184, 185, 186, 187, 188, 189
District Policies:	600.2 School-Based Decision Making, 601.1.2 School Annual Budget, 601.1.3 School Accounts, 801.9 Financial Planning and Management - General, 804.3 Financial Accountability and Audits
Other:	Alberta Education – Policy, Regulations and Forms Manual – Policy 1.8

Policy

800 – Business Procedures

Approved: August 20, 2004
Amended: June 23, 2009
Amended: January 28, 2014

801.9 Financial Planning and Management - General

Policy

The Board directs the Associate Superintendent Business Affairs to manage the fiscal resources of the District in accordance with sound accounting practices and as per District policy.

The Board directs that a long-term financial plan be developed for the District.

Regulations

1. The District's financial plan shall:
   - 1.1 reflect the mission, goals, objectives and priorities of the District and the province;
   - 1.2 limit expenditures in accordance with the per student cost indicators, considering local and provincial factors;
   - 1.3 provide for staff salary variations in accordance with the fiscal conditions of the District and projected economic and market conditions;
   - 1.4 provide for growth or decline of revenues on the basis of local, provincial, and national indicators;
   - 1.5 achieve a short-term and long-term balanced condition with regard to revenues and expenditures; and
   - 1.6 provide for realistic annual student population growth targets.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy.

Policy

800 – Business Procedures



Budget Timeline 2020-2021

January

- Enrolment projected
- Staffing requirements reviewed with Administrators

February

- Board of Trustees host Town Hall to received public input that will influence strategic priorities
- Salary and benefit costs are estimated

March

- Division receives new Provincial Funding Framework and initial funding profile
- Board holds strategic planning retreat to develop priorities and review budget development beliefs
- Budget assumptions completed and reviewed with Trustees
- Instructional Budget Committee meets to discuss priorities

April

- Instructional Budget Committee meets to review and prepare budget allocations based on priorities and beliefs
- Budget allocations presented to administrators
- School based and program administrators begin development of budgets
- Division receives the final Provincial funding profile and compares for changes

May

- Site budgets completed and updated
- Draft budget is presented to Trustees and the public for feedback and comment on May 19th, 2020
- Province announces limit on use of reserves for 2020-2021 budget
- Administration determines estimated carry-forward funding and amends the draft budget
- Board of Trustees debate and approve amended budget on May 26th, 2020
- Budget Submitted to Alberta Education on or before May 31st, 2020

Lethbridge School Division
BUDGET DEVELOPMENT PROCESS
2020-2021 Budget
Engagement and Information gathering phase
January to March
Trustees Develop Budget Beliefs
Trustees Develop Priorities for School Year
Budget Priorities (March)
Information Stage (January – March)
Community Engagement (February)
Budget Development Process
Budget Development (March/April)
Debate, Approve and Submit Budget to Alberta Education (by May 31, 2020)
Budget Consultation (April/May)
Enrolment estimates, Provincial Grant Rates
Salary and Benefit Costs, Program Cost Estimates
Public Consultation Trustees/Staff/Stakeholders
Board Budget committee
Administrators
Expenditure Decisions prepared by:
Trustees and Executive Council
School and Program Administration
Budget Allocations prepared by:
Executive Council and Trustees
Instructional Budget Committee

Lethbridge School Division
Budget Development Process

Step 1: Budget Process and Timeline Approval

The Budget Process and timelines for completion and meeting dates are established and approved by the Board of Trustees.

Step 2: Enrolment Estimates

The Associate Superintendent of Human Resources and the Director of Finance projects enrolment estimates by using forecasting software, review moving students from one grade to the next from the current year, reviewing City of Lethbridge Census data, and prior year history. These enrolments are then discussed with the Principals for their feedback.

Step 3: Revenue Estimates

The Director of Finance receives proposed grant announcements from Alberta Education and applies the enrolment estimates with the Weighted Moving Average model to determine projected grant revenues from the province. Student fee revenues are estimated based on prior year collections and the fee schedule set by the Board. Investment and other revenues are estimated based on rates, cash flow, and other information available and compared to the prior year. Budget Assumptions used in the preparation of the budget are prepared and approved by the Board.

Step 4: Budget Priorities

School Division Administrators, staff, parents and members of the community were engaged at a town hall meeting to provide feedback to the board on priorities for the Division. The Board will meet at their planning retreat to discuss this feedback and set priorities which provided direction to Executive Council on the development of the Budget.

Step 5: Expenditure Estimates

Expenditure estimates are made for the operating budget based on prior year experience, known changes to costs, and program changes. Average Salaries are estimated for Teachers and Support Staff for purposes of Site Budgeting. Budget Assumptions used in the preparation of the budget are prepared and approved by the Board. Instruction Block Pooled expenditures are determined and the allocations to various sites are determined.

Step 6: Central Site Budget Estimates Prepared

Administration, Plant Operations and Maintenance, and Transportation Budgets are prepared based on projected revenues and cost estimates. Inclusive Education and Kindergarten budgets are developed and allocations to school sites are established.

Step 7: Draft Budget Document Prepared and Reviewed

Executive Council and the Director of Finance finish preparing and review the Draft Budget.

Step 8: Instructional Budget Committee Review of Draft Budget

Three representatives from the Administrators committee (one elementary, one middle school, & one senior high) meet with Executive Council and the Director of Finance to review the Instructional Budget and allocations to school sites. At this time Board priorities and any other program suggestions are considered. The Instructional Budget Committee makes recommendations for changes to the budget and it is then taken to the Administrators Committee for review.

Step 9: School Site Budget Preparation

School sites are electronically sent the budget program with revenue allocations for each school. School administrators then make staffing and expenditure allocations based on the revenue provided. Principals then review the site budget with their school council and staff members for input.

Step 10: Draft Budget Prepared

The Draft Budget is prepared once the school sites and programs have completed their site budgets. All documents are rolled together to develop the Draft Budget. Executive Council reviews the document prior to presentation.

Step 11: Presentation of Draft Budget

The Draft Budget is presented to trustees, administrators, and the public. All parties are encouraged to submit comments to the Board for consideration in the *Final Budget Debate*.

Step 12: Budget Debate

The draft budget is reviewed and debated by the trustees. The trustees pass motions to approve the budget with amendments. The Budget then becomes a "final" document. This is the Board's legally adopted budget that is submitted to the provincial government as per legislation. It is also the comparison budget for the Audited Financial Statements.

Step 13: Budget Update

After the school year begins and Division enrolment is confirmed after September 30th, the budget is reviewed and updated for confirmed enrolment, changes in staffing and staffing costs, and other known information that impacts the budget. This information is reviewed with administration and trustees. The September 30th budget update becomes the Division's budget for operating and monitoring purposes for the school year and forms the comparison budget for the preliminary budget at the start of each year's budget cycle.

Step 14: Financial Monitoring

School and department administrators are responsible for monitoring budgets to 'actual' results on a regular basis and to take corrective action as necessary to stay within the established budget. The Director of Finance is responsible for preparing financial reports that compare actual revenue and expenditures to budget, and a 'forecast' to year end along with narrative information providing explanations of variances and updates on the Division's progress as it relates to the fiscal plan. This information is provided to the Board three times per year, for the fiscal periods ended November 30th, February 28th, and May 31st.

Lethbridge School Division

2020-2021 Preliminary Operating Budget

Budget Assumptions
March 2020

The following table outlines the assumptions used in developing the 2020-2021 operating budget, the basis for the assumption and the risk associated if the assumption is not correct or other factors influence the original assumption made.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Enrolment	Overall enrolment increase of about **266** students. This is approximately a **2.26%** increase. EEP – 1.21% decrease Kindergarten – 0.62% increase Elementary – 1.23% decrease Middle School – 6.50% increase High School – 4.50% increase **Total of 12,019 students.**	Baragar is a statistical program that can be utilized in projecting enrolment, which includes factors such as current enrolment, historical growth, and projected growth in the City of Lethbridge. In review of historical Baragar projections, they have been reasonably accurate compared to actuals results. Review is done by school of students in each school February/March 2020 in conjunction between Rik Jesse, Associate Superintendent of Human Resources and the individual schools.	Risk of not achieving estimated enrolments, will result in potential decreased school & department allocations (if significant) and adjustments will need to be made to programming and staffing or draw on reserves to fill funding gap. A budget deficit beyond operating reserves is not allowed under legislation.
Funded/FTE Enrolment	FTE enrolment is based on estimating the number full-time equivalent (FTE) students. FTE enrolment projected at **11,269 FTE.** Early Education Program (EEP) & Kindergarten enrolment is considered 0.5 FTE. The Weighted Moving Average (WMA) is projected at **11,041 FTE**.	The Weighted Moving Average (WMA) is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year: 2018-2019 Actual FTE 10,596 (20% of WMA) 2019-2020 Estimated FTE 10,959 (30% of WMA) 2020-2021 Projected FTE 11,269 (50% of WMA) Funded WMA for 2020/2021 is 11,041 FTE.	For growing divisions, the use of the WMA has disadvantages as the funding is based on the effects from the prior years; therefore, resulting in unfunded students (comparing projected FTE to funded WMA FTE). Once the WMA is set in preliminary budget, there is no changes in the September 30th operating budget for actual enrolment; whereas, any changes have effect in the following budget year as a WMA adjustment.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Grant Revenues	Overall, **$2.69 million increase** from 2019-2020 September 30th operating budget ($76,300 increase 2019-2020 preliminary budget - class-size funding removed subsequent to preliminary budget). Includes $1.67 million increase specifically for Operations and Maintenance.	The Division is under the new Provincial Funding Framework; whereas, the new grant structures 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. Significant amount of reserves were required in 2019-2020 Operating budget to account for the mid-year removal of Class-Size funding (approx. $5.0 million).	See comments relating to Funded/FTE Enrolment for the WMA funded enrolment. Similar to the base WMA instructional funding, many of the other grants are also tied into the WMA factors. The risk to changes in enrolment have effect in the following budget years as the WMA adjustment could increase or decrease future budget revenues.
Teacher Salary costs (includes benefits) Average Teacher **$100,854**	Wage increase = 0% Assumes to date 10 net retirements (retirements less returning leaves). Grid movement cost with no retirements would be $1,055,400 or 1.87% for all teachers. This cost has been absorbed in the average teacher salary costs due to lower cost in 2019-2020 and projected retirements. Overall, due to the retirement of teaching staff and hiring of new teachers in prior year, the estimated average teaching costs is $100,854 including benefits (2019/2020 estimate of $99,737)	Salaries have been negotiated for 2019-2020 at the Provincial level with a 0% increase from prior years. Continuing a 0% for 2020-2021 assumption given economic outlook. Retirement Assumptions based on known retirements and hopeful retirements. Estimated salaries has been compared to the recent actual monthly teaching salaries, and with the projected 1.87% increase for grid movements, the projected $100,854 average teaching costs is considered reasonable and slightly conservative.	Risk is that average salary costs maybe too high if significant number of retirements and new hires. If this happens, there will be unexpended funds, however creates opportunity to cover costs in future. True impact on Average Salary of staffing reductions not known until after May 31, the final day for staff to announce an intention to retire and most staffing has been hired. Hiring additional or a reduction in staff throughout the budget process also impacts the average salary estimate. Salary Estimates are revised September 30th if required. Risk that settlement is negotiated higher than 0%. Each 1% is a cost of $631,900. Risk is somewhat mitigated as this is negotiated by the Province (TEBA); whereas, additional costs may be funded by the Province.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Support Staff Salaries Average EA **$43,516**	CUPE 290 =0% CUPE 2843 = 0% Non-Union = 0% Other than teachers, the next largest staffing group is the EAs; whereas, the projected EA cost is $43,516 including benefits (2019/2020 estimate of $43,394).	CUPE 290 and CUPE 2843 Contracts have been negotiated for 2019-2020 with a 0% (provided a "me too" clause for increases if teachers receive wage increase). Continuing a 0% for 2020-2021 assumption given economic outlook. Non-Union not determined. All support staff wages are currently only based on projected grid movements.	CUPE 290 and CUPE 2843 risk if required to provide wage increase to impact a settlement.
Benefit Provider Rates	Local Authorities Pension Plan (LAPP) contribution rates remained the same from 2019 to 2020. Per ASEBP Board there has only been standardization of rate for the experience adjustments. Currently there are no known changes/details on rate changes. Overall, no changes to the estimated benefit rates applied to staffing.	LAPP per rates provided at 8.39% employee & 9.39% for employer (up to YMPE) in 2020. No known rate changes of 2021. No significant changes to ASEBP rates. The Division uses standard benefit rates for each of the position profiles. Teachers benefits are budgeted at 11.75% of salary/wages as pension costs are budgeted separately. Support Staff benefits are budgeted at 29.5% of salary/wages; other than EAs as they are budgeted at 27.5% based on historical utilization of the LAPP pension plan (optional for EA staffing).	Risk will be minimal as rates are known at budget development and the use of standard benefit rates are applied.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Services and Supplies Costs	It is assumed that Goods and Services Costs will increase overall by 2.4% from inflation/CPI as per Alberta Economic Outlook (March 2020). The lower value of the Canadian $ relative to the $US will impact cost of goods that may be required from US vendors. Rates for Utilities such as Electricity and Heat as negotiated, however will continue to see an impact relative to the Carbon Tax Levy on heating fuel and transportation costs.	Normally use Statistics Canada data for prior year to determine economic indicator for increase in goods and services. Given significant economic downturn in economy in Alberta the Alberta Economic Outlook was used to inform this data.	Risk that grant revenues will not be sufficient to cover estimated increased cost of supplies and services. This could result in decreased services and supplies as compared to prior year levels.

Lethbridge School Division
2020-2021 Budget Development Schedule

Date	Meeting/Process	Time	Who Attends	Meeting Description
February 11, 2020	Town Hall Meeting	6:00 to 8:30 pm	Trustees/Administration/Staff/Public	The Board hosts a Town Hall meeting to gather input on priorities for the coming school year and beyond. This information will influence planning and priorities for the budget.
March 5th & 6th, 2020	Board Strategic Planning Retreat	All Day both days	Trustees/Executive Council/Director of Finance	Trustees and Executive Council develop priorities for the 2020-2021 school year that will inform the development of the 2020-2021 Budget.
March 10, 2020	Preliminary Budget Estimates	9:00 to 10:30 am	Instructional Budget Committee	The Instructional Budget committee meets to discuss guiding principles for the development of the budget. Discussion of what was heard at the town hall meeting, and process for discussions with other administrators, process for input and feedback. The Instructional Budget Committee meets to review preliminary estimates of grant revenues, salary costs and potential issues with the preliminary information. This meeting is preliminary to consider the information available and start discussion of budget priorities. After this meeting, members of the Instructional Budget Committee should discuss particular areas of concern with their stakeholders.
March 19, 2020	Preliminary Budget Estimates	11:00 am to 12:30 pm	Instructional Budget Committee	
March 26, 2020	Preliminary Budget Estimates	1:00 to 3:30 pm	Instructional Budget Committee	
March 31, 2020	Instructional Budget Review	1:00 to 4:00 pm	Instructional Budget Committee	The Instructional budget committee reviews the draft budget, and with the information gathered makes recommendations for allocations for schools and instructional programs.
April 1, 2020	Board Budget Committee Meeting	2:00 to 3:00 pm	Board Budget Committee	Update Board Budget Committee on progress of budget discussions
April 2, 2020	Instructional Budget Committee Presentation of Budget Recommendations to Admin Committee	12:00 to 1:00 pm	Administrators Committee	The Instructional Budget Committee (IBC) will present the recommendations for the budget allocations. The allocations will be reviewed and questions for clarification will be addressed. Administrators will have an opportunity to discuss the budget recommendations and provide feedback to the IBC.

Lethbridge School Division
2020-2021 Budget Development Schedule

Date	Meeting/Process	Time	Who Attends	Meeting Description
April 3, 2020 (if required)	**Instructional Budget Committee**	9:00 to 10:00 am	**Instructional Budget Committee**	Review of comments from Administrators
April 3, 2020 (if required)	**Final Review of Budget Recommendations**	Any adjustments made from original presentation will communicated by email	**Administrators Committee**	Final recommendations after considering all feedback will be presented to Administrators by email.
April 3rd to 24th, 2020	**MyBudgetfile available for Administrators to balance budgets**			Budgets should be reviewed and discussed with Staff and School Councils
May 15, 2020	**Review of Draft Budget**	9:30 to 10:30 am	**Board Budget Committee**	The Board Budget committee will get a summary review of the Budget highlights and recommendations made by the Instructional Budget Committee.
May 19, 2020	**Pre Budget Presentation briefing to the Board**	5:30 to 6:30 pm (prior to Public Presentation)	**Board and Executive Council**	Pre Budget Presentation to the Board to provide information contained in the Draft Budget to be presented to the public
May 19, 2020	**Public Presentation of the Draft Budget to the Public**	6:30 to 8:00 pm	**Trustees/Administration/Staff/Public**	The Draft Budget is presented to stakeholders. There will be an opportunity for questions and discussion of the Draft Budget
May 22, 2020	**Budget Feedback Due**			All stakeholders are invited to comment on the draft budget. This information is provided to the Trustees for consideration during the Board Budget Debate.
May 26, 2020	**Board Budget Debate**	1:00 to 2:00 pm (prior to Board meeting)	**Trustees/Executive Council/Director of Finance (public welcome)**	The Board reviews and Debates the Budget. This meeting is open to the public.
On or before May 31th, 2020	**Budget Submission to Alberta Education**			Per Legislation unless otherwise notified of different submission deadline

Instructional Budget Committee (IBC)	**School Representatives:** Kevin Wood (High), Bill Bartlett (Middle) & Joey Gentile (Elementary) **Administration:** Cheryl Gilmore, Rik Jesse, Morag Asquith, Christine Lee & Mark DeBoer
Board Budget Committee	**Board Representatives:** Donna Hunt (Committee Chair) & Christine Light, **Administration:** Cheryl Gilmore, Christine Lee & Mark DeBoer

Lethbridge School Division

Capital Planning Process

Lethbridge School Division prepares a capital plan that outlines capital projects that are requested over the next three year period. Capital project requests are submitted to Alberta Education and Alberta Infrastructure for review and approval. All capital projects are funded by Alberta Education. The chart below illustrates the Capital Planning process to develop the Division's Three Year Capital Plan.



Capital Planning:

The Capital Plan outlines the capital projects that are to be submitted and approved by the Province of Alberta (through Alberta Education and Alberta Infrastructure) and provide an analysis of the Division's Capital needs to address future enrolment growth and modernizing learning spaces to provide the best spaces for teaching and learning.

Capital projects include construction of new schools, modulars, equipment, and modernization of existing schools/facilities, which are funded by Provincially Funded Capital. As these are funded by specific capital grants on a project-by-project basis, these capital revenues and costs are not required to be included in the legally adopted Operating Budget (as approved by the Board of Trustees). The Operating Budget does however include the costs to maintain and repair the schools/facilities through the Infrastructure Maintenance and Renewal (IMR) projects and through general building maintenance.

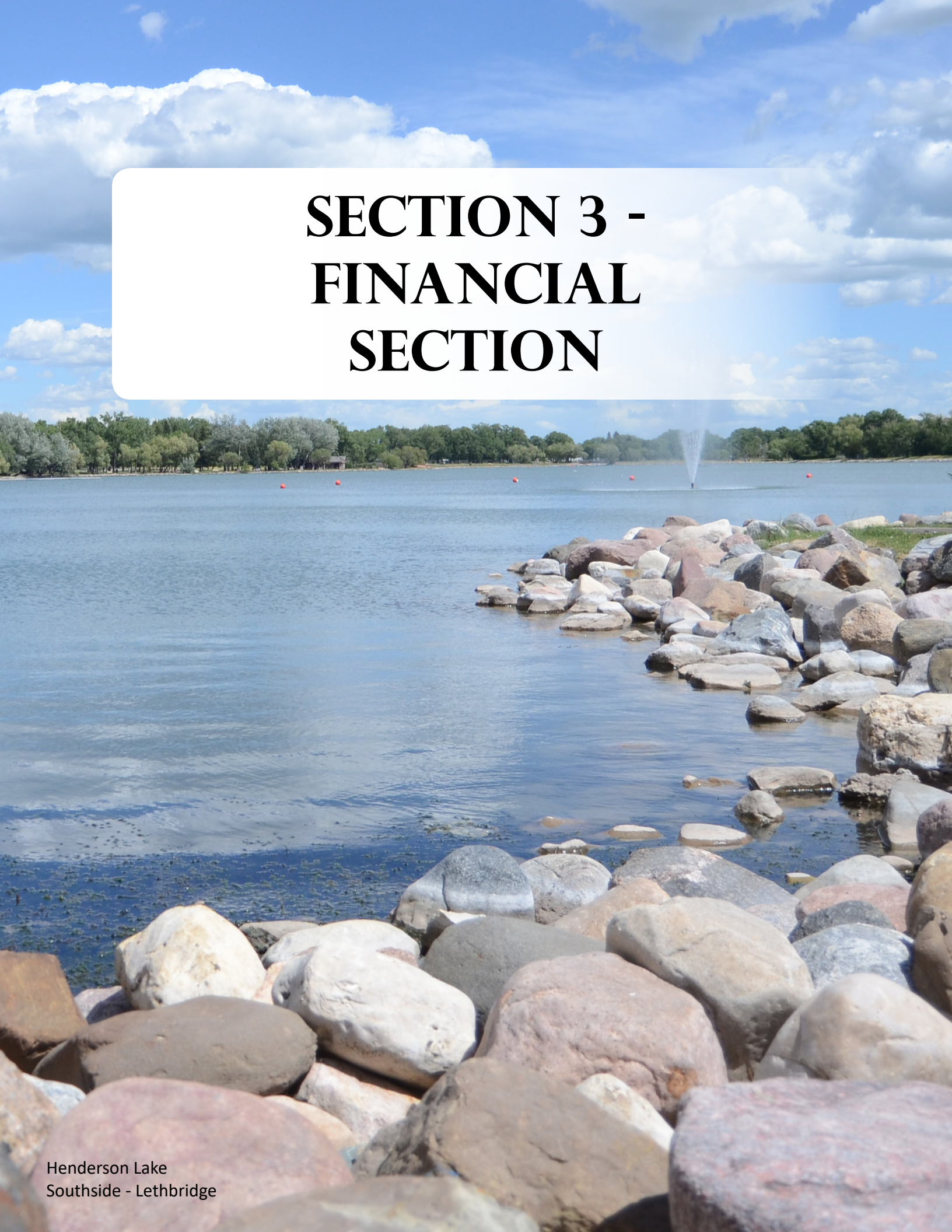


Lethbridge School Division has prepared a comprehensive Three (3) Year Capital Plan, through the Capital Planning Process, which is available to the public on the Division's website:

http://www.lethsd.ab.ca/Departments/Facilities/Capital Plan

Click the Report Cover to go to the Capital Plan

SECTION 3 - FINANCIAL SECTION



Henderson Lake
Southside - Lethbridge

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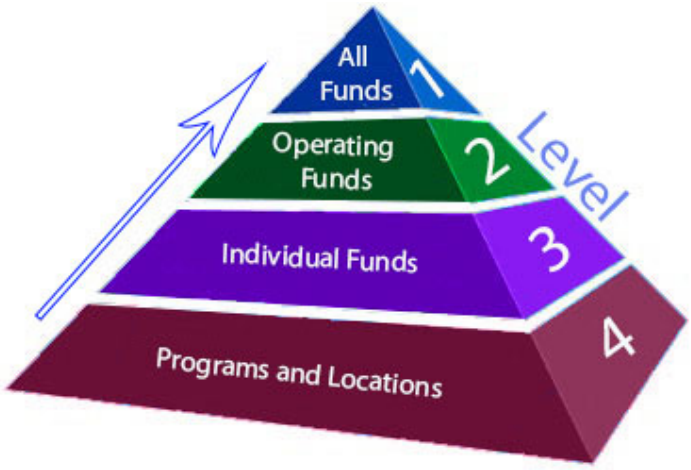
FINANCIAL OVERVIEW

Lethbridge School Division utilizes six (6) major types of funds; General Operating, School Generated Funds (SGF), Reserves, Provincially Funded Capital, Board Funded Capital and Endowments.

The Financial Section utilizes a pyramid approach to communicate the Division's budget information. The pyramid approach begins at a broad level and drills down into more detail as each level of the pyramid is addressed:



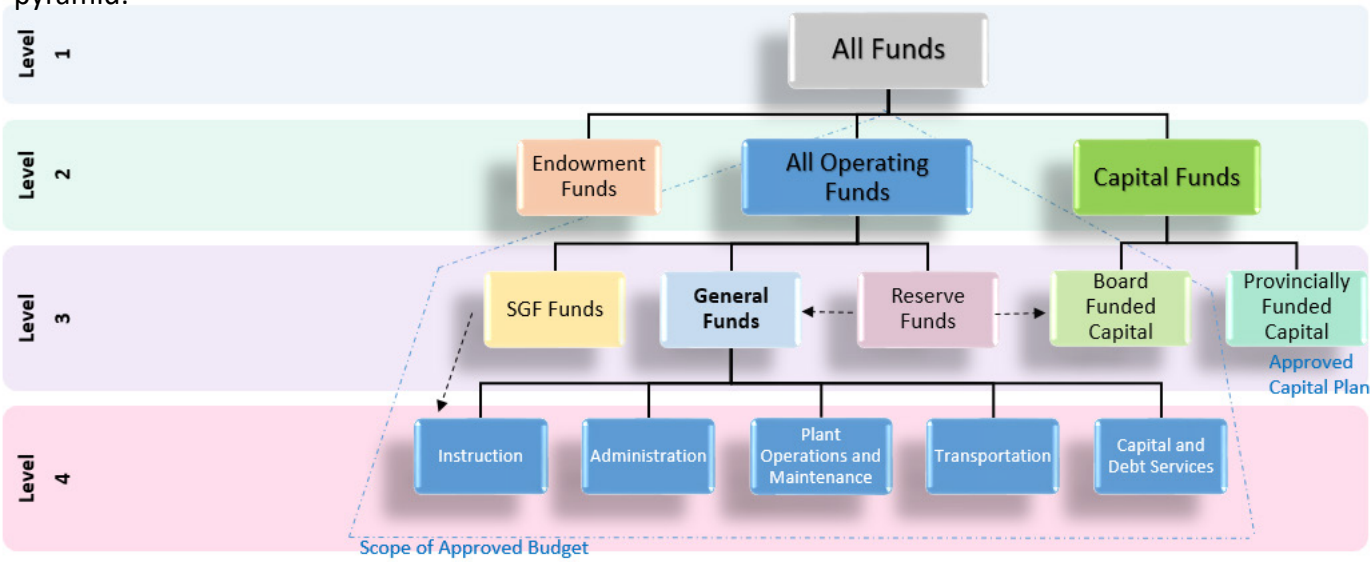
Level 1 - Summary of All Funds
Reviews the total revenues and expenses for the entire Division.

Level 2 - Summary of All Operating Funds
Reviews the operating revenues and expenses, as approved in the Operating Budget.

Level 3 - Summary of Individual Funds
Reviews revenues and expenses included in each of the major operating funds.

Level 4 - Summary of Programs and Locations
Reviews the details of revenue allocations and expenses in each of the major programs and locations included in the operating budget.

The following is the breakdown of each of the major funds and how they flow into the reporting pyramid:

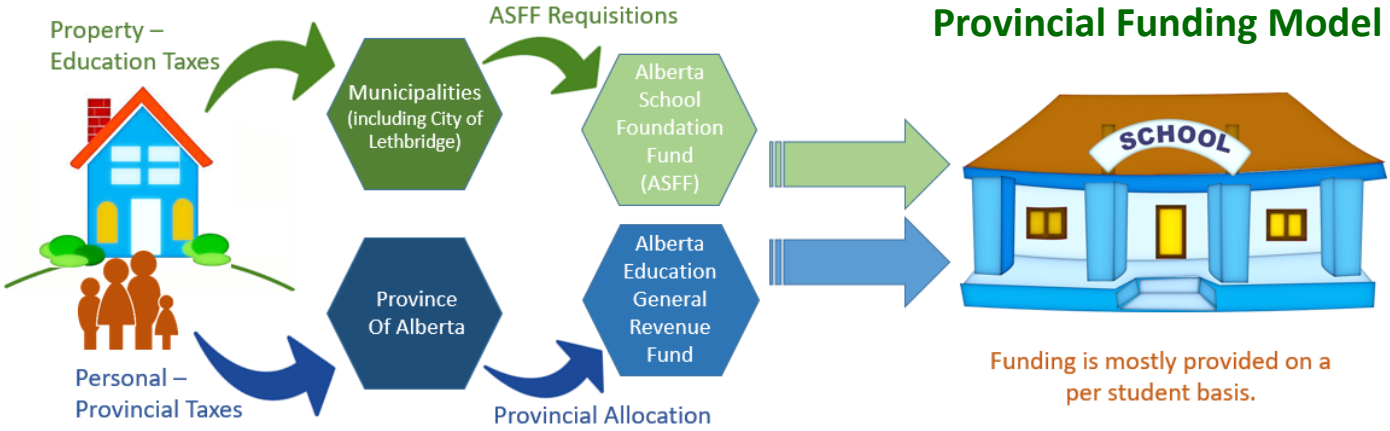


As shown above, the Approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and operating transfers to the Board Funded Capital; whereas, these components are all derived from the operating funding received by the Division. The Approved Capital Plan outlines the capital projects that are funded by the Provincially Funded Capital Funds. Endowments Funds have no effect on the budgets as they are funds held in perpetuity.

Revenue & Funding Sources

Lethbridge School Division is financially dependent on the funding from the Province of Alberta as the Division received over 90% of all operating funding from the Provincial Government. The Province of Alberta has a funding model for all public school jurisdictions throughout the Province.

School jurisdictions in the Province do not receive funding that is directly collected by property taxes from their municipality(s). The Alberta School Foundation Fund (ASFF) holds all school taxes collected in the Province. Alberta Education determines the amount of funding allocations for a school board, based upon the provincial funding framework and the funding is partially paid from the ASFF and partially paid from the Province's General Revenue Fund. This creates equity as a school jurisdiction's funding allocation is not based on the wealth (assessment base) of the municipality that the school jurisdiction serves.



The citizens of Lethbridge pay a levied school tax with their property taxes. These taxes are requisitioned by the Province of Alberta and collected by the City of Lethbridge with the property tax levy. The School Division does not determine the mill rate, collect the taxes, or directly receive the funds from property taxes levied. The Education Property Tax is the responsibility of the Province of Alberta. The provincial government departments of Finance, Municipal Affairs and Education establish the uniform provincial mill rate, the rate applied to property assessments to calculate taxes due. The mill rate is calculated by dividing the total dollars required from property tax by the total property assessment value.

For the 2020 calendar year (most current available), the Province is maintaining a total requisition of $2.5 billion in education property taxes from Municipalities across the Province; however, with the reduction in the total assessable value in the Province, there has been a small rate increase to maintain the requisition amount. The provincial uniform education property tax rates have increased to $2.55 per $1,000 of equalized assessment for residential and farmland property (previously $2.56 per $1,000), and $3.75 per $1,000 of equalized assessment for non-residential (previously $3.76 per $1,000). Historically, these education property tax mill rates have either lowered or stayed the same (for over 20 years).

According to the 2020 Tax Bylaw for the City of Lethbridge (Bylaw 6222), the total taxable assessment of property for the City of Lethbridge is approximately $14.03 billion dollars; education property taxes collected on behalf of the province is approximately 22.1% of a residential property tax bill. Approximately $37.0 million is collected for Education Property Tax from public and catholic schools and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the City.

School jurisdictions' funding allocations are determined using the Provincial Funding Framework. Funding is distributed under five (5) main categories: Base Instruction, Services and Supports, Schools/Facilities, Community, and 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 school jurisdiction has the flexibility and responsibility to allocate Base Instruction, Services and Supports, and Community funding to address local needs and priorities. The funding for Schools/Facilities and Jurisdiction is determined by Alberta Education and must be spent on these programs provided. The only other restriction is that the school jurisdiction may not spend more than allocated Jurisdiction funding on administration.

In addition to the Provincial Funding Framework, the Division occasionally receives additional targeted grants for specific projects or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received and is typically required to provide a statement of final costs relating to these grants.

The Province of Alberta pays employer contributions to the Alberta Teacher Retirement Fund (ATRF) on behalf of the Division, this is approximately $6.5 million per year. These contributions are now recorded by the Division in grant revenues and the expenditure in Certificated Salary and Benefit costs. The Province contributes a total of $400 million per year for the current employer portion of teacher pensions for the Province (2019 ATRF financial statements).

Classification of Operating Revenues

Revenues are classified based on the following major categories:

Government of Alberta - Alberta Education:
The operating funding from Alberta Education is comprised of the following:

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for 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).

- **Alberta Education - Services and Supports** – Funding received by Alberta Education for various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as 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 funding levels.

- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include 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.

- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant 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** – Funding received by Alberta Education 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 funding to a specified portion of the Division's Budget.

- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.

- **Other Provincial Revenue & Teacher Pension Costs** – Includes all additional operating funding from the Province of Alberta, that is not already specified through the Alberta Education Funding Framework. This includes Making Connection funding (Alberta Mental Health and the Family Resource Network) and to record the provincial contributions towards teacher pension costs. Effective 2011-2012, jurisdictions are required to report employer contributions to teacher pension plans that are made on behalf of the school jurisdiction. School jurisdictions also record the offsetting pension costs in Certificated Salary and Benefits.

- **Capital Block** – Includes the provision for amortization of the jurisdiction's tangible capital assets (TCA) and interest on debenture debt that is paid by Alberta Education. The recognition of the Expended Deferred Capital Contributions (EDCC) is a transfer from the Provincially Funded Capital Funds into the Operating Funds as the provision for amortization of the supported capital assets.

Federal Government Revenue – Funding received for federal programs such as French Language instruction and tuition received for federal government First Nation students.

Other Revenues:
Operating revenues that are not from Alberta Education or for Federal Government programming. These Other revenues are comprised of the following:

- **Fees** – Relates to the fees charges services, supplies, and services. These may include Division Fees and Fees received for School Generated Activities (i.e. extracurricular, non-curricular travel, etc.). The Division can not charge fees for K-12 curricular activities; whereas, fees can only be charged for optional and programming fees to enhance the student's educational experience.

- **Other Sale and Services** – Relates to the revenues received for international student tuition fees, secondments, and other sales/services. These may include both Division revenues and other revenues received for School Generated Activities (i.e. yearbook sales, graduation costs, etc.).

- **Investment Income** – Relates to the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances).

- **Gifts and Donations** – Relates to the donations, gifts, and gift-in-kind that are contributed. These may include contributions received by both the Division and for School Generated Activities.

- **Rental of Facilities** – Relates to the facility rental agreements with the Southern Alberta Professional Development Consortium (SAPDC), the Boys and Girls Club, and with Lethbridge Public Local 41.

- **Fundraising** – Relates to the revenues received for school-based fundraising activities for sports/athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. These funds are received for School Generated Activities.

Classification of Capital Revenues

Capital revenues are classified based on the following major categories:

Government of Alberta - Infrastructure:
Funding received by Alberta Infrastructure on capital projects. Funding is provided on a project-by-project basis and is typically distributed on funding requests from the school jurisdiction up to 90% of the grant funding. The remaining funding (10%) is provided to the school jurisdiction after submitting the statement of final costs on the project.

Expenditures & Spending

Funding is allocated to the Division's programs and services to ensure that the Division meets the needs of students and that schools remain viable. These funding allocations assist in determining the available costs able to be utilized in each of the programs and services.

Major Operating Programs

The Division has five (5) major operating program areas:



- **Instruction** - relates to all of the instructional areas including elementary schools, middle schools, high schools, learning supports, technology, and other instructional services. Some of the other instructional services include First Nations Metis and Inuit (FNMI) programs and school generated funds (SGF) activities.



- **Administration** - relates to all of the governance and central administrative costs including, Board governance, Office of the Superintendent, business and finance, human resources, and system instructional support. The Division is restricted to the amount allocated by the Province for the Jurisdiction grant funding.



- **Plant Operations and Maintenance** - relates to the Division's responsibility for the construction, operations, maintenance, safety and security of all school buildings. This program includes the costs for maintenance and caretaking of the schools and facilities throughout the Division.



- **Transportation** - relates to the activities of transporting students to/from school (over 2.4 milometers from their resident school). This program include the costs to contract out the busing to the City of Lethbridge, which does the busing for LSD51 and other school jurisdictions within the City of Lethbridge.



- **Capital and Debt Services** - relates to all activities relating to the capital assets such as amortization of capital, the Infrastructure Maintenance Renewal (IMR) program, and the provision of debt services.

Classification of Operating Expenditures

Expenditures are classified by major category/object and then by category in each major programs. The major categories are outlined below:

Certificated Salaries and Benefits – Salaries and benefits of all certified teaching staff. This includes the cost of teachers, principals, psychologists, superintendents, and other certified teaching staff. Certified salaries and benefits typically represent over 54% of total operating expenditures.

Uncertificated Salaries and Benefits – Salaries and benefits of all staff that do not hold a teaching certificate. This includes educational assistants, student support, administrative/business support, library support, caretakers, maintenance, and other non-certified staffing. Uncertified salaries and benefits typically represent over 21% of total operating expenditures.

Contracted and General Services – Expenditures that are contracted with other parties to perform services on behalf of a jurisdiction. This includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, and other services provided to the Division.

Supplies – General supplies purchased by a jurisdiction. This includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. The costs of School Generated Funds (SGF) activities are also included in the supplies.

Utilities – The cost of heat, light, water, and garbage disposal of a jurisdiction.

Capital and Debt Services – Includes the provision for amortization of the jurisdiction's capital assets, Infrastructure Maintenance and Renewal (IMR) grant expenditures, and interest on debenture debt.

Transfers – Includes capital purchases over $5000, transfers to/from school generated funds (SGF) activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose. The transfers for capital purchases are included in the Board Funded Capital Funds. The SGF expenditures are included as outflows to the SGF Funds. The transfers of reserves are allocated to the Reserves Funds.

Classification of Capital Expenditures

Capital expenses are classified based on the following major categories:

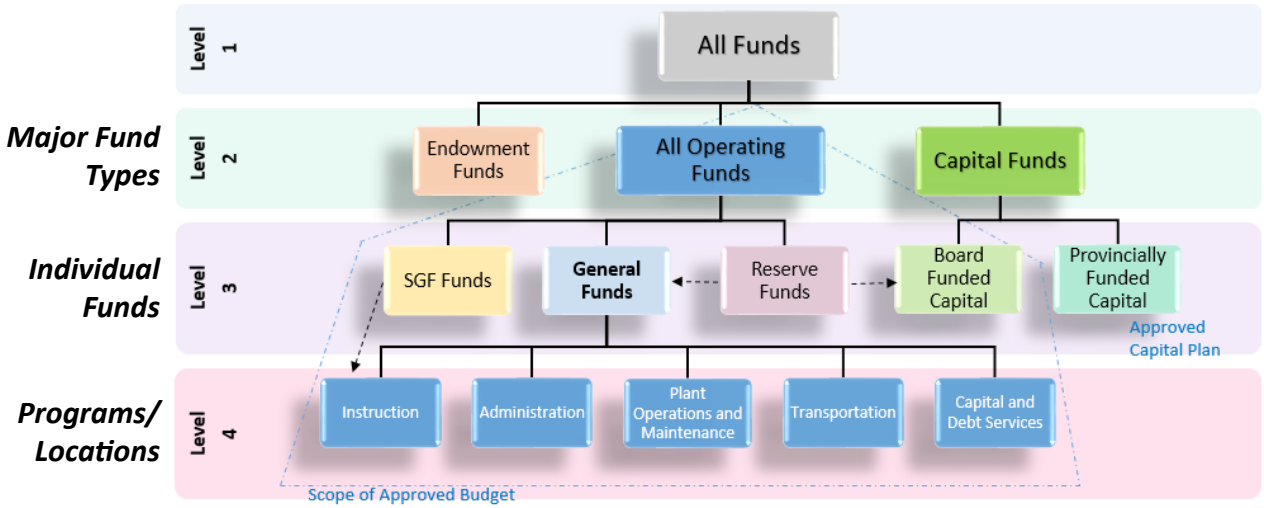
Capital Project Outlays – Relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.

Board Funded Capital Acquired – Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This includes purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for Maintenance department). This also includes capital improvements/modernizations that are funded by the Board.

SUMMARY OF ALL FUNDS

Lethbridge School Division utilizes six (6) major types of funds; General Operating, School Generated Funds (SGF), Reserves, Provincially Funded Capital, Board Funded Capital and Endowments.

The Approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and operating transfers to the Board Funded Capital; whereas, these components are all derived from the operating funding received by the Division. The Approved Capital Plan outlines the capital projects that are funded by the Provincially Funded Capital Funds. Endowments Funds have no effect on the budgets as they are funds held in perpetuity.



In this section, the summary of all major fund types are combined for reporting purposes, including all operating, capital, and endowment funds. This is to provide an overview of all revenues sources and the expenditures of the entire Division. In the following sections of this report, a breakdown of each of the major fund types will be provided in further detail.

*To assist in presenting the breakdown of each of the reporting levels on the operating funds, the **pages have been colour coordinated** with the above chart, including:*

Light blue - All Funds
Light green - All Operating Funds
Light purple - Individual Operating Funds
Light pink - Operating Programs/Locations

Lethbridge School Division

Comparative Summary - All Fund Accounts

(four years actual, current year budget, & three years projected budgets)

for the Year Ended August 31

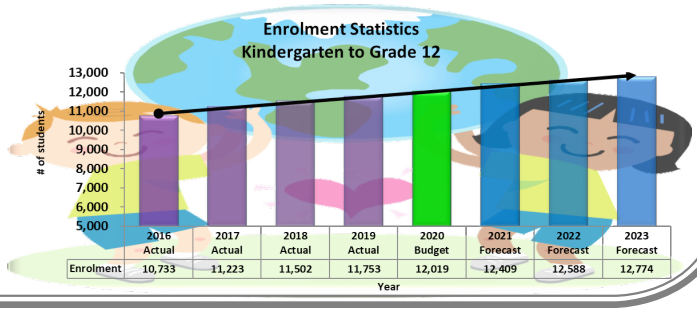
(in dollars)

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Projected Actual 2019-2020	Preliminary Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024
Revenues								
Operating Revenues	**$117,882,659**	**$125,483,063**	**$128,902,529**	**$125,878,862**	**$131,733,787**	**$133,618,620**	**$134,641,198**	**$136,684,198**
Government of Alberta - Alberta Education	$111,790,764	$118,805,827	$121,725,881	$119,607,882	$123,593,367	$125,344,919	$126,250,318	$128,173,290
Federal Government and/or First Nations	$317,681	$387,100	$400,582	$388,944	$388,944	$392,833	$396,761	$400,729
Fees	$1,530,073	$1,731,863	$1,944,047	$1,860,408	$3,936,505	$4,013,145	$4,091,278	$4,170,932
Other sales and services	$1,317,898	$1,244,744	$1,435,503	$1,289,100	$1,019,267	$900,000	$900,000	$900,000
Investment income	$181,980	$271,924	$413,358	$309,941	$193,000	$294,930	$297,879	$300,858
Gifts and Donations	$681,862	$780,344	$796,801	$408,000	$408,000	$408,000	$408,000	$408,000
Rentals of facilities	$32,904	$27,504	$27,504	$34,704	$34,704	$34,704	$34,704	$34,704
Fundraising	$2,029,497	$2,233,757	$2,158,853	$1,979,883	$2,160,000	$2,230,089	$2,262,258	$2,295,685
Capital Revenues	**$21,493,887**	**$12,545,107**	**$7,687,937**	**$11,176,813**	**$7,249,661**	**$3,160,059**	**$1,121,377**	**$1,121,377**
Government of Alberta - Alberta Infrastructure (Capital)	$21,493,887	$12,545,107	$7,687,937	$11,176,813	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Endowment Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Endowments Received	$0	$0	$0	$0	$0	$0	$0	$0
Total Revenues	**$139,376,546**	**$138,028,170**	**$136,590,466**	**$137,055,675**	**$138,983,448**	**$136,778,678**	**$135,762,576**	**$137,805,576**
Expenses by Object								
Operating Expenditures	**$117,930,959**	**$123,655,587**	**$129,911,631**	**$127,745,261**	**$133,693,952**	**$133,170,994**	**$134,113,521**	**$136,139,051**
Certificated salaries and benefits	$66,658,697	$70,710,850	$73,229,502	$72,897,496	$73,149,763	$73,836,465	$74,329,765	$75,620,274
Uncertificated salaries and benefits	$26,832,980	$28,237,952	$29,320,153	$26,805,332	$27,656,990	$27,569,620	$27,763,590	$28,187,726
Contracted and general services	$7,603,301	$7,486,284	$7,339,221	$8,900,058	$10,051,133	$9,928,466	$10,009,030	$10,139,209
Supplies	$5,396,042	$4,008,425	$5,465,230	$3,746,495	$4,905,376	$3,890,546	$3,926,540	$3,964,548
Utilities	$1,969,374	$2,029,385	$2,219,606	$2,307,600	$2,329,600	$2,403,486	$2,437,397	$2,472,635
Contingency, commitments and transfers	$159,953	$274,874	$300,023	$119,753	$265,718	$65,718	$65,718	$65,718
School Generated Activities	$3,617,686	$4,564,411	$4,580,692	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Amortization of Tangible Capital Assets	$3,937,897	$5,138,185	$6,279,539	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$1,730,976	$1,200,887	$1,177,665	$3,231,505	$3,364,132	$3,364,132	$3,364,132	$3,364,132
Interest on Capital Debt	$24,053	$4,334	$0	$0	$0	$0	$0	$0
Capital Expenditures	**$22,318,225**	**$13,105,444**	**$8,691,047**	**$13,960,146**	**$7,395,056**	**$3,160,059**	**$3,021,377**	**$1,121,377**
Capital Project Outlays	$21,687,677	$12,391,070	$7,902,398	$11,460,146	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Board Funded Capital Acquired	$630,548	$714,374	$788,649	$2,500,000	$145,395	$0	$1,900,000	$0
Total Expenses by Object	**$140,249,184**	**$136,761,031**	**$138,602,678**	**$141,705,407**	**$141,089,008**	**$136,331,053**	**$137,134,899**	**$137,260,428**
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	**($872,638)**	**$1,267,139**	**($2,012,212)**	**($4,649,732)**	**($2,105,560)**	**$447,626**	**($1,372,323)**	**$545,148**
SURPLUS (DEFICIT) FROM OPERATIONS	($48,300)	$1,827,476	($1,009,102)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
SURPLUS (DEFICIT) FROM CAPITAL	($824,338)	($560,337)	($1,003,110)	($2,783,333)	($145,395)	$0	($1,900,000)	$0
SURPLUS (DEFICIT) FROM ENDOWMENTS	$0	$0	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	**($872,638)**	**$1,267,139**	**($2,012,212)**	**($4,649,732)**	**($2,105,560)**	**$447,626**	**($1,372,323)**	**$545,148**

Operating Funds:

The Operating Revenues have been typically increasing from year-to-year with the student enrolment growth within the Division as many of the operating revenues are determined by factors such as the number of students that are educated by the Division. The largest source of funding is received from Alberta Education (i.e. base instruction) which uses a Weighted Moving Average (WMA) of student full-time equivalent (FTE) enrolment to determine funding allocations.

With historical consistent growth (average of 2.11% per year) and continued projected growth of the City of Lethbridge, the Division can reasonably assume that the student enrolment will continue to grow within the Division (projected increases ranging from 1.44% to 3.24% per year). Student enrolment is projected using forecasting software that utilizes trend analysis, local demographics, and multiple other factors for the projections.



There have been some significant changes to the Division's funding over the prior year(s). This includes the significant changes that occurred in the 2019 Provincial Budget and new Funding Framework provided for the 2020/2021 school year. Subsequent to the approval of the 2019/2020 preliminary budget, the Province made some unexpected changes to funding allocations including the elimination of a long-standing Class-Size Funding grant of approximately $5.0 million for the Division; whereas, the Province provided a $2.2 million one-time transitional grant to support in these changes, resulting in an overall $3.0 million unexpected shortfall in funding. As this was a mid-year unexpected change in funding, the Division utilized reserves and other cost savings to minimize disruptions to classrooms, programs, and services throughout the Division. The 2019/2020 school year was also effected as a result of the COVID-19 pandemic; whereas, the Division also had a $1.85 million reduction in provincial funding to account for the school closures and related cost savings from non-essential staff layoffs.

For Budget 2020/2021, the Province implemented a new Funding Framework model for education; whereas, this model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old 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. One of the most significant changes in the new Funding Framework is the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

The projected WMA student enrolment and effective grant rates allows the Division to set determine the provincial funding that will be set for the school year. This Funding Framework also allows for more predictable funding projects for future years based on the estimated enrolment growth. The Division typically take a conservative approach in budgeting/projecting the operating revenues.

For a more detailed analysis on these operational revenues and projections, please see the Operating Revenue Sources as discussed in the Summary for Operating Funds.

With the estimated 2.26% increase in student enrolment, the effects of the Weighted Moving Average (WMA), and the other changes in the Provincial Funding Framework; the Division had to prioritize to determine the 2020/2021 funding allocations. It is a priority for the Division to maintain reasonable class-sizes; therefore, the Division was able to effectively maintain similar levels of teaching staff with only a slight 0.61% reduction (or 3.8 FTE) from the prior year budget, which mostly related to the enrolment reductions at the elementary school levels. The support staff had an overall reduction of 29.8 full-time equivalent (FTE) mostly relating to the significant changes to the Program Unit Funding (PUF) grant for educational assistants and the changes with the Making Connections grant funding.

There was an increase from the prior year in the contracted and general services for estimated increase in building maintenance and insurance costs; however, this is able to be accommodated with the funding increase for facilities within the new Provincial Funding Framework.

For a more detailed analysis on these operational expenditures and projections, please see the Operating Expenditures by Object as discussed in the Summary for Operating Funds.

Capital Funds:
The Capital Revenues are based on the projected timing of funds received on the approved capital projects. For the Provincially Funded Capital projects, typically the funding is provided on a project-by-project basis and is typically distributed on funding requests from the school jurisdiction up to 90% of the grant funding. The remaining funding (10%) is provided to the school jurisdiction after submitting the statement of final costs on the project. Only the approved capital projects are included in the projections; whereas, other requested schools/modernizations are not guaranteed to be approved (or may be delayed in approvals).

For Budget 2020/2021, the projected capital funding and expenditures will be for the construction and completion of new South East Elementary School and the finalization of the installation of modular facilities. All of these are have been approved for grant funding by the Province. The capital funds also include the capital projects to be completed through the Infrastructure, Maintenance and Renewal (IMR) grant funding received from the Province.

For a more detailed analysis on the capital revenues and expenditures, please see the Summary of Capital Projects as discussed in the Summary for Capital Funds.

Endowment Funds:
The Endowments are not budgeted/projected as the funds are held in perpetuity.

Lethbridge School Division

Fund Balances - All Fund Accounts

(four years actual, current year budget, & three years projected budgets)

for the Year Ended August 31

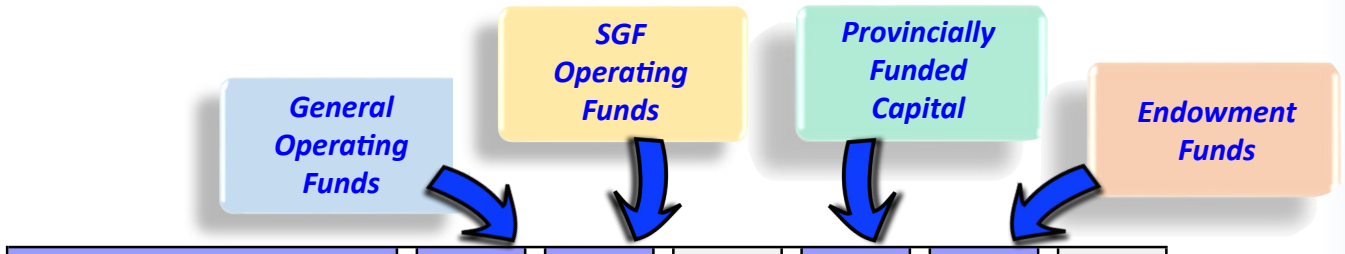
(in dollars)

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Projected Actual 2019-2020	Preliminary Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024
Accumulated Surplus								
Opening Accumulated Surplus (Total)	**$20,814,497**	**$20,766,197**	**$22,593,673**	**$21,584,571**	**$19,718,172**	**$17,758,007**	**$18,205,633**	**$18,733,310**
Transfers to/from General Fund	($24,657)	($78,846)	($57,629)	$0	$0	$0	$0	$0
Transfers to/from Operating Reserves	($124,875)	($1,593,450)	($436,332)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)
Transfers to/from Capital Reserves	($64,003)	$3,346,648	($121,527)	($1,338,751)	$1,161,249	$961,249	($1,038,751)	$1,161,249
Transfers to/from Board Funded Capital	$165,235	$153,124	($393,614)	$2,127,080	($415,854)	($561,249)	$1,338,751	($561,249)
Transfers to/from Endowments	$0	$0	$0	$0	$0	$0	$0	$0
Closing Accumulated Surplus (Total)	**$20,766,197**	**$22,593,673**	**$21,584,571**	**$19,718,172**	**$17,758,007**	**$18,205,633**	**$18,733,310**	**$19,278,457**
Change in Accumulated Surplus (Operating and Endowments)	($48,300)	$1,827,476	($1,009,102)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
Fund Balance - Unrestricted Surplus (General)	$836,684	$757,838	$700,209	$700,209	$700,209	$700,209	$700,209	$700,209
Fund Balance - General Operating Reserves	$9,429,149	$7,905,556	$7,395,696	$4,740,968	$2,035,408	$2,083,034	$2,310,711	$2,255,858
Fund Balance - SGF Operating Reserves	$2,494,335	$2,424,478	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006
Accumulated Surplus from Operations (ASO)	**$12,760,168**	**$11,087,872**	**$10,593,911**	**$7,939,183**	**$5,233,623**	**$5,281,249**	**$5,508,926**	**$5,454,073**
Fund Balance - Capital Reserves	$1,921,512	$5,268,160	$5,146,633	$3,807,882	$4,969,131	$5,930,380	$4,891,629	$6,052,878
Fund Balance - Board Funded Capital	$5,764,643	$5,917,767	$5,524,153	$7,651,233	$7,235,379	$6,674,130	$8,012,881	$7,451,632
Fund Balance - Endowment Funds	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874
Total Closing Accumulated Surplus	**$20,766,197**	**$22,593,673**	**$21,584,571**	**$19,718,172**	**$17,758,007**	**$18,205,633**	**$18,733,310**	**$19,278,457**
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCR)	**$537,547**	**$343,757**	**$497,794**	**$283,333**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$21,493,887	$12,545,107	$7,687,937	$11,176,813	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Fund Expenses/Transfers to EDCR	($21,687,677)	($12,391,070)	($7,902,398)	($11,460,146)	($7,249,661)	($3,160,059)	($1,121,377)	($1,121,377)
Closing Provincially Funded Capital - Unexpended (UDCR)	**$343,757**	**$497,794**	**$283,333**	**$0**	**$0**	**$0**	**$0**	**$0**
Opening Provincially Funded Capital - Expended (EDCR)	**$109,048,230**	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$144,162,036**	**$146,314,422**	**$144,377,204**	**$140,401,306**
Transfers of capital expenditures from UDCR	$21,687,677	$12,391,070	$7,902,398	$11,460,146	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Capital recognized in revenues	($3,555,998)	($4,576,935)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)
Closing Provincially Funded Capital - Expended (EDCR)	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$144,162,036**	**$146,314,422**	**$144,377,204**	**$140,401,306**	**$136,425,407**

Fund Balances:

Overall, there is a planned/budgeted reduction in the Operating Fund balances (Accumulated Surplus) as the Division is utilizing its operating reserves for planned future projects/costs. For a more detailed analysis on the Operating Fund balances, please see the Summary of Projected Operating Fund Balances as discussed in the Summary for Operating Funds.

Overall, there is an increase in the Capital Fund balances (UDCC & EDCC) as the Division has been growing and adding new schools and facilities. For a more detailed analysis on the Capital Fund balances, please see the Summary of Fund Balances as discussed in the Summary for Capital Funds.



2020-2021 - Fund Allocation	General Fund	SGF Fund	Total Operating	Provincially Funded Capital	Endowment Fund	Total Budget
Government of Alberta	$123,593,367		$123,593,367	$7,249,661		$130,843,028
Federal Government and/or First Nations	$388,944		$388,944			$388,944
Fees	$277,790	$3,658,715	$3,936,505			$3,936,505
Other sales and services	$885,267	$134,000	$1,019,267			$1,019,267
Investment income	$193,000		$193,000			$193,000
Gifts and Donations	$48,000	$360,000	$408,000		$0	$408,000
Rentals of facilities	$34,704		$34,704			$34,704
Fundraising		$2,160,000	$2,160,000			$2,160,000
Total Revenues	$125,421,072	$6,312,715	$131,733,787	$7,249,661	$0	$138,983,448
Transfer from Operating Reserves	$2,717,468		$2,717,468			$2,717,468
Transfer from Capital Reserves			$0			$0
Total Revenues and Transfers	$128,138,540	$6,312,715	$134,451,255	$7,249,661	$0	$141,700,916
Certificated salaries and benefits	$73,149,763		$73,149,763			$73,149,763
Uncertificated salaries and benefits	$27,656,990		$27,656,990			$27,656,990
Contracted and general services	$10,051,133		$10,051,133			$10,051,133
Supplies	$4,905,376	$6,312,715	$11,218,091			$11,218,091
Utilities	$2,329,600		$2,329,600			$2,329,600
Contingency, commitments and transfers	$265,718		$265,718			$265,718
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525			$5,658,525
Infrastructure, Maintenance and Renewal	$3,364,132		$3,364,132			$3,364,132
Interest on Capital Debt	$0		$0			$0
Capital Project Outlays			$0	$7,249,661		$7,249,661
Total Expenditures	$127,381,237	$6,312,715	$133,693,952	$7,249,661	$0	$140,943,613
Board Funded Capital Acquired	$145,395		$145,395			$145,395
Transfer To Operating Reserves	$11,908		$11,908			$11,908
Transfer To Capital Reserves	$600,000		$600,000			$600,000
Total Expenditures and Transfers	$128,138,540	$6,312,715	$134,451,255	$7,249,661	$0	$141,700,916
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($1,960,165)	$0	($1,960,165)	$0	$0	($1,960,165)
Board Funded Capital Acquired	($145,395)	$0	($145,395)	$0	$0	($145,395)
Transfer To/From Operating Reserves	$2,705,560	$0	$2,705,560	$0	$0	$2,705,560
Transfer To/From Capital Reserves	($600,000)	$0	($600,000)	$0	$0	($600,000)
NET EFFECT TO OPERATING FUND	$0	$0	$0	$0	$0	$0

Transfers from *Reserve Funds*

Transfers to *Board Funded Capital Funds*

Transfers to *Reserve Funds*

Note that the Total Revenues, Total Expenditures, and the Operating Surplus (Deficit) within this summary agrees to the Comparative Summary for All Operating Funds Accounts.

Approved Operating Budget

SUMMARY FOR OPERATING FUNDS

GENERAL COMMENTS

By law, school jurisdictions must develop a balanced operating budget every year. The development of operating budget with a deficit is not an option without Ministerial approval and a three year plan to come out of the deficit.

School jurisdictions in Alberta are completely dependent upon the Provincial Government for their funding. For Budget 2020/2021, the Province implemented a new Funding Framework model for education; whereas, this model is a "3-year funding commitment to education" to allow for predictability and sustainability.

The old 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.

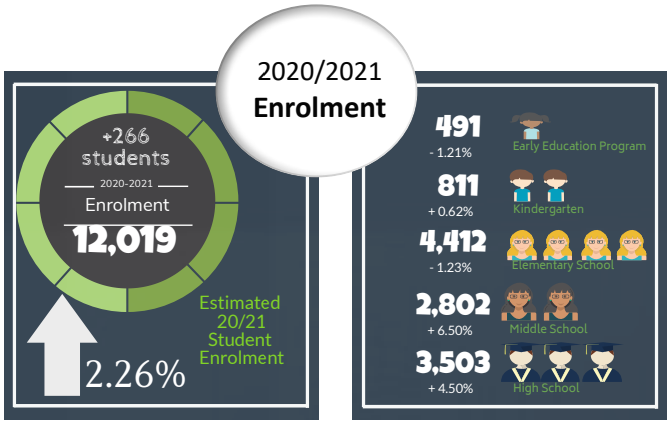


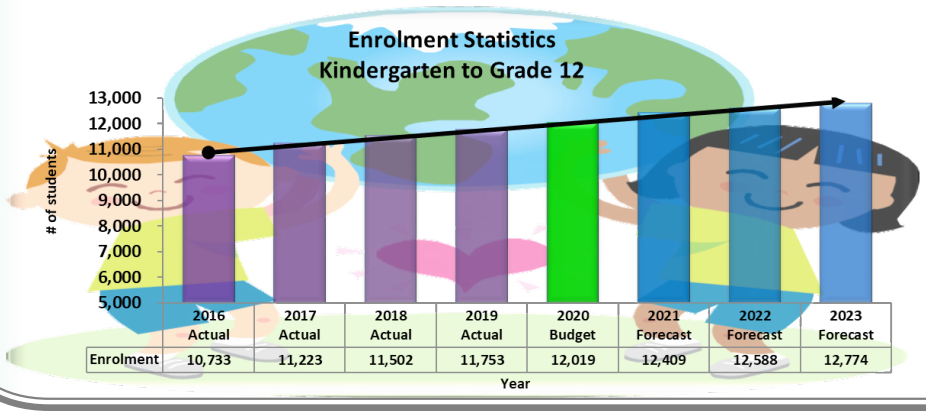
One of the most significant changes in the new Funding Framework is the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

ENROLMENT

The Division has 12,019 students 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%).



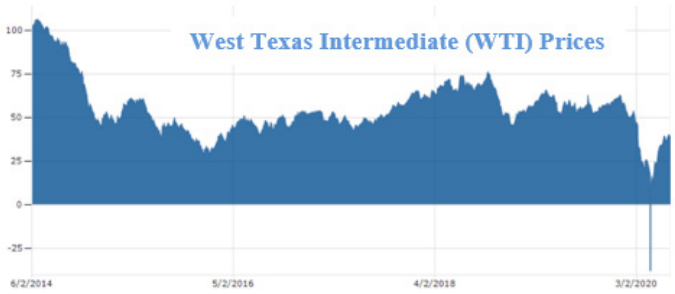


	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast
Enrolment	10,733	11,223	11,502	11,753	12,019	12,409	12,588	12,774

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.

OPERATING PROJECTIONS

Lethbridge School Division receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. In June 2014, a barrel of West Texas Intermediate (WTI) started to decline from a high of $104 US a barrel, eventually bottoming out at around $41 US per barrel in 2015. The drop in the price of oil has had a significant impact on the Alberta Economy.



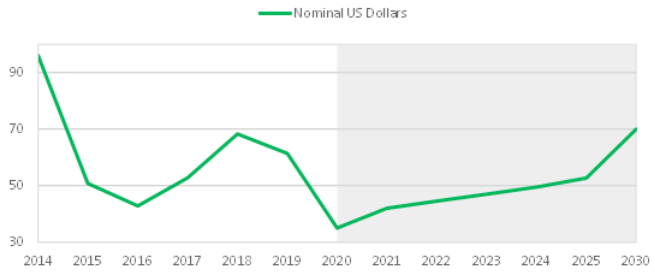
Source: http://markets.businessinsider.com

In June 2020, the average price of WTI was $38 US per barrel. As shown on the chart to the right, the oil prices have gradually increased from 2014 prices and recently had another significant reduction in 2020; whereas, these prices are substantially lower than in prior years.

As projected by the World Bank in April 2020, oil prices will not regain the +$100 US per barrel price, but are expected to reach around $70 by 2030. The current government is looking to diversify revenues to lessen the impact of oil prices on provincial finances

World Bank Oil Price Forecast

Crude oil, avg, spot ($/bbl)

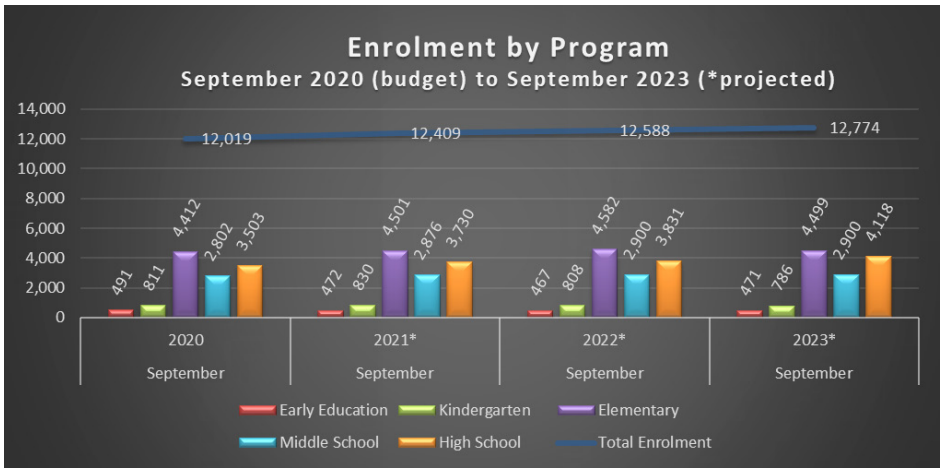


	2018	2019	2020	2021	2022	2023	2024	2025	2030
Nominal US Dollars	68.3	61.4	35.0	42.0	44.5	47.0	49.5	52.7	70.0

Source: World Bank Commodity Price Forecast, April 2020

With the new funding framework, the Province has committed to funding school boards for student growth based on this new framework (provided a three-year commitment), so unless there is a significant turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2022 to 2024 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approx. 60% of total revenues while other grants from the Province are approximately 30% of total revenues.

Student enrolment is expected to increase by 755 students (or 6.2%) over the next four years to September 2023. Enrolment impacts future grant revenues as well as programming and staffing decisions.



Lethbridge School Division

Comparative Summary - All Operating Fund Accounts

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

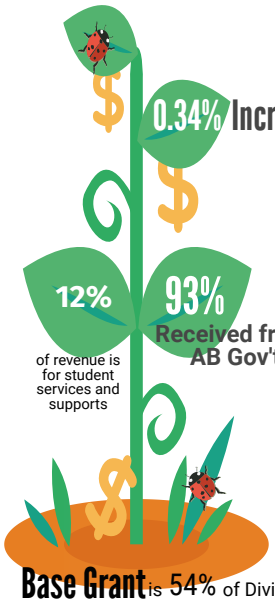
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues												
Government of Alberta - Alberta Education	$112,121,898	$111,790,764	$118,904,236	$118,805,827	$123,711,022	$121,725,881	$120,904,896	$119,607,882	$123,593,367	$125,344,919	$126,250,318	$128,173,290
Federal Government and/or First Nations	$338,928	$317,681	$333,128	$387,100	$248,128	$400,582	$388,944	$388,944	$388,944	$392,833	$396,761	$400,729
Fees	$1,342,368	$1,530,073	$1,874,026	$1,731,863	$3,429,936	$1,944,047	$3,762,082	$1,860,408	$3,936,505	$4,013,145	$4,091,278	$4,170,932
Other sales and services	$771,717	$1,317,898	$1,065,175	$1,244,744	$1,574,219	$1,435,503	$1,289,100	$1,289,100	$1,019,267	$900,000	$900,000	$900,000
Investment income	$143,000	$181,980	$143,000	$271,924	$193,000	$413,358	$193,000	$309,941	$193,000	$294,930	$297,879	$300,858
Gifts and Donations	$390,000	$681,862	$390,000	$780,344	$423,000	$796,801	$408,000	$408,000	$408,000	$408,000	$408,000	$408,000
Rentals of facilities	$34,704	$32,904	$34,704	$27,504	$34,704	$27,504	$34,704	$34,704	$34,704	$34,704	$34,704	$34,704
Fundraising	$2,461,000	$2,029,497	$2,461,000	$2,233,757	$2,461,000	$2,158,853	$2,461,000	$1,979,883	$2,160,000	$2,230,089	$2,262,258	$2,295,685
Total Operating Revenues	$117,603,615	$117,882,659	$125,205,269	$125,483,063	$132,075,009	$128,902,529	$129,441,726	$125,878,862	$131,733,787	$133,618,620	$134,641,198	$136,684,198
Operating Expenses by Object												
Certificated salaries and benefits	$68,136,372	$66,658,697	$71,250,365	$70,710,850	$73,715,306	$73,229,502	$72,877,323	$72,897,496	$73,149,763	$73,836,465	$74,329,765	$75,620,274
Uncertificated salaries and benefits	$26,218,086	$26,832,980	$28,282,684	$28,237,952	$29,411,888	$29,320,153	$28,891,279	$26,805,332	$27,656,990	$27,569,620	$27,763,590	$28,187,726
Contracted and general services	$8,910,883	$7,603,301	$9,058,617	$7,486,284	$9,954,588	$7,339,221	$9,028,389	$8,900,058	$10,051,133	$9,928,466	$10,009,030	$10,139,209
Supplies	$6,662,652	$5,396,042	$4,933,145	$4,008,425	$5,404,969	$5,465,230	$4,465,481	$3,746,495	$4,905,376	$3,890,546	$3,926,540	$3,964,548
Utilities	$1,968,137	$1,969,374	$2,172,600	$2,029,385	$2,307,600	$2,219,606	$2,307,600	$2,307,600	$2,329,600	$2,403,486	$2,437,397	$2,472,635
Contingency, commitments and transfers	$766,406	$159,953	$798,192	$274,874	$991,431	$300,023	$266,562	$119,753	$265,718	$65,718	$65,718	$65,718
School Generated Activities	$4,050,000	$3,617,686	$4,565,173	$4,564,411	$6,129,088	$4,580,692	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Amortization of Tangible Capital Assets	$3,860,256	$3,937,897	$3,937,894	$5,138,185	$5,138,184	$6,279,539	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$2,843,739	$1,730,976	$3,267,728	$1,200,887	$2,951,592	$1,177,665	$3,231,505	$3,231,505	$3,364,132	$3,364,132	$3,364,132	$3,364,132
Interest on Capital Debt	$24,053	$24,053	$4,334	$4,334	$0	$0	$0	$0	$0	$0	$0	$0
Total Operating Expenses by Object	$123,440,584	$117,930,959	$128,270,732	$123,655,587	$136,004,646	$129,911,631	$133,208,125	$127,745,261	$133,693,952	$133,170,994	$134,113,521	$136,139,051
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($5,836,969)	($48,300)	($3,065,463)	$1,827,476	($3,929,637)	($1,009,102)	($3,766,399)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	$0	($24,657)	$0	($78,846)	$0	($57,629)	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($6,131,969)	($124,875)	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	$0	($64,003)	$465,310	$3,346,648	$561,249	($121,527)	$1,161,249	($1,338,751)	$1,161,249	$961,249	($1,038,751)	$1,161,249
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	$295,000	$165,235	($242,311)	$153,124	($456,249)	($393,614)	($372,920)	$2,127,080	($415,854)	($561,249)	$1,338,751	($561,249)
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($5,836,969)	($48,300)	($3,065,463)	$1,827,476	($3,929,637)	($1,009,102)	($3,766,399)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
Operating Expenses by Program												
Instruction	$102,164,750	$97,559,039	$105,729,920	$101,844,868	$111,972,648	$106,919,410	$108,637,612	$102,995,980	$107,658,951	$106,872,624	$107,661,452	$109,512,514
Administration	$3,880,837	$3,856,615	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$4,253,283	$4,092,216	$4,151,062	$4,182,830	$4,246,299
Plant Operations and Maintenance	$8,167,487	$8,357,819	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,318,503	$10,209,331	$10,375,029	$10,476,094	$10,569,410
Transportation	$2,499,462	$2,464,560	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$2,287,465	$2,710,797	$2,749,622	$2,770,488	$2,788,171
Capital and Debt Services	$6,728,048	$5,692,926	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Total Operating Expenses by Program	$123,440,584	$117,930,959	$128,270,732	$123,655,587	$136,004,646	$129,911,631	$133,208,125	$127,745,261	$133,693,952	$133,170,994	$134,113,521	$136,139,051

See the following pages for details on changes and projections on each of the Operating Fund accounts

Operating Revenue Sources

The sources of operating revenues are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, and the Operating Reserve Funds. These operating funds combined together provide the revenues included in the Board Approved Operating Budget. These sources include the following:

	Budget 2020-2021	Budget 2019-2020
Operating Revenues		
Government of Alberta - Alberta Education	**$123,593,367**	**$120,904,896**
Alberta Education - Base Instruction	$71,200,508	$76,796,136
Alberta Education - Services and Supports	$15,740,533	$13,802,950
Alberta Education - Schools/Facilities	$16,741,922	$14,625,186
Alberta Education - Community	$3,687,410	$1,425,527
Alberta Education - Jurisdiction	$4,092,507	$0
Projects/Contracts	$62,500	$572,082
Other Provincial Revenue	$470,711	$788,725
Teacher Pension Costs paid by Government	$6,500,000	$6,500,000
Capital Block	$5,097,276	$5,097,276
Federal Government and/or First Nations	**$388,944**	**$388,944**
Fees	**$3,936,505**	**$3,762,082**
Other sales and services	**$1,019,267**	**$1,289,100**
Investment income	**$193,000**	**$193,000**
Gifts and Donations	**$408,000**	**$408,000**
Rentals of facilities	**$34,704**	**$34,704**
Fundraising	**$2,160,000**	**$2,461,000**
Total Operating Revenues	**$131,733,787**	**$129,441,726**
Transfer from Reserves	**$2,717,468**	**$4,554,728**
Total Operating Revenues and Transfers	**$134,451,255**	**$133,996,454**

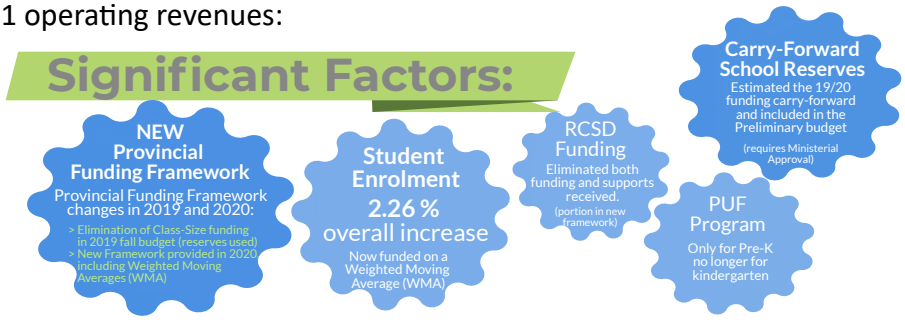


Student enrolment is the most significant factor in determining the Division's Funding; however, under the new Funding Framework enrolment is funded using a Weighted Moving Average (WMA).

Division is financially dependent on the Provincial Government as over 90% of all operational funding is from the Province (Alberta Education).

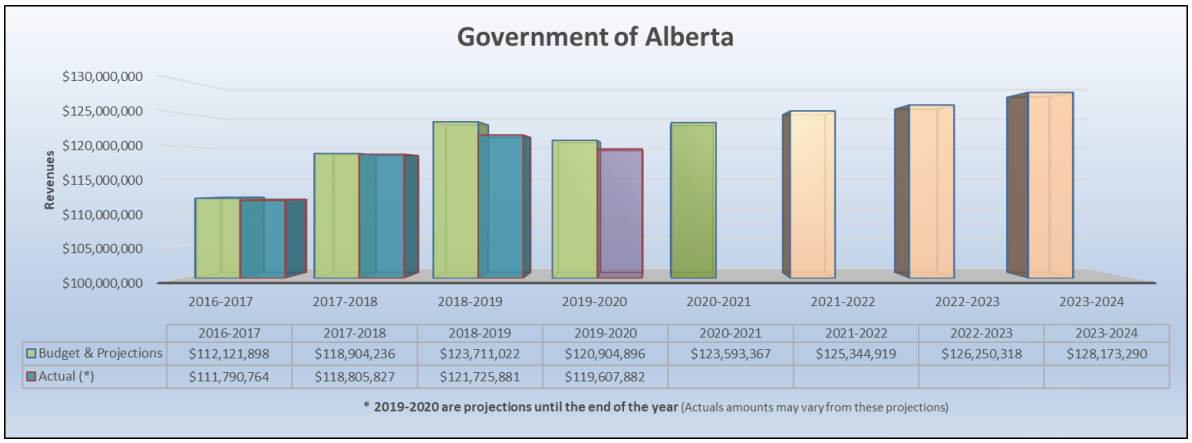
Total budgeted operating revenues for 2020-2021 are $131.73 million prior to the use of one-time reserve funds. One-time reserve funds of $2.72 million have been allocated to address Board priorities, supplement staffing, and student needs. With the use of one-time reserves, **total budgeted revenues and transfers are $134.45 million**.

The operating revenues are budgeted based on estimated enrolment and other factors. Student enrolment is projected for 2020-2021 using forecasting software that utilizes trend analysis, local demographics, and multiple other factors. Student enrolment is the largest factor for determining the funding from Alberta Education using a Weighted Moving Average (WMA). Other Provincial funding is based on the information available during the development of the budget, including Provincial budget announcements and other trends in funding. The following are some of the significant factors in determining the 2020-2021 operating revenues:



WMA - Weighted Moving Average
RCSD - Regional Collaborative Service Delivery
PUF - Program Unit Funding

The other sources of funding (other than known Provincial funding) are typically budgeted on a conservative basis; whereas, they are only included if they are likely to be received. Some of these revenues that are received can vary significantly from year-to-year; therefore, these usually are included based on average or lower basis. Should the Division receive more revenues than budgeted, the resulting surplus may be added to reserves and potentially applied in future budget years.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$112,121,898	$118,904,236	$123,711,022	$120,904,896	$123,593,367	$125,344,919	$126,250,318	$128,173,290
Actual (*)	$111,790,764	$118,805,827	$121,725,881	$119,607,882				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Government of Alberta funding represents over 90% of all operating funding and is comprised of grants for operation, maintenance, transportation, capital/debt servicing, and for the Infrastructure Maintenance Renewal (IMR) programs.

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*

Alberta Education Operating Grants include the Base Instruction, Services and Supports, Community, Projects/Contracts, Teacher Pension Costs (paid by Province) and the Other Provincial Revenues.

There have been some significant changes to the Division's funding over the prior year(s). This includes the significant changes that occurred in the 2019 Provincial Budget and new Funding Framework provided for the 2020/2021 school year. Subsequent to the approval of the 2019/2020 preliminary budget, the Province made some unexpected changes to funding allocations including the elimination of a long-standing Class-Size Funding grant of approximately $5.0 million for the Division; whereas, the Province provided a $2.2 million one-time transitional grant to support in these changes, resulting in an overall $3.0 million unexpected shortfall in funding. As this was a mid-year unexpected change in funding, the Division utilized reserves and other cost savings to minimize disruptions to classrooms, programs, and services throughout the Division. The 2019/2020 school year was also effected as a result of the COVID-19 pandemic; whereas, the Division also had a $1.85 million reduction in provincial funding to account for the school closures and related cost savings from non-essential staff layoffs.

For Budget 2020/2021, the Province implemented a new Funding Framework model for education; whereas, this model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old 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. One of the most significant changes in the new Funding Framework is the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

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**
Variance from 2020-2021 FTE enrolment (unfunded students)			*(227.8)*

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.





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 refugees families from other Countries. The 2016 census by the Government of Canada ranked Lethbridge as the fifth-fastest growing city in Canada.

Student enrolment is the largest factor for determining the funding from Alberta Education using a Weighted Moving Average (WMA). Other Provincial funding is based on the information available during the development of the budget, including Provincial budget announcements and other trends in funding.

The next projected three (3) budget years (21/22 to 23/24) also include increased student enrolment up to 12,774 students (6.28% over 3 years). The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial Funding Framework.

- **Alberta Education - Base Instruction**

  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 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**

  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**
  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**
  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.

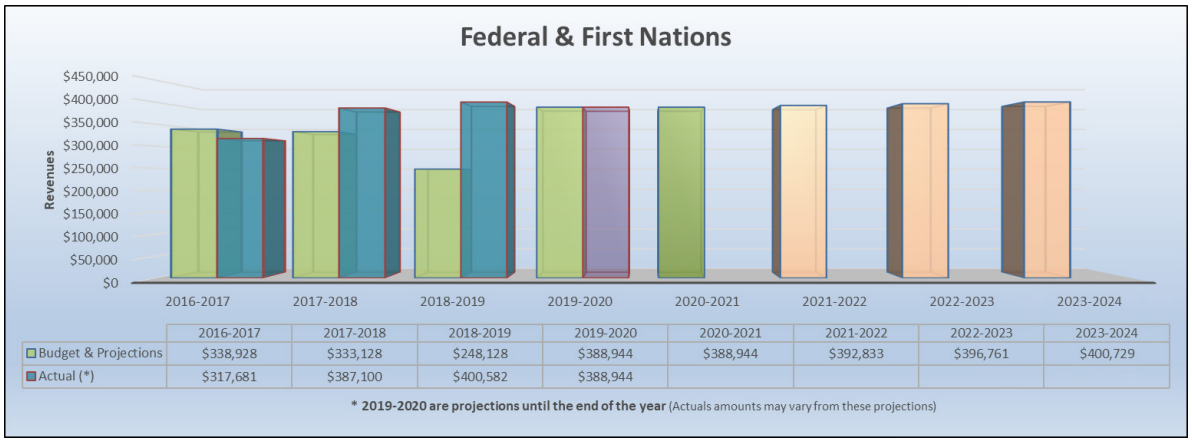
- **Alberta Education – Jurisdiction**
  As part of the new Provincial Funding Framework, the Jurisdiction funding is effectively a new category of Provincial Funding as it separates the funding specifically for the Board and System Administration. Although this funding is based on a base allocation 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.

- **Projects/Contracts**
  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**
  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 paid by Government**
  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. There is no expected changes in the teacher pension costs paid by Alberta Education.

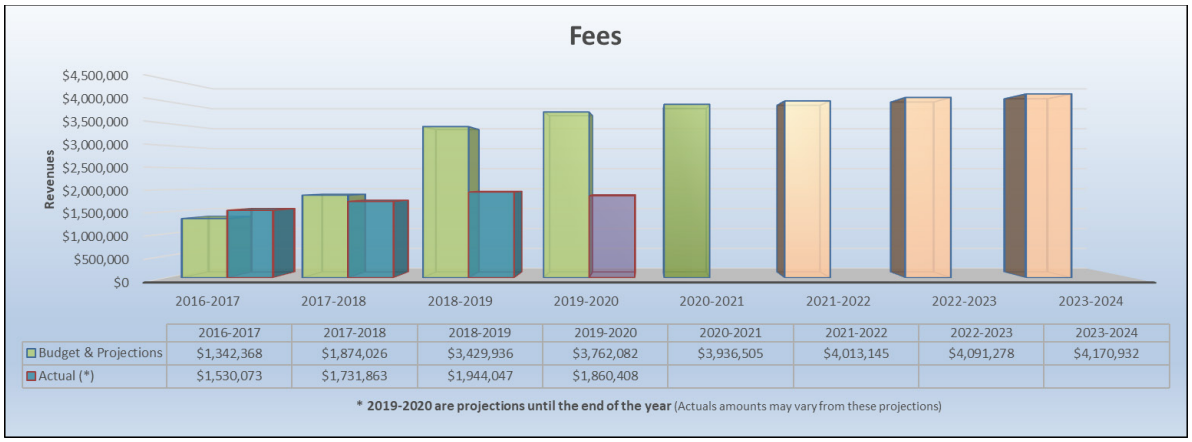
- **Capital Block**
  The Capital Block funding relates to the capital allocation revenues recognized for the supported tangible capital assets; whereas, this is typically updated in the fall Operating Budget based on the most recent annual financial statements.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$338,928	$333,128	$248,128	$388,944	$388,944	$392,833	$396,761	$400,729
Actual (*)	$317,681	$387,100	$400,582	$388,944				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Funding received for federal programs such as French Language instruction and tuition received for federal government First Nation students. These revenues can fluctuate significantly from year-to-year especially for the amount of First Nation students. The revenues from the Federal Government are expected to remain consistent from Kainai Board of Education for students attending the Division and French Immersion revenues.

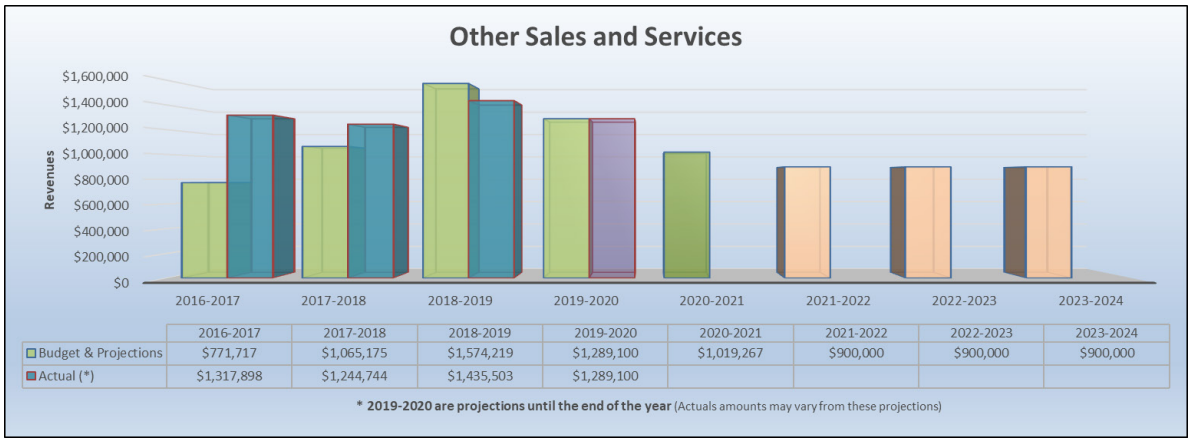


	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$1,342,368	$1,874,026	$3,429,936	$3,762,082	$3,936,505	$4,013,145	$4,091,278	$4,170,932
Actual (*)	$1,530,073	$1,731,863	$1,944,047	$1,860,408				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Fee Revenues include both Division Fees (General Funds) and Fees received for School Generated Activities (SGF Operating Funds). Historically, the fees revenues have been conservatively budgeted and the actual revenues have exceeded the budgets. In the past couple years, there has been more focus put on fees including the Provincial Government approving the eligible schools fees.

In 2018/2019, there was a significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips). Therefore, with the increased SGF activities, there are increases both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus). The actual fees and related SGF activity costs were less than budget in 2018/2019 as many of the international trips were deferred to 2019-2020. These trips were also not able to be done in 2019-2020 due to the COVID-19 pandemic and the related school closures.

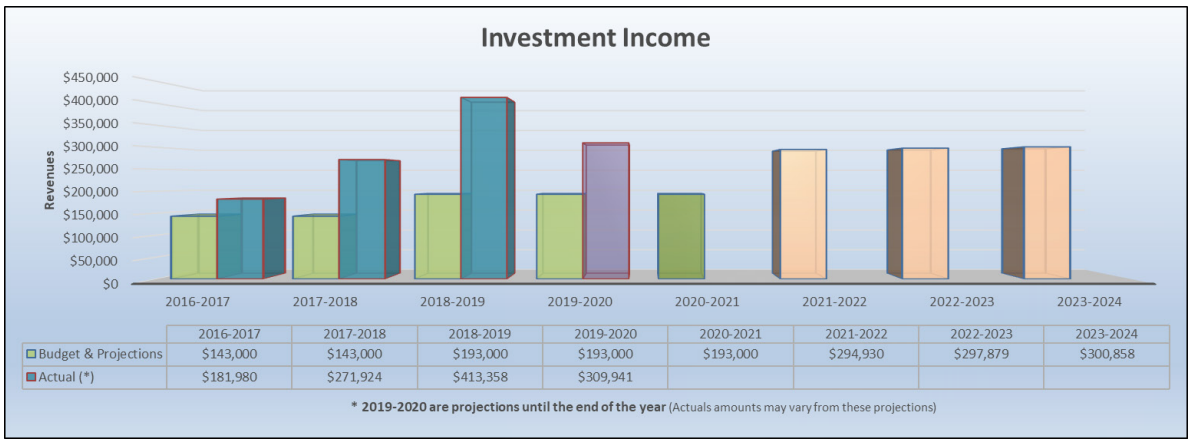


	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$771,717	$1,065,175	$1,574,219	$1,289,100	$1,019,267	$900,000	$900,000	$900,000
Actual (*)	$1,317,898	$1,244,744	$1,435,503	$1,289,100				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Other Sales and Services revenues include both Division revenues (General Funds) and other revenues received for School Generated Activities (SGF Operating Funds). These revenues include international student tuition fees, secondments, and other sales/services.

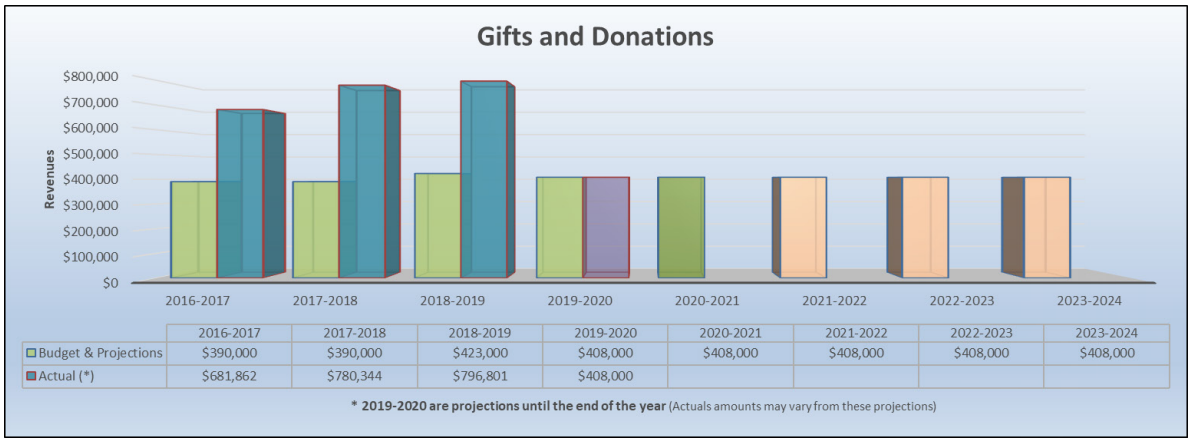
Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets. In 2018/2019, the operating budget was updated to include the projected increased international tuition for large groups attending the Division. In 2019/2020, the Division retained some of these larger international groups. The projected budgets are budgeted conservatively based on the historical trends and the uncertainty of continuing to receive these larger international groups as it is provided on a year-to-year basis.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$143,000	$143,000	$193,000	$193,000	$193,000	$294,930	$297,879	$300,858
Actual (*)	$181,980	$271,924	$413,358	$309,941				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

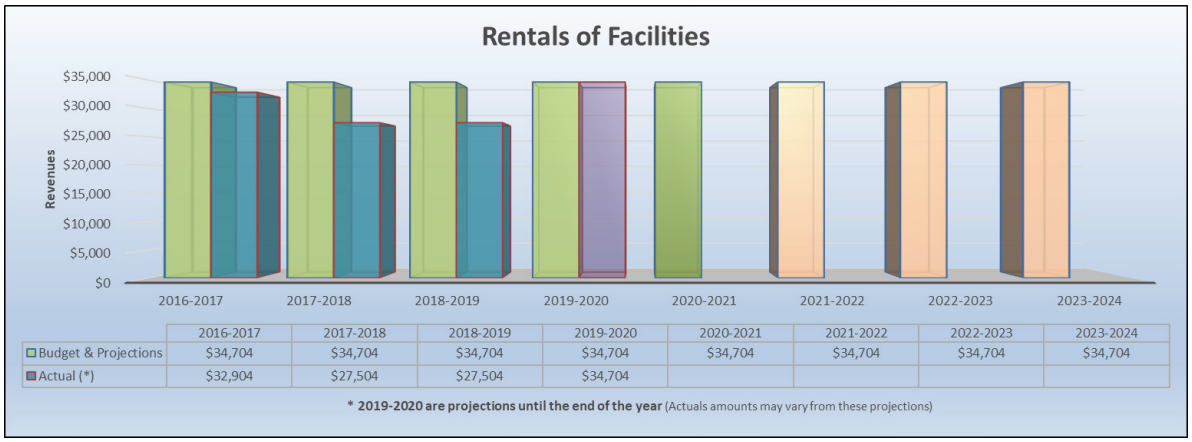
Investment Income revenue is the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances). Investment Income has been increasing over the past couple years with increases in financial assets (with increases in fund balances) and increased investment rates. The Division budgets these revenues on a conservative basis; whereas, for 2021/2022 and future projected years, these revenues are projected to increase based on prior years. The projected budgets are based on slight increases from year-to-year.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$390,000	$390,000	$423,000	$408,000	$408,000	$408,000	$408,000	$408,000
Actual (*)	$681,862	$780,344	$796,801	$408,000				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

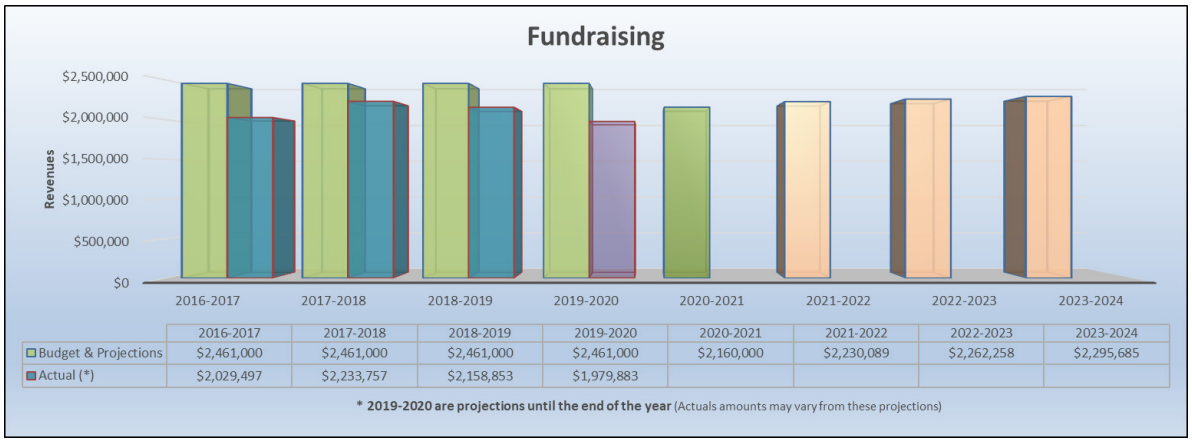
Gift and Donations revenues include both Division revenues (General Funds) and contributions received for School Generated Activities (SGF Operating Funds). Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets from year-to-year. The current and projected budgets are continued to be budgeted conservatively as these funds could fluctuate significantly from year-to-year.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$34,704	$34,704	$34,704	$34,704	$34,704	$34,704	$34,704	$34,704
Actual (*)	$32,904	$27,504	$27,504	$34,704				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Rental of Facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Southern Alberta Professional Development Consortium (SAPDC), the Boys and Girls Club, and with Lethbridge Public Local 41. Currently, the only fluctuations are based on the amount that the facilities are utilized during the summer months. The projected budgets are based on the continuation of these rental agreements.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$2,461,000	$2,461,000	$2,461,000	$2,461,000	$2,160,000	$2,230,089	$2,262,258	$2,295,685
Actual (*)	$2,029,497	$2,233,757	$2,158,853	$1,979,883				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Fundraising revenues are received for School Generated Activities (SGF Operating Funds). These revenues include revenues received for school-based fundraising activities for sports/ athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. As the fundraising revenues are tied directly with the related costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased revenues will result in decreased costs on projects). The projected budgets are factored by enrolment growth.

REVENUE PROJECTION OVERVIEW

The following is an overview of the revenue projections for the next three (3) budget years:

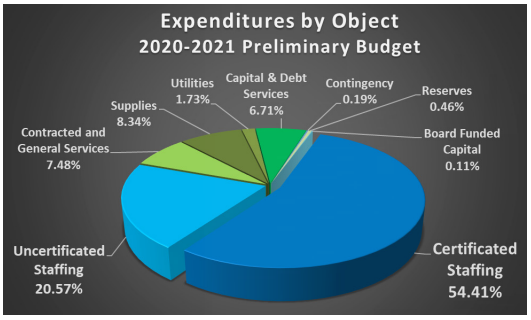
	Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Operating Revenues				
Government of Alberta - Alberta Education	**$123,593,367**	**$125,344,919**	**$126,250,318**	**$128,173,290**
Alberta Education - Base Instruction	$71,200,508	$71,987,390	$72,261,258	$73,750,698
Alberta Education - Services and Supports	$15,740,533	$16,275,913	$16,622,437	$16,755,989
Alberta Education - Schools/Facilities	$16,741,922	$16,916,706	$17,052,592	$17,167,751
Alberta Education - Community	$3,687,410	$3,687,410	$3,687,410	$3,687,410
Alberta Education - Jurisdiction	$4,092,507	$4,151,062	$4,182,830	$4,246,299
Projects/Contracts	$62,500	$0	$0	$0
Other Provincial Revenue	$470,711	$480,792	$485,369	$490,102
Teacher Pension Costs paid by Government	$6,500,000	$6,639,205	$6,702,414	$6,767,777
Capital Block	$5,097,276	$5,206,440	$5,256,008	$5,307,265
Federal Government and/or First Nations	**$388,944**	**$392,833**	**$396,761**	**$400,729**
Fees	**$3,936,505**	**$4,013,145**	**$4,091,278**	**$4,170,932**
Other sales and services	**$1,019,267**	**$900,000**	**$900,000**	**$900,000**
Investment income	**$193,000**	**$294,930**	**$297,879**	**$300,858**
Gifts and Donations	**$408,000**	**$408,000**	**$408,000**	**$408,000**
Rentals of facilities	**$34,704**	**$34,704**	**$34,704**	**$34,704**
Fundraising	**$2,160,000**	**$2,230,089**	**$2,262,258**	**$2,295,685**
Total Operating Revenues	**$131,733,787**	**$133,618,620**	**$134,641,198**	**$136,684,198**
Transfer from Reserves	**$2,717,468**	**$0**	**$0**	**$54,852**
Total Operating Revenues and Transfers	**$134,451,255**	**$133,618,620**	**$134,641,198**	**$136,739,051**

The next projected three (3) budget years (21/22 to 23/24) also include increased student enrolment up to 12,774 students (6.28% over 3 years). The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial Funding Framework. Investment Income revenue is also projected to increase based on historical actuals.

Operating Expenditures by Object

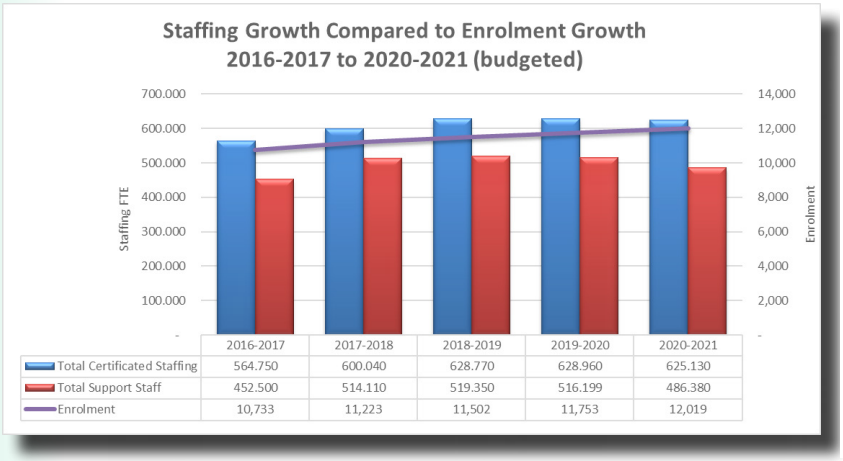
The sources of operating expenditures are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and the operating transfers to the Board Funded Capital. These operating funds combined together provide the expenditures included in the Board Approved Operating Budget. These sources include the following expenditures by object:

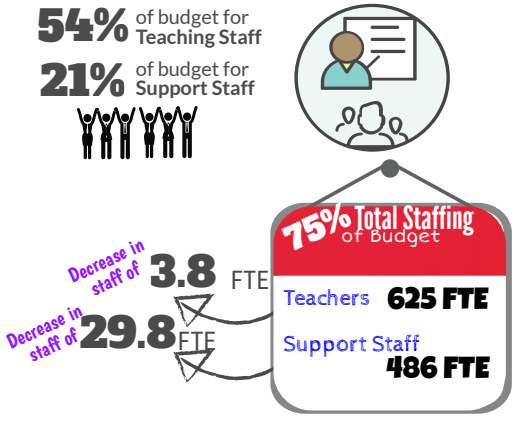
	Budget 2020-2021		Budget 2019-2020
Operating Expenses by Object			
Certificated salaries and benefits	$73,149,763		$72,877,323
Uncertificated salaries and benefits	$27,656,990		$28,891,279
Contracted and general services	$10,051,133		$9,028,389
Supplies	$4,905,376		$4,465,481
Utilities	$2,329,600		$2,307,600
Contingency, commitments and transfers	$265,718		$266,562
School Generated Activities	$6,312,715		$6,481,461
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525
Infrastructure, Maintenance and Renewal	$3,364,132		$3,231,505
Interest on Capital Debt	$0		$0
Total Operating Expenses by Object	$133,693,952		$133,208,125
Transfer to Reserves	$611,908		$600,000
Transfer to Board Funded Capital	$145,395		$188,329
Total Operating Expenses and Transfers	$134,451,255		$133,996,454



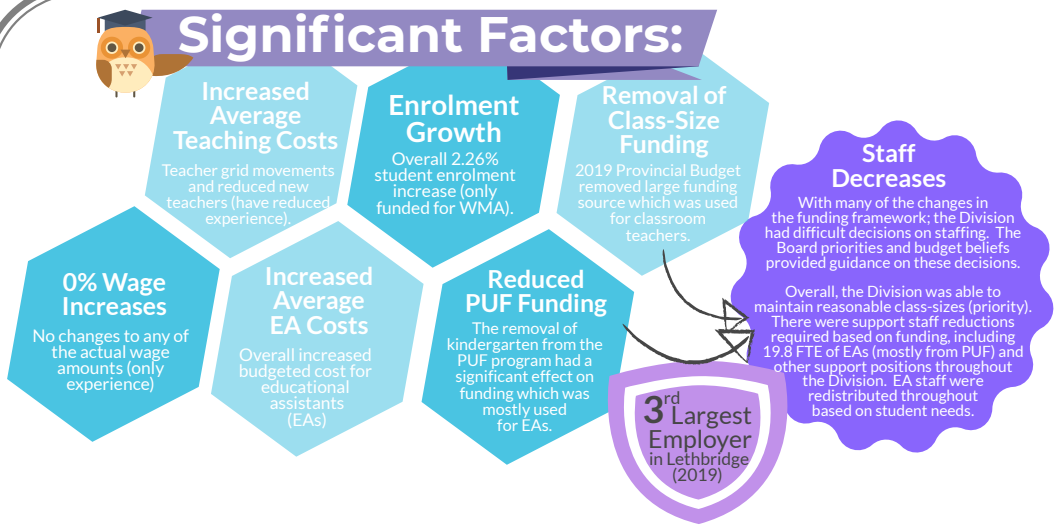
Total budgeted operating expenses for 2020-2021 are $133.69 million prior to transferring funds to reserves and Board funded capital. Operating funds of $600,000 have been allocated towards capital reserves for the Division's technology evergreening funding, which is effectively saved over multiple years and the technology is purchased/installed in large replacement phases. There is also $11,908 of operating funds being allocated to operating reserves and $145,395 of funding in the current year budget being utilized for Board funded capital. With the transfer to reserves and Board funded capital, **total budgeted expenditures are $134.45 million**.

The operating expenditures are budgeted based on estimated staffing and costs to meet the projected enrolment and other factors. Expenditures are typically budgeted conservatively; whereas, costs are typically budgeted on the somewhat higher-end to ensure that actuals may be within budget (avoiding deficits). Staffing is the largest component of the Division's expenditures; whereas, salaries and benefits (certified and uncertified staffing) accounts for approximately 75% of the budget. The following is a comparison between the growth of staffing and enrolment:





Enrolment growth is typically the largest factor for staffing; however, 2020/2021 budget was also significantly effected by the revised Provincial Funding Framework.



Certified Staff decreased by net of 3.8 FTE (0.61%) to total of 625 FTE.

Uncertified staff decreased by 29.8 FTE (5.78%) to total of 486 FTE due to reductions in Program Unit Funding (PUF) and other grant funding.

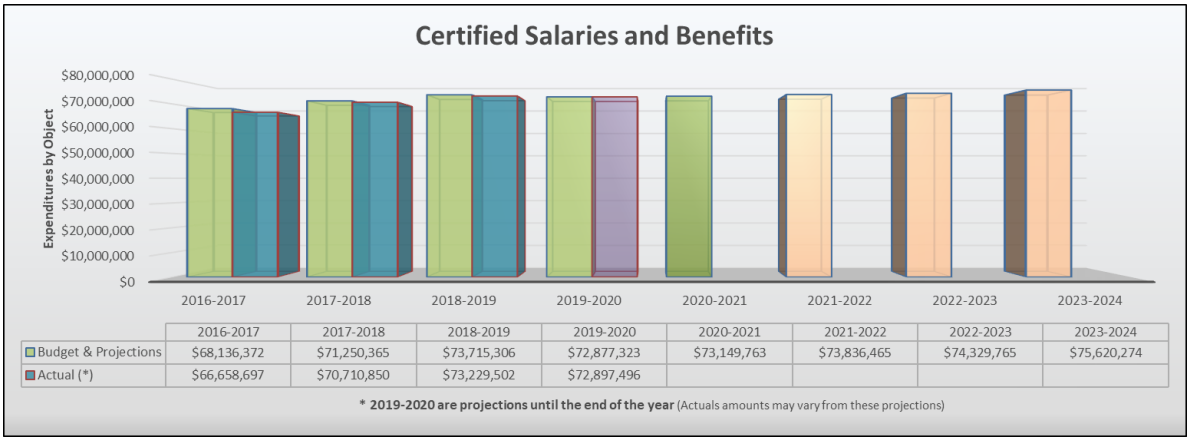
HUMAN RESOURCES

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. Teachers and support staff have continued to grow for many years due to enrolment growth in the Division; however, had some reductions in 2020-2021 due to changes in the available funding with the new Funding Framework.

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)

In the five year period from 2016-2017 total Division staffing will have increased by 94.26 FTE or 9.27%. Teaching staff will have increased by 60.38 FTE or 10.69% and support staff has increased by 33.88 FTE or 7.490%. The Classroom Improvement Fund (CIF), which has been available in budget 2017-2018 and 2018-2019 has provided funding for additional teaching and support staffing in the classrooms; however, the CIF funding was not continued for the 2019-2020 budget and 2020-2021 budget.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$68,136,372	$71,250,365	$73,715,306	$72,877,323	$73,149,763	$73,836,465	$74,329,765	$75,620,274
Actual (*)	$66,658,697	$70,710,850	$73,229,502	$72,897,496				

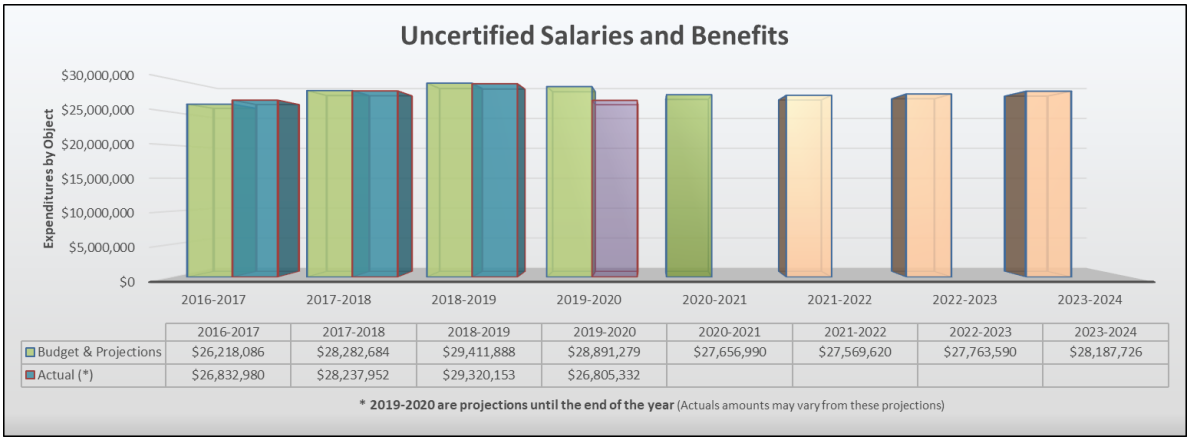
*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Certificated salaries and benefits have been historically around 54-56% of total expenditures. No increased cost of negotiated salaries is anticipated in the projection period due to the economic circumstances of the Province. The teachers' contract for the period 2019/2020 to 2020/2021 has not yet been fully negotiated and finalized (negotiated on a Provincial level for standard teaching grids for across the Province).

Majority of certified salaries and benefits are budgeted based on average teacher costs. During the past couple years, the Division has been able to generate cost savings on the actual average teachers costs as the Division has been hiring more new teachers than estimated in the budgets (which are budgeted slightly conservative); therefore, savings have been able to be added to operating reserves for a staff stability fund (for future increases in teaching costs). For 2020/2021, these average costs are increased by projected staff experience increments (currently no projected increase to teacher grid rates - only grid movements) and this increase is somewhat offset by projected retirements of teaching staff (at higher experience grids). Overall, there has been an increase in the average teacher costs projected for 2020/2021.

In 2020/2021, it is budgeted that the Division will have approximately $73.1 million expended on teaching staff (certificated staffing), which is approximately 54% of the total Division budget. The Division will expend 0.37% more on teaching staff costs in 2020/2021. Average teacher costs increased from the prior year and there was an increase in the estimated substitute costs. **Overall there are approximately 3.8 FTE teachers decrease than in budgeted 2019/2020, which is a 0.61% decrease in the number of teaching staff.**

The projected costs of certified staff are expected to increase for Weighted Moving Average (WMA) growth of student enrolment over the next couple years. There is still an overall increase in projected certified staffing during the next projected three (3) budget years (21/22 to 23/24) to address the enrolment growth and maintain reasonable class sizes.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$26,218,086	$28,282,684	$29,411,888	$28,891,279	$27,656,990	$27,569,620	$27,763,590	$28,187,726
Actual (*)	$26,832,980	$28,237,952	$29,320,153	$26,805,332				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Uncertificated salaries and benefits have historically been around 21-22% of total expenditures. No increased cost of negotiated salaries is anticipated in the projection period due to the economic circumstances of the Province.

Many of the positions within uncertified salaries and benefits are budgeted based on average costs (including educational assistants). For 2020/2021, these average costs of these positions have increased from projected staff experience increments. Overall there has been an increase in the average educational assistant costs projected for 2020/2021.

In 2020/2021, it is budgeted that the Division will have approximately $27.7 million expended on support staff, which is approximately 21% of the total Division budget. The Division expects 4.27% decrease in support staff costs in 2020/2021 with the removal of the support positions funded by the Program Unit Funding (PUF) program, Making Connections programs, and other changes with the new Provincial Funding Framework. **Overall there is a 29.8 FTE or 5.78% decrease in support staff** (with the removal of PUF funding and other funding changes within the new Funding Framework)**. This decrease in support staffing includes 19.8 FTE reduction in educational assistants, 4.1 FTE reduction of Making Connections staff, and other support staff throughout the Division.** 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.

The projected costs of certified staff are expected to increase for Weighted Moving Average (WMA) growth of student enrolment over the next couple years. The current year include the projected use of some one-time reserve funding that would not likely be available in future years. There is still an overall increase in projected certified staffing during the next projected three (3) budget years (21/22 to 23/24).

STAFFING SUMMARY

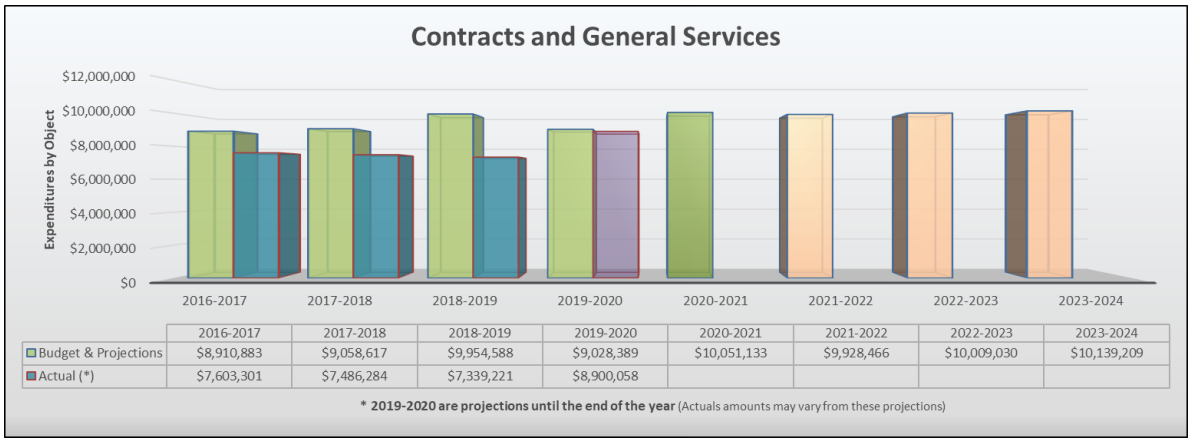
Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 75% of the Division's budget. Student enrolment growth is one of the largest factors in determining the staffing levels. To address student enrolment growth and the effects of the new Provincial Funding Framework, the Division be required to reduce certified staffing by a net of 3.8 full-time equivalent (FTE) teachers and reduced the uncertified staff by 29.8 full time equivalent (FTE) support staff.

The Division will employ 625 full-time equivalent (FTE) teachers and 486 full-time equivalents (FTE) support staff in 2020/2021.

Expenditures by Object	2020-2021 Preliminary Budget	2019-2020 Operating Budget	*Variance from 20-21 Prelim Budget*	*Change %*
Certificated Staffing	$73,149,763	$72,877,323	$272,440	*0.37%*
Uncertificated Staffing	$27,656,990	$28,891,279	($1,234,289)	*-4.27%*

Certificated staff (teachers) decreased by 3.8 FTE (0.61%); however, resulted in a net increase in costs as there was an increase in the average salaries of teachers due to grid movement (and was not hiring new teachers).

Uncertificated staff (support) decreased by 29.8 FTE (5.78%), including 19.8 FTE of educational assistants (EA), 4.1 FTE of Making Connections staffing, and other support positions throughout the Division.

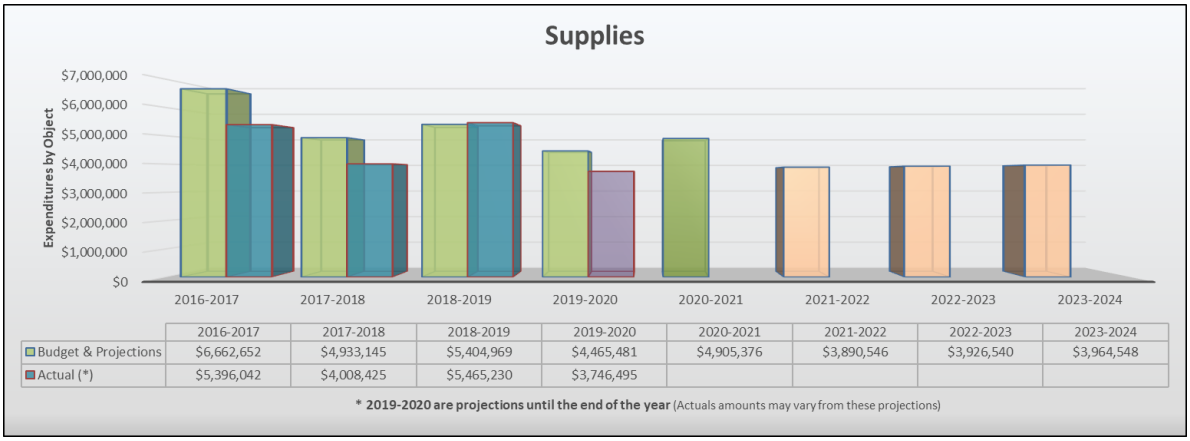


	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$8,910,883	$9,058,617	$9,954,588	$9,028,389	$10,051,133	$9,928,466	$10,009,030	$10,139,209
Actual (*)	$7,603,301	$7,486,284	$7,339,221	$8,900,058				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Contract and General Services includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, leases and other services provided to the Division. Historically, these costs have been conservatively budgeted and the actual revenues have been less than the budgets from year-to-year, including consulting professional development, maintenance, and other services. In 2020/2021, it is budgeted to increase 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 Regional Collaborative Service Delivery (RCSD) program supports received by the Division.

The current and projected budgets are continued to be budgeted conservatively as these the amount of these services could fluctuate significantly from year-to-year. Increases in these projections are based on increases in overall Weighted Moving Average (WMA) student enrolment and growth for inflationary factors of 1% to 2% for each projected year. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$6,662,652	$4,933,145	$5,404,969	$4,465,481	$4,905,376	$3,890,546	$3,926,540	$3,964,548
Actual (*)	$5,396,042	$4,008,425	$5,465,230	$3,746,495				

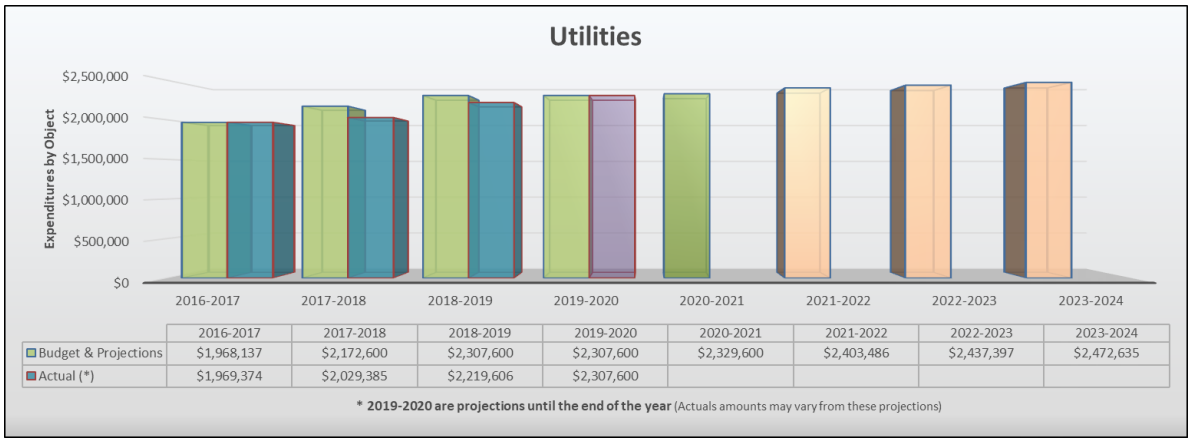
*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Supplies includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These are the Supplies purchased by the General Fund accounts. Historically, these costs have been conservatively budgeted and the actual revenues have been less than the budgets from year-to-year. These are consolidated within the Supplies category (with the School Generated Activities costs).

Since the last major technology evergreening cycle in 2014/2015, the Division has been able to save the technology supply contributions from year-to-year to buildup the operating reserves for the technology evergreening in preparation of the secondary school phase in 2020/2021 and continuing with the elementary school phase projected in 2022/2023. *Note that starting in budget 2019/2020 the contributions to the technology evergreening are now reclassified as transfers to capital reserves instead of computer supplies as these costs are now being capitalized (accumulated technology evergreening fund balances held in operating reserves have been transferred to capital reserves).*

The current and projected budgets are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year. The majority of the changes relates to fluctuations in furniture, equipment, and computer purchases requirements. There was also increases in general supplies for classroom supplies with increased enrolments. The reclassification of the technology evergreening projects to capital removes the major fluctuations in supplies from year-to-year, otherwise would have had large increases ($2-3 million) for the years that an evergreening phase was going to be replaced.

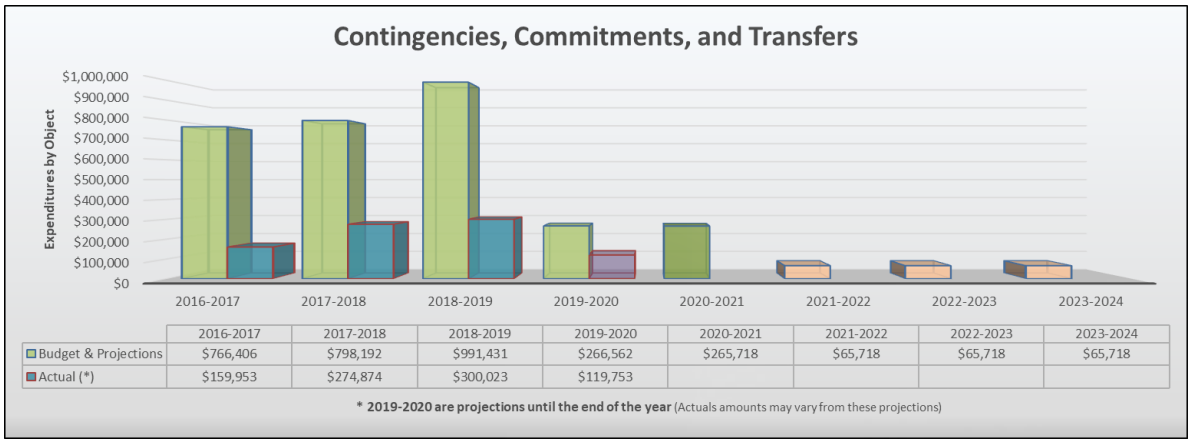
Other increases in these projections are based on increases in overall student enrolment and growth for inflationary factors of 1% to 2% for each projected year. The consumer price index for the Province of Alberta was 2.0% as per the Alberta Economic Outlook for 2020 and has historically been 1% to 2%. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$1,968,137	$2,172,600	$2,307,600	$2,307,600	$2,329,600	$2,403,486	$2,437,397	$2,472,635
Actual (*)	$1,969,374	$2,029,385	$2,219,606	$2,307,600				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

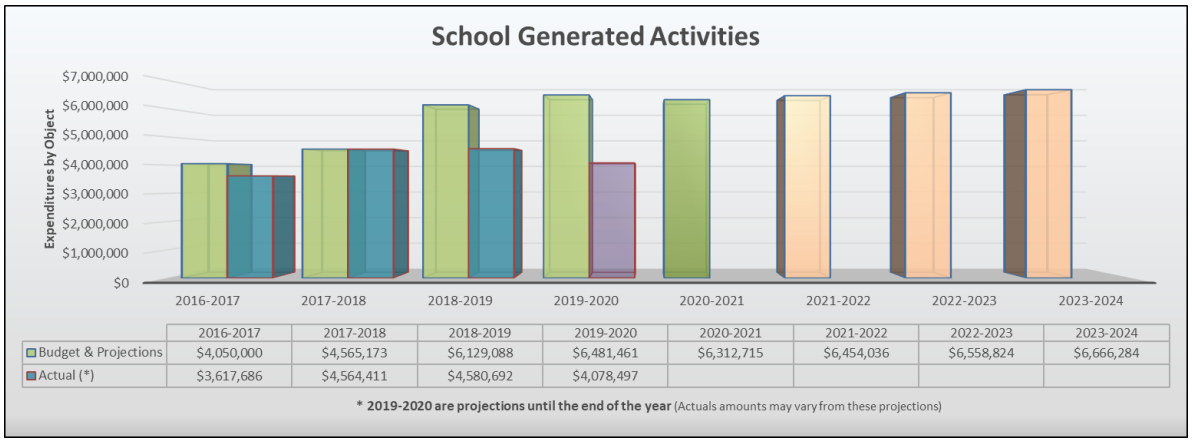
Utility costs have increased from year-to-year based on growth of the Division (new schools being added) and increases in the utility rates. The increase in the utility rates include the additional Alberta Carbon Levies that were implemented at the beginning of 2017 ($20/tonne of CO2 emissions) and increased in 2018 ($30/tonne of CO2 emissions); in which, these levies increased the costs of utilities such as natural gas, diesel & fuel. The Province of Alberta repealed the carbon tax in 2019. The Division is currently working on maintenance and infrastructure projects that would potentially lead to efficiencies in the use of utilities. Overall, the projected budgets are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year with some increase as new schools being added to the Division.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$766,406	$798,192	$991,431	$266,562	$265,718	$65,718	$65,718	$65,718
Actual (*)	$159,953	$274,874	$300,023	$119,753				

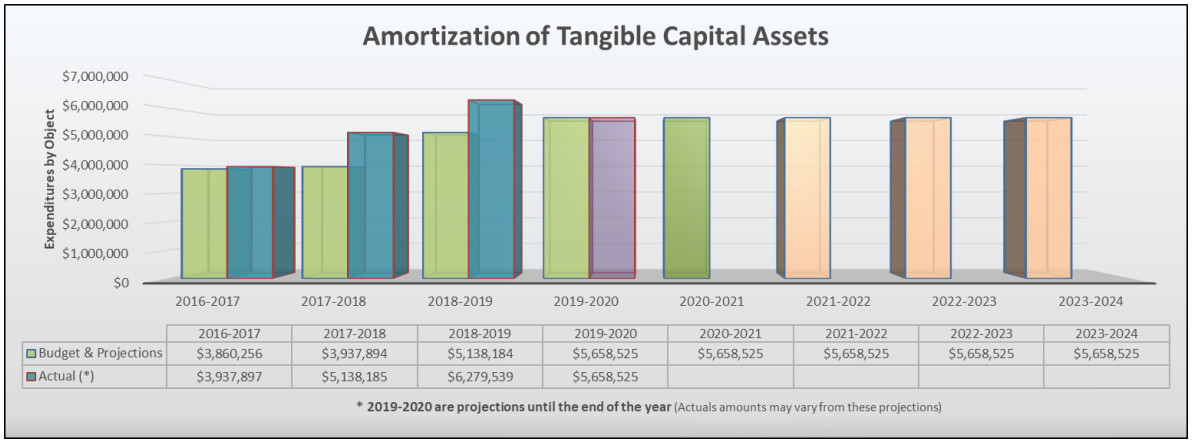
*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Contingencies, Commitments, and Transfers include the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. Typically, in the approved preliminary operating budget (approved in May prior to the start of the budget year) there is minimal funds set aside for each school's contingency and commitments (not determined until yearend); whereas, this is typically updated in the fall budget (after August 31st yearend). As shown above, the updated fall budgets (15/16 to 18/19) had the increased budgeted amounts as available contingencies. Typically, school contingencies are not fully utilized and these surpluses are carried-forward from year-to-year through the operating reserves.

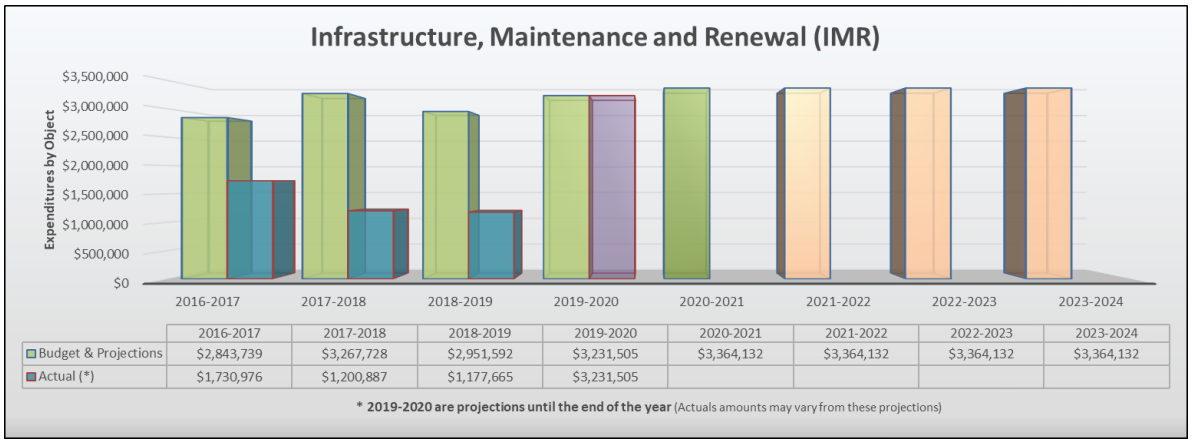


School Generated Activities are the expenditures from the SGF Operating Funds (School Fees, Donations, Fundraising, and Other Sales/Services). Historically, the costs of SGF activities revenues have been comparable to budgets, where any net surpluses of the SGF Operating Funds are included in the SGF operating reserves. These are consolidated within the Supplies category (with the General Funds supplies).

In 2018/2019, there was a significant projected increase in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips). Therefore, with the increased SGF activities, there are increases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus). This increased SGF activities are projected to continue for future years.



Amortization of Tangible Capital Assets expenses are non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual (and other known projections) as this provides a base for the estimated reduction in the net book value of the tangible capital assets. The projected amortization in future years is based on the current budgeted projections.

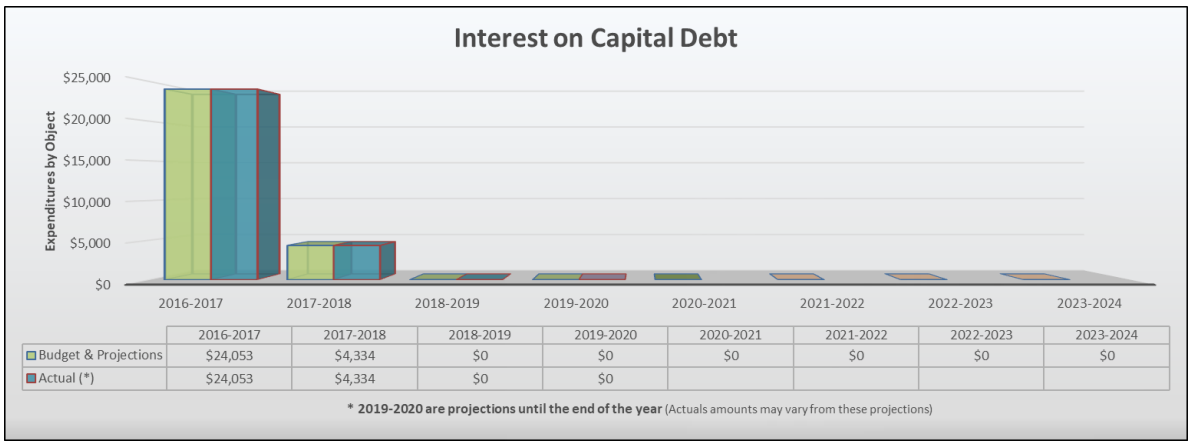


	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$2,843,739	$3,267,728	$2,951,592	$3,231,505	$3,364,132	$3,364,132	$3,364,132	$3,364,132
Actual (*)	$1,730,976	$1,200,887	$1,177,665	$3,231,505				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Infrastructure, Maintenance and Renewal (IMR) program are the projects that the Division undertakes to maintain the Division's schools and other facilities. The Division receives a specific grant for these projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific Provincial rates are applied to each of these factors.

In prior years, the Division has not utilized the full IMR operating grant funding and/or had increased IMR projects that the costs and relating funding was transferred to capital, including the two large IMR projects for HVAC (heating, ventilation, and air conditioning) have started in 2018/2019 for Senator Buchanan Elementary School and Westminster Elementary School and are projected to be completed within the 2020/2021 school year.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$24,053	$4,334	$0	$0	$0	$0	$0	$0
Actual (*)	$24,053	$4,334	$0	$0				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

Interest on Capital debt relates to the supported interest on debentures (debt). These debentures are supported as the Province makes the payments on behalf of the Division; whereas, during 2017/2018 the Division had all remaining debentures fully repaid during the year. Therefore, with no outstanding debenture debt, the interest on the capital debt is eliminated in 2018/2019 and future budget years.

EXPENSE PROJECTION OVERVIEW

The following is an overview of the expense projections for the next three (3) budget years:

	Budget 2020-2021	Projection 2021-2022	Projection 2022-2023	Projection 2023-2024
Operating Expenses by Object				
Certificated salaries and benefits	$73,149,763	$73,836,465	$74,329,765	$75,620,274
Uncertificated salaries and benefits	$27,656,990	$27,569,620	$27,763,590	$28,187,726
Contracted and general services	$10,051,133	$9,928,466	$10,009,030	$10,139,209
Supplies	$4,905,376	$3,890,546	$3,926,540	$3,964,548
Utilities	$2,329,600	$2,403,486	$2,437,397	$2,472,635
Contingency, commitments and transfers	$265,718	$65,718	$65,718	$65,718
School Generated Activities	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Amortization of Tangible Capital Assets	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$3,364,132	$3,364,132	$3,364,132	$3,364,132
Interest on Capital Debt	$0	$0	$0	$0
Total Operating Expenses by Object	$133,693,952	$133,170,994	$134,113,521	$136,139,051
Transfer to Reserves	$611,908	$47,626	$227,677	$0
Transfer to Board Funded Capital	$145,395	($200,000)	($300,000)	$0
Total Operating Expenses and Transfers	$134,451,255	$133,018,620	$134,041,198	$136,139,051

Salary increases and the cost of experience increments and benefit cost increases places significant pressures on the operating budget and is expected to continue. Salary and benefit costs could increase from experience increments; however, these increases are somewhat offset by potential staff retirements. When beginning teachers are hired to replace retired teachers there is a reduction in the average teaching cost to the Division, which assists with overall salary cost increases and the Division's ability to maintain current staffing levels or ideally hire additional staffing to meet student needs. The projected increase in staffing costs mostly relates to increased Weighted Moving Average (WMA) student enrolment for hiring additional teachers and support staffing for the enrolment growth (to maintain appropriate class sizes).

The cost of supplies and contracted services will increase a minimum of 1% per year over the next three years for inflation factors. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services. Some of the one-time projects/ costs included in the forecasts:

- In 2020/21 budget, the Division will expend approximately $275,000 to resource the new Southeast Elementary School (Dr. Robert Plaxton Elementary School) that is in process of being constructed. These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose; therefore, this will not be included in future supply costs.

Utilities are increased for the growth of the Division for the new school being added. The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations.

Amortization is expected to be maintained as the amortization was updated in 2020/2021 with the capitalization of the technology evergreening phases.

Summary of Expenditures by Program

The sources of operating expenditures are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and transfers to Board Funded Capital. These operating funds combined together provide the expenditures included in the Board Approved Operating Budget. These sources include the following expenditures by major program/ function of the Division:

	Budget 2020-2021	Budget 2019-2020
Operating Expenses by Program		
Instruction	$107,658,951	$108,637,612
Administration	$4,092,216	$4,253,283
Plant Operations and Maintenance	$10,209,331	$8,808,921
Transportation	$2,710,797	$2,618,279
Capital and Debt Services	$9,022,657	$8,890,030
Total Operating Expenses by Program	$133,693,952	$133,208,125
Transfer to Reserves	$611,908	$600,000
Transfer to Board Funded Capital	$145,395	$188,329
Total Operating Expenses and Transfers	$134,451,255	$133,996,454

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.



Instruction



Administration



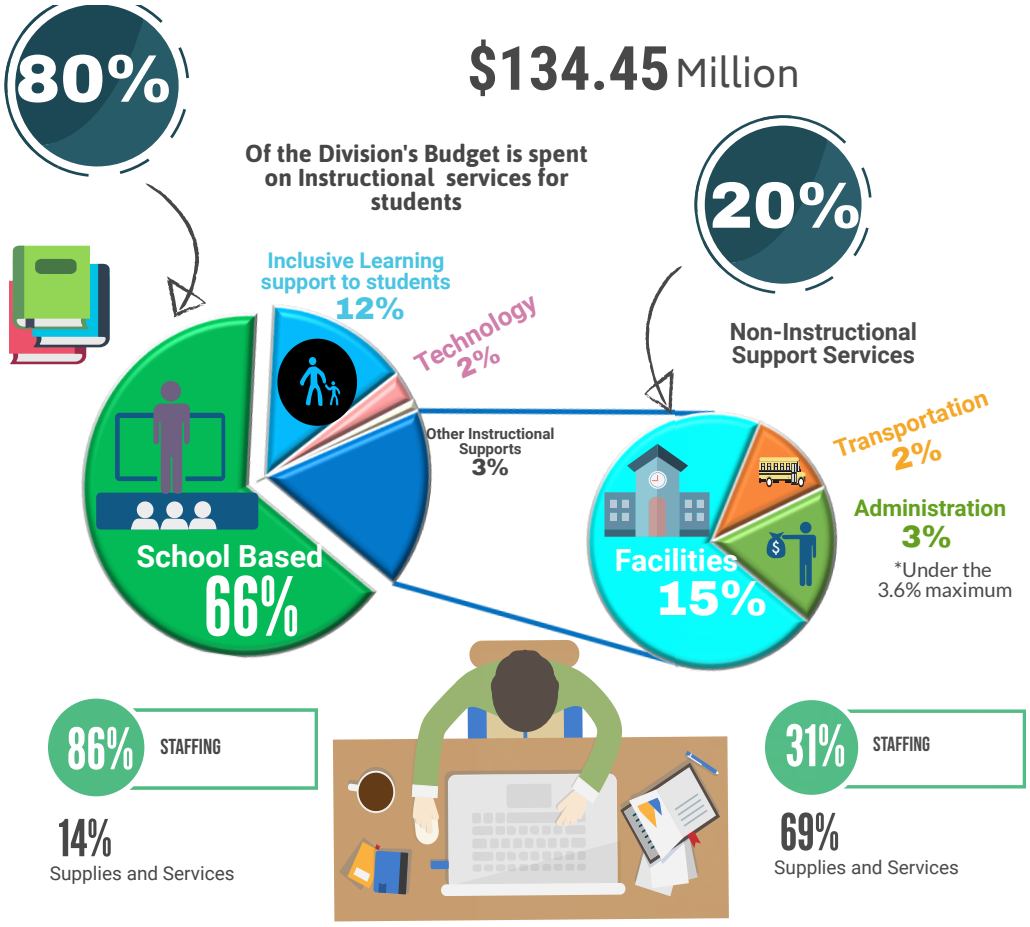
Plant Operation & Maintenance



Transportation



Capital & Debt Services



Instruction accounts for approximately 80% of the total operating expenditures. Non-Instructional services account for the remaining approximate 20% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

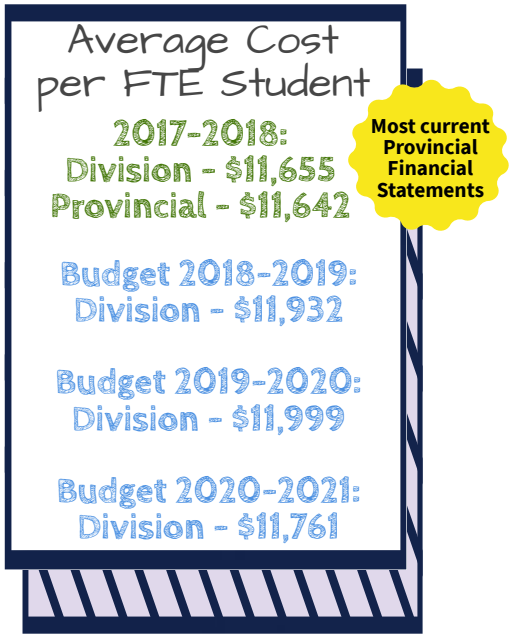
Click the Program Icons to go to the Program Section

The following is an overview of the operating expenditures by major program and by object:

2020-2021 - 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
General Operating Supplies	$4,379,953		$106,523		$408,900		$10,000		$0		
School Generated Activities (SGF)	$6,312,715		$0		$0		$0		$0		
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
Amortization of Tangible Capital Assets	$0		$0		$0		$0		$5,658,525		
Infrastructure, Maintenance and Renewal	$0		$0		$0		$0		$3,364,132		
Interest on Capital Debt	$0		$0		$0		$0		$0		
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 - Reserves 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
Operating Expenditures		$107,658,951		$4,092,216		$10,209,331		$2,710,797		$9,022,657	$133,693,952
Transfers to Reserves		$611,908		$0		$0		$0		$0	$611,908
Transfers to 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

See the Summary by Program and Location section for additional details on each of the major programs.

Average Cost per FTE



In 2017-2018, the cost was approximately $11,655 to educate a full time equivalent student in Lethbridge School Division as compared to the provincial average of all public school authorities of $11,642 per student (most current available financial statements for the Province).

In 2018-2019, the cost is projected at $11,932, 2019-2020 budget the cost is projected to be $11,999, and in the 2020-2021 budget the cost is projected to be $11,761 per full-time equivalent (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.

Note:

- *Early Education Program and Kindergarten students are equivalent to 0.5 FTE per student*

Student Enrolment FTE may differ from Provincially Funded FTE for fee paying students (i.e. EEP and International students).:

- *For Budget 2017/2018, total students is 11,223 (total FTE is 10,504)*
- *For Budget 2018/2019, total students is 11,502 (total FTE is 10,733)*
- *For Budget 2019/2020, total students is 11,753 (total FTE is 11,102)*
- *For Budget 2020/2021, total students is 12,019 (total FTE is 11,368)*

Budget 2020/2021 - Operating Fund Summary

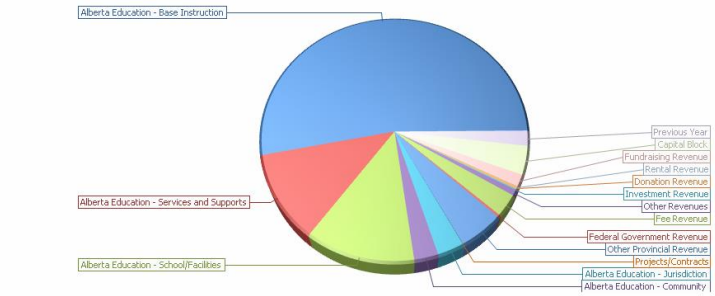
The operating revenues and expenditures are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and transfers to Board Funded Capital. These operating funds combined together provide the expenditures included in the Board Approved Operating Budget. The following is a summary of the approved operating budget:

Revenues and Allocations	2020-2021		2019-2020		Variance	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%**
Federal Gov't		**$388,944**		**$388,944**	**$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%**
Other Revenues		**$7,751,476**		**$8,147,886**	**($396,410)**	**-4.87%**
Fees	$3,936,505		$3,762,082			
Other sales and services	$1,019,267		$1,289,100			
Investment income	$193,000		$193,000			
Gifts and Donations	$408,000		$408,000			
Rentals of facilities	$34,704		$34,704			
Fundraising	$2,160,000		$2,461,000			
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		**$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%**
Operating Revenues		$131,733,787		$129,441,726		
Transfers from Reserves		$2,717,468		$4,554,728		
Total Revenue and Allocations		**$134,451,255**		**$133,996,454**		

Revenue And Allocations

Lethbridge School Division
2020-2021 Preliminary Budget
Lethbridge School Division 2020-2021 Preliminary Budget

Lethbridge School Division



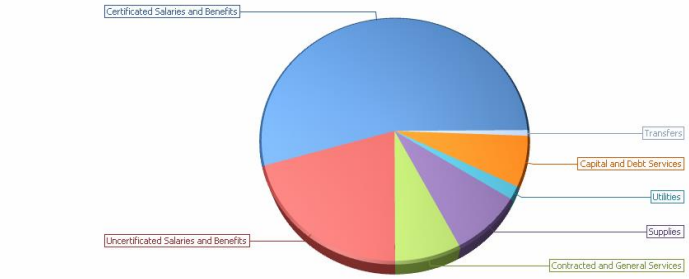
Category	Amount	Percentage
Alberta Education - Base Instruction	$71,200,508	53%
Alberta Education - Services and Supports	$15,740,533	12%
Alberta Education - School/Facilities	$16,741,922	12%
Alberta Education - Community	$3,687,410	3%
Alberta Education - Jurisdiction	$4,092,507	3%
Projects/Contracts	$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 by Object	2020-2021		2019-2020		Variance	Change %
Certificated Staffing		**$73,149,763**		**$72,877,323**	**$272,440**	**0.37%**
Uncertificated Staffing		**$27,656,990**		**$28,891,279**	**($1,234,289)**	**-4.27%**
Contracted and General Services		**$10,051,133**		**$9,028,389**	**$1,022,744**	**11.33%**
Supplies		**$11,218,091**		**$10,946,942**	**$271,149**	**2.48%**
General Operating Supplies	$4,905,376		$4,465,481			
School Generated Activities (SGF)	$6,312,715		$6,481,461			
Utilities		**$2,329,600**		**$2,307,600**	**$22,000**	**0.95%**
Capital and Debt Services		**$9,022,657**		**$8,890,030**	**$132,627**	**1.49%**
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525			
Infrastructure, Maintenance and Renewal	$3,364,132		$3,231,505			
Interest on Capital Debt	$0		$0			
Transfers - Contingency/Commitments		**$265,718**		**$266,562**	**($844)**	**-0.32%**
Total Operating Expenditures		**$133,693,952**		**$133,208,125**	**$485,827**	**0.36%**
Transfers - Reserves Allocations		**$611,908**		**$600,000**	**$11,908**	**1.98%**
Transfers - Board Funded Capital		**$145,395**		**$188,329**	**($42,934)**	**-22.80%**
Total Expenditures and Transfers		**$134,451,255**		**$133,996,454**	**$454,801**	**0.34%**
Operating Expenditures		$133,693,952		$133,208,125		
Transfers to Reserves		$611,908		$600,000		
Transfers to Board Funded Capital		$145,395		$188,329		
Total Expenditures and Transfers		**$134,451,255**		**$133,996,454**		

Expenditures

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

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			
ECS Base Instruction Revenue - *Prior Framework*				*$3,587,053*
ECS Basic Grant Rate			*$3,339.90*	
ECS Class Size Rate			*$0.00*	
ECS in Preschool			*268 students*	
ECS Regular Enrollment			*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			
Grade 1 to 3 Basic Instruction Revenue - *Prior Framework*				*$17,408,080*
Gr1-3 Class Size Rate			*$0.00*	
Grade 1 to 3 Basic Grant Rate			*$6,680*	
Grade 1 to 3 Enrollment(Excluding First Nations Students)			*2,606 students*	
Institutional Enrollment Gr1-3			*0 students*	
Grade 4 to 6 Base Instruction Revenue - *Prior Framework*				*$18,122,840*
Grade 4 to 6 Basic Grant Rate			*$6,680*	
Grade 4 to 6 Enrollment (Excluding First Nations Students)			*2,713 students*	
Grade 7 to 9 Base Instruction Revenue - *Prior Framework*				*$17,060,720*
Grade 7 to 9 Basic Grant Rate			*$6,680*	
Grade 7 to 9 Enrollment (Excluding First Nations Students)			*2,553 students*	
Institutional Enrollment Gr4-9			*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			
Grade 10 to 12 Base Instruction Revenue - *Prior Framework*				*$17,796,138*
# of CEU's to equal 1 FTE			*35.000 CEU*	
CEU Rate			*$190.85*	
CTS Tier 2 additional Revenue			*$0*	
CTS Tier 3 Grant			*$200,000*	
Enrollment Contingency			*0.00 fte*	
Grade 10 -12 FTE enrollment (excluding First Nations students)			*2,574 FTE*	
Tier 4 Revenue - Off Campus			*$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
Equity of Opportunity Grant - *Prior Framework*				*$1,109,000*
Narrowing Teacher"s Salary Gap Funding - *Prior Framework*				*$90,332*
Small School by Necessity - *Prior Framework*				*$85,000*
Grant Clawback from Alberta Education - *Prior Framework*				*($755,000)*
Alberta Education - Base Instruction Revenue And Allocations To Budget Center		**$71,200,508 54%**		**$76,796,136 57%**

Overview - Revenues and Expenditures

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	
Inclusive Education Funding - Prior Framework		*$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	
ECS Severely Disabled PUF Revenue - Prior Framework		*$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	
Englishas a Second Language Funding - Prior Framework		*$1,028,845*
ESL Enrollment		*874 students*
ESL Factor		*0.6235 factor*
Learning Grant		*$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	
Aboriginal Funding - Prior Framework		*$909,951*
Aboriginal Factor		*0.6235 factor*
Aboriginal Students Identified		*773 students*
Learning Grant		*$1,888*
Institutional Program Grants	$861,133	$882,936
Alberta Education - Services and Supports Revenue And Allocations To Budget Center	**$15,740,533 12%**	**$15,278,732 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	
Plant Operation and Maintenance Revenue - Prior Framework		*$8,711,000*
Transportation	$2,723,518	
ECS Severely Disabled Transportation Revenue - Prior Framework		*$40,967*
Special Transportation for Disabilities Revenue - Prior Framework		*$175,448*
Urban Transportation Revenue - Prior Framework		*$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 Revenue And Allocations To Budget Center	**$16,741,922 12%**	**$14,956,000 11%**

Overview - Revenues and Expenditures

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	
Socio Economic Status Funding - Prior Framework		*$1,173,870*
Learning Grant		*$1,888*
Social Economic Status Index student population		*2,497 students*
Socio Economic Status Factor		*0.2490 factor*
Geographic	$1,261,510	
Nutrition	$250,000	
School Nutrition Program - Prior Framework		*$251,657*
Alberta Education - Community Revenue And Allocations To Budget Center	**$3,687,410 3%**	**$1,425,527 1%**

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

Projects/Contracts	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
FNMI One-time Grant	$62,500	$62,500
Projects/Contracts Revenue And Allocations To Budget Center	**$62,500 0%**	**$62,500 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 Revenue And Allocations To Budget Center	**$6,970,711 5%**	**$7,288,725 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 Revenue And Allocations To Budget Center	**$388,944 0%**	**$388,944 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 Revenue And Allocations To Budget Center	**$3,936,505 3%**	**$3,762,082 3%**

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

Overview - Revenues and Expenditures

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

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Services, Contracts and Supplies School Generated Activities	$6,312,715	$6,481,461
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
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
Transfers	**$1,023,021**	**$1,054,891**
Expenditures	**1%**	**1%**

Expenditures	**$134,451,255**	**$133,996,454**

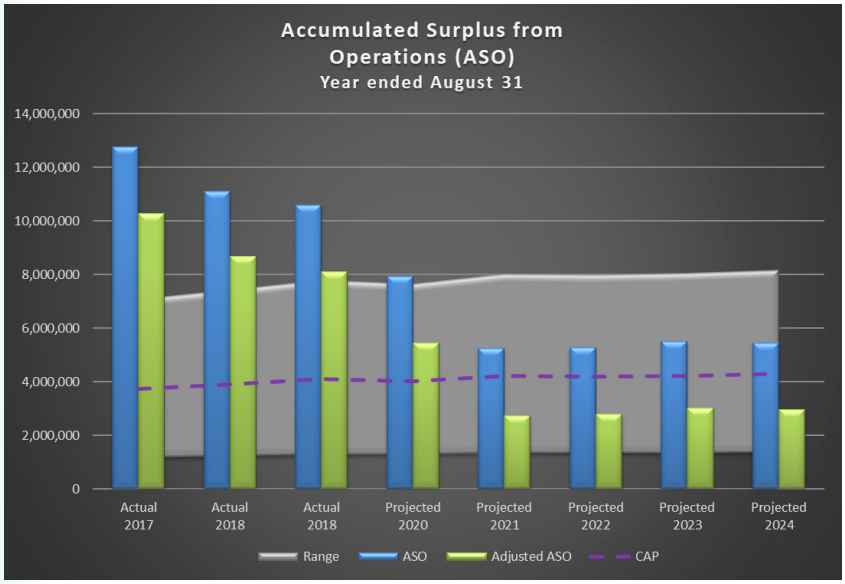
Summary

	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**

Summary of Projected Operating Fund Balances

The operating fund balances are comprised of the Division's Unrestricted Surplus and Operating Reserves (General & SGF). 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 at the elementary school level in 2016-2017. Due to significant savings in the technology evergreening, the Division was able to retain much of the evergreening funds for an additional evergreening in 2018/2019.

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%).



Adjusted ASO ratios (actual):
2016/2017 - 8.70%
2017/2018 - 7.01%
2018/2019 - 6.23%

Adjusted ASO ratios (projected):
2019/2020 - 4.26%
2020/2021 - 2.05%
2021/2022 - 2.09%
2022/2023 - 2.25%
2023/2024 - 2.17%

The "range" is the Provincial recommended ratio between 1% and 5% of total operating expenditures.

As shown in the above, the Division is projecting declining operating fund balances (Adjusted ASO), specifically relating to the operating reserves. Although trends of declining fund balances are typically considered a negative impact on an organization; the Division's reductions are planned and the resulting fund balances are being reduced to the recommended ratios and to the potential maximum of 3.15% (maximum levels are currently being suggested by the Province for future years).

As shown above, the Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 4.26% of total expenditures by the end of 2019/2020 and a ratio of 2.05% of total expenditures by the end of 2020/2021. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division had been accumulating funds for the technology evergreening in operating reserves (moved to capital reserves in 2017/2018).

The Division is projecting to remain at relatively consistent Adjusted ASO rations ranging from 2.09% to 2.25% in the next projected three (3) budget years (21/22 to 23/24). These ratios are within the recommended ranges and within the potential maximum limits. Therefore, as these are planned and within the recommended ratios there are no operational concerns relating to the fund balances. 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.

Lethbridge School Division

Fund Balances - All Operating Fund Accounts

(four years budget/actual, current years budgeted and three years projected)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Accumulated Surplus												
Opening Accumulated Surplus from Operations	**$11,540,618**	**$11,540,618**	**$11,391,086**	**$11,391,086**	**$9,718,790**	**$9,718,790**	**$9,224,829**	**$9,224,829**	**$6,570,101**	**$3,864,541**	**$3,912,167**	**$4,139,844**
Transfers to/from General Fund	$0	($24,657)	$0	($78,846)	$0	($57,629)	$0	$0	$0	$0	$0	$0
Transfers to/from Operating Reserves	($6,131,969)	($124,875)	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)
Closing Accumulated Surplus from Operations	**$5,408,649**	**$11,391,086**	**$8,102,624**	**$9,718,790**	**$5,684,153**	**$9,224,829**	**$4,670,101**	**$6,570,101**	**$3,864,541**	**$3,912,167**	**$4,139,844**	**$4,084,991**
Fund Balance - Unrestricted Surplus (General)	$861,341	$836,684	$836,684	$757,838	$757,838	$700,209	$700,209	$700,209	$700,209	$700,209	$700,209	$700,209
Fund Balance - General Operating Reserves	$3,422,055	$9,429,149	$6,210,544	$7,905,556	$3,870,919	$7,395,696	$2,840,968	$4,740,968	$2,035,408	$2,083,034	$2,310,711	$2,255,858
Fund Balance - SGF Operating Reserves	$2,494,335	$2,494,335	$2,424,478	$2,424,478	$2,424,478	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006
Accumulated Surplus from Operations (ASO)	**$6,777,731**	**$12,760,168**	**$9,471,706**	**$11,087,872**	**$7,053,235**	**$10,593,911**	**$6,039,183**	**$7,939,183**	**$5,233,623**	**$5,281,249**	**$5,508,926**	**$5,454,073**
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	**$6,777,731**	**$12,760,168**	**$9,471,706**	**$11,087,872**	**$7,053,235**	**$10,593,911**	**$6,039,183**	**$7,939,183**	**$5,233,623**	**$5,281,249**	**$5,508,926**	**$5,454,073**
Less: School Generated funds in Reserves	($2,494,335)	($2,494,335)	($2,424,478)	($2,424,478)	($2,424,478)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)
Adjusted Accumulated Surplus from Operations (ASO)	**$4,283,396**	**$10,265,833**	**$7,047,228**	**$8,663,394**	**$4,628,757**	**$8,095,905**	**$3,541,177**	**$5,441,177**	**$2,735,617**	**$2,783,243**	**$3,010,920**	**$2,956,067**
Adjusted ASO as a % of Total Expenses	**3.47%**	**8.70%**	**5.49%**	**7.01%**	**3.40%**	**6.23%**	**2.66%**	**4.26%**	**2.05%**	**2.09%**	**2.25%**	**2.17%**

Although trends of declining fund balances are typically considered a negative impact on an organization; the Division's reductions are planned and the resulting fund balances are being reduced to the recommended ratios.

The Provincial recommended ratio is between 1% and 5% (with a potential maximum being established of 3.15% in future years).

Lethbridge School Division

Future Use of Accumulated Surplus from Operations

Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	$700,209					
School site and program priorities		$1,735,725				
Stability, Growth and Grid Movement		$945,775				
Full Day Kindergarten Pilot program		$604,477				
Instructional Program supports		$1,653,951				
New school start up costs		$550,000				
Special Project Fund		$276,488				
Emergent facilities maintenance support				$293,082		
Administrative facility, small equipment and software upgrade			$695,711			
School bus replacement costs through transportation service provider contract					$640,487	
School Generated Activities		$2,498,006				
Balance, August 31, 2019	**$700,209**	**$8,264,422**	**$695,711**	**$293,082**	**$640,487**	**$10,593,911**

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	$700,209					
School site and program priorities		$2,031,998				
Stability, Growth and Grid Movement		$345,775				
Full Day Kindergarten Pilot program		$0				
Instructional Program supports		$892,427				
New school start up costs		$550,000				
Special Project Fund		$76,488				
Emergent facilities maintenance support				$193,082		
Administrative facility, small equipment and software upgrade			$445,711			
School bus replacement costs through transportation service provider contract					$205,487	
School Generated Activities		$2,498,006				
Projected Balance, August 31, 2020	**$700,209**	**$6,394,694**	**$445,711**	**$193,082**	**$205,487**	**$7,939,183**

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	$324,996					
School site and program priorities		$849,796				
Stability, Growth and Grid Movement		$345,775				
Full Day Kindergarten Pilot program		$0				
Instructional Program supports		$144,282				
New school start up costs		$275,000				
Special Project Fund		$26,488				
Emergent facilities maintenance support				$193,082		
Administrative facility, small equipment and software upgrade			$370,711			
School bus replacement costs through transportation service provider contract					$205,487	
School Generated Activities		$2,498,006				
Projected Balance, August 31, 2021	**$324,996**	**$4,139,347**	**$370,711**	**$193,082**	**$205,487**	**$5,233,623**

The 2018-2019 school year (August 31, 2019 yearend) resulted with an overall Accumulated Surplus from Operations (ASO) of $10.59 million or 8.15% of operating expenditures; whereas, with the exclusion of the $2.50 million in unspent school generated funds (SGF), resulted in an Adjusted ASO of $8.09 million or 6.23% of operating expenditures.

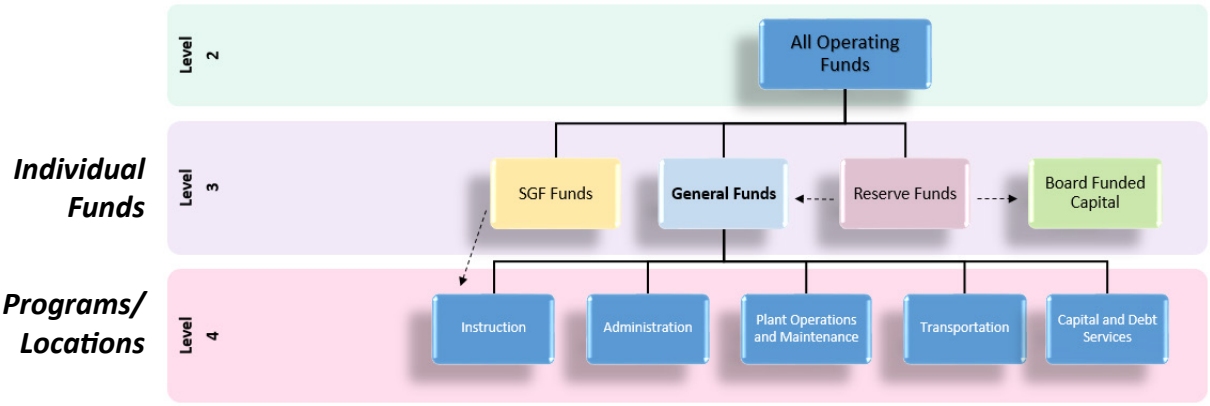
In the 2019-2020 school year, there was a total of $4.55 million in reserve funds planned to be utilized to balance expenditures. The Division planned to use reserve funds of $2.1 million of reserves to assist with funding the unexpected reductions in Provincial Grants (i.e. Class-Size funding), $1.2 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.

Within the next three (3) projected budget years, it is planned that that there would be minimal specific uses of the Division's operating reserves as the Division should be adjusted to working within the New Provincial Funding Framework and would have already utilized the reserves to the appropriate levels (within the Provincial recommendations). 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.

SUMMARY FOR INDIVIDUAL OPERATING FUNDS

The Approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and the operating transfers to the Board Funded Capital; whereas, these components are all derived from the operating funding received by the Division.



Breakdown of Operating Funds

The General Operating Fund accounts for the majority of the operating revenues and expenses included in the Approved Operating Budget. These General accounts include all of the operating accounts other than the School Generated Funds (SGF) and the transfers to/from the Operating Reserves and the transfers to the Board Funded Capital. The transfers to Operating Reserves and Board funded capital are funded from the General Operating Fund.

For reporting purposes, the operating revenues and expenses are divided into two (2) major fund accounts:

- General Operating Fund
- School Generated Funds (SGF) Operating Fund

The effects of the fund balances of the Operating Reserves and the transfers to the Board Funded Capital are included in the fund balances summaries for each of the above major fund accounts.

Note that for the reporting of the Programs/Locations (in the following sections) that all of the components within the Approved Operating Budget (General, SGF, Reserves, & Board Funded Capital) are included in each of the programs/locations. For example, the Instruction Program includes the General Fund and the SGF Operating Accounts and related transfers. This provides a more complete picture of each of the programs and correlated to the structure of the Approved Operating Budget.

General Operating Funds

SGF Operating Funds



2020-2021 - Fund Allocation	General Fund	SGF Fund	Total Operating
Government of Alberta	$123,593,367		$123,593,367
Federal Government and/or First Nations	$388,944		$388,944
Fees	$277,790	$3,658,715	$3,936,505
Other sales and services	$885,267	$134,000	$1,019,267
Investment income	$193,000		$193,000
Gifts and Donations	$48,000	$360,000	$408,000
Rentals of facilities	$34,704		$34,704
Fundraising		$2,160,000	$2,160,000
Total Revenues	$125,421,072	$6,312,715	$131,733,787
Transfer from Operating Reserves	$2,717,468		$2,717,468
Total Revenues and Transfers	$128,138,540	$6,312,715	$134,451,255
Certificated salaries and benefits	$73,149,763		$73,149,763
Uncertificated salaries and benefits	$27,656,990		$27,656,990
Contracted and general services	$10,051,133		$10,051,133
Supplies	$4,905,376	$6,312,715	$11,218,091
Utilities	$2,329,600		$2,329,600
Contingency, commitments and transfers	$265,718		$265,718
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525
Infrastructure, Maintenance and Renewal	$3,364,132		$3,364,132
Interest on Capital Debt	$0		$0
Total Expenditures	$127,381,237	$6,312,715	$133,693,952
Board Funded Capital Acquired	$145,395		$145,395
Transfer To Operating Reserves	$11,908		$11,908
Transfer To Capital Reserves	$600,000		$600,000
Total Expenditures and Transfers	$128,138,540	$6,312,715	$134,451,255
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($1,960,165)	$0	($1,960,165)
Board Funded Capital Acquired	($145,395)	$0	($145,395)
Transfer To/From Operating Reserves	$2,705,560	$0	$2,705,560
Transfer To/From Capital Reserves	($600,000)	$0	($600,000)
NET EFFECT TO OPERATING FUND	$0	$0	$0

Transfers from *Reserve Funds*

Transfers to *Board Funded Capital Funds*

Transfers to *Reserve Funds*







Note that the Total Revenues, Total Expenditures, and the Operating Surplus (Deficit) within this summary agrees to the Comparative Summary for All Operating Funds Accounts.



Approved Operating Budget

Lethbridge School Division

Breakdown of Operating Funds

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues												
General Operating Revenues	$113,553,615	$113,900,356	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$121,800,365	$125,421,072	$127,164,584	$128,082,374	$130,017,914
SGF Operating Revenues	$4,050,000	$3,982,303	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Total Operating Revenues	$117,603,615	$117,882,659	$125,205,269	$125,483,063	$132,075,009	$128,902,529	$129,441,726	$125,878,862	$131,733,787	$133,618,620	$134,641,198	$136,684,198
Operating Expenses by Object												
General Operating Expenses	$119,390,584	$114,313,273	$123,705,559	$119,091,176	$129,875,558	$125,330,939	$126,726,664	$123,666,764	$127,381,237	$126,716,958	$127,554,697	$129,472,767
SGF Operating Expenses	$4,050,000	$3,617,686	$4,565,173	$4,564,411	$6,129,088	$4,580,692	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Total Operating Expenses by Object	$123,440,584	$117,930,959	$128,270,732	$123,655,587	$136,004,646	$129,911,631	$133,208,125	$127,745,261	$133,693,952	$133,170,994	$134,113,521	$136,139,051
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($5,836,969)	($48,300)	($3,065,463)	$1,827,476	($3,929,637)	($1,009,102)	($3,766,399)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
Accumulated Surplus												
Opening Accumulated Surplus (Total)	$20,814,497	$20,814,497	$20,766,197	$20,766,197	$22,593,673	$22,593,673	$21,584,571	$21,584,571	$19,718,172	$17,758,007	$18,205,633	$18,733,310
Transfers to/from General Fund	$0	($24,657)	$0	($78,846)	$0	($57,629)	$0	$0	$0	$0	$0	$0
Transfers to/from Operating Reserves	($6,131,969)	($124,875)	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)
Transfers to/from Capital Reserves	$0	($64,003)	$465,310	$3,346,648	$561,249	($121,527)	$1,161,249	($1,338,751)	$1,161,249	$961,249	($1,038,751)	$1,161,249
Transfers to/from Board Funded Capital	$295,000	$165,235	($242,311)	$153,124	($456,249)	($393,614)	($372,920)	$2,127,080	($415,854)	($561,249)	$1,338,751	($561,249)
Transfers to/from Endowments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Closing Accumulated Surplus (Total)	$14,977,528	$20,766,197	$17,700,734	$22,593,673	$18,664,036	$21,584,571	$17,818,172	$19,718,172	$17,758,007	$18,205,633	$18,733,310	$19,278,457
Change in Accumulated Surplus (Operating)	$5,836,969	$48,300	$3,065,463	($1,827,476)	$3,929,637	$1,009,102	$3,766,399	$1,866,399	$1,960,165	($447,626)	($527,677)	($545,148)

Note that the Total Operating Revenues, Total Operating Expenses, and the Operating Surplus (Deficit) within this summary agrees to the Comparative Summary for All Operating Funds Accounts.

Lethbridge School Division

Comparative Summary - General Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
General Operating Revenues												
Government of Alberta - Alberta Education	$112,121,898	$111,790,764	$118,904,236	$118,805,827	$123,711,022	$121,725,881	$120,904,896	$119,607,882	$123,593,367	$125,344,919	$126,250,318	$128,173,290
Alberta Education - Base Instruction	$72,426,211	$72,903,873	$75,187,867	$75,046,335	$77,101,473	$76,845,518	$76,796,136	$76,796,136	$71,200,508	$71,987,390	$72,261,258	$73,750,698
Alberta Education - Services and Supports	$10,001,665	$10,433,427	$15,597,828	$15,601,222	$16,395,822	$15,971,122	$15,278,732	$13,802,950	$15,740,533	$16,275,913	$16,622,437	$16,755,989
Alberta Education - Schools/Facilities	$13,523,143	$12,434,984	$14,341,478	$11,947,185	$14,091,404	$12,307,304	$14,956,000	$14,625,186	$16,741,922	$16,916,706	$17,052,592	$17,167,751
Alberta Education - Community	$1,062,453	$1,070,732	$1,207,070	$1,201,068	$1,405,742	$1,380,372	$1,425,527	$1,425,527	$3,687,410	$3,687,410	$3,687,410	$3,687,410
Alberta Education - Jurisdiction	$0	$0	$0	$0	$0	$0	$0	$0	$4,092,507	$4,151,062	$4,182,830	$4,246,299
Projects/Contracts	$4,021,681	$3,914,786	$1,197,609	$2,440,176	$2,269,420	$2,294,790	$62,500	$572,082	$62,500	$0	$0	$0
Other Provincial Revenue	$1,147,732	$1,140,800	$1,395,466	$1,415,598	$1,370,226	$1,370,226	$788,725	$788,725	$470,711	$480,792	$485,369	$490,102
Teacher Pension Costs paid by Government	$6,500,000	$6,395,525	$6,500,000	$6,572,974	$6,500,000	$6,459,273	$6,500,000	$6,500,000	$6,500,000	$6,639,205	$6,702,414	$6,767,777
Capital Block	$3,439,013	$3,496,637	$3,476,918	$4,581,269	$4,576,935	$5,097,276	$5,097,276	$5,097,276	$5,097,276	$5,206,440	$5,256,008	$5,307,265
Federal Government and/or First Nations	$338,928	$317,681	$333,128	$387,100	$248,128	$400,582	$388,944	$388,944	$388,944	$392,833	$396,761	$400,729
Fees	$247,368	$321,526	$263,853	$427,194	$255,848	$477,398	$235,621	$255,794	$277,790	$283,198	$288,712	$294,333
Other sales and services	$637,717	$1,083,278	$931,175	$1,108,756	$1,440,219	$1,149,759	$1,155,100	$1,155,100	$885,267	$766,000	$766,000	$766,000
Investment income	$143,000	$181,980	$143,000	$271,924	$193,000	$413,358	$193,000	$309,941	$193,000	$294,930	$297,879	$300,858
Gifts and Donations	$30,000	$172,223	$30,000	$69,373	$63,000	$61,306	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000
Rentals of facilities	$34,704	$32,904	$34,704	$27,504	$34,704	$27,504	$34,704	$34,704	$34,704	$34,704	$34,704	$34,704
Total General Operating Revenues	$113,553,615	$113,900,356	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$121,800,365	$125,421,072	$127,164,584	$128,082,374	$130,017,914
General Operating Expenses by Program and Object												
Instruction	$98,114,750	$93,941,353	$101,164,747	$97,280,457	$105,843,560	$102,338,718	$102,156,151	$98,917,483	$101,346,236	$100,418,588	$101,102,628	$102,846,230
Administration	$3,880,837	$3,856,615	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$4,253,283	$4,092,216	$4,151,062	$4,182,830	$4,246,299
Plant Operations and Maintenance	$8,167,487	$8,357,819	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,318,503	$10,209,331	$10,375,029	$10,476,094	$10,569,410
Transportation	$2,499,462	$2,464,560	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$2,287,465	$2,710,797	$2,749,622	$2,770,488	$2,788,171
Capital and Debt Services	$6,728,048	$5,692,926	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Total Operating Expenses by Program and Object	$119,390,584	$114,313,273	$123,705,559	$119,091,176	$129,875,558	$125,330,939	$126,726,664	$123,666,764	$127,381,237	$126,716,958	$127,554,697	$129,472,767
GENERAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($5,836,969)	($412,917)	($3,065,463)	$2,006,502	($3,929,637)	($1,075,151)	($3,766,399)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
Summary of Expenses by Object												
Certificated salaries and benefits	$68,136,372	$66,658,697	$71,250,365	$70,710,850	$73,715,306	$73,229,502	$72,877,323	$72,897,496	$73,149,763	$73,836,465	$74,329,765	$75,620,274
Uncertificated salaries and benefits	$26,218,086	$26,832,980	$28,282,684	$28,237,952	$29,411,888	$29,320,153	$28,891,279	$26,805,332	$27,656,990	$27,569,620	$27,763,590	$28,187,726
Contracted and general services	$8,910,883	$7,603,301	$9,058,617	$7,486,284	$9,954,588	$7,339,221	$9,028,389	$8,900,058	$10,051,133	$9,928,466	$10,009,030	$10,139,209
Supplies	$6,662,652	$5,396,042	$4,933,145	$4,008,425	$5,404,969	$5,465,230	$4,465,481	$3,746,495	$4,905,376	$3,890,546	$3,926,540	$3,964,548
Utilities	$1,968,137	$1,969,374	$2,172,600	$2,029,385	$2,307,600	$2,219,606	$2,307,600	$2,307,600	$2,329,600	$2,403,486	$2,437,397	$2,472,635
Contingency, commitments and transfers	$766,406	$159,953	$798,192	$274,874	$991,431	$300,023	$266,562	$119,753	$265,718	$65,718	$65,718	$65,718
Amortization of Tangible Capital Assets	$3,860,256	$3,937,897	$3,937,894	$5,138,185	$5,138,184	$6,279,539	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$2,843,739	$1,730,976	$3,267,728	$1,200,887	$2,951,592	$1,177,665	$3,231,505	$3,231,505	$3,364,132	$3,364,132	$3,364,132	$3,364,132
Interest on Capital Debt	$24,053	$24,053	$4,334	$4,334	$0	$0	$0	$0	$0	$0	$0	$0
Total Expenses by Program and Object	$119,390,584	$114,313,273	$123,705,559	$119,091,176	$129,875,558	$125,330,939	$126,726,664	$123,666,764	$127,381,237	$126,716,958	$127,554,697	$129,472,767

Lethbridge School Division

Fund Balances - General Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
General Fund Balance												
Opening Unrestricted Surplus	**$861,341**	**$861,341**	**$836,684**	**$836,684**	**$757,838**	**$757,838**	**$700,209**	**$700,209**	**$700,209**	**$700,209**	**$700,209**	**$700,209**
Fund Revenues	$113,553,615	$113,900,356	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$121,800,365	$125,421,072	$127,164,584	$128,082,374	$130,017,914
Fund Expenditures	($119,390,584)	($114,313,273)	($123,705,559)	($119,091,176)	($129,875,558)	($125,330,939)	($126,726,664)	($123,666,764)	($127,381,237)	($126,716,958)	($127,554,697)	($129,472,767)
Transfer to/from Operating Reserves	$6,131,969	$489,492	$3,288,462	$1,414,424	$4,034,637	$502,381	$4,554,728	$2,654,728	$2,705,560	($47,626)	($227,677)	$54,852
Transfer to/from Capital Reserves	$0	$64,003	($465,310)	($3,346,648)	($561,249)	$121,527	($1,161,249)	$1,338,751	($1,161,249)	($961,249)	$1,038,751	($1,161,249)
Transfer to/From Board funded Capital	($295,000)	($165,235)	$242,311	($153,124)	$456,249	$393,614	$372,920	($2,127,080)	$415,854	$561,249	($1,338,751)	$561,249
Closing Unrestricted Surplus	**$861,341**	**$836,684**	**$836,684**	**$757,838**	**$757,838**	**$700,209**	**$700,209**	**$700,209**	**$700,209**	**$700,209**	**$700,209**	**$700,209**
Change in Unrestricted Surplus (General Fund)	$0	($24,657)	$0	($78,846)	$0	($57,629)	$0	$0	$0	$0	$0	$0
Reserve Fund Balance												
Opening Operating Reserves	**$12,048,359**	**$12,048,359**	**$11,923,484**	**$11,923,484**	**$10,330,034**	**$10,330,034**	**$9,893,702**	**$9,893,702**	**$7,238,974**	**$4,533,414**	**$4,581,040**	**$4,808,717**
Transfer to/from General Fund	($6,131,969)	($489,492)	($3,288,462)	($1,414,424)	($4,034,637)	($502,381)	($4,554,728)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)
Transfer to/from SGF Fund	$0	$364,617	$0	($179,026)	$0	$66,049	$0	$0	$0	$0	$0	$0
Closing Operating Reserves	**$5,916,390**	**$11,923,484**	**$8,635,022**	**$10,330,034**	**$6,295,397**	**$9,893,702**	**$5,338,974**	**$7,238,974**	**$4,533,414**	**$4,581,040**	**$4,808,717**	**$4,753,864**
Change in Operating Reserves	($6,131,969)	($124,875)	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	**$6,777,731**	**$12,760,168**	**$9,471,706**	**$11,087,872**	**$7,053,235**	**$10,593,911**	**$6,039,183**	**$7,939,183**	**$5,233,623**	**$5,281,249**	**$5,508,926**	**$5,454,073**
Less: School Generated funds in Reserves	($1,615,578)	($2,494,335)	($2,494,335)	($2,424,478)	($2,424,478)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)	($2,498,006)
Adjusted Accumulated Surplus from Operations (ASO)	**$4,283,396**	**$10,265,833**	**$7,047,228**	**$8,663,394**	**$4,628,757**	**$8,095,905**	**$3,541,177**	**$5,441,177**	**$2,735,617**	**$2,783,243**	**$3,010,920**	**$2,956,067**
Adjusted ASO as a % of Total Expenses	**3.47%**	**8.70%**	**5.49%**	**7.01%**	**3.40%**	**6.23%**	**2.66%**	**4.26%**	**2.05%**	**2.09%**	**2.25%**	**2.17%**

General Operating Funds

The General Operating Fund accounts for the majority of the operating revenues and expenses included in the Approved Operating Budget. These General accounts include all of the operating accounts other than the School Generated Funds (SGF) and the transfers to/from the Operating Reserves and the transfers to the Board Funded Capital. The transfers to Operating Reserves and Board funded capital are funded from the General Operating Fund.

The General Operating Funds provide a total of **$125.42 million of revenues** towards the Division operations, including the following:

- **Government of Alberta Funding** - Includes all of the Provincial Operating Grants of $123.59 million ($120.90 million in 19/20 budget - 2.22% increase). The majority of the increase is due to enrolment growth of 2.26% which is factored by the Weighted Moving Average (WMA) with the new Provincial Funding Framework. Other factors include the increases in the Operations and Maintenance funding of $1.67 million with the changes in the funding framework (as it now takes into account both WMA enrolment and the utilization of facility space.

- **Federal Government/First Nations Funding** - Includes all of the funding received from the federal programs including the tuition received for federal government First Nation students. These revenues of $388,944 are expected to be constant with the prior year budget, based on consistent number of First Nation students.

- **Division Fees** - Includes the school fees for optional courses/materials at secondary schools (Middle & High Schools) that are allocated toward the school-based budgets. These revenues of $277,790 are expected to have some growth from the prior year.

- **Other Sales and Services provided by the Division** - Includes the international student tuition, Making Connections programs, Early Education Program (EEP) tuition, dual-credit tuition, secondments, and other sales/services. These revenues of $885,267 are expected to decrease from the prior year's budget of $1,155,100 for the elimination of two of the Making Connections programs.

- **Investment Income** - Includes the interest earned on the cash and investments that the Division holds. These revenues of $193,000 are expected to remain the same as the prior year's budget. These are budgeted to increase in future budget years with the increase revenues that the Division has been receiving.

- **Division Gifts and Donations** - Includes the donations/gifts received towards the Poverty Intervention Committee and the Ready-Set-Go program. These revenues of $48,000 are expected to be constant with the prior year budget (budgeted conservatively based on historical donations).

- **Rental of Facilities** - Includes the rental of facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Southern Alberta Professional Development Consortium (SAPDC), the Boys and Girls Club, and with Lethbridge Public Local 41. These revenues of $34,704 are expected to be constant with the prior year budget (budgeted current rental agreements).

The next projected three (3) budget years (21/22 to 23/24) also include increased student enrolment up to 12,774 students (6.28% over 3 years). The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial Funding Framework. For a more detailed analysis on these operational revenues and projections, please see the Operating Revenue Sources as discussed in the Summary for Operating Funds.

The General Operating Funds collected are used towards a total of **$127.38 million of expenditures** within in the Division operations, including the following:

- **Certified Salaries and Benefits** - Includes the costs of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of $73.15 million are expected to increase from the prior year's budget of $72.88 million (0.37% increase). 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.

  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. Staffing costs account for the majority of the operating budget.

- **Uncertified Salaries and Benefits** - Includes the costs of all of the uncertified support staff within the Division, including educational assistants, student support, maintenance, caretaking, administrative support, and other supporting staff. These expenditures of $27.66 million are expected to decrease from the prior year's budget of $28.89 million (4.27% decrease). 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. 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). Average educational assistants budgeted costs are projected to increase from 2019-2020 due to the overall staff grid movements throughout the Division. Staffing costs account for the majority of the operating budget.

- **Contracted and General Services** - Includes the contracting out of the bussing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, and other services provided to the Division. These expenditures of $10.05 million 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.

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of $4.91 million are expected to increase from the prior year's budget of $4.47 million (9.85% decrease) as the current year included approximately $275,000 of resources/supplies for completing the outfitting the new SouthEast Elementary School (Dr. Robert Plaxton Elementary School) and other increases in general supplies for classroom supplies with increased enrolments.

- **Utilities** - Includes the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $2.33 million are expected to slightly increased with the new SouthEast Elementary School being constructed and competed during 2020-2021.

- **Contingencies, Commitments and transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of $264,718 are expected to remain similar to the prior year's budget for the projected commitments and contingencies.

- **Amortization of Tangible Capital Assets** - Includes the provision for the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets; whereas, this was $5.66 million projected is based on the projected amortization for the 2019-2020 school year.

- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities. These expenditures of $3.36 million are expected to increase from the prior year's budget based on the funding available. An increase in IMR grant funding increases the projected IMR projects.

- **Interest on Capital Debt** - Includes the supported interest on debentures (debt). These debentures are supported as the Province makes the payments on behalf of the Division; whereas, during 2017/2018 the Division had all remain debentures fully repaid during the year. Therefore, with no outstanding debenture debt, the interest on the capital debt is eliminated in 2018/2019 and future budget years.

The next projected three (3) budget years (21/22 to 23/24) also include increased student enrolment up to 12,774 students (6.28% over 3 years). The projected increase in staffing costs mostly relates to increased Weighted Moving Average (WMA) student enrolment for hiring additional teachers and support staffing for the enrolment growth (to maintain appropriate class sizes).

The cost of supplies and contracted services will increase a minimum of 1% per year over the next three years for inflation factors. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services. Some of the one-time projects/ costs included in the forecasts:

- In 2020/21 budget, the Division will expend approximately $275,000 to resource the new Southeast Elementary School (Dr. Robert Plaxton Elementary School) that is in process of being constructed. These funds will come out of funds accumulated in one-time reserves that have been saved specifically for this purpose; therefore, this will not be included in future supply costs.

Utilities are increased for the growth of the Division for the new school being added. The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations.

Amortization is expected to be maintained as the amortization was updated in 2020/2021 with the capitalization of the technology evergreening phases.

For a more detailed analysis on these operational expenditures and projections, please see the Operating Expenditures by Object as discussed in the Summary for Operating Funds.

Individual Operating Funds - Programs:
In relation to the breakdown of General Operating Fund and the School Generated Funds (SGF) Operating Fund on the individual programs; the only program that includes both of these individual operating funds is the Instruction Program as this includes the School Generated Funds (SGF) Operating Fund accounts in its reporting. The other programs (Administration, Plant Operation & Maintenance, Transportation, and Capital & Debt Services) are comprised of the General Operating Funds and the transfers from the other fund accounts.

2020-2021 - Fund Allocation	General Fund	SGF Fund	Total Expenses	Transfers		Total Expenses & Transfers
				Reserve Funds	Board Funded Capital	
Instruction	$101,346,236	$6,312,715	$107,658,951	$611,908	$85,395	$108,356,254
Administration	$4,092,216		$4,092,216	$0	$0	$4,092,216
Plant Operations and Maintenance	$10,209,331		$10,209,331	$0	$60,000	$10,269,331
Transportation	$2,710,797		$2,710,797	$0	$0	$2,710,797
Capital and Debt Services	$9,022,657		$9,022,657	$0	$0	$9,022,657
Total Expenditures	$127,381,237	$6,312,715	$133,693,952	$611,908	$145,395	$134,451,255

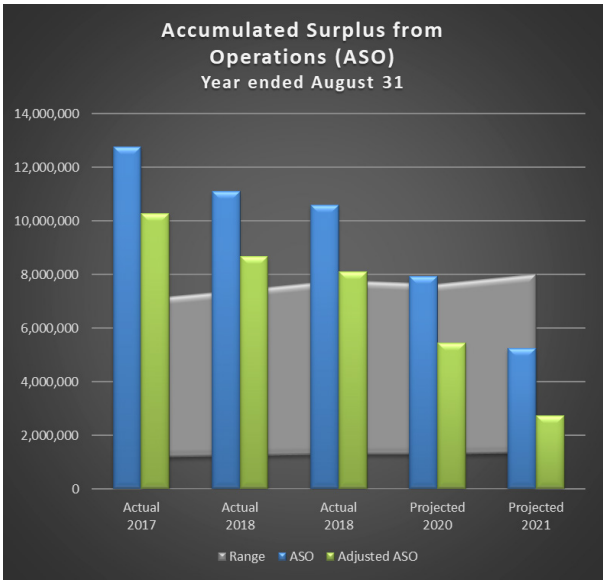







General Operating Fund Balances:

The General Operating Fund Balances are comprised of the Division's Unrestricted Surplus and Operating Reserves (excluding SGF Reserves). In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's operating reserves within the Accumulated Surplus from Operations (ASO). The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools; therefore, indicating the General Operating Fund Balances. 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%).



The Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 4.26% of total expenditures by the end of 2019/2020 and a ratio of 2.05% of total expenditures by the end of 2020/2021. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division has been accumulating funds for the technology evergreening (moved to capital reserves).

Adjusted ASO ratios:

2016/2017 - 8.70%
2017/2018 - 7.01%
2018/2019 - 6.23%
2019/2020 - 4.26% (Projected)
2020/2021 - 2.05% (Projected)

The Division is projecting to remain at relatively consistent Adjusted ASO rations ranging from 2.09% to 2.25% in the next projected three (3) budget years (21/22 to 23/24). These ratios are within the recommended ranges and within the potential maximum limits. Therefore, as these are planned and within the recommended ratios there are no operational concerns relating to the fund balances. 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.

For a more detailed analysis on these general operating fund balances, please see the Summary of Projected Operating Fund Balances as discussed in the Summary for Operating Funds.

Lethbridge School Division

Comparative Summary - SGF Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
SGF Operating Revenues												
Fees	$1,095,000	$1,208,547	$1,610,173	$1,304,669	$3,174,088	$1,466,649	$3,526,461	$1,604,614	$3,658,715	$3,729,947	$3,802,566	$3,876,599
Other sales and services	$134,000	$234,620	$134,000	$135,988	$134,000	$285,744	$134,000	$134,000	$134,000	$134,000	$134,000	$134,000
Gifts and Donations	$360,000	$509,639	$360,000	$710,971	$360,000	$735,495	$360,000	$360,000	$360,000	$360,000	$360,000	$360,000
Fundraising	$2,461,000	$2,029,497	$2,461,000	$2,233,757	$2,461,000	$2,158,853	$2,461,000	$1,979,883	$2,160,000	$2,230,089	$2,262,258	$2,295,685
Total SGF Operating Revenues	$4,050,000	$3,982,303	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
SGF Operating Expenses by Program and Object												
Instruction	$4,050,000	$3,617,686	$4,565,173	$4,564,411	$6,129,088	$4,580,692	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
School Generated Activities	$4,050,000	$3,617,686	$4,565,173	$4,564,411	$6,129,088	$4,580,692	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Total SGF Expenses by Program and Object	$4,050,000	$3,617,686	$4,565,173	$4,564,411	$6,129,088	$4,580,692	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
SGF SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$0	$364,617	$0	($179,026)	$0	$66,049	$0	$0	$0	$0	$0	$0

Lethbridge School Division

Funds Balances - SGF Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
School Generated Fund (SGF) Balance												
Opening School Generated Fund (SGF) - deferred revenues	$58,047	$58,047	$107,681	$107,681	$88,823	$88,823	$81,343	$81,343	$81,343	$81,343	$81,343	$81,343
Fund Revenues	$4,050,000	$3,982,303	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Fund Expenditures	($4,050,000)	($3,617,686)	($4,565,173)	($4,564,411)	($6,129,088)	($4,580,692)	($6,481,461)	($4,078,497)	($6,312,715)	($6,454,036)	($6,558,824)	($6,666,284)
Fund Transfers	$0	($314,983)	$0	$160,168	$0	($73,529)	$0	$0	$0	$0	$0	$0
Closing School Generated Fund (SGF) - deferred revenues	$58,047	$107,681	$107,681	$88,823	$88,823	$81,343	$81,343	$81,343	$81,343	$81,343	$81,343	$81,343
Change in SGF balance	$0	$49,634	$0	($18,858)	$0	($7,480)	$0	$0	$0	$0	$0	$0
Reserve Fund Balance												
Opening SGF Operating Reserves (included in Reserves)	$1,615,578	$1,615,578	$2,494,335	$2,494,335	$2,424,478	$2,424,478	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006
Transfer to/from General Reserve and Fund	$0	$878,757	$0	($69,857)	$0	$73,528	$0	$0	$0	$0	$0	$0
Closing Operating Reserves	$1,615,578	$2,494,335	$2,494,335	$2,424,478	$2,424,478	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006	$2,498,006
Change in SGF Reserve balance	$0	$878,757	$0	($69,857)	$0	$73,528	$0	$0	$0	$0	$0	$0
Total SGF Operating Funds	$1,673,625	$2,602,016	$2,602,016	$2,513,301	$2,513,301	$2,579,349	$2,579,349	$2,579,349	$2,579,349	$2,579,349	$2,579,349	$2,579,349

SGF Operating Funds

The School Generated Funds (SGF) Operating Fund accounts are included in the operating revenues and expenses included in the Approved Operating Budget.

The SGF Operating Funds provide a total of **$6.31 million of revenues** towards the Division operations, including the following:

- **School Fees** - Includes all of school fees relating to the school generated activities, including fees for extracurricular, non-curricular goods/services, non-curricular travel, activity fees, and other school-based fees. As of 2017/2018 school year, through Alberta Bill 1 (an Act to reduce School Fees), the Division may no longer charge Division Fees for basic instruction (curricular required instruction). The listing of approved school fees for each school is available on the Division's website.

These SGF revenues of $3.67 million are expected to increase from the prior year's budget of $3.53 million for a projected increases in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and fees for optional courses. Therefore, with the increased SGF activities, there are increases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).

	Budget 2020-2021		Budget 2019-2020
Fees			
Transportation	$2,950		$2,950
Basic instruction supplies	$6,080		$9,950
Technology user fees	$107,900		$142,500
Alternative program fees	$49,320		$20,820
Fees for optional courses	$570,600		$502,418
Non-curricular travel	$1,384,199		$1,352,724
Extracurricular fees	$801,915		$779,313
Activity fees	$522,948		$504,709
Non-curricular supplies, materials, and services	$420,278		$402,589
Other fees to enhance education	$68,095		$41,389
Other fees	$2,220		$2,720
Total Fee Revenues	**$3,936,505**		**$3,762,082**
SGF Operating Fund - Fees	$3,658,715		$3,526,461
General Operating Fund - Fees	$277,790		$235,621
Total Fee Revenues	**$3,936,505**		**$3,762,082**

** Fees subject to Ministerial Approval*

Optional Courses - many are potential optional courses available to students.

Additional Extracurricular & Travel Opportunities - new opportunities being offered at schools

Note: school fees can fluctuate significantly from year-to-year with SGF activities available; whereas, some international trips can be up to $5,000 per student (optional trip for students) for cost of flights, hotel, and other travel costs ($5,000 x 30 students = $150,000 for a single school trip).

- **Other Sales and Services provided by the Schools** - Includes all of the other funding received by the school for school generated activities (other than fees, gifts/donations and fundraising). These can include sale of yearbooks, clothing, rebates, and other SGF revenues. These revenues of $134,000 are expected to remain consistent from the prior year (budgeted conservatively).

- **Gifts and Donations to the School** - Includes the gifts and donations received by the schools for school generated activities. These revenues of $360,000 are expected to remain consistent from the prior year (budgeted conservatively - the minimum received during the past 5 years is $399,942)

- **Fundraising** - Includes the revenues received for school-based fundraising activities for sports/athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. These revenues of $2.16 million are expected to decrease from the prior year (can fluctuate from year-to-year - budget is consistent with historical amounts). As the fundraising revenues are tied directly with the related costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased revenues will result in decreased costs on projects).

The SGF Operating Funds collected are used towards a total of **$6.31 million of expenditures** within in the Division operations for School Generated Activities. These can include the expenditures relating to the specific funding (i.e. fee and fundraising projects/activities) and can include school application including; extracurricular, school beautification, field trips, equipment purchases, family literacy/community resources, and other application expenses.

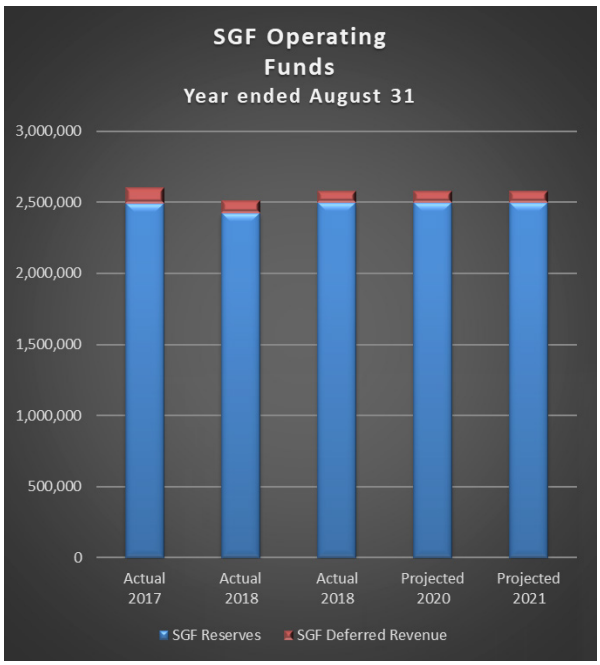
These expenditures of $6.31 million have decreased from the prior year's budget of $6.48 million with the projected decrease in the school-based activities, including fundraising and school-based activities. Therefore, with the decreased SGF activities, there are decreases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).

Overall, the SGF Operating Revenues are normally budgeted to equal the SGF Operating Expenditures; hence, there is no budgeted effect on the SGF Surpluses.

SGF Operating Fund Balances:
The SGF Operating Fund Balances are comprised of the Division's Operating SGF Reserves and the SGF Deferred Revenue liability account. In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's operating reserves within the Accumulated Surplus from Operations (ASO); therefore, the effect of the actual SGF surpluses are included in the Division's operating reserves.

The SGF Deferred Revenues (liability account) is the SGF funds that have been collected in advance for the following school year. This includes SGF fees that have been received in advance for activities in the following, such as prepaid deposit on non-curricular travel in the summer (before school starts in September) so that the trip can be booked and/or planned. These revenues will be recognized in the year that the revenues relate to. As at August 31, 2019, there was $81,343 of deferred SGF revenues. The Division does not budget or project any changes to these fund balances.

The SGF Operating Reserve has increased over the past couple years from surpluses earned in these SGF account; which may be from saving from fundraising, donations, and other revenues for future projects. As at August 31, 2019, there was $2.50 million of SGF operating revenues. The Division does not budget or project any changes to these fund balances. As these are school-based funds, these SGF operating reserves are excluded from the calculated Accumulated Surplus from Operations (ASO) as these funds are not taken into account in determining the financial health of the School Division.



School Generated Funds
(Reserves & Deferred Revenue)
2016/2017 - $ 2,602,016
2017/2018 - $ 2,513,301
2018/2019 - $ 2,579,349
2019/2020 - $ 2,579,349 (Projected)
2020/2021 - $ 2,579,349 (Projected)

Note: The 2018/2019 SGF is indicated on Note 16 on the August 31, 2019 financial statements.

SUMMARY BY OPERATING PROGRAMS AND LOCATIONS

The sources of operating funds are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and transfers to Board Funded Capital. These operating funds combined together are included in the Board Approved Operating Budget. These sources include the following expenditures by major program/function of the Division:

	Budget 2020-2021	Budget 2019-2020
Operating Expenses by Program		
Instruction	$107,658,951	$108,637,612
Administration	$4,092,216	$4,253,283
Plant Operations and Maintenance	$10,209,331	$8,808,921
Transportation	$2,710,797	$2,618,279
Capital and Debt Services	$9,022,657	$8,890,030
Total Operating Expenses by Program	$133,693,952	$133,208,125
Transfer to Reserves	$611,908	$600,000
Transfer to Board Funded Capital	$145,395	$188,329
Total Operating Expenses and Transfers	$134,451,255	$133,996,454

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.



Instruction



Administration



Plant Operation & Maintenance

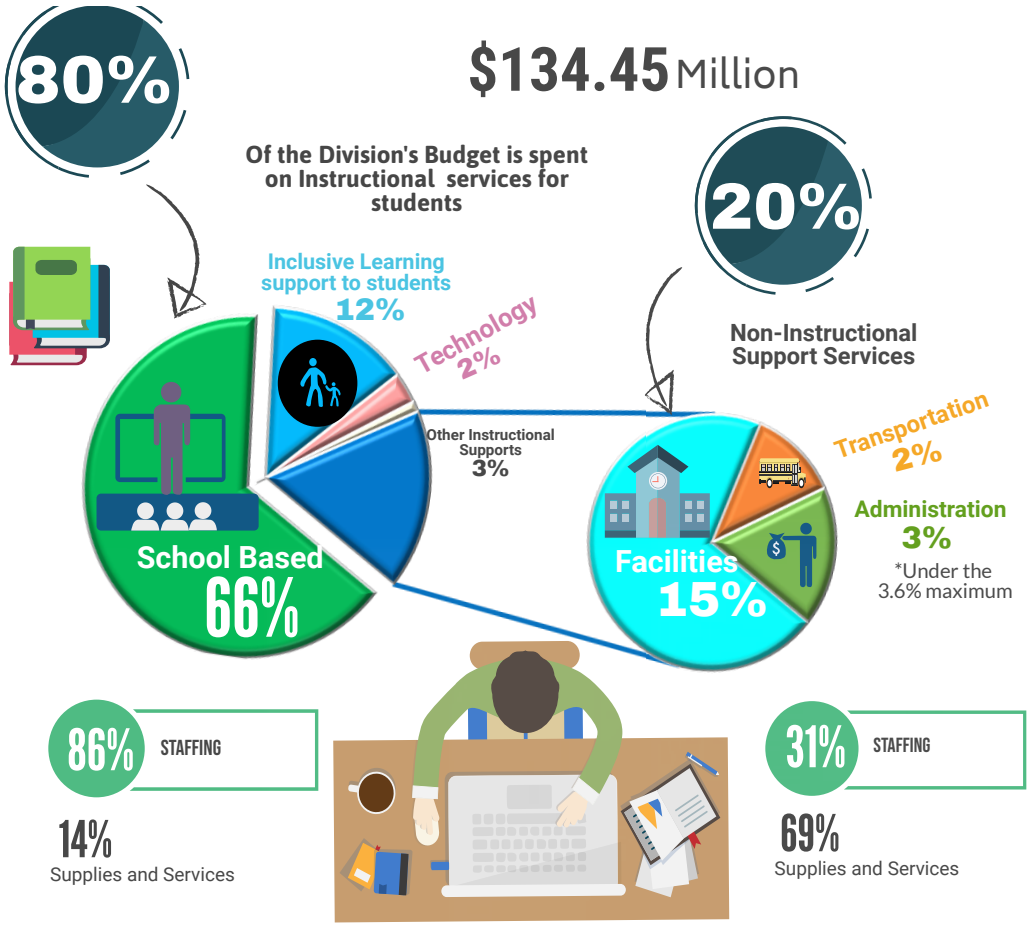


Transportation



Capital & Debt Services

Breakdown of Operating Programs



Instruction accounts for approximately 80% of the total operating expenditures. Non-Instructional services account for the remaining approximate 20% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

Click the Program Icons to go to each Section

Lethbridge School Division

Breakdown of Operating Programs

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

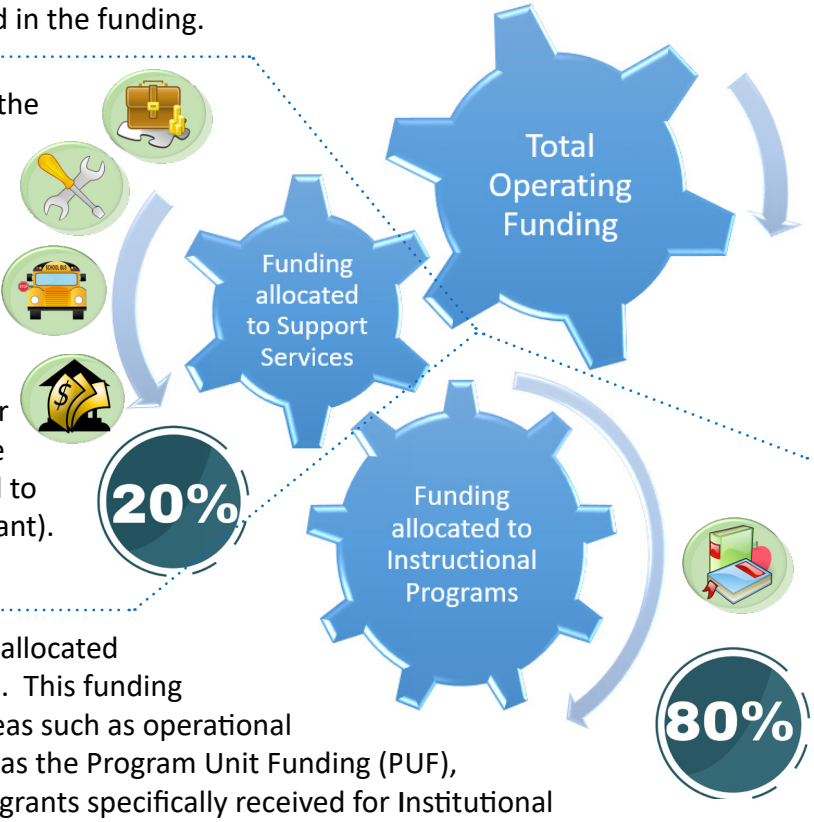
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues												
General Operating Revenues	$113,553,615	$113,900,356	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$121,800,365	$125,421,072	$127,164,584	$128,082,374	$130,017,914
SGF Operating Revenues	$4,050,000	$3,982,303	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Total Operating Revenues	$117,603,615	$117,882,659	$125,205,269	$125,483,063	$132,075,009	$128,902,529	$129,441,726	$125,878,862	$131,733,787	$133,618,620	$134,641,198	$136,684,198
Operating Expenses by Program												
Instruction	$102,164,750	$97,559,039	$105,729,920	$101,844,868	$111,972,648	$106,919,410	$108,637,612	$102,995,980	$107,658,951	$106,872,624	$107,661,452	$109,512,514
Administration	$3,880,837	$3,856,615	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$4,253,283	$4,092,216	$4,151,062	$4,182,830	$4,246,299
Plant Operations and Maintenance	$8,167,487	$8,357,819	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,318,503	$10,209,331	$10,375,029	$10,476,094	$10,569,410
Transportation	$2,499,462	$2,464,560	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$2,287,465	$2,710,797	$2,749,622	$2,770,488	$2,788,171
Capital and Debt Services	$6,728,048	$5,692,926	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Total Operating Expenses by Program	$123,440,584	$117,930,959	$128,270,732	$123,655,587	$136,004,646	$129,911,631	$133,208,125	$127,745,261	$133,693,952	$133,170,994	$134,113,521	$136,139,051
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($5,836,969)	($48,300)	($3,065,463)	$1,827,476	($3,929,637)	($1,009,102)	($3,766,399)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	$0	($24,657)	$0	($78,846)	$0	($57,629)	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($6,131,969)	($124,875)	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	$0	($64,003)	$465,310	$3,346,648	$561,249	($121,527)	$1,161,249	($1,338,751)	$1,161,249	$961,249	($1,038,751)	$1,161,249
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	$295,000	$165,235	($242,311)	$153,124	($456,249)	($393,614)	($372,920)	$2,127,080	($415,854)	($561,249)	$1,338,751	($561,249)
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($5,836,969)	($48,300)	($3,065,463)	$1,827,476	($3,929,637)	($1,009,102)	($3,766,399)	($1,866,399)	($1,960,165)	$447,626	$527,677	$545,148
Transfer From Operating Reserves	($6,141,969)	($705,217)	($3,351,392)	($1,794,551)	($4,104,637)	($776,164)	($4,554,728)	($4,554,728)	($2,717,468)	$0	$0	($54,852)
Instruction	($6,141,969)	($671,716)	($3,149,061)	($1,322,433)	($3,889,601)	($706,469)	($4,339,692)	($3,769,728)	($2,603,291)	$0	$0	($54,852)
Administration	$0	$0	$0	($58,010)	($120,000)	$0	($120,000)	($250,000)	$0	$0	$0	$0
Plant Operations and Maintenance	$0	($33,501)	($202,331)	($414,108)	($95,036)	($69,695)	($95,036)	($100,000)	($60,000)	$0	$0	$0
Transportation	$0	$0	$0	$0	$0	$0	$0	($435,000)	($54,177)	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	$10,000	$580,342	$62,930	$201,101	$70,000	$339,832	$0	$1,900,000	$11,908	$47,626	$227,677	$0
Instruction	$10,000	$410,996	$62,930	$139,111	$70,000	$116,146	$0	$1,900,000	$11,908	$47,626	$227,677	$0
Administration	$0	$10,360	$0	$0	$0	$190,749	$0	$0	$0	$0	$0	$0
Plant Operations and Maintenance	$0	$158,986	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transportation	$0	$0	$0	$61,990	$0	$32,937	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($6,131,969)	($124,875)	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($2,654,728)	($2,705,560)	$47,626	$227,677	($54,852)

Budgeting and Allocations for Major Programs and Locations

The chart on the previous page illustrates the total operating revenues and the expenditures in each of the five (5) program areas and changes over an eight-year period (including current budget and three years of projections). Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools remain viable. Funding resources are allocated to five major program areas. The five (5) major programs include Instruction, Plant Operations and Maintenance (POM), Transportation, Administration, and Capital and Debt Services.

Within each of the five (5) major programs include multiple locations (budget centers). Each of these locations are allocated a portion of funding available for operating purposes. For budgeting purposes all of the Division revenues are combined at the Division level (for all operating fund accounts); in which, these funds are allocated to each of the locations/budget centers based on ensuring that the Division meets the needs of the students and that the schools remain viable. Many of these funding allocations are 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 is to allocate the funding required to operate the Division's Support Services which accounts for approximately 20% of the total available funding. Support Services includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services. These allocations are typically based on the amounts received for the specific operating grants and applicable restrictions (i.e. Administration is restricted to the amount received for the Jurisdiction grant).



Approximately 80% of operating funding is allocated to the Instructional programs and locations. This funding is first allocated to the specific/targeted areas such as operational grants that are for specified purposes such as the Program Unit Funding (PUF), School Nutrition Program, and operational grants specifically received for Institutional Programs. The remaining operating funding is then available for allocations for schools and the other instructional programs.

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 consultation with our schools and groups within the Division, determines the funding allocation for the Instructional program.

Please see the following page for a reconciliation between the Division's operating revenues and reserves compared to the allocations to each of the major program areas.

Lethbridge School Division

Summary of Funding Allocations and Programs

(current and prior year budget review)

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%*

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		$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 above summary is a comparison between the available revenues for the Division and the effective allocations to each of the five major program areas, including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

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.

As shown on the Summary of Funding Allocations and Programs, with the available operating revenue sources, there is an overall net effect was an increase of $454,800 in funding available for allocations. 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).

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*

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. As shown above in the summary of provincial revenues, there is a $3.19 million decrease in the Operating Grant; whereas, this effectively include the $4.09 million reallocation to the Jurisdiction grant, resulting in an effective net increase of $902,500 increase in the related Operating grants used for the instruction of students. Overall, there was a $1.07 million (or 0.98%) decrease to instructional allocations with the increase in Operating grants, reductions in other related Division revenues (fees/fundraising and other revenues), and the reduction in the available one-time reserves.

The Budget Allocation Model is to allocate the funding required to operate the Division's Support Services, including Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services.

- **Administration** - The funding allocation is based on the Jurisdiction grants provided of $4.09 million. This was previously allocated based on the 3.6% of total operating expenditures (based on prior Provincial limits) and would allocate any surplus funding back to Instruction.

- **Plant Operations and Maintenance** - The funding allocation is based on the Operations and Maintenance grants provided of $10.65 million (less the amount that is transferred to/from capital/ debt services for the related amortization).

- **Transportation** - The funding allocation is based on the Transportation grants provided of $2.72 million (less the amount that is transferred to/from capital/debt services for the related amortization).

- **Capital and Debt Services** - The funding allocation is based on the Capital and Debt Servicing funding of $5.10 million, the Infrastructure Maintenance and Renewal (IMR) funding of $3.36 million, and the amounts transferred to/from other programs for amortization.

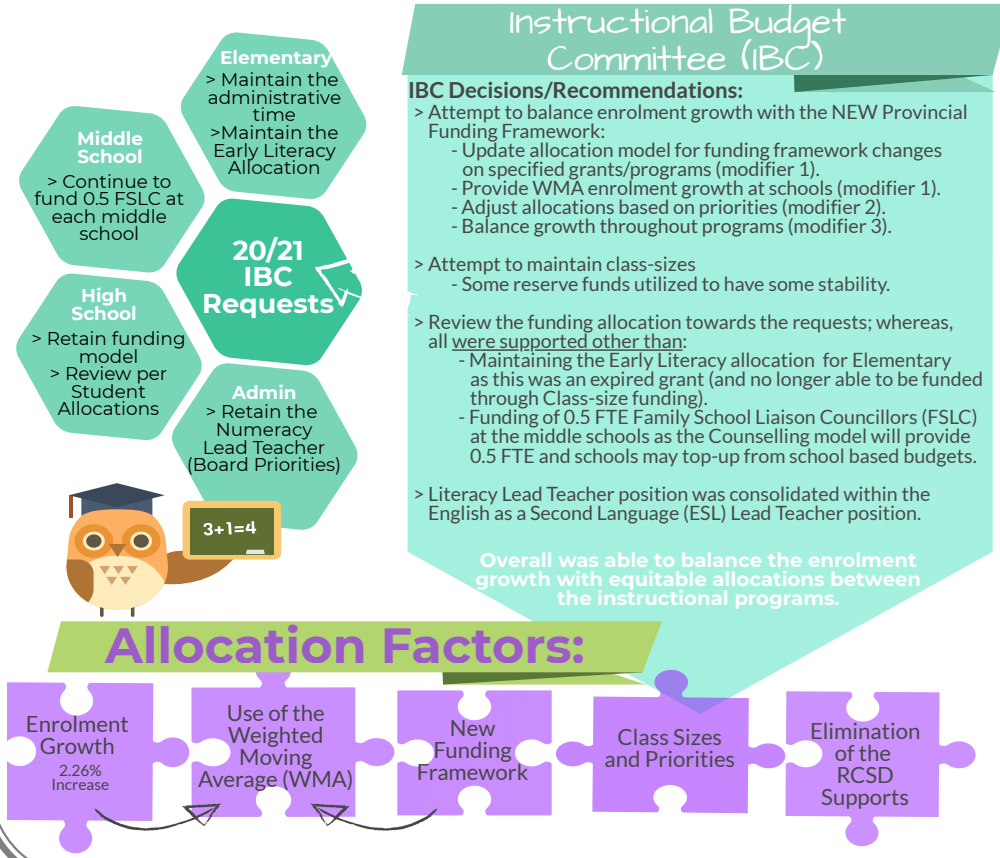
Instructional Budget Committee (IBC):
The representatives from the IBC committee meet with their respective groups to discuss their budget priorities and bring forward funding requests to the committee. Through the budget process, the IBC committee will review each of the requests to see if the committee can accommodate the requests within the available funding. For 2020/2021 budget, the following funding requests were proposed to the Committee for their objectives:

- **Elementary Schools** - Requested maintain funding for administrative time for school principals with the increased amount of time to administer the school and staff. There was also a request to maintain the Early Literacy allocation within elementary (which was not able to be funded in 20/21 as it was based on expired grants).

- **Middle Schools** - Requested maintain funding for Family School Liaison Councillors (FSLC) at the middle schools, whereas, the four middle schools would each get 0.5 full time equivalent (FTE) funded at each of the middle schools (which was not able to be funded in 20/21 and FSLC were still being provided through the Counselling department).

- **High Schools** - Requested to retain the current per student funding model to the high schools and to review the per-student allocations.

- **Administration** - Based on the Board Priorities, Administration specifically requested to maintain the numeracy lead teacher position to be funded by the operating budget (estimated cost $115,000 per lead teacher). The literacy lead teacher position was to be consolidated within the English as a Second Language (ESL) lead teacher position.



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.

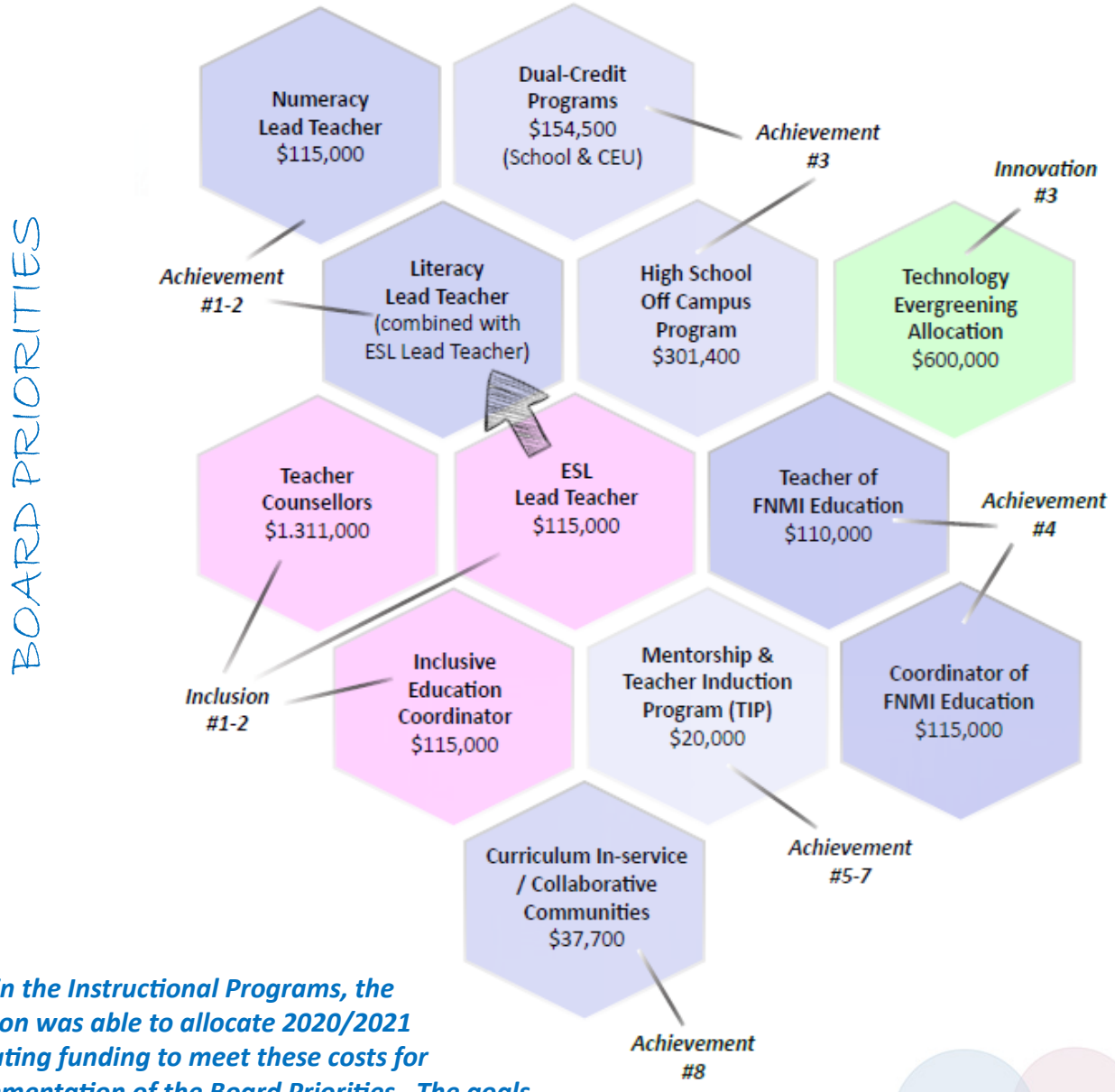
The Instructional funding and allocations were also effected by the Weighted Moving Average (WMA) as not all student growth is funded in this model (for growing Divisions).

Most of these objectives/ requests were in-line with the Board Priorities and Strategic Plans.

Goals, Objectives, and Performance Measures

Each of the Division's major programs have goals, objectives, and performance measures that can have effects on the development of the operating budget. Many of these are also highly correlated to the Board's Priorities and Strategic Plans.

The budget allocates resources available to achieve the Division's vision through the priorities which address the learning needs and achievement outcomes for all students. Although many of the strategies/outcomes may be achieved within the Division's regular operating budget, there are often specific costs associated with the implementation of these priorities. The following is a summary of the major budget impacts to support our priorities:



Within the Instructional Programs, the Division was able to allocate 2020/2021 operating funding to meet these costs for implementation of the Board Priorities. The goals and objectives within the Instructional Programs were highly correlated to the Board Priorities.



INSTRUCTIONAL PROGRAM:

The goals and objectives of the Instructional Program is to provide quality education for our students through our schools and instructional programs. Each of schools and locations within this program have their own unique goals and objectives; however, overall they are designed to contribute towards the quality of education of our students. These aligns with the Board Priorities of Achievement, Inclusion, and Innovation.

Objectives within the Instructional Program include the implementation of the related Board Priorities and also included some of the additional objectives that were presented within the Instructional Budget Committee (as discussed in the previous section). All of these objectives would be implemented within the 2020/2021 budget (most objectives started for the beginning of the school year).

The performance measures of the Instructional Program are tied in with the quality of education and the success of our students. The Accountability Pillar also provides the Division with related goals, outcomes and performance measures. Through Alberta Education, the Division is provided many performance measure reports including the provincial achievement tests (PAT) results, diploma exam results, high school completion rates, drop-out rates, and other performance measures. These performance measure reports (multi-year) are included in the Informational Section of this report.

ADMINISTRATION PROGRAM:

The goals and objectives of the Administrative Program is to provide governance, administration, and support services to the Instructional Programs. Objectives within the Administrative Program includes ensuring the Division complies with legislative requirements, provides transparency in budget/finances, and the continual improvement of the support services provided. Performance measures typically include the completion of required reporting to the Province (within appropriate deadlines), development of budgets and financial statements, and the completion of budget/financial reports to the Board, our schools, and to our community.

PLANT OPERATION AND MAINTENANCE & CAPITAL PROGRAMS:

The goals and objectives of the Plant Operation and Maintenance (POM) Program and Capital Program are to provide the Division's responsibilities for the construction, operation, maintenance, safety and security of all school buildings (which supports the Instructional Programs). Objectives within the POM Program includes ensuring the Division schools are properly maintained (including caretaking) so that the facilities are appropriate for student learning and other operations purposes. Performance measures typically include the utilization of facilities, the condition/repair of the Division facilities, removal and clearing of snow in a timely basis, and the cleanliness of the facilities (large priority for 2020/2021 with the COVID-19 pandemic as the safety of students and staff is priority).

TRANSPORTATION PROGRAM:

The goals and objectives of the Transportation Program is to provide the Division's responsibilities for transporting eligible students to, from and between schools (which supports the Instructional Programs). Objectives within the Transportation Program includes ensuring that the appropriate students are considered eligible (in accordance with regulations), reporting to the Province, complying with legislative requirements, and ensuring that the bussing services are provided in an effective/efficient manner. Performance measures typically include the timeliness of the arrival/drop off of students, appropriate eligibility for students, and the costs of the contracted bussing.

Breakdown of Operating Programs

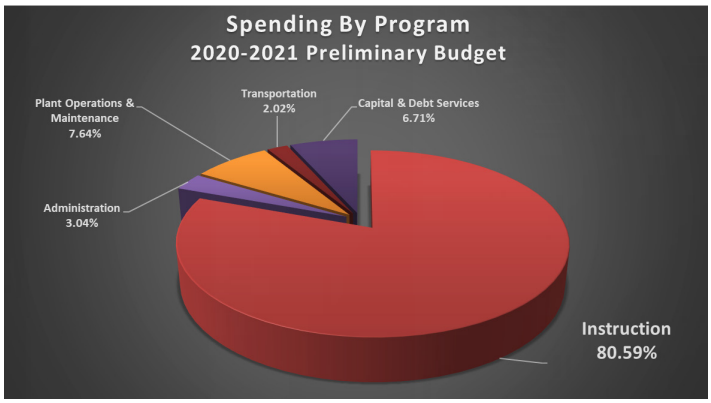
As previously indicated, the operating revenues are combined on a Division basis (for all operating funds); whereas, each of the programs and locations are allocated funding available to cover the program/location's expenditures. Therefore, these programs and locations do not specifically have any operating revenues, instead they are comprised of funding allocations and related expenditures. For a more detailed analysis on the operating revenue sources, please see the Operating Revenue Sources as discussed in the Summary for Operating Funds.

The majority of the reporting on programs and locations have a focus on the related operating expenditures. The following is a breakdown of expenditures based on the allocations to each of the five (5) major programs:



Spending by Program	2020-2021		2019-2020		Variance	Change %
Instruction		**$108,356,254**		**$109,425,941**	**($1,069,687)**	**-0.98%**
Operating Expenditures	$107,658,951		$108,637,612			
Transfer to Reserves	$611,908		$600,000			
Board Funded Capital	$85,395		$188,329			
Administration		**$4,092,216**		**$4,253,283**	**($161,067)**	**-3.79%**
Operating Expenditures	$4,092,216		$4,253,283			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Plant Operations and Maintenance		**$10,269,331**		**$8,808,921**	**$1,460,410**	**16.58%**
Operating Expenditures	$10,209,331		$8,808,921			
Transfer to Reserves	$0		$0			
Board Funded Capital	$60,000		$0			
Transportation		**$2,710,797**		**$2,618,279**	**$92,518**	**3.53%**
Operating Expenditures	$2,710,797		$2,618,279			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Capital and Debt Services		**$9,022,657**		**$8,890,030**	**$132,627**	**1.49%**
Operating Expenditures	$9,022,657		$8,890,030			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Operating Expenditures		$133,693,952		$133,208,125		
Transfers to Reserves		$611,908		$600,000		
Transfers to Board Funded Capital		$145,395		$188,329		
Total Expenditures and Transfers		**$134,451,255**		**$133,996,454**		

The following sections provide additional details on each of the five (5) major programs and the detail on the locations/budget centers that are within each of these major programs.



2020-2021 - 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**
General Operating Supplies	$4,379,953		$106,523		$408,900		$10,000		$0		
School Generated Activities (SGF)	$6,312,715		$0		$0		$0		$0		
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**
Amortization of Tangible Capital Assets	$0		$0		$0		$0		$5,658,525		
Infrastructure, Maintenance and Renewal	$0		$0		$0		$0		$3,364,132		
Interest on Capital Debt	$0		$0		$0		$0		$0		
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 - Reserves 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**
Operating Expenditures		$107,658,951		$4,092,216		$10,209,331		$2,710,797		$9,022,657	**$133,693,952**
Transfers to Reserves		$611,908		$0		$0		$0		$0	**$611,908**
Transfers to 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**

Instruction

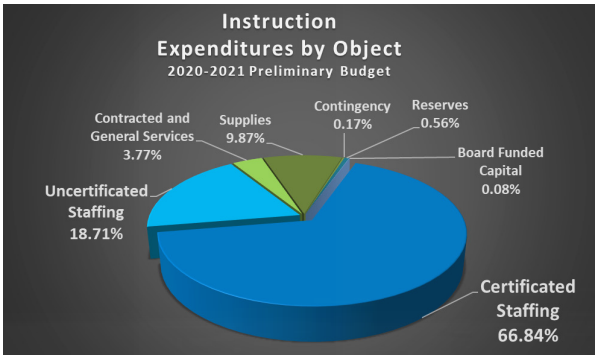


Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the School Division. Some of the other instructional programs and services include the First Nations Métis and Inuit Program, Technology and a Counseling Program to provide universal counseling supports to students.

The following is an overview of the Instruction Program expenditures:

Instructional Program	2020-2021		2019-2020		Variance	Change %
Certificated Staffing		**$72,427,169**		**$72,154,729**	**$272,440**	**0.38%**
Uncertificated Staffing		**$20,271,326**		**$21,748,588**	**($1,477,262)**	**-6.79%**
Contracted and General Services		**$4,085,970**		**$3,950,113**	**$135,857**	**3.44%**
Supplies		**$10,692,668**		**$10,601,520**	**$91,148**	**0.86%**
General Operating Supplies	$4,379,953		$4,120,059			
School Generated Activities (SGF)	$6,312,715		$6,481,461			
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$181,818**		**$182,662**	**($844)**	**-0.46%**
Total Operating Expenditures		**$107,658,951**		**$108,637,612**	**($978,661)**	**-0.90%**
Transfers - Reserves Allocations		**$611,908**		**$600,000**	**$11,908**	**1.98%**
Transfers - Board Funded Capital		**$85,395**		**$188,329**	**($102,934)**	**-54.66%**
Total Expenditures and Transfers		**$108,356,254**		**$109,425,941**	**($1,069,687)**	**-0.98%**
Operating Expenditures		$107,658,951		$108,637,612		
Transfers to Reserves		$611,908		$600,000		
Transfers to Board Funded Capital		$85,395		$188,329		
Total Expenditures and Transfers		**$108,356,254**		**$109,425,941**		

Overall the Instruction Program has **total expenditures and transfers of $108.36 million** (0.98% decrease), where the majority of the decrease from the prior year relates to one-time funding that was used in the 19/20 budget.



The majority of instructional expenditures relate to staffing, including approximately 67% toward certified teachers and 19% for uncertified support staffing. The following chart illustrates the change in class size over the past three years and compares our Division's class sizes to the other four (4) largest public school jurisdictions within the Province of Alberta.

Average Class Size Comparison

School Jurisdication	# of Schools	K to 3			4 to 6			7 to 9			10 to 12		
		2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Edmonton - Public	213	22.2	21.8	21.6	22.9	22.8	22.5	24.9	25.1	24.9	26.8	27.4	27.2
Calgary - Public	232	20.0	20.0	21.0	22.9	23.2	23.5	26.0	25.9	25.7	29.1	28.5	27.9
Lethbridge - Public	**22**	**21.3**	**20.9**	**19.1**	**24.5**	**24.0**	**22.2**	**26.3**	**25.4**	**25.8**	**24.5**	**23.8**	**25.7**
Medicine Hat - Public	16	18.6	18.7	18.9	21.6	21.8	21.8	24.5	25.0	25.2	24.1	23.8	23.9
Red Deer - Public	24	19.7	20.1	20.0	25.2	24.8	25.0	24.8	25.0	27.2	25.9	23.9	25.0

** Alberta Open Government Portal (October 18, 2019 - most current data available) - any split grades categorized in the high grade level.*

As shown above, on average Lethbridge School Division has been able to reduce its class sizes during the past three years. The Division is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta.

Lethbridge School Division

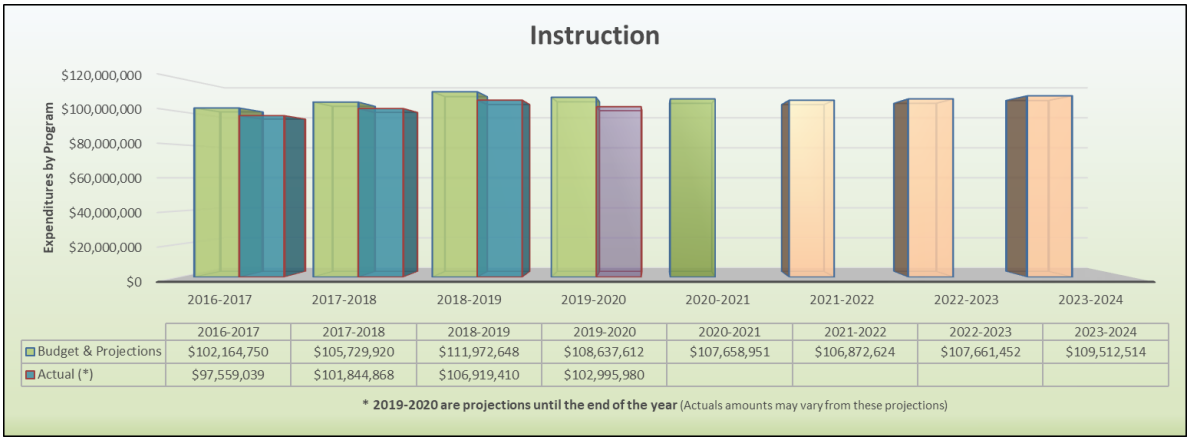
Comparative Summary - Instruction Program

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues and Allocations												
Program Revenue Allocations	$96,307,781	$97,563,103	$102,846,788	$104,592,993	$108,258,047	$105,778,619	$105,086,249	$104,314,581	$105,752,963	$107,520,250	$108,189,129	$110,057,662
Transfer from Reserves	$6,141,969	$671,716	$3,149,061	$1,322,433	$3,889,601	$706,469	$4,339,692	$3,769,728	$2,603,291	$0	$0	$54,852
Total Program Allocations	$102,449,750	$98,234,819	$105,995,849	$105,915,426	$112,147,648	$106,485,088	$109,425,941	$108,084,309	$108,356,254	$107,520,250	$108,189,129	$110,112,514
Operating Expenses by Object												
Instruction	$102,164,750	$97,559,039	$105,729,920	$101,844,868	$111,972,648	$106,919,410	$108,637,612	$102,995,980	$107,658,951	$106,872,624	$107,661,452	$109,512,514
Certificated salaries and benefits	$67,411,943	$65,800,664	$70,525,987	$69,884,314	$72,990,247	$72,362,940	$72,154,729	$72,174,902	$72,427,169	$73,113,871	$73,607,171	$74,897,680
Uncertificated salaries and benefits	$19,606,936	$20,149,334	$21,323,241	$21,463,166	$22,375,902	$22,424,223	$21,748,588	$19,662,641	$20,271,326	$20,087,088	$20,222,616	$20,577,167
Contracted and general services	$4,058,857	$3,070,735	$3,950,087	$2,338,994	$4,451,014	$2,500,541	$3,950,113	$3,643,014	$4,085,970	$3,885,584	$3,911,800	$3,980,383
Supplies	$6,349,508	$4,839,567	$4,646,140	$3,398,009	$5,113,866	$4,829,891	$4,120,059	$3,401,073	$4,379,953	$3,350,227	$3,379,223	$3,409,182
Contingency, commitments and transfers	$687,506	$81,053	$719,292	$195,974	$912,531	$221,123	$182,662	$35,853	$181,818	($18,182)	($18,182)	($18,182)
School Generated Activities (SGF)	$4,050,000	$3,617,686	$4,565,173	$4,564,411	$6,129,088	$4,580,692	$6,481,461	$4,078,497	$6,312,715	$6,454,036	$6,558,824	$6,666,284
Transfer to Operating Reserves	$10,000	$410,996	$62,930	$139,111	$70,000	$116,146	$0	$1,900,000	$11,908	$47,626	$227,677	$0
Transfer to Capital Reserves	$0	($3)	$0	$3,399,998	$0	($782,263)	$600,000	$788,329	$600,000	$600,000	$600,000	$600,000
Board Funded Capital	$275,000	$264,787	$202,999	$531,449	$105,000	$231,795	$188,329	$2,400,000	$85,395	$0	($300,000)	$0
Total Program Costs	$102,449,750	$98,234,819	$105,995,849	$105,915,426	$112,147,648	$106,485,088	$109,425,941	$108,084,309	$108,356,254	$107,520,250	$108,189,129	$110,112,514



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$102,164,750	$105,729,920	$111,972,648	$108,637,612	$107,658,951	$106,872,624	$107,661,452	$109,512,514
Actual (*)	$97,559,039	$101,844,868	$106,919,410	$102,995,980				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Instruction program has been allocated $105.64 million of operating revenues and $2.72 million of one-time operating reserves to fund the total of **$108.36 million of expenditures and transfers** within the Division operations ($107.66 million of expenditures and $697,300 of transfers), including the following:

- **Certified Salaries and Benefits** - Includes the vast majority of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of $72.43 million are expected to increase from the prior year's budget of $72.15 million (0.38% increase); whereas, although there is an overall net decrease of 3.8 full time equivalent (FTE) of teaching staff, the cost increases relate to increases in average teacher costs (staff grid movements) and increased costs of substitute costs.

  Overall, there is net decrease of 3.8 full time equivalent (FTE) certified teachers than in the prior year as this reduction mostly relates to reductions in elementary enrolments and the resulting effects of removing the Class-Size Funding. These includes net decreases in elementary schools of 4.65 FTE (1.79%) and within inclusive learning of 3.70 FTE for the Program Unit Funding (PUF) programs. These decreases were somewhat offset by the increases in middle schools of 2.86 FTE (2.57%), high schools of 0.66 FTE (0.42%), and minor increases in the other instructional programs. The certified salaries and benefits are projected to increase over the next couple years with enrolment growth.

- **Uncertified Salaries and Benefits** - Includes the majority of the uncertified support staff within the Division, including educational assistants, student support, administrative support, and other supporting staff. These expenditures of $20.27 million are expected to decrease from the prior year's budget of $21.75 million (6.79% decrease) for the reduction in the support staffing that were funded by the Program Unit Funding (PUF), Making Connections, and Early Education Programs (EEP).

  Overall, there is approximately 19.8 FTE reduction in educational assistants than in the prior year which mostly relates to the reductions in the PUF programs (some additional EA staffing allocated to Elementary to support in these areas). The average cost of educational assistants has also increased from the prior year with experience increment increases across the Division. There was also reductions of 2.0 FTE of EEP managers, reduction of 4.1 FTE of Making Connection workers, and other reductions to support staff. The uncertified salaries and benefits are projected to increase over the next couple years to support with enrolment growth.

- **Contracted and General Services** - Includes the professional learning, consultants, building maintenance, and other services provided for instructional services. These expenditures of $4.09 million are expected to increase from the prior year's budget of $3.95 million (3.44% increase). The majority of the increase relates to the increases in the consulting costs for Occupational Therapists being added to the Division (to support the services lost with the elimination of RCSD funding); whereas, these increases are somewhat offset by reductions in professional learning, memberships, and other miscellaneous services. The contracted and general services are projected to continue to increase over the next couple years with enrolment growth within the Division.

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of $4.38 million are expected to increase from the prior year's budget of $4.12 million (6.31% increase). These increases mostly relate to the additional supply costs of $275,000 for resources/supplies for outfitting the new SouthEast Elementary School (Dr. Robert Plaxton Elementary School) and increased general school supplies for the enrolment growth. These increases are somewhat offset by reductions in computer/technology purchases within the budget. The general supplies are projected to continue to increase over the next couple years with enrolment growth for supplies (excluding the one-time supply costs in 2020/2021 for the new school)

- **Contingency, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of $181,818 are expected to remain relatively consistent with the prior year's budget of $182,662 (0.46% decrease). In budget 2020/2021 the amount of commitments have been projected based on the prior year and included within the budget.

- **School Generated Activities (Supplies)** - Includes the expenditures from the SGF Operating Funds (School Fees, Donations, Fundraising, and Other Sales/Services). Historically, the costs of SGF activities revenues have been comparable to budgets, where any net surpluses of the SGF Operating Funds are included in the SGF operating reserves. These are consolidated within the Supplies category (with the General Funds supplies). These expenditures of $6.31 million are expected to decrease from the prior year's budget of $6.48 million (2.60% decrease) with the projected reduction in the amount of relating SGF activities.

Transfers to/from Reserves and Board Funded Capital:
There is a total of $2.72 million of one-time reserves used to fund the costs within the instructional programs, including the following:

- Funding allocated to assist with the Funding Framework changes to minimize the effect on classrooms of $397,500; in which, majority of this funding was to support classroom teacher positions.

- Funding for the resourcing and start-up costs of the new SouthEast Elementary School (Dr. Robert Plaxton Elementary School) of $275,000 (drawn from a specific reserve that was for saved up for these related costs).

- Funding for additional school resources including $50,000 for Spanish resources for the Grade 4 program opening at Coalbanks Elementary School.

- Funding carry-forward of $1.9 million, which is projected to be retained from the 2019/2020 year. This includes an estimated $1.3 million from school-based carry-forward funding and $600,000 from central program carry-forward funding. This carry-forward funding has been allocated to the "budget allocation clearing" budget so that these funds may be allocated appropriately in the fall budget update.

There is currently an $11,908 transfer to operating reserves within school-based budgets. The 2020/2021 budget does include $600,000 of operating funding to be transferred to capital reserves for the technology evergreening program.

There are $85,395 of operating funds that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available.

The following pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Instruction program.

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**

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

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Services, Contracts and Supplies School Generated Activities	$6,312,715	$6,481,461
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 Expenditures	**$10,692,668 10%**	**$10,601,520 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 Expenditures	**$879,121 1%**	**$970,991 1%**

Expenditures	**$108,356,254**	**$109,425,941**

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**

Breakdown of Instructional Programs

The Instruction Program is comprised of multiple locations/budget centers within the Division. For reporting purposes, these locations/cost centers are broken-down further in to six (6) major categories:

- **Elementary Schools** - Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 14 elementary schools.

- **Middle Schools** - Includes all middle schools that provide instruction to students from grade 6 to grade eight. The Division currently operates 4 middle schools.

- **High Schools** - Includes all high schools that provide instruction to students from grade nine to grade twelve (except Immanuel Christian Secondary School that is from grade six to grade twelve). The Division currently operates 5 elementary schools.

- **Inclusive Learning** - Includes the instructional budget centers relating to inclusive learning supports throughout the Division and its school locations.

- **Technology** - Includes the technology budget center, which provides technology and support through the Division and its school locations.

- **Other Instructional** - Includes all of the other instructional programs other than the actual school locations, Inclusive Learning and Technology budget centers. Many of the services that are provided in each of these budget centers are available to students throughout the Division.

The following is a breakdown of the expenditures by object for each of the six (6) major instructional categories:

2020-2021 - Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	$28,068,213	$12,576,541	$17,235,927	$2,506,675	$165,931	$11,873,882	$72,427,169
Uncertificated Staffing	$1,636,434	$800,740	$1,257,128	$13,085,669	$1,083,086	$2,408,269	$20,271,326
Contracted and General Services	$482,958	$298,139	$656,944	$801,394	$434,639	$1,411,896	$4,085,970
Supplies	$803,359	$530,628	$791,274	$127,585	$439,949	$7,999,873	$10,692,668
Utilities	$0	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0
Transfers - Contingency/Commitments	$12,084	$5,000	$0	$4,296	($83,900)	$244,338	$181,818
Total Operating Expenditures	$31,003,048	$14,211,048	$19,941,273	$16,525,619	$2,039,705	$23,938,258	$107,658,951
Transfers - Reserves Allocations	$0	$11,908	$0	$0	$600,000	$0	$611,908
Transfers - Board Funded Capital	$15,000	$47,065	$23,330	$0	$0	$0	$85,395
Total Expenditures and Transfers	$31,003,048	$14,211,048	$19,941,273	$16,525,619	$2,039,705	$24,635,561	$108,356,254

Each of these six (6) major instructional categories (schools and locations) have their own unique goals and objectives; however, overall they are designed to contribute towards the quality of education of our students. These aligns with the Board Priorities of Achievement, Inclusion, and Innovation.

Instruction - Elementary Schools

Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 14 elementary schools. The overall goals and objectives of the elementary schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2020-2021		2019-2020		Variance	Change %
Elementary Schools		**$31,018,048**		**$33,208,981**	**($2,190,933)**	**-6.60%**
Coalbanks Elementary School	$3,236,290		$3,097,142			
Dr. Gerald B. Probe School	$3,032,129		$3,265,286			
Ecole Agnes Davidson School	$2,883,796		$3,069,384			
Ecole Nicholas Sheran School	$2,881,147		$3,233,485			
Fleetwood Bawden School	$1,932,064		$2,130,002			
Galbraith School	$2,280,391		$2,554,605			
General Stewart School	$827,031		$854,874			
Immanuel Christian Elementary School	$1,648,687		$1,704,526			
Lakeview School	$2,972,593		$3,105,083			
Lethbridge Christian School	$1,409,811		$1,445,329			
Mike Mountain Horse School	$2,908,107		$3,290,435			
Park Meadows School	$1,935,137		$2,052,201			
Senator Buchanan School	$1,776,878		$1,997,653			
Westminster School	$1,293,987		$1,408,976			
Kindergarten Central	$0		$0			
Certificated Staffing		**$28,068,213**		**$28,805,795**	**($737,582)**	**-2.56%**
Uncertificated Staffing		**$1,636,434**		**$2,465,542**	**($829,108)**	**-33.63%**
Contracted and General Services		**$482,958**		**$529,895**	**($46,937)**	**-8.86%**
Supplies		**$803,359**		**$1,278,008**	**($474,649)**	**-37.14%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$12,084**		**$104,741**	**($92,657)**	**-88.46%**
Total Operating Expenditures		**$31,003,048**		**$33,183,981**	**($2,180,933)**	**-6.57%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$15,000**		**$25,000**	**($10,000)**	**-40.00%**
Total Expenditures and Transfers		**$31,018,048**		**$33,208,981**	**($2,190,933)**	**-6.60%**

Elementary Schools is the detailed budget for the Elementary School locations as a group. Decrease in Grades 1-5 enrolment of 55 students (1.23%). Kindergarten enrolment is projected to decrease 5 students (0.62%).

Elementary Schools teaching FTE will decrease by 4.65 FTE (1.79%) of classroom teachers for enrolment reductions (including elementary staffing in the budget allocation clearing center of 2.7 FTE) and the effects of funding reductions in the Instructional programs. Certificated Salaries and Benefits decreased by an approx. $737,600 (2.56%); excluding the effects of the elementary staffing included in the budget allocation clearing center.

Uncertificated Salaries and Benefits decreased by an approx. $829,100 which mostly relates to the reclassification of kindergarten mild/moderate Educational Assistants (EAs - approximately $830,000 of costs). These EAs were included in the elementary group in the prior year; whereas, these staff and related costs were reallocated within the Inclusive Learning group so that all EA staffing is provided through Inclusive Learning (instead of spread-out through separate allocations). This reallocation further allows the Division to review the distribution of EAs throughout the Division based on student needs.

There is an approx. $474,600 (37.14%) decrease in supplies mainly of general supplies and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2019-2020.

Transfers are reduced for the amount of contingency and commitments.

Elementary Schools

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$31,018,048**	**$33,208,981**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$31,018,048**	**$33,208,981**

Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$28,068,213**	**$28,805,795**
Expenditures	**90%**	**87%**

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$1,636,434**	**$2,465,542**
Expenditures	**5%**	**7%**

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Building Maintenance	$34,100	$42,600
Extra Curricular	$11,015	$13,565
Professional Learning	$109,762	$142,057
Consultants	$62,231	$61,147
Postage	$8,350	$8,376
Telephone	$42,700	$43,350
Bussing - Field Trips	$11,800	$11,800
Equipment Repair	$10,750	$11,250
Equipment Rental/Leases	$34,100	$35,600
Printing	$135,500	$139,000
Banquets and Lunches	$5,000	$3,500
Miscellaneous Services	$16,000	$16,000
Travel and Subsistence	$1,650	$1,650
Total	**$482,958**	**$529,895**
Expenditures	**2%**	**2%**

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Supplies	$607,206	$868,530
Media Materials	$26,483	$50,499
Computer Supplies and Software	$28,900	$80,870
Textbooks	$31,655	$45,578
Furniture and Equipment (Under $5000)	$48,115	$137,694
Computer Purchases	$61,000	$94,837
Total	**$803,359**	**$1,278,008**
Expenditures	**3%**	**4%**

Instruction - Elementary Schools

Lethbridge School Division

2020-2021 Preliminary Budget

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Capital Purchases (Over $5000)	$15,000	$25,000
Committments from prior year	$0	$83,848
Prior Year Committed funds	$0	$83,848
Contingency (Unallocated Expense)	$12,084	$20,893
Total Expenditures	**$27,084 0%**	**$129,741 0%**

Expenditures	**$31,018,048**	**$33,208,981**

Summary

	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	$31,018,048	$33,208,981
Total Expenditures	$31,018,048	$33,208,981

Coalbanks Elementary School

Immanuel Christian Elementary School

Dr. Gerald B. Probe School

Lakeview School

Ecole Agnes Davidson School

Lethbridge Christian School

Ecole Nicholas Sheran School

Mike Mountain Horse School

Fleetwood Bawden School

Park Meadows School

Galbraith School

Senator Buchanan School

General Stewart School

Westminster School

Instruction - Elementary Schools

Lethbridge School Division
2020-2021 Preliminary Budget

Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Ecole Agnes Davidson School	Ecole Nicholas Sheran School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	$2,928,777	$2,763,410	$2,615,628	$2,622,214	$1,744,781	$2,067,515	$716,066	$1,465,414	$2,723,068
Uncertificated Salaries and Benefits	$142,679	$160,008	$139,636	$145,056	$110,016	$96,739	$82,252	$96,489	$133,373
Contracted and General Services	$44,000	$35,805	$42,719	$30,029	$42,250	$41,823	$11,727	$32,349	$40,500
Supplies	$120,834	$72,906	$85,813	$83,848	$33,000	$59,314	$16,986	$45,368	$75,652
Transfers	$0	$0	$0	$0	$2,017	$15,000	$0	$9,067	$0
Total	$3,236,290	$3,032,129	$2,883,796	$2,881,147	$1,932,064	$2,280,391	$827,031	$1,648,687	$2,972,593

2019-2020 September 30th Budget

Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Ecole Agnes Davidson School	Ecole Nicholas Sheran School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	$2,672,641	$2,884,435	$2,615,628	$2,894,521	$1,835,550	$2,218,796	$716,066	$1,488,913	$2,723,068
Uncertificated Salaries and Benefits	$250,995	$264,288	$240,929	$143,620	$133,952	$170,402	$93,609	$130,452	$204,075
Contracted and General Services	$44,000	$35,100	$47,335	$41,028	$52,230	$41,823	$11,127	$29,849	$50,500
Supplies	$116,642	$78,207	$162,045	$140,310	$102,629	$104,789	$32,490	$44,706	$96,328
Transfers	$12,864	$3,256	$3,447	$14,006	$5,641	$18,795	$1,582	$10,606	$31,112
Total	$3,097,142	$3,265,286	$3,069,384	$3,233,485	$2,130,002	$2,554,605	$854,874	$1,704,526	$3,105,083

This document compares each of the Elementary School Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - Elementary Schools (Continued)

Lethbridge School Division
2020-2021 Preliminary Budget

Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	$1,260,680	$2,674,658	$1,742,763	$1,613,670	$1,129,569	$28,068,213
Uncertificated Salaries and Benefits	$96,489	$127,900	$110,016	$101,041	$94,740	$1,636,434
Contracted and General Services	$19,600	$48,000	$39,849	$27,345	$26,962	$482,958
Supplies	$33,042	$57,549	$42,509	$33,822	$42,716	$803,359
Transfers	$0	$0	$0	$1,000	$0	$27,084
Total	$1,409,811	$2,908,107	$1,935,137	$1,776,878	$1,293,987	$31,018,048

2019-2020 September 30th Budget

Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	$1,260,680	$2,823,923	$1,777,054	$1,714,524	$1,179,996	$28,805,795
Uncertificated Salaries and Benefits	$118,580	$251,759	$164,382	$169,802	$128,697	$2,465,542
Contracted and General Services	$24,100	$61,526	$34,149	$30,166	$26,962	$529,895
Supplies	$39,351	$138,283	$72,621	$76,500	$73,107	$1,278,008
Transfers	$2,618	$14,944	$3,995	$6,661	$214	$129,741
Total	$1,445,329	$3,290,435	$2,052,201	$1,997,653	$1,408,976	$33,208,981

This document compares each of the Elementary School Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - Middle Schools

Includes all middle schools that provide instruction to students from grade 6 to grade eight. The Division currently operates 4 middle schools. The overall goals and objectives of the middle schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2020-2021		2019-2020		Variance	Change %
Middle Schools		**$14,270,021**		**$14,238,580**	**$31,441**	**0.22%**
Gilbert Paterson Middle School	$4,266,786		$4,369,965			
G.S. Lakie Middle School	$2,785,590		$2,817,367			
Senator Joyce Fairbairn Middle School	$3,284,643		$3,009,721			
Wilson Middle School	$3,933,002		$4,041,527			
Certificated Staffing		**$12,576,541**		**$12,429,293**	**$147,248**	**1.18%**
Uncertificated Staffing		**$800,740**		**$783,356**	**$17,384**	**2.22%**
Contracted and General Services		**$298,139**		**$300,239**	**($2,100)**	**-0.70%**
Supplies		**$530,628**		**$676,214**	**($145,586)**	**-21.53%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$5,000**		**$49,478**	**($44,478)**	**-89.89%**
Total Operating Expenditures		**$14,211,048**		**$14,238,580**	**($27,532)**	**-0.19%**
Transfers - Reserves Allocations		**$11,908**		**$0**	**$11,908**	**100.00%**
Transfers - Board Funded Capital		**$47,065**		**$0**	**$47,065**	**100.00%**
Total Expenditures and Transfers		**$14,270,021**		**$14,238,580**	**$31,441**	**0.22%**

Middle Schools is the detailed budget for the Middle School locations as a group. Student enrolment will increase by 171 students (6.50%) across the four middle schools.

Middle Schools teaching FTE will increase by 2.86 FTE (2.57%) of classroom teachers for enrolment growth (including middle school staffing in the budget allocation clearing center of 1.4 FTE) and the effects of funding reductions in the Instructional programs. Certificated Salaries and Benefits increased by an approx. $147,200 (1.18%); excluding the effects of the middle school staffing included in the budget allocation clearing center.

Uncertificated Salaries and Benefits increased by an approx. $17,400 which mostly relates to an increase of 2.0 FTE for Student Support Workers; whereas, this increase is somewhat offset by the 0.8 FTE reduction in FSLC funded through middle schools.

There is an approx. $145,600 (21.53%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2019-2020.

Total net Transfers had an approx. $14,500 increase as there were additional capital purchases planned and a slight allocation to future projects (operating reserves); whereas, these increases were somewhat offset by the reductions of the 2019-2020 September 30th budget commitments.

Instruction - Middle Schools

Lethbridge School Division

2020-2021 Preliminary Budget

Middle Schools

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$14,270,021**	**$14,238,580**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$14,270,021**	**$14,238,580**

Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$12,576,541**	**$12,429,293**
Expenditures	**88%**	**87%**

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$800,740**	**$783,356**
Expenditures	**6%**	**6%**

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Building Maintenance	$29,000	$29,000
Extra Curricular	$18,000	$18,000
Professional Learning	$45,000	$50,000
Consultants	$6,000	$6,000
Postage	$13,500	$14,000
Telephone	$25,000	$25,000
Bussing - Field Trips	$10,000	$11,000
Equipment Repair	$13,000	$13,000
Equipment Rental/Leases	$15,000	$15,600
Dues/Fees	$5,000	$5,000
Printing	$63,000	$58,000
Miscellaneous Services	$23,275	$23,275
Travel and Subsistence	$2,000	$2,000
Co-curricular	$30,364	$30,364
Total	**$298,139**	**$300,239**
Expenditures	**2%**	**2%**

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Supplies	$339,164	$405,387
Media Materials	$20,000	$20,000
Computer Supplies and Software	$42,399	$73,024
Textbooks	$32,500	$42,500
Furniture and Equipment (Under $5000)	$96,565	$135,303
Total	**$530,628**	**$676,214**
Expenditures	**4%**	**5%**

Instruction - Middle Schools

Lethbridge School Division

2020-2021 Preliminary Budget

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Capital Purchases (Over $5000)	$47,065	$0
Committments from prior year	$0	$44,478
Prior Year Committed funds	$0	$44,478
Reserves	$11,908	$0
Contingency (Unallocated Expense)	$5,000	$5,000
Total	**$63,973**	**$49,478**
Expenditures	**0%**	**0%**

Expenditures	**$14,270,021**	**$14,238,580**

Summary

	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	$14,270,021	$14,238,580
Total Expenditures	$14,270,021	$14,238,580
Variance	**$0**	**$0**

Gilbert Paterson Middle School

Senator Joyce Fairbairn Middle School

G.S. Lakie Middle School

Wilson Middle School

Instruction - Middle Schools

Lethbridge School Division

2020-2021 Preliminary Budget

Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	$3,807,253	$2,440,676	$2,823,923	$3,504,689	$12,576,541
Uncertificated Salaries and Benefits	$192,947	$174,103	$235,461	$198,229	$800,740
Contracted and General Services	$66,521	$70,922	$102,000	$58,696	$298,139
Supplies	$148,000	$87,981	$123,259	$171,388	$530,628
Transfers	$52,065	$11,908	$0	$0	$63,973
Total	$4,266,786	$2,785,590	$3,284,643	$3,933,002	$14,270,021

2019-2020 September 30th Budget

Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	$3,868,774	$2,412,437	$2,622,214	$3,525,868	$12,429,293
Uncertificated Salaries and Benefits	$214,521	$204,733	$179,894	$184,208	$783,356
Contracted and General Services	$66,521	$73,022	$97,000	$63,696	$300,239
Supplies	$198,865	$111,413	$110,490	$255,446	$676,214
Transfers	$21,284	$15,762	$123	$12,309	$49,478
Total	$4,369,965	$2,817,367	$3,009,721	$4,041,527	$14,238,580

This document compares each of the Middle School Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - High Schools

Includes all high schools that provide instruction to students from grade nine to grade twelve (except Immanuel Christian Secondary School that is from grade six to grade twelve). The Division currently operates 5 high schools. The overall goals and objectives of the high schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2020-2021		2019-2020		Variance	Change %
High Schools		**$19,964,603**		**$20,703,328**	**($738,725)**	**-3.57%**
Chinook High School	$6,323,700		$6,710,440			
Immanuel Christian Secondary School	$1,918,877		$1,965,814			
Lethbridge Collegiate Institute	$4,730,506		$4,742,595			
Winston Churchill High School	$1,968,799		$1,935,961			
Victoria Park High School	$5,022,721		$5,348,518			
Certificated Staffing		**$17,235,927**		**$17,260,637**	**($24,710)**	**-0.14%**
Uncertificated Staffing		**$1,257,128**		**$1,366,583**	**($109,455)**	**-8.01%**
Contracted and General Services		**$656,944**		**$779,757**	**($122,813)**	**-15.75%**
Supplies		**$791,274**		**$1,032,462**	**($241,188)**	**-23.36%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$0**		**$100,560**	**($100,560)**	**-100.00%**
Total Operating Expenditures		**$19,941,273**		**$20,539,999**	**($598,726)**	**-2.91%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$23,330**		**$163,329**	**($139,999)**	**-85.72%**
Total Expenditures and Transfers		**$19,964,603**		**$20,703,328**	**($738,725)**	**-3.57%**

The Division High Schools also offer the following:
- Chinook High School offers Advanced Placement Programing
- Immanuel Christian High School offers Alternative Christian Education
- Lethbridge Collegiate Institute offers Advanced Placement Programing
- Winston Churchill High School offers International Baccalaureate Programming
- Victoria Park High School offers Alternative Learning Opportunities

All of the high school are also participating in the Dual-Credit programs, which allow for post-secondary credits to be earned by students for completion of the these courses.

High Schools is the detailed budget for the High School locations as a group. Overall high school student enrolment is projected to increase 151 students (4.50%) for Grades 9-12.

High Schools teaching FTE will increase by 0.66 FTE (0.42%) of classroom teachers for enrolment growth (including high school staffing in the budget allocation clearing center of 1.0 FTE) and the effects of funding reductions in the Instructional programs. Certificated Salaries and Benefits decreased by an approx. $24,700 (0.14%); excluding the effects of the high school staffing included in the budget allocation clearing center.

Uncertificated Salaries and Benefits decreased by an approx. $109,500 (8.01%) which mostly relates to an decrease of 1.6 FTE for administrative support and assistants and that there was a decrease in the estimated cost of business support staffing (with staffing changes)

here is an approx. $241,200 (23.36%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2019-2020.

Total net Transfers had an approx. $240,600 decrease as there were additional capital purchases planned and a slight allocation to future projects (operating reserves); whereas, these increases were somewhat offset by the reductions of the 2019-2020 September 30th budget commitments.

Instruction - High Schools

Lethbridge School Division

2020-2021 Preliminary Budget

High Schools

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$19,964,603**	**$20,703,328**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$19,964,603**	**$20,703,328**

Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$17,235,927**	**$17,260,637**
Expenditures	**86%**	**83%**

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$1,257,128**	**$1,366,583**
Expenditures	**6%**	**7%**

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Building Maintenance	$45,314	$53,500
Extra Curricular	$49,733	$49,733
Professional Learning	$83,564	$94,354
Consultants	$27,350	$38,400
Postage	$22,645	$23,145
Telephone	$40,500	$37,500
Bussing - Field Trips	$36,750	$36,750
Equipment Repair	$62,000	$59,000
Building Rentals	$27,000	$27,400
Equipment Rental/Leases	$20,000	$18,000
Printing	$115,200	$122,200
Banquets and Lunches	$2,000	$2,000
Miscellaneous Services	$62,978	$160,365
Travel and Subsistence	$17,400	$10,900
Co-curricular	$44,510	$46,510
Total	**$656,944**	**$779,757**
Expenditures	**3%**	**4%**

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Supplies	$472,265	$488,457
Media Materials	$37,400	$38,100
Computer Supplies and Software	$55,300	$222,230
Textbooks	$110,309	$104,649
Furniture and Equipment (Under $5000)	$74,000	$130,209
Computer Purchases	$42,000	$48,817
Total	**$791,274**	**$1,032,462**
Expenditures	**4%**	**5%**

Instruction - High Schools

Lethbridge School Division
2020-2021 Preliminary Budget

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Capital Purchases (Over $5000)	$23,330	$163,329
Committments from prior year	$0	$100,560
Prior Year Committed funds	$0	$100,560
Total Expenditures	**$23,330**	**$263,889**
	0%	**1%**

Expenditures	**$19,964,603**	**$20,703,328**

Summary

	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	$19,964,603	$20,703,328
Total Expenditures	$19,964,603	$20,703,328
Variance	**$0**	**$0**

Chinook High School

Winston Churchill High School

Immanuel Christian Secondary School

Victoria Park High School

Lethbridge Collegiate Institute

Instruction - High Schools

Lethbridge School Division
2020-2021 Preliminary Budget

Expenditures

CategoryName	Chinook High School	Immanuel Christian Secondary School	Lethbridge Collegiate Institute	Victoria Park High School	Winston Churchill High School	Total
Certificated Salaries and Benefits	$5,294,855	$1,664,012	$4,276,226	$1,714,524	$4,286,310	$17,235,927
Uncertificated Salaries and Benefits	$426,612	$108,829	$249,178	$154,442	$318,067	$1,257,128
Contracted and General Services	$229,379	$47,200	$123,222	$37,500	$219,643	$656,944
Supplies	$349,524	$98,836	$81,880	$62,333	$198,701	$791,274
Transfers	$23,330	$0	$0	$0	$0	$23,330
Total	$6,323,700	$1,918,877	$4,730,506	$1,968,799	$5,022,721	$19,964,603

2019-2020 September 30th Budget

Expenditures

CategoryName	Chinook High School	Immanuel Christian Secondary School	Lethbridge Collegiate Institute	Victoria Park High School	Winston Churchill High School	Total
Certificated Salaries and Benefits	$5,395,709	$1,699,311	$4,245,969	$1,603,585	$4,316,063	$17,260,637
Uncertificated Salaries and Benefits	$432,564	$107,750	$288,870	$154,427	$382,972	$1,366,583
Contracted and General Services	$258,559	$47,200	$102,228	$49,800	$321,970	$779,757
Supplies	$534,988	$108,285	$86,880	$125,788	$176,521	$1,032,462
Transfers	$88,620	$3,268	$18,648	$2,361	$150,992	$263,889
Total	$6,710,440	$1,965,814	$4,742,595	$1,935,961	$5,348,518	$20,703,328

This document compares each of the High School Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - Inclusive Learning

Includes the instructional budget centers relating to inclusive learning supports throughout the Division and its school locations.

Spending by Program	2020-2021		2019-2020		Variance	Change %
Inclusive Learning		**$16,525,619**		**$17,203,391**	**($677,772)**	**-3.94%**
Inclusive Learning Supports	$11,735,810		$9,219,344			
Counselling	$2,402,148		$2,592,213			
English as a Second Language (ESL)	$185,800		$185,800			
Program Unit Funding (PUF)	$1,731,150		$4,499,999			
Making Connections Programs	$470,711		$706,035			
Certificated Staffing		**$2,506,675**		**$2,883,110**	**($376,435)**	**-13.06%**
Uncertificated Staffing		**$13,085,669**		**$13,671,144**	**($585,475)**	**-4.28%**
Contracted and General Services		**$801,394**		**$495,004**	**$306,390**	**61.90%**
Supplies		**$127,585**		**$151,937**	**($24,352)**	**-16.03%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$4,296**		**$2,196**	**$2,100**	**95.63%**
Total Operating Expenditures		**$16,525,619**		**$17,203,391**	**($677,772)**	**-3.94%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$16,525,619**		**$17,203,391**	**($677,772)**	**-3.94%**

The Inclusive Learning category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

Inclusive Learning Supports:
Inclusive Learning Supports in Lethbridge School Division provides programming and support aimed at assisting students with mild, moderate and severe disabilities including the gifted and talented as well as support for English Language Learners. An inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age.

The Inclusive Learning Supports budget includes the cost of administering Inclusive Education Programs. These costs include the Director of Student Services, psychologists, itinerant behaviour assistants and clerical support. These positions provided administrative support for, as well as, assessment, program development and student monitoring.

Counselling:
After consultations with staff, students, parents, and the community on how to strengthen the emotional health of students at the Division's Town Hall meeting held in February 2013, a new counselling program has been developed to provide universal counseling supports to students at middle school and high school. A team approach will be implemented that will provide a continuum of supports to students from general support, career guidance, counseling, and therapy; ensuring that students receive the emotional supports they need.

The centralized model enhances counseling supports by adding family liaison counselors and career practitioners to the counselling teams and has Teachers, FNMI liaisons, Student support workers, career practitioners, and family liaison workers working together to provide support to students and families.

English as a Second Language (ESL):
The English as a Second Language (ESL) program provides coordination of professional learning opportunities for staff providing English as a Second Language services.

Program Unit Funding (PUF):
Program Unit Funding (PUF) is provided to approved Early Childhood Services (ECS) operators for children with severe disabilities who require additional support beyond that offered in a regular ECS program. Funding is provided for individual programs that meet the educational needs of children with severe disabilities. Program Unit Funding is only available for pre-Kindergarten (pre-K) children for each eligible child who is at least two years eight months (2 years, 8 months) of age on September 1 and less than four years eight months (4 years, 8 months) of age on September 1. The Program Unit Funding personnel allocation provides for individual assistant support for students with severe disabilities.

Prior to the new Provincial Funding Framework (effective for the 2020/2021 budget), this PUF program was available for a maximum of three years to each eligible child at least two years six months (2 years, 6 months) and less than six years (6 years). These changes in the age of children had a significant impact on the PUF programs.

Contract and General Services includes provision for Speech/Language Therapy, and contracted space in private pre-school settings as determined by the Director of Student Services.

Making Connections Programs:
Making Connections #1 is funded by the provincial government through Southwest Child and Family Services. Making Connections #2 is funding through the Family Centre. Making Connections #3 is funded by the provincial government through Alberta Mental Health. Making Connections #4 is funded by the City of Lethbridge through Family and Community Social Services (FCSS). Making Connections #5 is funded by the provincial government through Family Resource Network.

Making Connections #1, #2 & #4 were not renewed for 2020/2021.

Making Connections is a school based family support program available in all Lethbridge School Division elementary schools and Wilson Middle School. The purpose of the Making Connections program is to ensure that all children, youth and families have equal opportunities for healthy development leading to physical, social and emotional well-being. The program model reflects a continuum of service from universal programming, targeted services, and intensive supports to external referrals as required. At all levels of the continuum the focus is on the promotion of the skills and knowledge required for children and families to build on their strengths, address challenges, cope with adversity and increase their capacity to care for themselves and others. This assistance is provided within a school setting, where children spend most of their time and families often seek support.



Instruction - Inclusive Learning

Lethbridge School Division
2020-2021 Preliminary Budget

Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding	Making Connections #1 - SWCFS	Making Connections #2 - Parent Link	Making Connections #3 - Alberta Mental Health	Making Connections #4 - FCSS	Making Connections #5 - Family Resource	Total
Certificated Salaries and Benefits	$596,807	$1,447,218	$113,023	$349,627						$2,506,675
Uncertificated Salaries and Benefits	$10,393,644	$920,998	$58,469	$1,276,512	$0	$0	$353,586	$0	$82,460	$13,085,669
Contracted and General Services	$673,100	$29,636	$8,908	$81,000	$0	$0	$8,750	$0		$801,394
Supplies	$72,259		$5,400	$24,011	$0	$0	$18,375	$0	$7,540	$127,585
Transfers	$0	$4,296	$0	$0	$0	$0	$0	$0		$4,296
Total	$11,735,810	$2,402,148	$185,800	$1,731,150	$0	$0	$380,711	$0	$90,000	$16,525,619

2019-2020 September 30th Budget

Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding	Making Connections #1 - SWCFS	Making Connections #2- Parent Link	Making Connections #3- Alberta Mental Health	Making Connections #4- FCSS	Making Connections #5 - Family Resource	Total
Certificated Salaries and Benefits	$648,745	$1,447,218	$113,023	$674,124						$2,883,110
Uncertificated Salaries and Benefits	$8,236,084	$1,113,163	$58,469	$3,615,032	$85,659	$26,313	$357,269	$179,155	$0	$13,671,144
Contracted and General Services	$250,500	$29,636	$8,908	$169,000	$3,440	$0	$14,960	$18,560	$0	$495,004
Supplies	$84,015		$5,400	$41,843	$8,391	$196	$8,482	$3,610	$0	$151,937
Transfers	$0	$2,196	$0	$0	$0	$0	$0	$0	$0	$2,196
Total	$9,219,344	$2,592,213	$185,800	$4,499,999	$97,490	$26,509	$380,711	$201,325	$0	$17,203,391

This document compares each of the Inclusive Learning Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the program's expenditures by object category.

For Budget 2020/2021, the following are the significant changes within Inclusive Learning:

- **Inclusive Learning Supports** - Uncertificated Salaries and Benefits decreased by an approx. $585,500 (4.28%); whereas, this includes a $215,000 decreases of net 5.62 FTE educational assistants directly in inclusive education; whereas, when this is combined with the 19.5 FTE reclassification of EAs from Elementary, the total applicable reduction is 25.1 FTE of educational assistants

	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**

  Overall, there was significant increase in the 2020/2021 Inclusive Learning Supports allocation as this budget center was reallocated the EAs from the elementary schools and to cover the previous supports provided by the Regional Collaborative Service Delivery (RCSD) program (including contracting of Occupational Therapists).

- **Program Unit Funding (PUF)** - there was a significant reduction in the available funding with the new Funding Framework resulting in decrease by 3.70 FTE PUF teachers and a total of 45.38 FTE reduction in EAs (effectively 2/3 reduction based on available funding).

- **Making Connections Programs** - there was decrease in the Making Connections grant funding as Making Connections #1 (Southwest Child and Family Services), #2 (Family Centre) & #4 (FCSS) were not renewed for 2020/2021. Making Connections #5 (Family Resource Network) was added in the year. Overall there was a 4.1 FTE reduction of Making Connections staff and other reductions as a result of these grant reductions.

Instruction - Inclusive Learning

Lethbridge School Division

2020-2021 Preliminary Budget

Inclusive Learning Supports

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenue And Allocations To Budget Center	**$16,525,619** **100%**	**$17,203,391** **100%**

Revenue And Allocations To Budget Center	**$16,525,619**	**$17,203,391**

Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Expenditures	**$2,506,675** **15%**	**$2,883,110** **17%**

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Expenditures	**$13,085,669** **79%**	**$13,671,144** **79%**

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Professional Learning	$148,636	$157,136
Consultants	$520,000	$170,000
Telephone	$1,650	$3,250
Dues/Fees	$36,500	$41,500
Miscellaneous Services	$55,000	$53,000
Travel and Subsistence	$8,000	$17,000
Car Allowances	$31,608	$53,118
Total Expenditures	**$801,394** **5%**	**$495,004** **3%**

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Supplies	$87,585	$106,937
Computer Supplies and Software	$20,000	$20,000
Furniture and Equipment (Under $5000)	$20,000	$25,000
Total Expenditures	**$127,585** **1%**	**$151,937** **1%**

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Contingency (Unallocated Expense)	$4,296	$2,196
Total Expenditures	**$4,296** **0%**	**$2,196** **0%**

Expenditures	**$16,525,619**	**$17,203,391**

Summary

	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	$16,525,619	$17,203,391
Total Expenditures	$16,525,619	$17,203,391
Variance	**$0**	**$0**

Instruction - Technology

Includes the technology budget center, which provides technology and support through the Division and its school locations. The Technology Program is based on a standards-driven plan to provide the infrastructure to support current and future needs, trends and applications in the School Division for the implementation of information and communication technology. The overall goals and objectives of the technology program includes providing the technology and applicable software and resources to assist in the Division providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2020-2021		2019-2020		Variance	Change %
Technology		**$2,639,705**		**$2,712,360**	**($72,655)**	**-2.68%**
Technology	$2,639,705		$2,712,360			
Certificated Staffing		**$165,931**		**$165,931**	**$0**	**0.00%**
Uncertificated Staffing		**$1,083,086**		**$1,075,602**	**$7,484**	**0.70%**
Contracted and General Services		**$434,639**		**$434,639**	**$0**	**0.00%**
Supplies		**$439,949**		**$520,088**	**($80,139)**	**-15.41%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**($83,900)**		**($83,900)**	**$0**	**0.00%**
Total Operating Expenditures		**$2,039,705**		**$2,112,360**	**($72,655)**	**-3.44%**
Transfers - Reserves Allocations		**$600,000**		**$600,000**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$2,639,705**		**$2,712,360**	**($72,655)**	**-2.68%**

Instruction - Technology

Lethbridge School Division
2020-2021 Preliminary Budget ***2019-2020 September 30th Budget***

Expenditures

CategoryName	Technology	Total
Certificated Salaries and Benefits	$165,931	$165,931
Uncertificated Salaries and Benefits	$1,083,086	$1,083,086
Contracted and General Services	$434,639	$434,639
Supplies	$439,949	$439,949
Transfers	$516,100	$516,100
Total	$2,639,705	$2,639,705

CategoryName	Technology	Total
Certificated Salaries and Benefits	$165,931	$165,931
Uncertificated Salaries and Benefits	$1,075,602	$1,075,602
Contracted and General Services	$434,639	$434,639
Supplies	$520,088	$520,088
Transfers	$516,100	$516,100
Total	$2,712,360	$2,712,360

This document compares the Technology Budget for the 2020-2021 school year with the 2019-2020 school year. The Budget shows a comparative of the program's expenditures by object category.

For Budget 2020/2021, the following are the significant changes:

- **Technology** - there was an overall $72,700 reduction to technology relates to a one-time 3% reduction for 2020/2021 to assist in balancing the enrolment growth as part of the Instructional Budget Allocations (reduced the budgeted technology supplies for computer purchase).

Technology

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$2,639,705**	**$2,712,360**
Revenue And Allocations To Budget Center	**100%**	**100%**

Revenue And Allocations To Budget Center	**$2,639,705**	**$2,712,360**

Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$165,931**	**$165,931**
Expenditures	**6%**	**6%**

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total	**$1,083,086**	**$1,075,602**
Expenditures	**41%**	**40%**

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Professional Learning	$15,000	$15,000
Consultants	$5,000	$5,000
Telephone	$12,000	$12,000
Wide Area Network (WAN) Communications	$321,688	$321,688
Server Evergreen	$5,000	$5,000
Banquets and Lunches	$3,500	$3,500
Technology Department Costs	$26,798	$26,798
Multimedia Infrastructure Repairs	$17,053	$17,053
Travel and Subsistence	$6,600	$6,600
Car Allowances	$22,000	$22,000
Total	**$434,639**	**$434,639**
Expenditures	**16%**	**16%**

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Computer Supplies and Software	$320,088	$320,088
Computer Purchases	$119,861	$200,000
Total	**$439,949**	**$520,088**
Expenditures	**17%**	**19%**

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Capital Purchases (Over $5000)	$600,000	$600,000
Transfers to (-) / from other sites (+)	($83,900)	($83,900)
Total	**$516,100**	**$516,100**
Expenditures	**20%**	**19%**

Expenditures	**$2,639,705**	**$2,712,360**

Summary

	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	$2,639,705	$2,712,360
Total Expenditures	$2,639,705	$2,712,360
Variance	**$0**	**$0**

Instruction - Other Instructional Programs

Includes all of the other instructional programs other than the actual school locations, Inclusive Learning and Technology budget centers. Many of the services that are provided in each of these budget centers are available to students throughout the Division.

Spending by Program	2020-2021		2019-2020		Variance	Change %
Other Instructional Programs		**$23,938,258**		**$21,359,301**	**$2,578,957**	**12.07%**
Division of Instructional Services	$667,554		$843,473			
Early Education Program	$959,242		$1,264,884			
Shared Instructional Services	$10,539,028		$9,806,554			
School Generated Funds (SGF)	$6,312,715		$6,481,461			
CAMP (Lethbridge Regional Hospital School)	$219,697		$212,807			
Community Outreach School	$172,150		$172,150			
Developing Lifelong Assets Program	$172,150		$172,150			
Distance Learning Program	$55,845		$55,845			
Dual-Credit Program	$154,500		$154,500			
First Nations, Metis and Inuit Program	$612,499		$671,315			
Harbour House School	$169,958		$171,228			
High School Off Campus Program	$301,409		$301,409			
International Services	$300,000		$315,500			
Pitawani School	$333,176		$347,720			
Poverty Intervention Committee	$3,000		$91,058			
Ready-Set-Go Program	$45,000		$45,000			
Stafford Ridge School (AADAC)	$255,942		$252,247			
Budget Allocation Clearing	$2,664,393		$0			
Certificated Staffing		**$11,873,882**		**$10,609,963**	**$1,263,919**	**11.91%**
Uncertificated Staffing		**$2,408,269**		**$2,386,361**	**$21,908**	**0.92%**
Contracted and General Services		**$1,411,896**		**$1,410,579**	**$1,317**	**0.09%**
Supplies		**$7,999,873**		**$6,942,811**	**$1,057,062**	**15.23%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$244,338**		**$9,587**	**$234,751**	**2448.64%**
Total Operating Expenditures		**$23,938,258**		**$21,359,301**	**$2,578,957**	**12.07%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$23,938,258**		**$21,359,301**	**$2,578,957**	**12.07%**

The Other Instructional Programs category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

Division of Instructional Services:
The Division of Instructional Services relates to activities of certificated and uncertificated staff across the school jurisdiction that provide system based instruction services to such things as support for implementation of instruction and curriculum, coordination of in-service instruction, assist teachers on program delivery, and implementation of system wide educational change initiatives. These activities are at the discretion of the board and are budgeted at the system level as a part of the System Instructional Support program rather than at the school level.

Early Education Programs:
Early Education Programs (EEP), also known as Pre-school, is an early education program that provides support for children with Mild Moderate needs through 20 early education programs.

Shared Instructional Program:
Shared Instructional Services includes programs and expenditures that provide support to the schools within the jurisdiction. Staffing expenditures include principal and assistant principal administrative allowances, provision for sick leave, and professional learning for staff of the jurisdiction.

School Generated Funds:
School Generated Funds (SGF) includes revenues and associated expenditures related to school activities that are not curricular in nature. These activities include fees, fundraising, and donations for sports, clubs, travel groups, band, choir, and other student related activities at the school level. These are all included within the SGF Operating Fund.

CAMP (Lethbridge Regional Hospital School):
CAMP (Lethbridge Regional Hospital School program) is both an inpatient and outpatient program for youth who require psychiatric treatment and mental health services as well as those patients requiring specialized assistance with school curriculum. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

Community Outreach School:
The Community Outreach School provides an alternate educational program for children aged 12 to 15 who have not experienced success in a traditional school setting.

Developing Lifelong Assets Program:
The Developing Lifelong Assets Program is a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting which meets their academic and psychosocial needs. Through therapy these youth can receive a level of care which greatly enhances their opportunity to integrate into the main stream education program and be successful in graduating and becoming productive citizens.

Distance Learning Program:
The Distance Learning program provides instructional support for students who receive instruction partially at school and at home.

Dual-Credit Program:
The Dual-Credit programs are being offered throughout the Division's high school, which allow for students to earn post-secondary credits (i.e. College/University) upon completion of the these courses. These courses include Liberal Education, Management, Cinema, and Mechanic courses. Certain high schools will offer these programs at their location and these programs will be made available to all of the high school students within the Division.

First Nations and Métis and Inuit Program:
The First Nations Métis and Inuit (FNMI) Program provides ongoing support for aboriginal students in their efforts to obtain an education, and provide opportunities for aboriginal students to study and experience their own and other aboriginal cultures and lifestyles

Harbour House School:
Harbour House School provides interim education and support to students of women who reside at the Women's Emergency Shelter. The program is designed to meet the individual needs of the students who attend. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

High School Off Campus Program:
High Schools in Lethbridge School Division have been providing students with opportunities to gain valuable learning opportunities through work placements for many years. Support provided to students from all high schools will now be centralized in 2014-2015 to provide greater opportunities for students to gain valuable work experience and educational opportunities in the High School Off Campus Program. Support to this program includes a teacher and administrative support staff.

International Services:
The International Services program is a program that started in 2011-2012 to attract and provide education opportunities to students who live outside of Canada. The International Services program recruits and places International students within Lethbridge School Division schools to provide a progressive engaging educational experience for all our students. A 0.6 full time equivalent (FTE) teaching position assists in administering this program.

Pitawani School:
Pitawani School is attached to the Sifton Family and Youth Services site and provides educational programming to students who reside in the centre who have behavioural and emotional difficulties as well as students who are in Secure Services. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

Poverty Intervention Committee:
Established as a committee of the Board of Trustees to provide support to help school supporting the breakfast programs, food, and clothing for students in need. The work of the committee is supported through donations and through financial support of the Division.

Ready-Set-Go Program:
The Ready-Set-Go is an initiative that provides school supplies, backpacks, clothing, and many other goods and services to children in need during a back-to-school fair, held before the first day of school each year.

Stafford Ridge School (AADAC):
Stafford Ridge Outreach School is located at AADAC's Youth Residential Treatment Centre. It is a co-ed residential school within a 12 week voluntary addictions treatment program. At any particular time, there are a maximum of 8 youth, aged 12-18 years. Students participate in daily addictions treatment. While the primary focus is addictions treatment, the school staff keeps in contact with students' home schools in order to build and maintain each student's academic program. Stafford Ridge makes every effort to build on the strengths of students while remaining sensitive to their individual needs. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

Budget Allocation Clearing:
The Budget Allocation Clearing cost center is funding that has been allocated towards a specific purpose; however, at the time of the preliminary budget was developed, the funding is still to be determined which schools/locations will receive the funding.

Instruction - Other Instructional Programs

Lethbridge School Division
2020-2021 Preliminary Budget

Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program	Dual-Credit Program
Certificated Salaries and Benefits	$408,315	32944	$9,260,792		$147,692	$100,854	$100,854	$54,345	$63,034
Uncertificated Salaries and Benefits	$124,305	$785,384	$367,689		$62,186	$48,116	$48,116		6094
Contracted and General Services	$44,888	$75,000	$584,688		$819	$12,956	$7,375	$500	$75,372
Supplies	$90,046	$25,914	$325,000	$6,312,715	$9,000	$6,781	$15,805	$1,000	$10,000
Transfers	$0	$40,000	$859		$0	$3,443	$0	$0	$0
Total	$667,554	$959,242	$10,539,028	$6,312,715	$219,697	$172,150	$172,150	$55,845	$154,500

2019-2020 September 30th Budget

Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program	Dual-Credit Program
Certificated Salaries and Benefits	$521,338		$8,642,195		$147,692	$100,854	$100,854	$54,345	$63,034
Uncertificated Salaries and Benefits	$154,124	$1,146,622	$367,689		$51,580	$46,616	$46,616		6193
Contracted and General Services	$44,888	$86,550	$740,526		$2,500	$14,456	$8,875	$500	$75,273
Supplies	$123,123	$31,712	$50,000	$6,481,461	$11,035	$6,781	$15,805	$1,000	$10,000
Transfers	$0	$0	$6,144		$0	$3,443	$0	$0	$0
Total	$843,473	$1,264,884	$9,806,554	$6,481,461	$212,807	$172,150	$172,150	$55,845	$154,500

This document compares each of the Other Instructional Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the program's expenditures by object category.

Instruction - Other Instructional Programs (Continued)

Lethbridge School Division
2020-2021 Preliminary Budget

Expenditures

CategoryName	First Nations, Metis and Inuit Program	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Ready-Set-Go Program	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	$285,113	$145,776	$113,023	$81,667	$254,628			$190,483	$634,362	$11,873,882
Uncertificated Salaries and Benefits	$211,270	$17,387	$108,884	$24,990	$68,385			$55,468	$479,995	$2,408,269
Contracted and General Services	$87,325	$1,846	$69,529	$188,343	$1,555			$1,700	$260,000	$1,411,896
Supplies	$28,791	$4,949	$9,973	$5,000	$8,608	$3,000	$45,000	$8,291	$1,090,000	$7,999,873
Transfers	$0	$0		0	$0	$0		$0	$200,036	$244,338
Total	$612,499	$169,958	$301,409	$300,000	$333,176	$3,000	$45,000	$255,942	$2,664,393	$23,938,258

2019-2020 September 30th Budget

Expenditures

CategoryName	First Nations, Metis and Inuit Program	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Ready-Set-Go Program	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	$178,939	$147,692	$113,023	$81,667	$267,847			$190,483	0	$10,609,963
Uncertificated Salaries and Benefits	$293,485	$17,587	$107,677	$24,019	$68,585			$55,568	0	$2,386,361
Contracted and General Services	$170,100	$1,000	$69,529	$193,127	$1,555			$1,700		$1,410,579
Supplies	$28,791	$4,949	$11,180	$16,687	$9,733	$91,058	$45,000	$4,496	$0	$6,942,811
Transfers	$0	$0		0	$0	$0		$0	$0	$9,587
Total	$671,315	$171,228	$301,409	$315,500	$347,720	$91,058	$45,000	$252,247	$0	$21,359,301

This document compares each of the Other Instructional Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the program's expenditures by object category.

For Budget 2020/2021, the following are the significant changes within the Other Instructional Programs:

- **Division of Instructional Services** - The majority of the decrease relates to the removal of the Literacy Lead Teacher position (which these responsibilities were consolidated in with the English-as-a-Second Language lead teacher position).

- **Early Education Program (EEP)** - The majority of the decrease relates reductions in available funding with the new Funding Framework (reduced based rates and use of the weighted moving averages). This reduced the amount of EEP managers and educational assistants.

- **Shared Instructional Services** - The majority of the decrease relates to that the prior year had $718,600 average teacher cost savings included in the 2019/2020 operating budget for the completion which was eliminated in 2020/2021 as overall average teacher costs increased with staff grid movements. There was also $275,000 in start-up costs for SouthEast Elementary School included in the budget.

- **School Generated Funds** - There is a projected decrease in the school-based activities, including fundraising and school-based activities.

- **First Nations, Métis and Inuit (FNMI) Program** - Although this FNMI program has allocated similar funding as the prior year; there was some changes within the budget center allocations. The FNMI budget increased its certificated staffing for the Teacher of FNMI Education position. There was also a reduction in the amount of FNMI Liaisons as the Division has not been able to hire and retain all of these budgeted positions, added a Family School Liaison Counsellor (FSLC) and reduced some consulting costs.

- **Poverty Intervention Committee** - The prior year included a significant amount of one-time reserve funding that was carried forward from prior years. A large portion of these funds were used in 2019/2020 and at this time have not included carry-forward funding into 2020/2021.

- **Budget Allocation Clearing** - This program/cost center relates to the funding that has been allocated towards a specific purpose; however, at the time of the preliminary budget was developed, the funding is still to be determined which schools/locations will receive the funding. This includes some teaching staff allocations available for Elementary and Middle Schools (to be allocated by Human Resources and Instructional Services) while trying to maintain reasonable class sizes. With the total projected carry-forward funding of $1.9 million from 2019/2020 (required Ministerial Approval for carry-forward funding - approved in preliminary budget); these carry-forward funding has been allocated within this budget for $120,000 for additional substitute teacher costs, $480,000 for additional educational assistants, $260,000 for additional contracted/general services at schools, $840,000 for additional supplies and equipment at schools, and $200,000 of carry-forward commitments for schools. This will be updated in the fall budget to account for the final allocations that are determined.

Instruction - Other Instructional Programs

Other Instructional Supports

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenue And Allocations To Budget Center	**$23,938,258 100%**	**$21,359,301 100%**

Revenue And Allocations To Budget Center	**$23,938,258**	**$21,359,301**

Expenditures

Certificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Expenditures	**$11,873,882 50%**	**$10,609,963 50%**

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Expenditures	**$2,408,269 10%**	**$2,386,361 11%**

Contracted and General Services	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Employee Assistance	$16,800	$16,800
Insurance/Bond Premium	$37,500	$37,950
District Health and Wellness Committee	$24,000	$24,000
Professional Learning	$441,129	$393,383
Consultants	$439,976	$428,867
Postage	$50	$50
Telephone	$500	$1,000
Bussing - Field Trips	$15,375	$17,875
Equipment Repair	$19,562	$19,562
Dues/Fees	$143,608	$231,158
Printing	$2,050	$2,050
Advertising	$7,700	$7,700
Banquets and Lunches	$10,000	$10,000
Miscellaneous Services	$196,090	$162,628
Travel and Subsistence	$14,075	$14,075
Car Allowances	$43,481	$43,481
Total Expenditures	**$1,411,896 6%**	**$1,410,579 7%**

Instruction - Other Instructional Programs

Lethbridge School Division

2020-2021 Preliminary Budget

Supplies	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Services, Contracts and Supplies School Generated Activities	$6,312,715	$6,481,461
Supplies	$1,045,432	$419,365
Computer Supplies and Software	$222,641	$25,900
Textbooks	$6,964	$5,464
Furniture and Equipment (Under $5000)	$256,300	$4,800
Computer Purchases	$155,821	$5,821
Total Expenditures	**$7,999,873 33%**	**$6,942,811 33%**

Transfers	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Committments from prior year	$200,000	
Prior Year Committed funds	$200,000	
Contingency (Unallocated Expense)	$44,338	$9,587
Total Expenditures	**$244,338 1%**	**$9,587 0%**

Expenditures	**$23,938,258**	**$21,359,301**

Summary

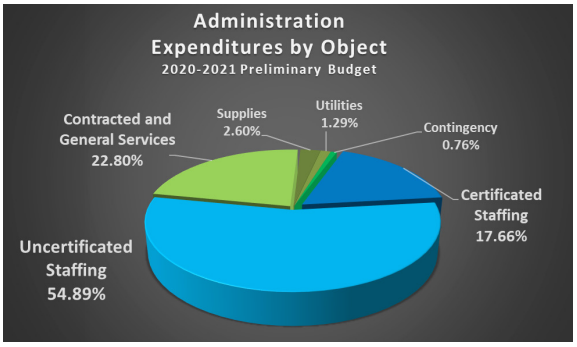
	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Revenues and Allocations To Budget	$23,938,258	$21,359,301
Total Expenditures	$23,938,258	$21,359,301
Variance	**$0**	**$0**

Administration

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. The goals and objectives of the Administrative Program is to provide governance, administration, and support services to the Instructional Programs.

The following is an overview of the Administration Program expenditures:

Administration	2020-2021		2019-2020		Variance	Change %
Certificated Staffing		$722,594		$722,594	$0	0.00%
Uncertificated Staffing		$2,246,134		$2,424,996	($178,862)	-7.38%
Contracted and General Services		$933,065		$915,565	$17,500	1.91%
Supplies		$106,523		$106,228	$295	0.28%
Utilities		$52,600		$52,600	$0	0.00%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$31,300		$31,300	$0	0.00%
Total Operating Expenditures		$4,092,216		$4,253,283	($161,067)	-3.79%
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$0		$0	$0	0.00%
Total Expenditures and Transfers		$4,092,216		$4,253,283	($161,067)	-3.79%
Operating Expenditures		$4,092,216		$4,253,283		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$0		$0		
Total Expenditures and Transfers		$4,092,216		$4,253,283		



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

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

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

Grant Funding:
The Division is restricted that these Administration Expenditures must not exceed the $4.09 million Jurisdictional grant funding provided by the Province (part of Provincial Funding Framework).

Lethbridge School Division

Comparative Summary - Administration Program

(four years budget/actual, current year budget, & three years projected budgets)

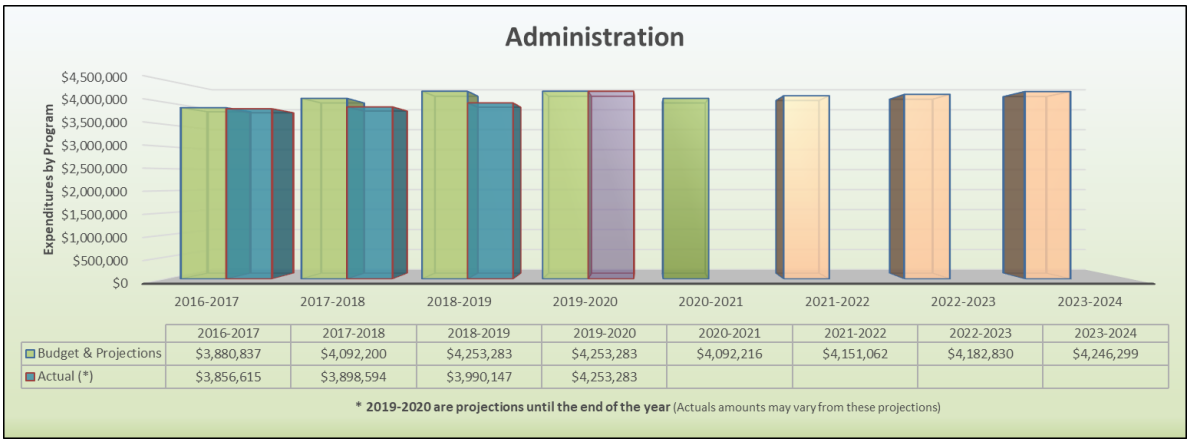
for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues and Allocations												
Program Revenue Allocations	$3,880,837	$3,945,616	$4,092,200	$3,840,584	$4,133,283	$4,590,944	$4,133,283	$4,003,283	$4,092,216	$3,951,062	$4,182,830	$4,246,299
Transfer from Reserves	$0	$0	$0	$58,010	$120,000	$0	$120,000	$250,000	$0	$0	$0	$0
Total Program Allocations	$3,880,837	$3,945,616	$4,092,200	$3,898,594	$4,253,283	$4,590,944	$4,253,283	$4,253,283	$4,092,216	$3,951,062	$4,182,830	$4,246,299
Operating Expenses by Object												
Administration	$3,880,837	$3,856,615	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$4,253,283	$4,092,216	$4,151,062	$4,182,830	$4,246,299
Certificated salaries and benefits	$724,429	$858,033	$724,378	$826,536	$725,059	$866,562	$722,594	$722,594	$722,594	$722,594	$722,594	$722,594
Uncertificated salaries and benefits	$2,126,163	$2,146,266	$2,297,227	$2,223,691	$2,288,749	$2,292,592	$2,424,996	$2,424,996	$2,246,134	$2,278,271	$2,295,707	$2,330,541
Contracted and general services	$853,808	$665,194	$895,807	$629,087	$1,060,336	$685,456	$915,565	$915,565	$933,065	$958,250	$971,755	$998,738
Supplies	$102,000	$109,965	$95,888	$138,809	$100,239	$82,367	$106,228	$106,228	$106,523	$108,047	$108,874	$110,526
Utilities	$48,137	$50,853	$52,600	$54,167	$52,600	$36,870	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600
Contingency, commitments and transfers	$26,300	$26,304	$26,300	$26,304	$26,300	$26,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300
Transfer to Operating Reserves	$0	$10,360	$0	$0	$0	$190,749	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$78,641	$0	$0	$0	$410,048	$0	$0	$0	($200,000)	$0	$0
Total Program Costs	$3,880,837	$3,945,616	$4,092,200	$3,898,594	$4,253,283	$4,590,944	$4,253,283	$4,253,283	$4,092,216	$3,951,062	$4,182,830	$4,246,299



BUDGET HIGHLIGHTS



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$3,880,837	$4,092,200	$4,253,283	$4,253,283	$4,092,216	$4,151,062	$4,182,830	$4,246,299
Actual (*)	$3,856,615	$3,898,594	$3,990,147	$4,253,283				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Administration program has been allocated $4.09 million of operating revenues and did not require any one-time operating reserves to fund the total of **$4.09 million of expenditures** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff within the Division's Administration. These expenditures of $2.25 million are expected to decrease from the prior year's budget of $2.42 million (7.38% decrease). These decreases relate to the reduction of the purchasing staffing and the Occupational Heath & Safety (OHS) officer position; whereas, the OHS roles were redistributed through a management team and within the Joint Health and Safety Committee.

- **Contracted and General Services** - Includes the consultants, legal services, liability insurance, property insurance for the administration building, and other services provided for Administration These expenditures of $933,065 are expected to increase from the prior year's budget of $915,565 (1.91% increase). The increase mostly relates to the increased costs of general liability insurance, legal costs, printing costs, and other various other updates to costs.

- **Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. These expenditures of $106,523 are expected to remain consistent from the prior year.

- **Utilities** - Includes the estimated costs of the utilities of the administration building, including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $52,600 are expected to remain consistent from the prior year.

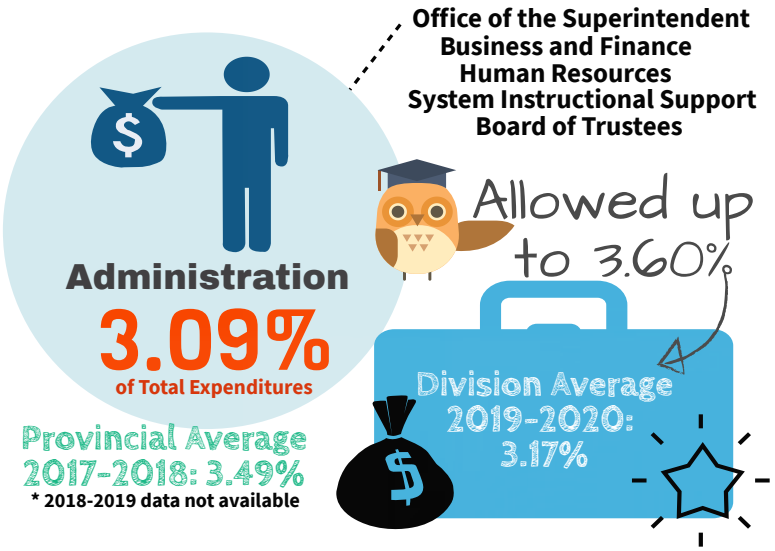
- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Administration. Administration does not have any budgeted contingencies nor commitments.

Transfers to/from Reserves and Board Funded Capital:
For budget 2020/2021 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (21/22 to 23/24) include increased student enrolment which is factored into projected budgets with increased inflation factors to result in a slight increase in staffing costs, services and supply costs.

The allowable Administrative expenditures was historically up to 3.60% of total operating expenditures, and is potentially having a 3.15% threshold applied in future years. The Division only spends 3.09% on Administration which is significantly below the total 3.15% potential cap allowable and the 3.49% Provincial Average.

By minimizing Administrative spending funding can be reallocated back to Instructional Programs.



The following pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Administration program.

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**

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

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 Expenditures	**$52,600 1%**	**$52,600 1%**

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

Expenditures	**$4,092,216**	**$4,253,283**

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**

Administration

Lethbridge School Division

2020-2021 Preliminary Budget

Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits			$210,670	$301,255	$210,669	$722,594
Uncertificated Salaries and Benefits	$215,120	$1,196,426	$562,931	$186,775	$84,882	$2,246,134
Contracted and General Services	$151,658	$536,100	$122,380	$97,730	$25,197	$933,065
Supplies	$0	$83,019	$5,396	$17,108	$1,000	$106,523
Utilities		$52,600				$52,600
Transfers	$0	$31,300	$0	$0	$0	$31,300
Total	$366,778	$1,899,445	$901,377	$602,868	$321,748	$4,092,216

2019-2020 September 30th Budget

Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits			$210,670	$301,255	$210,669	$722,594
Uncertificated Salaries and Benefits	$215,120	$1,259,834	$562,931	$286,490	$100,621	$2,424,996
Contracted and General Services	$159,158	$514,600	$118,880	$97,730	$25,197	$915,565
Supplies	$0	$82,724	$5,396	$17,108	$1,000	$106,228
Utilities		$52,600				$52,600
Transfers	$0	$31,300	$0	$0	$0	$31,300
Total	$374,278	$1,941,058	$897,877	$702,583	$337,487	$4,253,283

This document compares each of the Administration Department Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the program's expenditures by object category.

Plant Operation and Maintenance

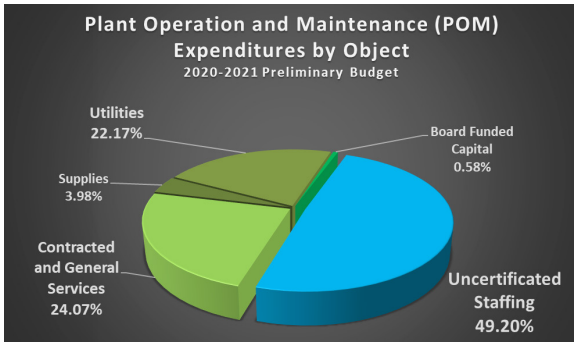
The Plant Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

The following is an overview of the Plant Operation & Maintenance Program expenditures:

Plant Operation and Maintenance	2020-2021	2019-2020	Variance	Change %
Certificated Staffing	$0	$0	$0	0.00%
Uncertificated Staffing	$5,052,117	$4,630,282	$421,835	9.11%
Contracted and General Services	$2,471,314	$1,694,445	$776,869	45.85%
Supplies	$408,900	$229,194	$179,706	78.41%
Utilities	$2,277,000	$2,255,000	$22,000	0.98%
Capital and Debt Services	$0	$0	$0	0.00%
Transfers - Contingency/Commitments	$0	$0	$0	0.00%
Total Operating Expenditures	$10,209,331	$8,808,921	$1,400,410	15.90%
Transfers - Reserves Allocations	$0	$0	$0	0.00%
Transfers - Board Funded Capital	$60,000	$0	$60,000	100.00%
Total Expenditures and Transfers	$10,269,331	$8,808,921	$1,460,410	16.58%

Operating Expenditures	$10,209,331	$8,808,921
Transfers to Reserves	$0	$0
Transfers to Board Funded Capital	$60,000	$0
Total Expenditures and Transfers	**$10,269,331**	**$8,808,921**

Costs associated with this program include the Director of Facilities and all clerical and support staff for this program. It also includes repair, maintenance and security of school buildings, which includes grounds maintenance, cost of custodial services, utilities, insurance, maintenance of equipment, and maintenance of school facilities.



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. Amortization of school facilities is shown under the Capital and Debt Services budget.

Grant Funding:

There was a $1.67 million increase in the grants relating to Plant Operations and Maintenance (POM); whereas, these increases are a result of the new Provincial funding Framework as POM funding includes both a weighted moving average (WMA) enrolment and a component based on the utilization of facility space (which was a benefit for our Division).

Lethbridge School Division

Comparative Summary - Plant Operation and Maintenance Program

(four years budget/actual, current year budget, & three years projected budgets)

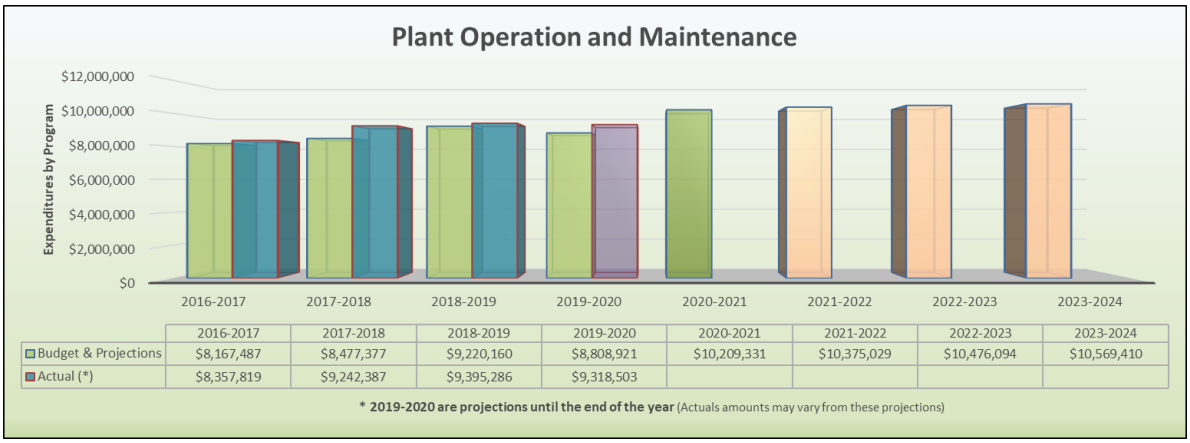
for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues and Allocations												
Program Revenue Allocations	$8,187,487	$8,770,424	$8,295,046	$9,011,204	$9,125,124	$9,472,397	$8,713,885	$9,318,503	$10,209,331	$10,375,029	$10,476,094	$10,569,410
Transfer from Reserves	$0	$33,501	$202,331	$414,108	$95,036	$69,695	$95,036	$100,000	$60,000	$0	$0	$0
Total Program Allocations	$8,187,487	$8,803,925	$8,497,377	$9,425,312	$9,220,160	$9,542,092	$8,808,921	$9,418,503	$10,269,331	$10,375,029	$10,476,094	$10,569,410
Operating Expenses by Object												
Plant Operations and Maintenance	$8,167,487	$8,357,819	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,318,503	$10,209,331	$10,375,029	$10,476,094	$10,569,410
Uncertificated salaries and benefits	$4,387,552	$4,436,650	$4,562,833	$4,464,710	$4,659,824	$4,516,865	$4,630,282	$4,630,282	$5,052,117	$5,104,861	$5,145,867	$5,180,618
Contracted and general services	$1,658,791	$1,561,891	$1,613,427	$2,333,145	$2,124,472	$2,144,707	$1,694,445	$2,204,027	$2,471,314	$2,497,114	$2,517,172	$2,534,171
Supplies	$201,144	$440,757	$181,117	$469,314	$180,864	$550,978	$229,194	$229,194	$408,900	$422,168	$428,258	$434,586
Utilities	$1,920,000	$1,918,521	$2,120,000	$1,975,218	$2,255,000	$2,182,736	$2,255,000	$2,255,000	$2,277,000	$2,350,886	$2,384,797	$2,420,035
Contingency, commitments and transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	$0	$158,986	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Board Funded Capital	$20,000	$287,120	$20,000	$182,925	$0	$146,806	$0	$100,000	$60,000	$0	$0	$0
Total Program Costs	$8,187,487	$8,803,925	$8,497,377	$9,425,312	$9,220,160	$9,542,092	$8,808,921	$9,418,503	$10,269,331	$10,375,029	$10,476,094	$10,569,410

In 2016/2017 to 2019/2020, the Division was also able to receive additional lease grant revenues from the Province for the leased facilities of the Societies that own and maintain Lethbridge Christian School and Immanuel Christian Schools; whereas, the majority of this funding is provided to the Societies as lease payments. This is not budgeted as the funding is determined year-to-year and not guaranteed (in prior years the revenues and expenses increased accordingly)

BUDGET HIGHLIGHTS



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$8,167,487	$8,477,377	$9,220,160	$8,808,921	$10,209,331	$10,375,029	$10,476,094	$10,569,410
Actual (*)	$8,357,819	$9,242,387	$9,395,286	$9,318,503				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Plant Operation and Maintenance (POM) program has been allocated $10.27 million of operating revenues to fund the total of **$10.27 million of expenditures and transfers** within the Division operations ($10.21 million of expenditures and $60,000 of transfers), including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including staff in maintenance and caretaking. These expenditures of $5.05 million are expected to increase from the prior year's budget of $4.63 million (9.11% increase) as there was a 3.6 FTE increase in caretaking staffing and a 2.5 FTE increase in maintenance staffing. These increases support to have the capacity to maintain the facilities and in preparation of the new school.

- **Contracted and General Services** - Includes the building maintenance, property insurance, and other services provided for maintenance/caretaking. These expenditures of $2.47 million are expected to increase from the prior year's budget of $1.69 million (45.85% decrease) as there was increases in building/ground maintenance costs, property insurance, and other miscellaneous services. Many of these costs, such as property insurance, have increased significantly from the prior year.

- **Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. These expenditures of $408,900 are expected to increase from the prior year's budget of $229,194 (78.41% increase) as there was an increases in general and caretaking supplies.

- **Utilities** - Includes the estimated costs of the utilities of all facilities (other than the administration building), including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $2.28 million are expected to have a slight increase from the prior year with the addition of a new school.

Transfers to/from Reserves and Board Funded Capital:
For budget 2020/2021 there are no budgeted transfers to reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available.

The next projected three (3) budget years (21/22 to 23/24) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in slight increase in staffing costs, services, supply and utility costs.

Plant Operations and Maintenance

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 Revenue And Allocations To Budget Center	**$10,269,331** **100%**	**$8,808,921** **100%**

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

Expenditures

Uncertificated Salaries and Benefits	2020-2021 Preliminary Budget	2019-2020 Sept 30 Budget
Total Expenditures	**$5,052,117** **49%**	**$4,630,282** **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 Expenditures	**$2,471,314** **24%**	**$1,694,445** **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 Expenditures	**$408,900** **4%**	**$229,195** **3%**

These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Plant Operation and Maintenance program.

Plant Operations and Maintenance

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 Expenditures	**$2,277,000 22%**	**$2,255,000 26%**

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

Expenditures	**$10,269,331**	**$8,808,921**

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**

Plant Operations and Maintenance

Lethbridge School Division

2020-2021 Preliminary Budget ***2019-2020 September 30th Budget***

Expenditures

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	$3,881,265	$1,170,852	$5,052,117
Contracted and General Services	$14,072	$2,457,242	$2,471,314
Supplies	$325,000	$83,900	$408,900
Utilities		$2,277,000	$2,277,000
Transfers	$0	$60,000	$60,000
Total	$4,220,337	$6,048,994	$10,269,331

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	$3,655,659	$974,623	$4,630,282
Contracted and General Services	$14,072	$1,680,373	$1,694,445
Supplies	$202,301	$26,893	$229,194
Utilities		$2,255,000	$2,255,000
Transfers	$0	$0	$0
Total	$3,872,032	$4,936,889	$8,808,921

This document compares each of the Plant operation and Maintenance Department Budgets for the 2020-2021 school year with the 2019-2020 school year. Each Budget shows a comparative of the program's expenditures by object category.



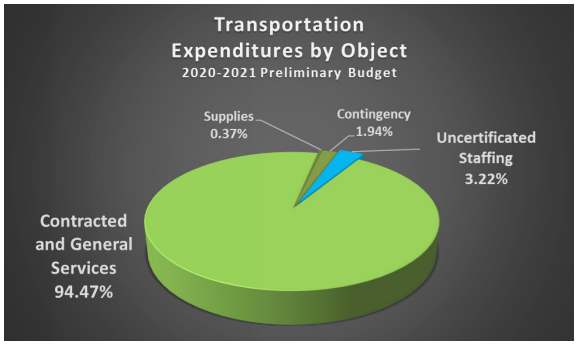
Transportation



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

The following is an overview of the Transportation Program expenditures:

Transportation	2020-2021		2019-2020		Variance	Change %
Certificated Staffing		$0		$0	$0	0.00%
Uncertificated Staffing		$87,413		$87,413	$0	0.00%
Contracted and General Services		$2,560,784		$2,468,266	$92,518	3.75%
Supplies		$10,000		$10,000	$0	0.00%
Utilities		$0		$0	$0	0.00%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$52,600		$52,600	$0	0.00%
Total Operating Expenditures		**$2,710,797**		**$2,618,279**	**$92,518**	**3.53%**
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$0		$0	$0	0.00%
Total Expenditures and Transfers		**$2,710,797**		**$2,618,279**	**$92,518**	**3.53%**
Operating Expenditures		$2,710,797		$2,618,279		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$0		$0		
Total Expenditures and Transfers		**$2,710,797**		**$2,618,279**		



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

The School Division contracts the bussing of students to and from school through the City of Lethbridge. Included in the cost of busing is the replacement of school buses which the Division cost shares with the Catholic School Board in the City of Lethbridge. The Division is proud that it continues to offer busing to students who live 2.4 kilometres or greater for their boundary school without charging additional fees.

Grant Funding:
The funding framework for Transportation did not change from the prior year as these grants are still being reviewed by the Province for updates. Overall funding has an increase as the Province provided the same transportation funding as the prior year with an increase based on growth.

Lethbridge School Division

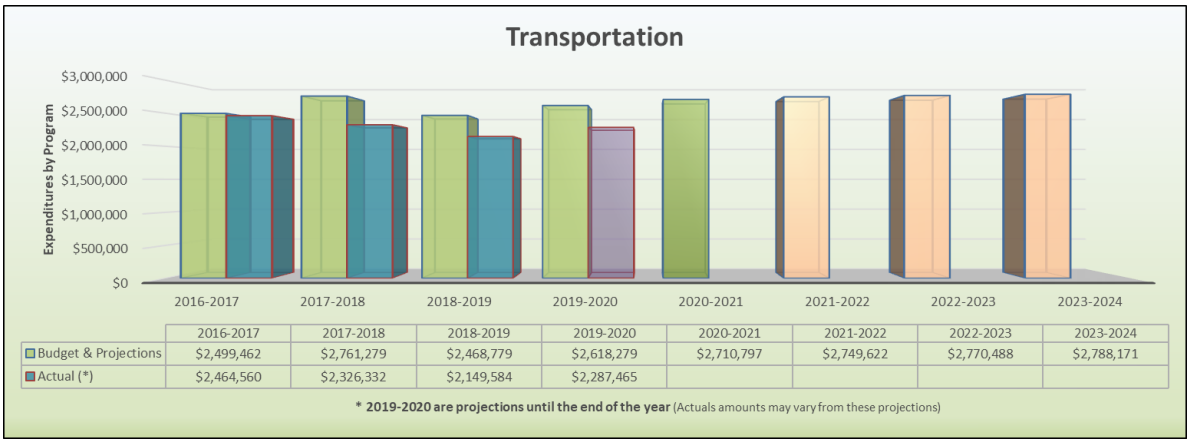
Comparative Summary - Transportation Program

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues and Allocations												
Program Revenue Allocations	$2,499,462	$2,464,560	$2,761,279	$2,388,322	$2,468,779	$2,182,521	$2,618,279	$1,852,465	$2,656,620	$2,749,622	$2,770,488	$2,788,171
Transfer from Reserves	$0	$0	$0	$0	$0	$0	$0	$435,000	$54,177	$0	$0	$0
Total Program Allocations	$2,499,462	$2,464,560	$2,761,279	$2,388,322	$2,468,779	$2,182,521	$2,618,279	$2,287,465	$2,710,797	$2,749,622	$2,770,488	$2,788,171
Operating Expenses by Object												
Transportation	$2,499,462	$2,464,560	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$2,287,465	$2,710,797	$2,749,622	$2,770,488	$2,788,171
Uncertificated salaries and benefits	$97,435	$100,730	$99,383	$86,385	$87,413	$86,473	$87,413	$87,413	$87,413	$99,400	$99,400	$99,400
Contracted and general services	$2,339,427	$2,305,481	$2,599,296	$2,185,058	$2,318,766	$2,008,517	$2,468,266	$2,137,452	$2,560,784	$2,587,518	$2,608,303	$2,625,917
Supplies	$10,000	$5,753	$10,000	$2,293	$10,000	$1,994	$10,000	$10,000	$10,000	$10,104	$10,185	$10,254
Contingency, commitments and transfers	$52,600	$52,596	$52,600	$52,596	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600
Transfer to Operating Reserves	$0	$0	$0	$61,990	$0	$32,937	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Costs	$2,499,462	$2,464,560	$2,761,279	$2,388,322	$2,468,779	$2,182,521	$2,618,279	$2,287,465	$2,710,797	$2,749,622	$2,770,488	$2,788,171



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$2,499,462	$2,761,279	$2,468,779	$2,618,279	$2,710,797	$2,749,622	$2,770,488	$2,788,171
Actual (*)	$2,464,560	$2,326,332	$2,149,584	$2,287,465				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Transportation program has been allocated $2.71 million of operating revenues and did not require any one-time operating reserves to fund the total of **$2.71 million of expenditures** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including budgeted costs of the Transportation Coordinator. These expenditures of $87,413 are expected to remain consistent from the prior year.

- **Contracted and General Services** - Includes the bussing contract from the City of Lethbridge to provide bussing services. These expenditures of $2.56 million are expected to increase from the prior year's budget of $2.47 million (3.75% decrease) as there is projected growth to the amount of eligible ridership within the bussing contract.

- **Supplies** - Includes the purchase of general supplies and computers/technology. These expenditures of $10,000 are expected to remain consistent with the prior year.

- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Transportation. Transportation does not have any budgeted contingencies nor commitments..

Transfers to/from Reserves and Board Funded Capital:
For budget 2020/2021 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (21/22 to 23/24) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in bussing services.

Transportation

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**

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**

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**

Transportation

Lethbridge School Division
2020-2021 Preliminary Budget

2019-2020 September 30th Budget

Expenditures

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	$87,413	$87,413
Contracted and General Services	$2,560,784	$2,560,784
Supplies	$10,000	$10,000
Transfers	$52,600	$52,600
Total	$2,710,797	$2,710,797

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	$87,413	$87,413
Contracted and General Services	$2,468,266	$2,468,266
Supplies	$10,000	$10,000
Transfers	$52,600	$52,600
Total	$2,618,279	$2,618,279

This document compares the Transportation Department Budgets for the 2020-2021 school year with the 2019-2020 school year. The Budget shows a comparative of the program's expenditures by object category.

This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Transportation program.

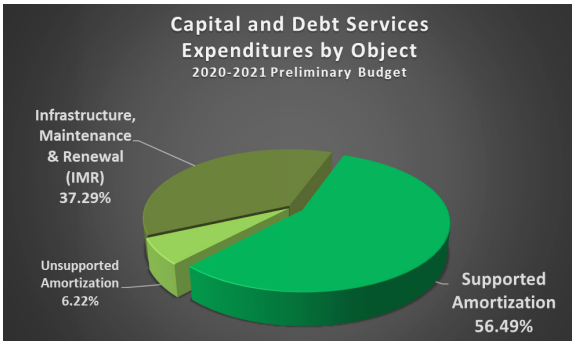
Capital and Debt Services

Capital and Debt Services includes the provision of funding for supported debenture debt payments from the Province of Alberta, amortization of tangible capital assets, and the Infrastructure Maintenance Renewal Program (IMR).

The following is an overview of the Capital and Debt Services Program expenditures:

Capital and Debt Services	2020-2021		2019-2020		Variance	Change %
Amortization of Tangible Capital Assets		**$5,658,525**		**$5,658,525**	**$0**	**0.00%**
Amortization of Capital (supported)	$5,097,276		$5,097,276			
Amortization of Capital (unsupported)	$561,249		$561,249			
Infrastucture, Maintenance & Renewal		**$3,364,132**		**$3,231,505**	**$132,627**	**4.10%**
Interest of Capital Debt		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$9,022,657**		**$8,890,030**	**$132,627**	**1.49%**
Operating Expenditures		$9,022,657		$8,890,030		
Total Expenditures and Transfers		**$9,022,657**		**$8,890,030**		

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



This debt obligation on behalf of Lethbridge School Division has been completely extinguished during the 2017-2018 school year.

The Infrastructure Maintenance Renewal Program (IMR) is to upgrade building components to meet health and safety requirements or replace failed components.

Grant Funding:
The Division receives a specific grant for Infrastructure Maintenance Renewal Program (IMR) projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific Provincial rates are applied to each of these factors. The IMR grant of $3.36 million are expected to increase from the prior year of $3.23 million (4.10% increase).

Lethbridge School Division

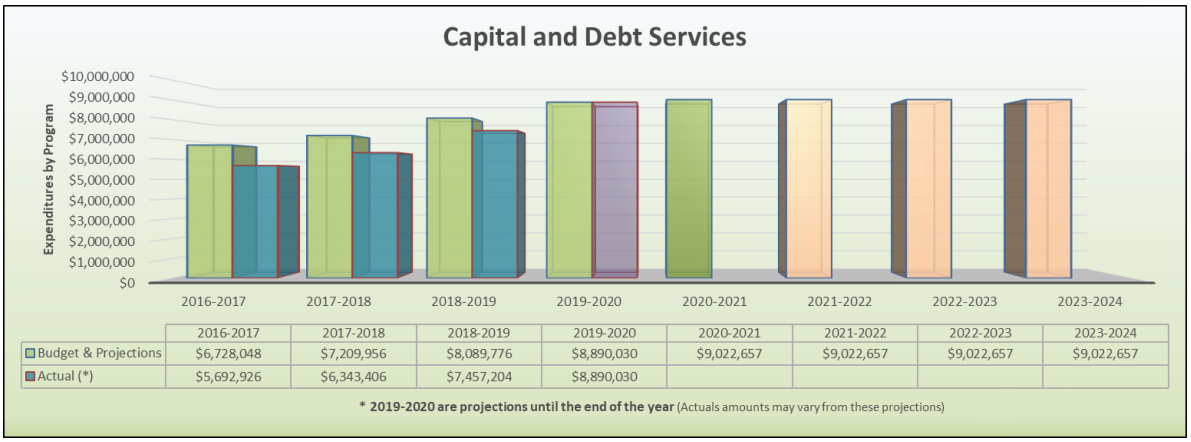
Comparative Summary - Capital and Debt Services Program

(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	2021-2022	2022-2023	2023-2024
Operating Revenues and Allocations												
Program Revenue Allocations	$6,728,048	$5,692,926	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Transfer from Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Allocations	$6,728,048	$5,692,926	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Operating Expenses by Object												
Capital and Debt Services	$6,728,048	$5,692,926	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Amortization of Tangible Capital Assets	$3,860,256	$3,937,897	$3,937,894	$5,138,185	$5,138,184	$6,279,539	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$2,843,739	$1,730,976	$3,267,728	$1,200,887	$2,951,592	$1,177,665	$3,231,505	$3,231,505	$3,364,132	$3,364,132	$3,364,132	$3,364,132
Interest on Capital Debt	$24,053	$24,053	$4,334	$4,334	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Costs	$6,728,048	$5,692,926	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Budget & Projections	$6,728,048	$7,209,956	$8,089,776	$8,890,030	$9,022,657	$9,022,657	$9,022,657	$9,022,657
Actual (*)	$5,692,926	$6,343,406	$7,457,204	$8,890,030				

*** 2019-2020 are projections until the end of the year** (Actuals amounts may vary from these projections)

The Capital and Debt Services program has been allocated $9.02 million of operating revenues and did not require any one-time operating reserves to fund the total of **$9.02 million of expenditures** within the Division operations, including the following:

- **Amortization of Tangible Capital Assets** - Includes the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets. The projected amortization in future years is based on historical increases in amortization.

- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities. For the 2020/2021 budget, the Infrastructure Maintenance and Renewal (IMR) grant is expected to increase; therefore, the related IMR costs have also been increased accordingly.

- **Interest on Capital Debt** - Includes the supported interest on debentures (debt). These debentures are supported as the Province makes the payments on behalf of the division; whereas, during 2017/2018 the Division had all remain debentures fully repaid during the year. Therefore, with no outstanding debenture debt, the interest on the capital debt is eliminated in 2018/2019 and future budget years.

Transfers to/from Reserves and Board Funded Capital:
For budget 2020/2021 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (21/22 to 23/24) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in amortization and the amount of IMR funding and projects.

Capital and Debt Services

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 Revenue And Allocations To Budget Center	**$9,022,657 100%**	**$8,890,030 100%**

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

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 Expenditures	**$9,022,657 100%**	**$8,890,030 100%**

Expenditures	**$9,022,657**	**$8,890,030**

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**

Capital and Debt Services

Lethbridge School Division

2020-2021 Preliminary Budget ***2019-2020 September 30th Budget***

Expenditures

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	$9,022,657	$9,022,657
Total	$9,022,657	$9,022,657

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	$8,890,030	$8,890,030
Total	$8,890,030	$8,890,030

This document compares the Capital and Debt Services Budgets for the 2020-2021 school year with the 2019-2020 school year. The Budget shows a comparative of the program's expenditures by object category.

This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Capital and Debt Servicing program.

SUMMARY FOR CAPITAL FUNDS

GENERAL COMMENTS

The Board Approved Operating Budget includes all operating funds and transfers; however, the Division's approved budget does not require to include the Capital Fund Accounts (other than operating transfer to the Board Funded Capital) nor the Endowment Fund Accounts.

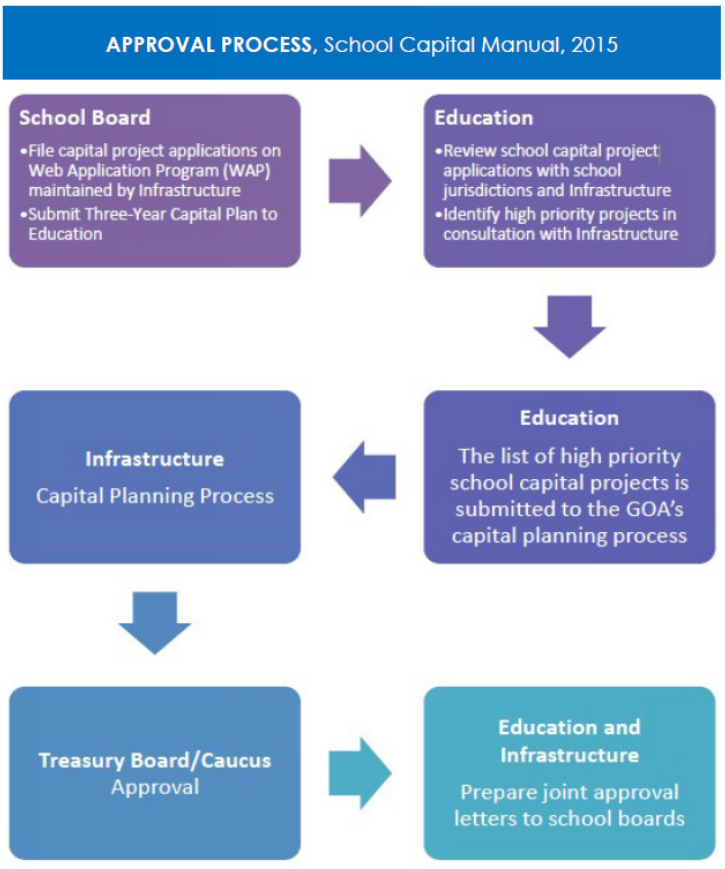
Capital projects include construction of new schools, modulars, equipment, and modernization of existing schools/facilities, which are funded by Provincially Funded Capital. As these are funded by specific capital grants on a project-by-project basis, these capital revenues and costs are not required to be included in the legally adopted Operating Budget (as approved by the Board of Trustees). The Operating Budget does however include the costs to maintain and repair the schools/facilities through the Infrastructure Maintenance and Renewal (IMR) projects and through general building maintenance.



The Approved Capital Plan outlines the capital projects that are requested to funded by the Provincially Funded Capital Funds. This Plan outlines the capital projects that are to be submitted and approved by the Province of Alberta (through Alberta Education and Alberta Infrastructure) and provide an analysis of the Division's Capital needs to address future enrolment growth and modernizing learning spaces to provide the best spaces for teaching and learning. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the Province.



As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.



Summary of Capital Projects

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 are expected to increase to 88% utilization by 2022-2023 for full capacity (including modular facilities). This would be over 100% capacity if reviewing core facilities (not including modular facilities). 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 (Dr. Robert Plaxton Elementary School). 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 Division has also requested a number of expansion and modernization projects to upgrade school facilities for deficiencies in school buildings to ensure the health and safety of students and upgrade building structural components, mechanical and electrical services. The number one priority for modernization and preservation in the 2020/2021 capital plan is Galbraith Elementary School, Ecole Nicolas Sheran Elementary School & Park Meadows Elementary School.

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. The Infrastructure, Maintenance & Renewal (IMR) grant funding require that at least one third (1/3) of the projects are capitalized (used for capital projects); whereas, we have budgeted one third of the grant funding and project costs to be capital over the upcoming years

Current Capital Projects:
The chart below shows the school division's current capital projects (new schools and modernizations) that are just wrapping up or will be completed within the next few years.

Current Capital Projects

Projected Opening/Completion	School/Community	City Sector	Project Type	Grade	Approved Capacity	Approval Date	% Complete as of February 2020	Estimated Cost
2021-2022	Southbrook Subdivision	South	New Construction	Kindergarten to Grade 5	600	Jun-18	In Construction 38% Complete	$20.4 million

Ongoing projects in 2020/2021 include the construction of the Southeast Elementary School in the Southbrook Subdivision (Dr. Robert Plaxton Elementary School). Due to the timing of the construction approval process, this school is to be completed for opening in September 2021.

Future Capital Projects:

The chart below shows all new construction and modernization requests for the 2020-2011 to 2022-2023 Three-Year Capital Plan ranked by priority:

New Construction & Modernization Project Requests

Year	Priority	Community/School	City Sector	Type	Grade	2020 Cost ($)
2020-2021	1	Gary Station Elementary School (West Lethbridge - North)	West	New Construction (900 student spaces)	K-5	$31.1 million
	2	Galbraith Elementary School	North	Modernization-Preservation	K-5	$15 million
	3	Nicolas Sheran Community School	West	Modernization-Preservation	K-5	$13.4 million
	4	Park Meadows Elementary School	North	Modernization-Preservation	K-5	$11.5 million
2021-2022	5	West Lethbridge Elementary School (West Lethbridge - South)	West	New Construction (900 student spaces)	K-5	$31.1 million
	6	Mike Mountain Horse Elementary School	West	Modernization-Preservation	K-5	$15 million
	7	Dr. Gerald B. Probe Elementary School	West	Modernization-Preservation	K-5	$15 million
2022-2023	8	Senator Buchanan Elementary School	North	Partial Modernization-Preservation	K-5	$10 million
	9	Westminster Elementary School	North	Partial Modernization-Preservation	K-5	$10 million

Of the requested above requested projects, there have been no Provincial announcements yet on approval of these projects. The majority of the Provincially Funded Capital Projects are typically considered to be non-recurring costs that can vary significantly from year-to-year (depending on the capital projects that have been approved).

Board Funded Capital:
Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This can include purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for Maintenance department). This can also include capital improvements/modernizations that are funded by the Board (through operating fund transfers and/or capital reserves).

For Budget 2020/2021, there is currently $600,000 of operating fund transfer to capital reserves for the technology evergreening projects. There has also been $145,395 of operating funds that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available.

During the next three (3) projected years, the Division is projecting on utilizing some of the capital reserves towards Board Funded Capital projects. This includes an estimated $1.9 million of capital reserves used towards for the elementary school technology evergreening phase; whereas, the secondary school phase is projected to be completed by the end of 2019-2020.

Major capital building repairs to facilities are considered to be non-recurring costs that vary significantly from year-to-year. Vehicle and equipment replacements are often recurring costs for the Division, but the specific items will vary significantly from year-to-year. Capital Reserves have been set aside by the Board of Trustees to fund the potential future non-recurring capital costs; in which, when these non-recurring capital costs incur, these costs will require minimal and/or no impact on the operating funds.

Lethbridge School Division

Comparative Summary - All Capital Fund Accounts

(four years actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Projected Actual 2019-2020	Preliminary Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024
Capital Revenues								
Government of Alberta - Infrastructure	$21,493,887	$12,545,107	$7,687,937	$11,176,813	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Total Capital Revenues	$21,493,887	$12,545,107	$7,687,937	$11,176,813	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Capital Expenses by Object								
Capital Project Outlays	$21,687,677	$12,391,070	$7,902,398	$11,460,146	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Board Funded Capital Acquired	$630,548	$714,374	$788,649	$2,500,000	$145,395	$0	$1,900,000	$0
Total Operating Expenses by Object	$22,318,225	$13,105,444	$8,691,047	$13,960,146	$7,395,056	$3,160,059	$3,021,377	$1,121,377
CAPITAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($824,338)	($560,337)	($1,003,110)	($2,783,333)	($145,395)	$0	($1,900,000)	$0
SURPLUS (DEFICIT) FROM PROVINCIALLY FUNDED CAPITAL	($193,790)	$154,037	($214,461)	($283,333)	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	($630,548)	($714,374)	($788,649)	($2,500,000)	($145,395)	$0	($1,900,000)	$0
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($824,338)	($560,337)	($1,003,110)	($2,783,333)	($145,395)	$0	($1,900,000)	$0

As shown above, this is a comparative summary of all of the capital funds over the last four (4) years actuals, current year budget, and projections for the next three (3) years. Note: As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.

Lethbridge School Division

Fund Balances - All Capital Fund Accounts

(four years actual, current year budget, & three years projected budgets)

for the Year Ended August 31

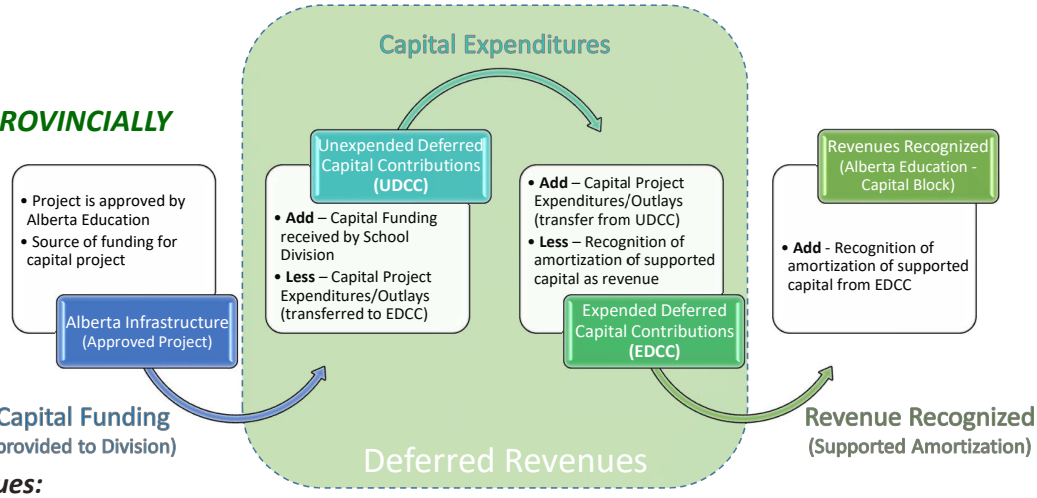
(in dollars)

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Projected Actual 2019-2020	Preliminary Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCC)	**$537,547**	**$343,757**	**$497,794**	**$283,333**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$21,493,887	$12,545,107	$7,687,937	$11,176,813	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Fund Expenses/Transfers to EDCC	($21,687,677)	($12,391,070)	($7,902,398)	($11,460,146)	($7,249,661)	($3,160,059)	($1,121,377)	($1,121,377)
Closing Provincially Funded Capital - Unexpended (UDCC)	**$343,757**	**$497,794**	**$283,333**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Unexpended Provincially Funded Capital	($193,790)	$154,037	($214,461)	($283,333)	$0	$0	$0	$0
Opening Provincially Funded Capital - Expended (EDCC)	**$109,048,230**	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$144,162,036**	**$146,314,422**	**$144,377,204**	**$140,401,306**
Transfers of capital expenditures from UDCC	$21,687,677	$12,391,070	$7,902,398	$11,460,146	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Capital recognized in revenues	($3,555,998)	($4,576,935)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)
Closing Provincially Funded Capital - Expended (EDCC)	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$144,162,036**	**$146,314,422**	**$144,377,204**	**$140,401,306**	**$136,425,407**
Change in Expended Provincially Funded Capital	$18,131,679	$7,814,135	$2,805,122	$6,362,870	$2,152,385	($1,937,217)	($3,975,899)	($3,975,899)
Board Funded Capital Balance								
Opening Board Funded Capital	**$5,599,408**	**$5,764,643**	**$5,917,767**	**$5,524,153**	**$7,651,233**	**$7,235,379**	**$6,674,130**	**$8,012,881**
Board Funded Capital Acquired	$630,548	$714,374	$788,649	$2,500,000	$145,395	$0	$1,900,000	$0
Transfers to/from General Fund	($465,313)	($561,250)	($1,182,263)	($372,920)	($561,249)	($561,249)	($561,249)	($561,249)
Closing Board Funded Capital	**$5,764,643**	**$5,917,767**	**$5,524,153**	**$7,651,233**	**$7,235,379**	**$6,674,130**	**$8,012,881**	**$7,451,632**
Change in Board Funded Capital	$165,235	$153,124	($393,614)	$2,127,080	($415,854)	($561,249)	$1,338,751	($561,249)
Capital Reserve Balance								
Opening Capital Reserves	**$1,985,515**	**$1,921,512**	**$5,268,160**	**$5,146,633**	**$3,807,882**	**$4,969,131**	**$5,930,380**	**$4,891,629**
Transfer to Capital Reserves	$465,310	$3,961,248	$400,000	$1,161,249	$1,161,249	$1,161,249	$1,161,249	$1,161,249
Transfer from Capital Reserves	($529,313)	($614,600)	($521,527)	($2,500,000)	$0	($200,000)	($2,200,000)	$0
Closing Capital Reserves	**$1,921,512**	**$5,268,160**	**$5,146,633**	**$3,807,882**	**$4,969,131**	**$5,930,380**	**$4,891,629**	**$6,052,878**
Change in Capital Reserves	($64,003)	$3,346,648	($121,527)	($1,338,751)	$1,161,249	$961,249	($1,038,751)	$1,161,249

As shown above, the Capital Funds that are used to account for all the capital projects include:

- **Provincially Funded Capital**
  > Deferred Revenue - Unexpended Deferred Capital Contributions (UDCC)
  > Deferred Revenue - Expended Deferred Capital Contributions (EDCC)
- **Board Funded Capital**
  > Accumulated Surplus account - Investment in Capital Assets
- **Capital Reserves**
  > Accumulated Surplus account - Reserves

FLOWCHART OF PROVINCIALLY FUNDED CAPITAL



Deferred Capital Revenues:

Both the UDCC and the EDCC accounts are classified as deferred revenues in accordance with accounting standard PSAS 3200 as all Capital Funding grants have a stipulation that if the School Jurisdiction is ever closed, the Provincially Funded Capital would be returned to the Provincial Government.

Lethbridge School Division

Fund Balance - Provincially Funded Capital Account

(four years actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCC)	**$537,547**	**$343,757**	**$497,794**	**$283,333**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$21,493,887	$12,545,107	$7,687,937	$11,176,813	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Wilson Middle School Modernization	$6,182,741	$457,810	$0	$0	$0	$0	$0	$0
Coalbanks Elementary School	$3,968,179	$622,182	$0	$0	$0	$0	$0	$0
Senator Joyce Fairbairn Middle School	$10,008,088	$8,180,390	$2,336,350	$0	$0	$0	$0	$0
South East Elementary School	$343,757	$213,969	$3,051,728	$8,670,395	$6,068,284	$2,038,681	$0	$0
IMR Capital Projects	$0	$1,011,667	$2,170,856	$2,266,419	$1,121,377	$1,121,377	$1,121,377	$1,121,377
Modulars/Relocatable Facilities	$991,122	$2,059,089	$129,003	$240,000	$60,000	$0	$0	$0
Fund Expenditures	($21,687,677)	($12,391,070)	($7,902,398)	($11,460,146)	($7,249,661)	($3,160,059)	($1,121,377)	($1,121,377)
Wilson Middle School Modernization	($6,182,741)	($457,810)	$0	$0	$0	$0	$0	$0
Coalbanks Elementary School	($4,363,260)	($622,182)	$0	$0	$0	$0	$0	$0
Senator Joyce Fairbairn Middle School	($10,150,554)	($8,180,390)	($2,336,350)	$0	$0	$0	$0	$0
South East Elementary School	$0	($557,725)	($2,768,395)	($8,953,728)	($6,068,284)	($2,038,681)	$0	$0
IMR Capital Projects	$0	($806,434)	($2,376,090)	($2,266,419)	($1,121,377)	($1,121,377)	($1,121,377)	($1,121,377)
Modulars/Relocatable Facilities	($991,122)	($1,766,529)	($421,563)	($240,000)	($60,000)	$0	$0	$0
Closing Provincially Funded Capital - Unexpended (UDCC)	**$343,757**	**$497,794**	**$283,333**	**$0**	**$0**	**$0**	**$0**	**$0**
Opening Provincially Funded Capital - Expended (EDCC)	**$109,048,230**	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$144,162,036**	**$146,314,422**	**$144,377,204**	**$140,401,306**
Transfers of capital expenditures from UDCC	$21,687,677	$12,391,070	$7,902,398	$11,460,146	$7,249,661	$3,160,059	$1,121,377	$1,121,377
Supported Capital recognized in revenues	($3,555,998)	($4,576,935)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)
Reductions in Net Book Value of Capital	($83,414)	$0	$0	$0	$0	$0	$0	$0
Supported Amortization recognized	($3,472,584)	($4,576,935)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)	($5,097,276)
Closing Provincially Funded Capital - Expended (EDCC)	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$144,162,036**	**$146,314,422**	**$144,377,204**	**$140,401,306**	**$136,425,407**

Provincially Funded Capital Funds

Only the approved capital projects are included in the projections; whereas, other requested schools/ modernizations are not guaranteed to be approved (or may be delayed in approvals).

South East Elementary School:

As the capital grant for the new South East Elementary School (Dr. Robert Plaxton Elementary School) has been approved by the Province, it is projected that the Division will receive capital funding based on the amount of capital expenditures (up to 90% in 2019/20 & 2020/21) and will receive the final 10% of the capital grant in 2022/23 as the project is expected to be completed and with the submission of the Statement of Final Costs. The projected capital expenditures is estimated based on historical costs for the construction of a new school.

Infrastructure, Maintenance and Renewal (IMR):

The Infrastructure, Maintenance & Renewal (IMR) grant funding require that at least one third (1/3) of the projects are capitalized (used for capital projects); whereas, we have budgeted one third of the grant funding and project costs to be capital over the upcoming years (IMR grant revenues offset the IMR capital projects). The Division has many capital projects available within IMR funding.

Modular/Relocatable Facilities:

The Division had also received additional modular classrooms at Coalbanks Elementary School and Dr. Gerald B. Probe Elementary School in 2019/20; whereas, the Alberta Infrastructure pays directly for the modulars and they are delivered to the school site (the related funding/expenditures are recorded on the Division's financial statements). The Division also receives specific grant funding for the setup/ installation of the modulars (80% funding initially and 20% upon completion/reporting). These modulars are expected to be finalized within 2020/2021 school year.

Deferred Capital Revenues

As shown on the previous page(s), the capital grants from currently approved projects are allocated to the Unexpended Deferred Capital Contributions (UDCC); whereas, the UDCC is reduced with the capital project expenditures (Capital Outlays) which are then transferred to the Expended Deferred Capital Contributions (EDCC).

In 2020/2021, there is a projected inflow of capital revenues from Alberta Infrastructure of $7.25 million to cover the projected capital expenditures totalling $7.25 million; therefore, the UDCC will likely be completely offset (as all funds will be expended) by the end of the school year. The $7.25 million of capital expenditures will increase the total tangible capital assets (TCA) and will increase the EDCC accordingly. There is an estimated $5.10 million of amortization of supported assets which will reduce the tangible capital assets (TCA) and will be recognized as revenue from the EDCC. Note: the EDCC balance completely agrees to the net book value (costs less accumulative amortization) of the supported assets.

In 2021/2022, there are projected inflow of capital revenues from Alberta Infrastructure of $3.16 million to cover the projected capital expenditures totalling $3.16 million; therefore, the UDCC will likely be completely offset (as all funds will be expended) by the end of the school year as the South East Elementary School is completed in 2021/2022.

As shown on the previous page(s), the EDCC balance is expected to continue to grow (and supported tangible capital assets) with the additional schools in the Division. This is expected as the Division is a growing in students and in size. This will continue as more schools/modernizations are approved.

Effects from Infrastructure, Maintenance and Renewal (IMR) funding:

The Infrastructure, Maintenance and Renewal (IMR) grant and projects are within the General Operating Fund accounts as historically the IMR projects have been expensed within operations from year-to-year; however, during 2017/2018, the Provincial government had changed the grant that now requires that at least 1/3 of the IMR grant is capitalized (for capital projects).

If the Division has IMR projects for school facilities that are considered to extend the useful life, the Division will include the related portion of the IMR revenues within the UDCC and the related IMR expenditures will transfer the funds from the UDCC to the EDCC (similar to the approved capital projects). The capitalization of IMR projects is also not budgeted and would only result in an offsetting reduction in the operating revenues/expenses (no net effect - revenues equal expenses) and would increase the EDCC accordingly. This is also not required to be budgeted within the Approved Operating Budget.

As discussed in the Operating Budget, the IMR projects are designed to repair and maintain the existing infrastructure (i.e. school facilities); whereas, modernization projects are for specific renovations that exceed $1 million. School jurisdictions will use IMR funding for major maintenance upgrades under this threshold (unless specifically approved by the Province). Theses repairs/maintenance on the school facilities assist the ability to continually use these schools as core assets (planned to use indefinitely), which is likely more cost effective compared to replacing the schools completely.

Lethbridge School Division

Fund Balance - Board Funded Capital Accounts

(four years actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Projected Actual 2019-2020	Preliminary Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024
Board Funded Capital Balance								
Opening Board Funded Capital	**$5,599,408**	**$5,764,643**	**$5,917,767**	**$5,524,153**	**$7,651,233**	**$7,235,379**	**$6,674,130**	**$8,012,881**
Board Funded Capital Acquired	$630,548	$714,374	$788,649	$2,500,000	$145,395	$0	$1,900,000	$0
Buildings	$0	$108,139	$195,203	$0	$0	$0	$0	$0
Equipment	$351,825	$278,541	$593,446	$0	$145,395	$0	$0	$0
Vehicles	$101,227	$92,546	$0	$0	$0	$0	$0	$0
Computer Equipment	$177,496	$235,148	$0	$2,500,000	$0	$0	$1,900,000	$0
Transfers to/from General Fund	($465,313)	($561,250)	($1,182,263)	($372,920)	($561,249)	($561,249)	($561,249)	($561,249)
Closing Board Funded Capital	**$5,764,643**	**$5,917,767**	**$5,524,153**	**$7,651,233**	**$7,235,379**	**$6,674,130**	**$8,012,881**	**$7,451,632**
Change in Board Funded Capital	$165,235	$153,124	($393,614)	$2,127,080	($415,854)	($561,249)	$1,338,751	($561,249)
Capital Reserve Balance								
Opening Capital Reserves	**$1,985,515**	**$1,921,512**	**$5,268,160**	**$5,146,633**	**$3,807,882**	**$4,969,131**	**$5,930,380**	**$4,891,629**
Transfer to Capital Reserves	$465,310	$3,961,248	$400,000	$1,161,249	$1,161,249	$1,161,249	$1,161,249	$1,161,249
Transfer from Capital Reserves	($529,313)	($614,600)	($521,527)	($2,500,000)	$0	($200,000)	($2,200,000)	$0
Closing Capital Reserves	**$1,921,512**	**$5,268,160**	**$5,146,633**	**$3,807,882**	**$4,969,131**	**$5,930,380**	**$4,891,629**	**$6,052,878**
Change in Capital Reserves	($64,003)	$3,346,648	($121,527)	($1,338,751)	$1,161,249	$961,249	($1,038,751)	$1,161,249

Board Funded Capital Funds and Reserves

Relates to the expenditures made on capital, which does not relate to the Provincially approved capital projects. This can include operating or capital reserve funds that have been allocated for capital improvements/modernizations and the purchases of vehicles, machinery, and other equipment. Within the Approved Operating Budget, only the use of operating funds that are to be transferred towards Board Funded Capital is required. Use of capital reserves are not included in the Budget.

For Budget 2020/2021, there is $145,395 of an operating fund transfer that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available. There is also $600,000 for the contribution towards the technology evergreening program and an estimated $561,249 of unsupported amortization that is budgeted to be transferred into capital reserves for future capital projects.

During the next three (3) projected years, the Division is projecting on utilizing capital reserves towards Board Funded Capital projects. This includes an estimated $1.9 million of capital reserves used towards for the elementary school technology evergreening phase.

Effect on Fund Balances:

As show in the chart above, the Board Funded Capital fund balance (Accumulated Surplus account - Investment in Tangible Capital Asset) is projected to decrease from year-to-year with the transfer of the unsupported amortization; however, will have an overall increase with the additional technology evergreening cycles added to the fund balances. Note: the Board Funded Capital fund balance (Investment in Tangible Capital Assets) completely agrees to the net book value (costs less accumulative amortization) of the unsupported assets.

The Capital Reserves are also projected to increase as the Division typically contributes the same amount as the unsupported amortization the reserves. The technology evergreening projects are also funded by reserves (fluctuating in reserve balances based on timing of phases).

Effects of Capital Purchases on Operations:
The construction and acquisition of capital can have significant effects (direct and indirect) on the operating budget due to the costs of maintaining and operating new capital assets.

The completion of Southeast Elementary School (which opens in fall 2021) and any other new schools will increase the Division's operating costs including additional staffing, future maintenance costs, and additional utility costs. Additional staffing is required for a new school, including principal/vice-principal positions, administrative support staff, library staff, and caretaking staff (positions required for each separate school). In future years, the facility will require additional maintenance costs (likely not for a couple years). A new facility also increases the utility costs within the Division.

The construction of the South East Elementary School and the installation of additional modular facilities will require additional staff time allocated from the maintenance department, including the time to oversee the projects and the staff labour to install the modular facilities. As part of the capital project grants, a portion of the staff costs may be capitalized to the project (reduction in operating costs - reallocated to capital). In the year prior to opening the new school, typically the Division hires the school principal to assist in the completion/outfitting of the new facility, planning, and review of staffing requirements (will be added in the operating budget for future years).

In 2017/2018, Wilson Middle School had completed its capital modernization project; therefore, should result in future cost savings on maintenance with facility being upgraded. The HVAC modernizations of Senator Buchanan Elementary School and Westminster Elementary School (funded by IMR) will also provide future cost savings on maintenance.

OTHER FINANCIAL INFORMATION

Endowment Funds

The Division has received specific scholarship contributions that have been provided to be held in perpetuity in accordance with the agreement with the donor. These funds are restricted based on the agreement.

Lethbridge School Division
Fund Balances - Endowment Fund Accounts
(four years actual, current year budget, & three years projected budgets)
for the Year Ended August 31
(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Endowment Fund Balance								
Opening Endowment Funds	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874
Transfer to/from General Fund	$0	$0	$0	$0	$0	$0	$0	$0
Closing Endowment Funds	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874
Change in Endowments	$0	$0	$0	$0	$0	$0	$0	$0

Endowments Funds have no effect on the budgets as they are funds held in perpetuity and the Division does not budget nor would be able to plan for receiving scholarship contributions from donors. Although the $319,874 of principal amount of these funds are held in perpetuity (ongoing investment/no fixed maturity date), the investment income from these funds are excluded from the General Operating Fund revenues and specifically distributed out as scholarships from year-to-year. Any difference between the endowment investment income and the scholarships distributed are retained in a liability account at the end of each school year (to be distributed in the following year).

Debt and Accrued Obligations

Current Debt and Debentures:
As at August 31, 2018, the Division had fully repaid the debenture debt from Alberta Capital Finance Authority (ACFA). As these debentures have been fully repaid, there is currently no other debt (other than standard operating accounts payables and accrued liabilities). As there is no remaining debt, the capital interest expense has been removed from the budget and there are no other debt related effects on the budget.

There are currently no plans to incur new debenture debt; whereas, based on the Division's current financial position and the current funding structures, it is considered unlikely that the Division will require to incur new debt.

Debt Limits and Restrictions:
In accordance the Education School Act, Division 6 (Borrowing) and Alberta Regulation 188/1998 (Capital Borrowing Regulation), the Division is not able to incur capital debt for the purposes of construction/purchase of a school building as the Division is required to obtain approval and funding through the Provincially Funded Capital approval process. The Division is however able to obtain long-term financing for capital projects of refitting a school for energy conservation and purchasing/renovating/maintaining facilities (other than schools); however, would require the passing of a borrowing bylaw (if issuing debentures) and may require the approval from the Minister (Provincial Government).

The Division is also restricted in the amount of operating debt to a limit to the amount held in accounts receivable (per the most recent audited financial statements). As at August 31, 2019, the debt limit for operating purposes is set at $6.45 million.

Obligations for Post-Retirement Benefits:
Currently, the Division has effectively minimal obligations for post-retirement benefits; whereas, as at August 31, 2019, the only accrued Employee Future Benefit Liabilities are the banked overtime hours for a total of $16,862 and some accumulate sick time (only for a specific union group); whereas, there is an accumulated accrued obligation of sick time of $213,676.

The current and past service costs of the Alberta Teachers' Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, Lethbridge School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers' Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For the school year ended August 31, 2019, the amount contributed by the Government was $6.459 million (2018 - $6.573 million). For Budget 2020/2021, the revenues and related expenditures have been budgeted at $6.5 million and included in the Division's certified benefits.

The School Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of $1.67 million for the year ended August 31, 2019 (2018 - $1.80 million). For Budget 2020/2021, these pension contribution costs are included in the Division's certified and uncertified benefits (as a percentage of applicable staff salaries).

Lethbridge
SCHOOL DIVISION

Financial Health Indicators Report

For the year ended August 31, 2019

Updated for Provincial data March 2020

March 2020

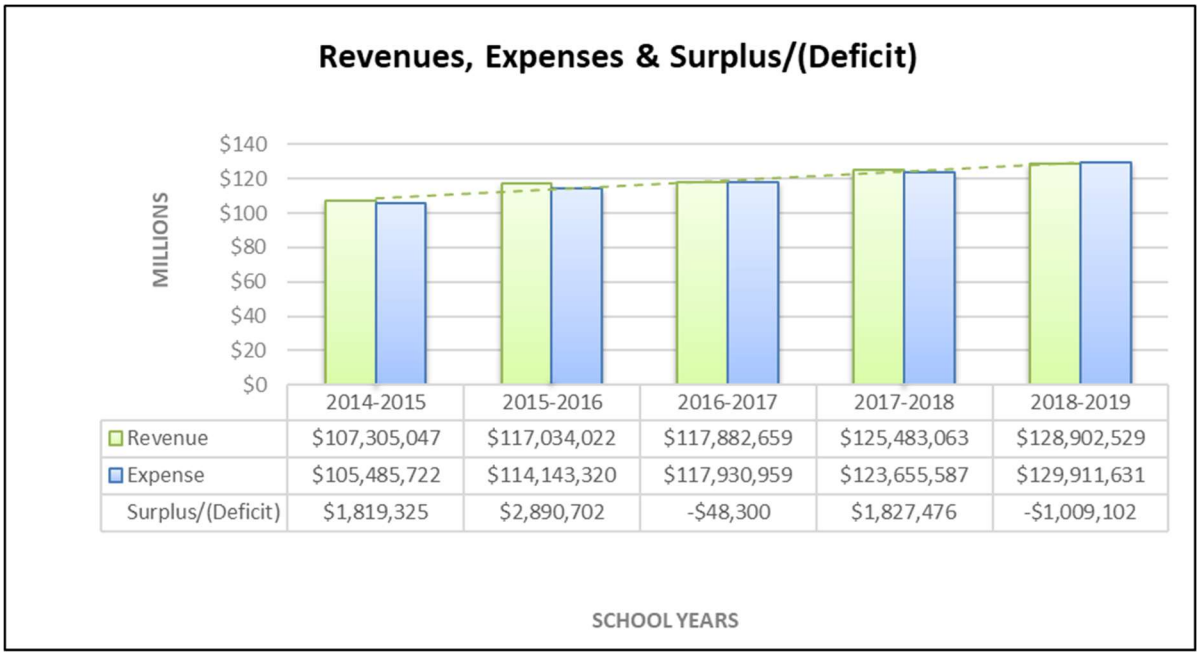
Prepared by the Department of Business Affairs

Lethbridge School Division

Indicators of Financial Health

This document captures the financial health indicators for Lethbridge School Division. This report includes comparisons of Lethbridge School Division with other school jurisdictions that have full time equivalent (FTE) student enrolment of comparable size or a comparison of the average of all school jurisdictions for the periods 2014-2015 to 2017-2019.

Revenues, Expenses and Operating Surplus



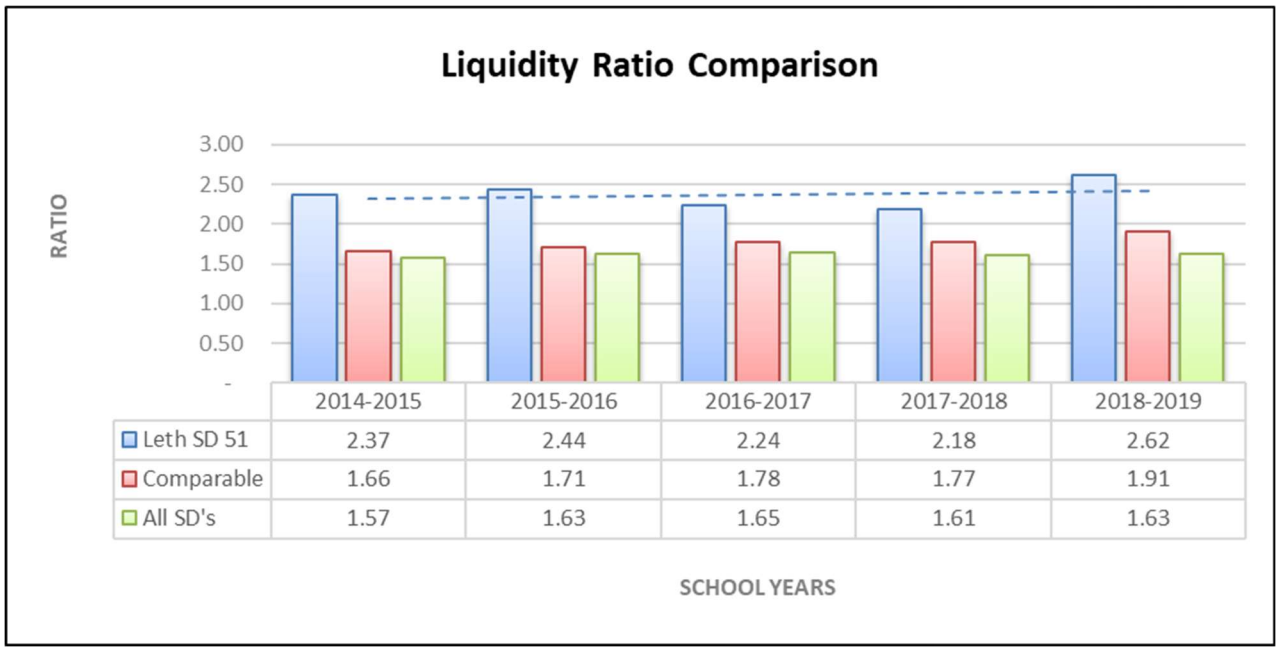
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Revenue	$107,305,047	$117,034,022	$117,882,659	$125,483,063	$128,902,529
Expense	$105,485,722	$114,143,320	$117,930,959	$123,655,587	$129,911,631
Surplus/(Deficit)	$1,819,325	$2,890,702	-$48,300	$1,827,476	-$1,009,102

This chart shows Lethbridge School Division's operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures; however, there is fluctuation in surplus over the five-year period. In 2015-2016 Immanuel Christian Elementary and High Schools joined the Division which significantly increased both revenues and expenditures. Revenues are impacted by enrolment and grant rate increases; while expenditures are primarily impacted by staffing decisions.

In 2014-2015 and 2015-2016 the surplus is higher than in the previous year as there were unanticipated grant funds received, funds set aside for technology replacement in the future, and reduced staffing costs due to beginning teachers hired throughout the school year. In 2016-2017, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2017-2018, the surplus increased to levels similar to 2014/2015 & 2015/2016; whereas, there was reduced staffing costs due to beginning teachers hired during the year and funds set aside for technology replacement in the future. In 2018-2019, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). The average yearly surplus over the five-year period is $1.0 million, which would equal 0.84% of operating expenditures.

Liquidity

Liquidity is measured by taking Financial Assets, less Liabilities that have been reduced by Expended Deferred Capital Contributions (EDCC). A liquidity ratio of greater then one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio of less than one indicates that the Division will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the Division has the ability to better respond to rapidly changing circumstances.

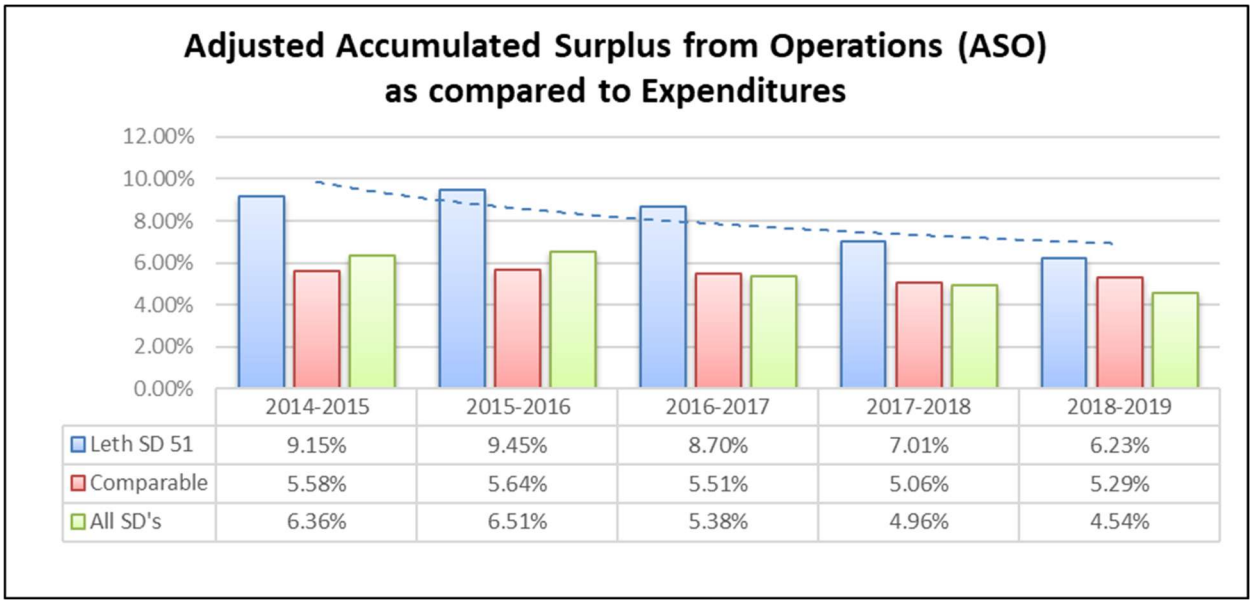


	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Leth SD 51	2.37	2.44	2.24	2.18	2.62
Comparable	1.66	1.71	1.78	1.77	1.91
All SD's	1.57	1.63	1.65	1.61	1.63

The chart above shows that the Division has a liquidity ratio greater than one. The Division's liquidity has remained relatively consistent over the last five fiscal years (2014-2015 to 2018-2019) with an average of 2.37. The majority of the Division's Financial Assets are comprised of cash and cash equivalents (representing approx. 74%); therefore, further increasing the liquidity of the Division.

Accumulated Surplus from Operations Compared to Expenditures

Accumulated Surplus from Operations (ASO), which is the Division's savings, is compared to expenditures to determine the Division's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a Division's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings for the replacement of technology through evergreening.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Leth SD 51	9.15%	9.45%	8.70%	7.01%	6.23%
Comparable	5.58%	5.64%	5.51%	5.06%	5.29%
All SD's	6.36%	6.51%	5.38%	4.96%	4.54%

The chart above shows the five-year comparison of the "Adjusted" Accumulated Surplus from Operations as compared to Expenditures of Lethbridge SD 51, comparable, and all other School Divisions in the province. "Adjusted" Accumulated Surplus from Operations is the Accumulated Surplus from Operations less School Generated Funds that are now included in Surplus.

The Division has had an adjusted ASO between 6.23% and 9.45% in the last five years. Adjusted ASO increased from 2014-2015 and 2015-2016 due to unexpended funds during the year. In 2016-2017, the ASO decreased as there was an increase in expenditures and there was a decrease in the "Adjusted" Accumulated Surplus from Operations as these reserves were used to fund literacy initiatives at elementary schools and middle school, high school completion, assist students requiring specialized supports, and funds provided to support curriculum, new programming and new school startup costs, technology evergreening and improvement of Wi-Fi access in the Division.

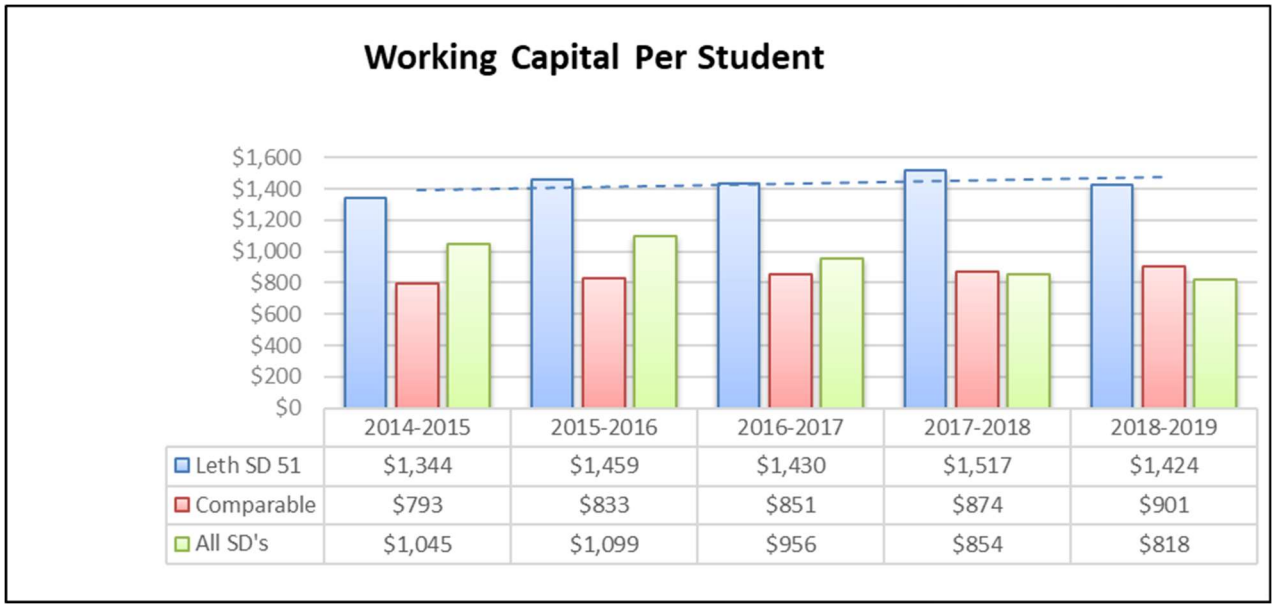
In 2017-2018, the adjusted ASO decreased significantly as the technology evergreening funds were reallocated from operating reserves to capital reserves; whereas, these technology evergreening projects are to be capitalized in future years.

In 2018-2019, the adjusted ASO continued to be decreased, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

The Division is considered to be in good financial health even with the decreased over the past couple years and is currently higher than comparable Divisions in prior years. Prudent future use of these unexpended one-time funds will help to smooth staffing cost fluctuations in the next few years and assist in sheltering the impact on the classroom and Division operations from unexpended changes in the provincial fiscal climate. The Division is planning on utilizing some additional operating reserves in 2019/2020 to assist with the unplanned elimination of specific Provincial funding (class-size funding, fee reduction grant funding); whereas, the Provincial budget was released after the 2019/2020 school year started, staff were hired, and classes were determined.

Working Capital per Student

Working capital is the amount of money available after discharging all the Division's liabilities. Working capital allows the Division to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.



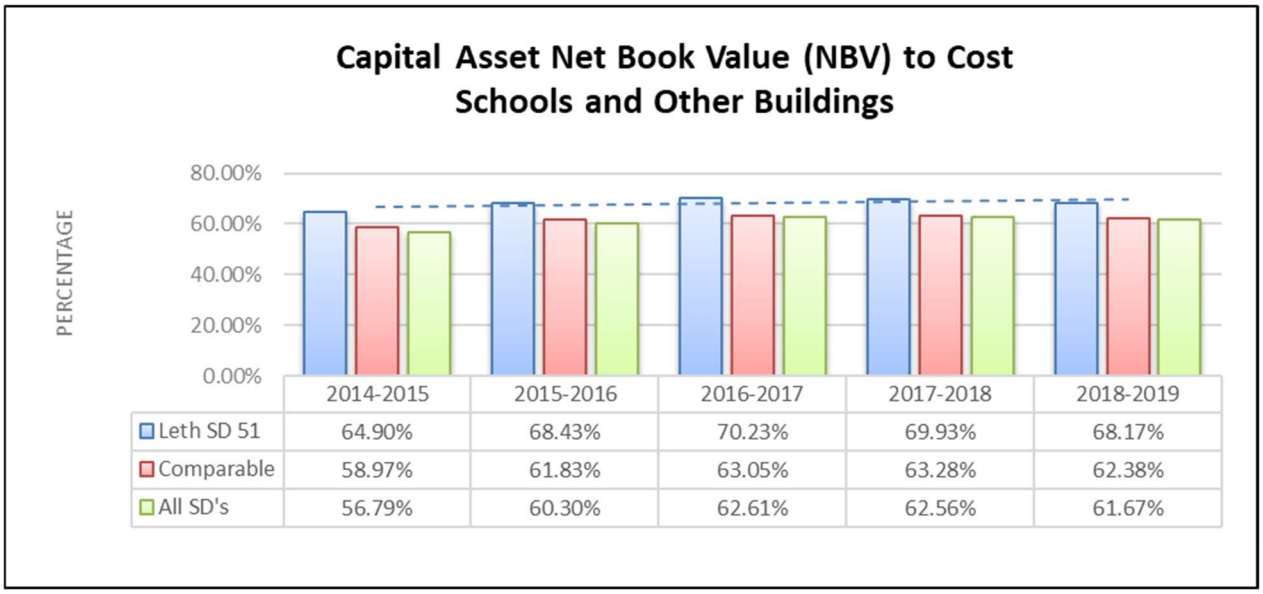
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Leth SD 51	$1,344	$1,459	$1,430	$1,517	$1,424
Comparable	$793	$833	$851	$874	$901
All SD's	$1,045	$1,099	$956	$854	$818

The chart above shows working capital per student over a five-year period. Lethbridge School Division has ranged from $1,344 to $1,517 working capital per student; whereas, the working capital remained relatively consistent from year-to-year. The Division has maintained a strong working capital, which has allowed the Division to meet emergent needs and to provide new initiatives as the Division continues to grow.

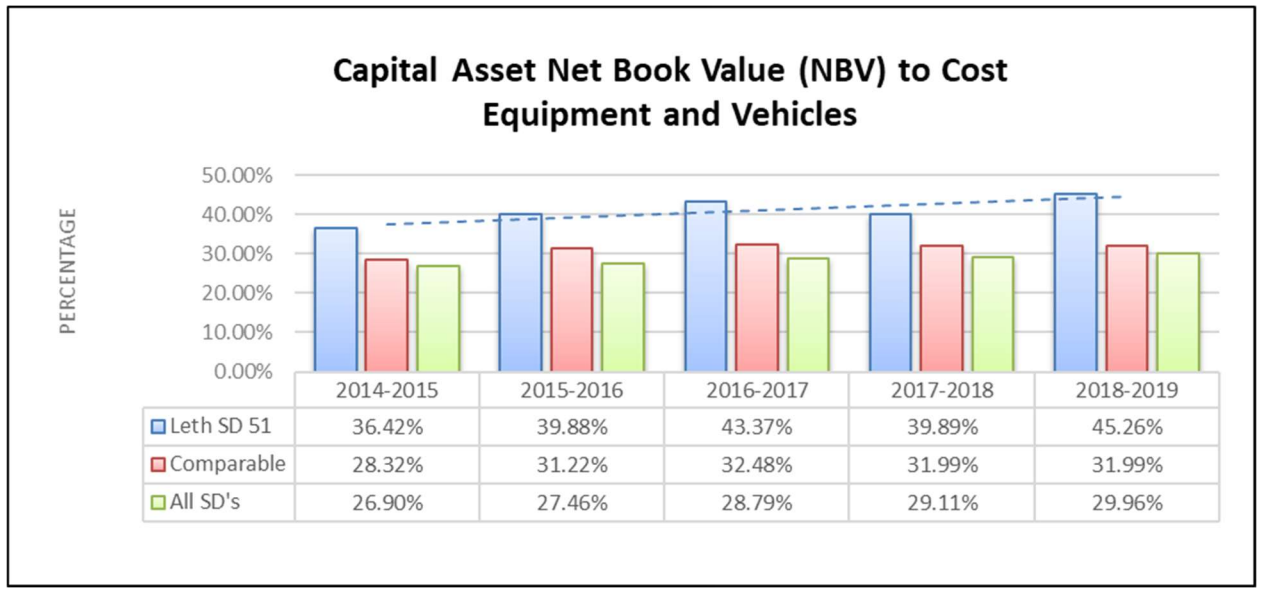
Capital Assets – Net Book Value Compared to Historical Cost

School Division's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of five years; therefore the value will be amortized over a five-year period. It is expected that a vehicle will likely have to be replaced after five years (although it may still remain in service for another five years).

The percentage of Net Value to Historical Cost illustrates how new a Division's assets are. A relatively high % indicates newer assets, whereas a lower % indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Leth SD 51	64.90%	68.43%	70.23%	69.93%	68.17%
Comparable	58.97%	61.83%	63.05%	63.28%	62.38%
All SD's	56.79%	60.30%	62.61%	62.56%	61.67%



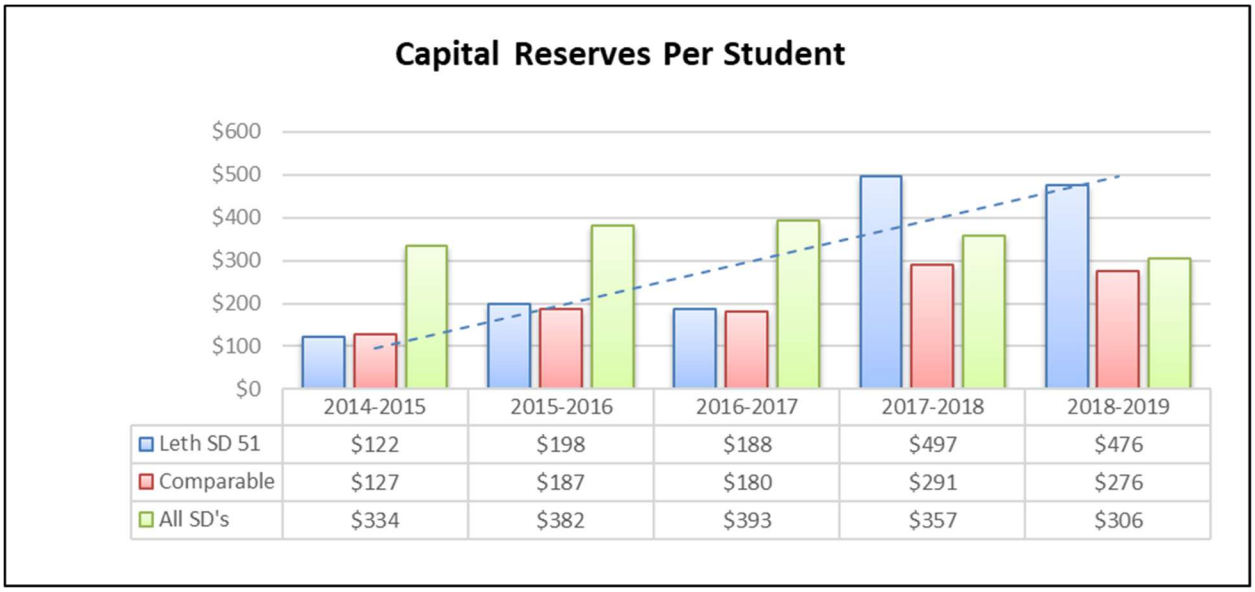
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Leth SD 51	36.42%	39.88%	43.37%	39.89%	45.26%
Comparable	28.32%	31.22%	32.48%	31.99%	31.99%
All SD's	26.90%	27.46%	28.79%	29.11%	29.96%

Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school Divisions and comparable FTE student Divisions. This means that Lethbridge School Division has newer buildings, equipment and vehicles.

In relation to Schools and Other Buildings, the increases over the last couple of years correlate to the construction of the new school sites (Coalbanks Elementary School and Senator Joyce Fairbairn Middle School) and the modernization of Wilson Middle School. These new schools also has had increases in equipment as new equipment has been acquired for these new sites.

Capital Reserves per student

The Division put money into capital reserves for the future replacement of capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis.



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Leth SD 51	$122	$198	$188	$497	$476
Comparable	$127	$187	$180	$291	$276
All SD's	$334	$382	$393	$357	$306

Although Lethbridge School Division has historically been less capital reserves per student, the Division has had newer assets as compared to other school Divisions. In 2017-2018, capital reserves increased significantly with the technology evergreening funds being moved from operating to capital reserves. These technology evergreening funds are higher at the end of 2017-2018 as there has been saving for a couple years for the upcoming evergreening phases (large Secondary School phase to be done in 2019/2020)

It is important to compare both the Capital Reserves per student and Net Book Value compared to Historical Costs financial health indicators related to capital. There would be a concern if the Net Book Value to Cost percentage was very low and capital reserves were low. This would indicate capital assets are very old and in need of replacement, with no capital funds to replace the assets if necessary. Also, accumulated surplus may be required for the future replacement of assets. Since Lethbridge School Division has newer assets, the lower amount of capital reserves per student is not a significant concern.

Overall Financial Health

Overall, Lethbridge School Division has a strong financial health; whereas, the Division seems to be in a strong financial position when in comparison to many of the other comparable Divisions and to Divisions throughout the Province. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. This strong financial health can be contributed to sound financial management, planning, and governance.

The Lethbridge School Division
FINANCIAL REPORTING PROFILE
2014/2015 to 2018/2019 School Years

	2014/2015 Actuals*	2015/2016 Actuals*	2016/2017 Actuals*	2017/2018 Actuals*	2018/2019 Actuals*
TOTAL FTE ENROLLED (ECS - 12)	9,307	10,035	10,243	10,596	10,810
ANNUAL OPERATIONS					
Total Revenues	$107,305,047	$117,034,022	$117,882,659	$125,483,063	$128,902,529
Total Expenses	$105,485,722	$114,143,320	$117,930,959	$123,655,587	$129,911,631
Excess (Deficiency) of Revenues over Expenses	$1,819,325	$2,890,702	($48,300)	$1,827,476	($1,009,102)
Add (Deduct) Board-funded Capital & Unsupported Debt Transactions	($490,439)	($1,765,318)	($467,505)	($3,429,915)	$441,613
Net Change to A.S.O. (A.D.O.)	$1,328,886	$1,125,384	($515,805)	($1,602,439)	($567,489)
ADJUSTED ACCUMULATED SURPLUS (DEFICIT) FROM OPERATIONS A.S.O. (A.D.O.); AND CAPITAL RESERVES (Note 1)					
Adjusted A.S.O (A.D.O.)	$9,656,254	$10,781,638	$10,265,833	$8,663,394	$8,095,905
Adjusted A.S.O. (A.D.O.) To Expenses Ratio:					
The Lethbridge School Division	9.15%	9.45%	8.70%	7.01%	6.23%
Average of All Jurisdictions	6.36%	6.51%	5.38%	4.96%	4.54%
Median of All Jurisdictions	7.64%	6.25%	6.13%	5.18%	5.43%
Average of Jurisdictions having Comparable FTE Enrolment Size	5.58%	5.64%	5.51%	5.06%	5.29%
Median of Jurisdictions having Comparable FTE Enrolment Size	6.21%	5.29%	4.80%	4.93%	5.05%
Adjusted A.S.O. (A.D.O.) Per Student:					
The Lethbridge School Division	$1,038	$1,074	$1,002	$818	$749
Average of All Jurisdictions	$770	$809	$675	$628	$574
Average of Jurisdictions having Comparable FTE Enrolment Size	$651	$662	$648	$600	$625
Adjusted A.S.O. (A.D.O.) - Days of Operation (Note 1):					
The Lethbridge School Division	22.89	23.61	21.76	17.52	15.58
Average of All Jurisdictions	15.90	16.27	13.45	12.39	11.35
Average of Jurisdictions having Comparable FTE Enrolment Size	13.94	14.10	13.77	12.66	13.22
Capital Reserves	$1,132,607	$1,985,515	$1,921,512	$5,268,160	$5,146,633
Capital Reserves Per Student:					
The Lethbridge School Division	$122	$198	$188	$497	$476
Average of All Jurisdictions	$334	$382	$393	$357	$306
Average of Jurisdictions having Comparable FTE Enrolment Size	$127	$187	$180	$291	$276
LIQUIDITY					
Adjusted Net Financial Assets (Debt) Ratio (Note 2):					
The Lethbridge School Division	2.37	2.44	2.24	2.18	2.62
Average of All Jurisdictions	1.57	1.63	1.65	1.61	1.63
Average of Jurisdictions having Comparable FTE Enrolment Size	1.66	1.71	1.78	1.77	1.91
Adjusted Net Financial Assets per Student (Note 3):					
The Lethbridge School Division	$1,334	$1,459	$1,430	$1,517	$1,424
Average of All Jurisdictions	$1,045	$1,099	$956	$854	$818
Average of Jurisdictions having Comparable FTE Enrolment Size	$793	$833	$851	$874	$901
CAPITAL ASSETS					
Schools and Other Buildings - NBV to Historical Cost:					
The Lethbridge School Division	64.90%	68.43%	70.23%	69.93%	68.17%
Average of All Jurisdictions	56.79%	60.30%	62.61%	62.56%	61.67%
Average of Jurisdictions having Comparable FTE Enrolment Size	58.97%	61.83%	63.05%	63.28%	62.38%
Equipment & Vehicles - NBV to Historical Cost:					
The Lethbridge School Division	36.42%	39.88%	43.37%	39.89%	45.26%
Average of All Jurisdictions	26.90%	27.46%	28.79%	29.11%	29.96%
Average of Jurisdictions having Comparable FTE Enrolment Size	28.32%	31.22%	32.48%	31.99%	31.99%

1. **A.S.O. - Days of Operation = A.S.O. (adjusted for SGF) / (Total Expenses / 250 Operatings Days)**
2. ***Adjusted Net Financial Assets (Debt) Ratio:*** **Financial Assets / (Liabilities - Expended Deferred Capital Revenue)**
3. ***Adjusted Net Financial Assets = Financial Assets - (Liabilities - Expended Deferred Capital Revenue)***

SECTION 4 - INFORMATIONAL SECTION



Galt Gardens Spraypark
Downtown - Lethbridge

Section 4 - INFORMATIONAL SECTION

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Lethbridge School Division

Priorities and Outcomes

Lethbridge School Division reviews issues and trends that will effect the educational environment over the next three years. These emerging issues and trends impact the planning of the Division's programs and services to students. From specialized student needs, to the challenges of population growth, these issues and trends have a significant impact on the decision making of the Division to ensure that high quality programming and services are provided to our students. The Division identifies these issues and develops priorities, outcomes, and ongoing strategies to address the issues.

The Board priorities were developed after extensive consultation with education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for approximately 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 questions:

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

The Board of Trustees received all the feedback from this consultation to develop the priorities and outcomes to be achieved for the school year.

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.



Details on the priorities, outcomes, and strategies and measures follow on the next page. Wherever possible, estimated costs were provided to support the priorities.

2020-21 DIVISION PRIORITIES

PRIORITY ONE: ACHIEVEMENT

Related Provincial Goals:

(1) Alberta's students are successful.
(2) First Nations, Métis, and Inuit students in Alberta are successful.
(3) Alberta has excellent teachers, school leaders, and school authority leaders.
(4) Alberta's education system is well governed and managed.

Outcomes and Strategies

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.**

Why? Strong literacy and numeracy skills are foundational to learning and student efficacy.

Build capacity in literacy and numeracy instructional practices and use of assessment across all subject areas to improve student achievement. (costs are mostly within existing staff time)

Actions:

- Literacy Lead Teacher: expand to secondary and differentiate targeted strategies at elementary based on school needs. (Combined with ESL Lead teacher position)
- Develop new 3 year Literacy Work Plan.
- Facilitate Division Elementary and Middle School Literacy Steering Committees to guide implementation of strategies.
- Facilitate a High School committee to examine curriculum and pedagogy.
- Facilitate professional learning focusing on literacy: ongoing support for schools implementing Lucy Calkin strategies; literacy in content areas; leveled reading; using assessment, including Fountas and Pinnell, for responsive instructional practice in literacy.
- Numeracy Lead Teacher targeting grades 1-9. (cost estimate: $115,000 for the Numeracy Lead Teacher)
- Continue implementation of 2018-2021 Numeracy Work Plan
- Facilitate Division Secondary Math Steering Committee.
- Build teacher capacity with numeracy pedagogy focusing on procedural fluency, flexibility and conceptual understanding: Summer Numeracy Institute (August 2019), lead teacher support in schools, ongoing PL.
- Investigate numeracy assessment tools (MIPI is being piloted at all levels)
- Facilitate cross-curricular planning recognizing multiple literacies in the classroom as part of new curriculum implementation.

Measures

- Data trends from Fountas &Pinnell (literacy scores grades 1-5), (specific release time not funded by Division in 2020/21 – many budgeted within school-based budgets)
- Continue efforts to implement universal literacy measures at middle school,

Required provincial measures:

- Overall percentage of students who achieved the acceptable standard and overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and diploma exams.
- Percentage of Grade 12 students eligible for a Rutherford Scholarship.
- Percentage of students writing four or more Diploma Examinations within 3 years of entering Grade 10.
- Overall teacher, parent and student satisfaction with the overall quality of basic education.

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.

Why? Successful transition as defined by each student's preferred future is a measure of student success.

Support staff in the implementation of the learning competencies outlined in the curriculum that develop the knowledge, skills and attitudes for successful learning, living and working: critical thinking, communication, problem solving, collaboration, managing information, cultural and global citizenship, creativity and innovation, personal growth and well-being.
Implement strategies that support school to school and school to work preparation and transition.
Actions:

- High schools continue to refine strategies that align with the foundational principles of High School Re-design: flexible learning environments, personalization of learning, rigorous and relevant curriculum, assessment, meaningful relationships.
- Continue to establish purposeful connections with business and industry to further student experience with real-world learning both in and out of the classroom: e.g. CTF and CTS programming, CALM, Health, off-campus, Careers Transitions events, volunteerism.
- Expand student-driven off-campus experiential learning opportunities, such as Work Experience, to reflect the vision that off-campus opportunities are an integral part of exploring potential career pathways for all students. (costs estimate: $301,400 for High School Off Campus program – including 0.5 FTE teacher)
- Refine the seamless integration of the online career planning program, My Blueprints, across middle school health curriculum and high school CALM.
- Support existing dual credit opportunities and explore expansion of these opportunities that reflect the needs of our students. (costs estimate: $154,500 [funded by $25,000 contribution by High Schools and funding for CEUs])
- Plan for purposeful exposure to next generation employment opportunities such as robotics, coding, and small business.
- Develop a philosophy and align strategies that support the transition of students from school to school within the Division.

Measures

- Number of students involved in Work Experience & RAP; Visits to career counselling.
- *Required provincial measures:*
- Overall teacher and parent agreement that students are taught attitudes and behaviours that will make them successful at work when they finish school.
- High school completion rate of students within three years of entering Grade 10.
- Annual dropout rate of students aged 14 to 18.
- High school to post-secondary transition rate of students within six years of entering Grade 10.

4. First Nations, Metis and Inuit (FNMI) student achievement relative to provincial standards will improve.

Why? It is our moral imperative to ensure the learning needs of all students are met and the recommendations from the TRC are recognized.

Build school staff foundational knowledge of FNMI culture and Truth and Reconciliation via professional learning, and curriculum and resource development.
Actions:

- Create and/or access curriculum resources and artefacts that recognize FNMI culture and history in support of FNMI for all learners - "FNMI for all". (Costs of resources are within FNMI budget)

- Build teacher capacity to recognize appropriate resources and integrate FNMI content into delivery of instruction across curriculum areas for all learners. (Cost estimate: $115,000 for Coordinator of FNMI Education)
- Build capacity of FNMI staff to work with classes and groups of students to share their knowledge with all students.
- Support a teacher of FNMI language and culture to work with secondary level staff and students. and ($110,000 for teacher of FNMI Education)
- All administrators support the work of the FNMI team to ensure a coherent and consistent implementation of strategies; each school site will designate a lead educator for FNMI PL and information. (Costs of resources are within school based budgets)
- Purposeful review of data relative to FNMI students to inform strategies for academic improvement.
- When universal strategies are not successful in supporting a student's growth, provide enhanced services as needed (literacy intervention, causal factors linked to attendance, academic achievement, interagency).
- Plan events that celebrate FNMI culture and create pride in FNMI ancestry, and evaluate the effectiveness of the events. (Costs of resources are within FNMI budget)
- Board FNMI Standing Committee will connect with community and School Councils, and implement strategies related to the committee's vision as well as the TRC Calls to Action.
- Collaborate with other Divisions to learn about best practice and jointly plan for implementation of strategies targeting improved student learning.
- Collaborate with Kainai Board of Education for delivery and access to professional learning.
- Develop a recruitment and retention strategy for FNMI staff.

Measures

- Our School Survey (if able to disaggregate), attendance data, family participation in school events.
- All schools acknowledge the traditional territory at key events.
- Elder and Knowledge Keepers' participation in schools.
- Number of targeted events/evenings supporting initiatives related to FNMI endeavors
- Increase in resources available to teachers of FNMI content
- Increase in PL available to teachers
- Literacy levels of students of FNMI ancestry will improve

Required provincial measures:

- Overall percentage of self-identified FNMI students who achieved the acceptable standard and overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and Diploma Examinations.
- High school completion rate of self-identified FNMI students within three years of entering Grade 10.
- Annual dropout rate of students aged 14 to 18.
- High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.
- Percentage of self-identified FNMI Grade 12 students eligible for a Rutherford Scholarship.
- Percentage of self-identified FNMI students writing four or more Diploma Examinations within 3 years of entering Grade 10.

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.

Why? Quality leaders, teachers and support staff who possess a growth mindset positively influence student learning.

Participate in the University of Lethbridge Project building capacity of Division and school leaders to engage in inquiry based professional growth.

Actions:

- Develop consistent inquiry based process with site structural flexibility for engaging teachers and support staff in inquiry based professional growth. (Resource costs were built-in within professional learning costs, other costs are mostly related to staff time)
- Develop inquiry based professional learning plans for the implementation of the new Teaching Quality Standard and Leadership Quality Standard. (as above)

Build the professional capital of staff with purposeful and targeted professional learning strategies.

Actions:

- Build teacher competency in Universal Design for Learning (UDL), RTI^2, and assessment to improve instructional practice. (see above)
- Examine the development of reporting strategies, including reporting, that align with the new curriculum and concept-based learning.
- Continue to structure the Administrator Mentorship Program using the new Leadership Quality Standard to drive content and further develop ongoing contextual support as part of the program. (see above)
- Continue to implement the Teacher Induction Program (TIP) structured according to the new Teaching Quality Standard, and further develop on-site support of mentors and administrators as part of the program. (Cost estimate: $20,000 for Mentorship & TIP programs)
- Continue to implement and support professional learning for support staff in a variety of areas that target areas of responsibility.
- Investigate a professional learning model for Education Assistants that will grow skills and increase retention rates.

Measures

- Pre and post teacher efficacy scale relative to the new TQS.
- Teacher participation in collaborative communities.
- Alignment of collaborative community areas of focus with Board priorities.
- University of Lethbridge research study measures relative to Inquiry-based professional growth.
- Support Staff participation in professional learning opportunities and access to learning resources.

8. Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.

Why? A cohesive system that build lateral capacity across schools is positioned for ongoing improvement.

Implement collaborative lateral structures for some targeted professional learning.

Actions:

- Support Division Collaborative Communities as an integral structure for building instructional capacity and professionalization.
- Build the capacity of system leaders with a professional learning plan developed by the Administrator PL Committee that supports learning across the Division priorities and the Leadership Quality Standard.

Measures

Performance Measures

- Survey feedback from teachers and administrators regarding the effectiveness of Division Collaborative Communities and administrator professional learning.

Required Measures

Overall percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years

9. A comprehensive wellness approach promotes well-being and fosters learning.

Why? There is a close correlation to achievement and wellness. A system that focuses on wellness for all will increase its potential in achievement and enhance instruction.

Vision and subsequent implementation of the DIS work plan focuses on Wellness for "All."

Actions (costs are mostly within existing staff time)

- The Wellness and Poverty Committees align efforts to reinforce and further build community partnerships that enhance the lives of students, staff, and families. ($24,000 for Division wellness committee)
- Wellness Committee will identify Wellness Goal(s) and strategies for next three years
- Determine what an integrated wellness model looks like and develop a Division Wellness Work Plan
    - Ensure the Wellness Work Plan considers the role of support services (e.g. counsellors, liaisons, Making Connections) in contributing to, and aligning with, the overall wellness plan.
    - Examine the relationship of wellness to nature, movement, connection and activity space in schools as part of the wellness plan.
    - Ensure the wellness plan examines the unique needs of high school students with respect to engagement and health
    - Build a common language and understandings relative to anxiety and stress among staff, students, parents and community partners
- Host three Friday Health Symposiums to connect staff to resources.
- Focus Wellness grant applications on building school capacity around self-regulation, staff wellness
- Ongoing training for food providers that addresses Alberta Nutrition Guidelines and is compliant with Division Policy
- Consider the provincial context regarding "nutrition grant" funding and support schools in developing strategies for sustainable food programs at the school level.
- Build and promote a culture of safety in schools with the progressive implementation of a comprehensive Occupational Health and Safety program

Measures

- Alberta Health services data; provincial
- Provincial EDI data
- Participation rates in the Healthy Schools Forum
- "Wellness Throw Down" participation
- Number of students participating in Nutrition Programs
- Decrease in absentee rates for all
- Participation in parent wellness evening events

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.**

Why? The engagement and support of parents and community partners promotes ongoing system improvement.

Implement Division-wide actions that engage stakeholders in a collaborative and meaningful way.
Develop strategies that target the engagement of disengaged parents.
Actions:

- Provide opportunities for stakeholders to be involved in feedback loops, including Town Hall, regarding Division priorities, budgeting, and new policy. (costs are mostly within existing staff time)
- Provide family and community learning opportunities that build knowledge and partnerships among homes, schools and services (e.g. nutrition, sleep, core story, trauma, FNMI, addiction, mental health); explore a variety of delivery platforms to engage a greater breadth of parents.
- The Board Community Engagement Committee will develop strategies that build connections in the community, including a Communications Plan.
    - Consider how school to parent communication across schools can be more streamlined and consistent.
- Investigate potential space options as well as communication strategies for the connection of students and families to community support services (e.g. health).

Measures

- Overall teacher and parent satisfaction with parental involvement in decisions about their child's education.
- Number of stakeholders involved in engagement activities such as Town Hall, feedback loops, and other community meetings.

11. Effective management of growth and capacity building to support learning spaces and the provision of programs.

Why? Strategically planning for system growth enables the system to meet student learning needs.

Develop a comprehensive capital plan that will inform decisions regarding sustainable growth.
Actions: (costs are mostly within existing staff time)

- Continue to implement the boundary review process
- Support continued implementation of comprehensive budget development process that aligns resource allocation with Board priorities and long term planning
- Implement a systems review process as a foundation for the development of strategies that address system growth and changing demographics of staff and students.

Measures

- School boundaries are realigned to facilitate future growth and programming needs.
- Board, staff, and public engaged in contributing to resource allocation to address system priorities.
- Capital planning and budget documentation activity utilized to influence future decision making.

PRIORITY TWO: INCLUSION

Related Provincial Goals (2019-20):

(1) Alberta's students are successful.
(2) The systemic education achievement gap between First Nations, Métis, and Inuit students and all other students is eliminated.
(3) Alberta's education system respects diversity and promotes inclusion.

1. Schools are welcoming, caring, respectful and safe learning environments.

Why? Positive environments are essential for student growth and development.

Implement strategies that support social, physical and psychological needs. Actions:

- Build staff capacity for Trauma informed practice. (costs are mostly within existing staff time)
- Review effectiveness of Support Services model including the provision of universal wellness support in the classroom. (Cost estimate: $1,311,000 for teacher counsellors)
- Review progress of the Positive Spaces Committee and consider evolving mandate, re-naming to be more inclusive of all groups, and engagement of staff beyond administrators.
- Wellness grant applications to build school capacity around self-regulation, resilience, outdoor learning, physical activity
- Continue to develop initiatives at the Division and school level that support diversity and inclusion for all students and commit celebration of the initiatives to enhance community awareness of Division and school endeavours in this area.

Measures

- Our School measures associated with safe and caring schools;
- APORI: Satisfaction with services; safe and caring schools measure
- Tracking of referrals to external counselling and other community services

2. Schools are inclusive learning environments where all students are able to grow as learners.

Why? All learners are valued, can learn, and contribute to our communities.

Promote and support the culture of valuing diversity and high expectations of all learners.
Actions:

- Implement ongoing professional learning that aligns with the "Indicators of Inclusive Schools" (2013) for school staff. (Resource costs were built-in within professional learning costs)

Build the capacity of all staff to demonstrate approaches/ strategies that enable all learners to access the Programs of Study (cost estimates: $115,000 for ESL Lead Teacher & $115,00 for Inclusive Ed Coordinator)
Actions:

- Continue to support the implementation of the RTI^2 framework, as articulated by Alberta Education, with a focus on classroom instruction.
- Focus planning, instruction and learning through the lens of Universal Design for Learning (UDL).
- Develop the common understanding that the Programs of Study are the starting point for all students' learning.
- Continue to build teacher capacity to support student success in literacy, language and numeracy.
- Continue to build school capacity in the implementation and use of benchmark assessments as part of measuring growth

Measures

- School staff have access to ongoing professional learning on Indicators of Inclusive Schools and UDL principles
- Instructional Support Plans reflect students' strengths and interests and address their learning needs
- Student attendance

- Literacy measures, and transition or completion measures of English language learners

Required provincial measures:

- Overall teacher, parent and student agreement that students are safe at school, learning the importance of caring for others, learning respect for others and are treated fairly at school.
- Overall teacher, parent and student agreement that students model the characteristics of active citizenship.

PRIORITY THREE: INNOVATION

Related Provincial Goals (2019-20):

(1) Alberta's students are successful.

(4) Alberta has excellent teachers, and school and school authority leaders.

1. **Learners demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.**
2. **Breadth of program choice provides opportunities for students to explore and grow as learners.**

Why? Process based learning environments with opportunity for choice support the needs of contemporary learners.

Build a common understanding of the meaning of student success and language for innovation, creativity and critical thinking.

Actions:

- Align the Division's definition and common understanding of innovation, creativity and critical thinking with the definition and intent of the student learning competencies embedded in the new curriculum.
- Division professional learning supporting the implementation of the new curriculum (impending) will include strategies to grow staff understanding of innovation, creative and critical thinking, and how they link to concept-based learning. (Resource costs were built-in within professional learning costs)
    - Gather samples of process and product based learning to inform understanding of process
- Support teacher engagement in the provincial curriculum development process and leverage this participation to build leader and teacher knowledge across the division. (Resource costs were built-in within professional learning costs)

Build teacher capacity to implement process learning in the classroom at all grade levels/ subject areas.

Actions:

- Elementary and middle schools will move forward with the implementation of one unit or concept using concept based pedagogy to build understanding of the new curriculum, increase efficacy, provide time for safe exploration, and increase understanding of innovation, creativity, and critical thinking. High schools will move forward with reinforcing concept-based teaching and learning across subject disciplines.
- Build a culture of risk-taking as part of everyday practice in teaching and learning.
- Promote and celebrate engaging learning opportunities that support creative and innovative thinking.

Measures

- Our School Survey – look at adding new questions specific to innovation, creativity and critical thinking.
- Participation in professional learning that targets development of pedagogy associated with innovation.
- Student attendance / dropout rate
- APORI satisfaction surveys as applicable
- Canada 150 ICE Scholarships (Board scholarship that recognizes innovation, creativity and entrepreneurship)

Required provincial measures:
Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.
Overall teacher, parent and student satisfaction with the opportunity for students to receive a broad program of studies, including fine arts, career, technology, health and physical education.

3. All learners effectively use technology as creative and critical thinkers capable of accessing, sharing and creating knowledge.

Why? Technology can enhance learning, and proficiency with technology is essential for successful student achievement.

Develop and implement strategies that put the student at the centre of technology by building teacher and leader capacity to use technology in a seamless manner.
Actions:

- Develop a Division Educational Technology Work Plan.
- Leverage the teacher technology reps from each school to inform and enhance practice at the school level through professional learning and information meetings.
- Research and support the seamless implementation of software that enhances instructional capacity.
- Access to professional learning that builds awareness of available technology, and supports the implementation of technology devices and/or software that has demonstrated success with enhancing student learning. (costs within technology budgets - $600,000 towards technology evergreening cycles)
- Begin to explore and implement the curriculum outcomes and resources regarding digital citizenship as the new Wellness curriculum rolls out provincially.
- Engage the parent community in digital citizenship.

Measures

- Meeting the outcomes as delineated in the Technology Work Plan
- Feedback from technology lead teachers, technicians, administrators - access to technology (quality, ease and frequency).
- Hardware evergreening.

Lethbridge School Division

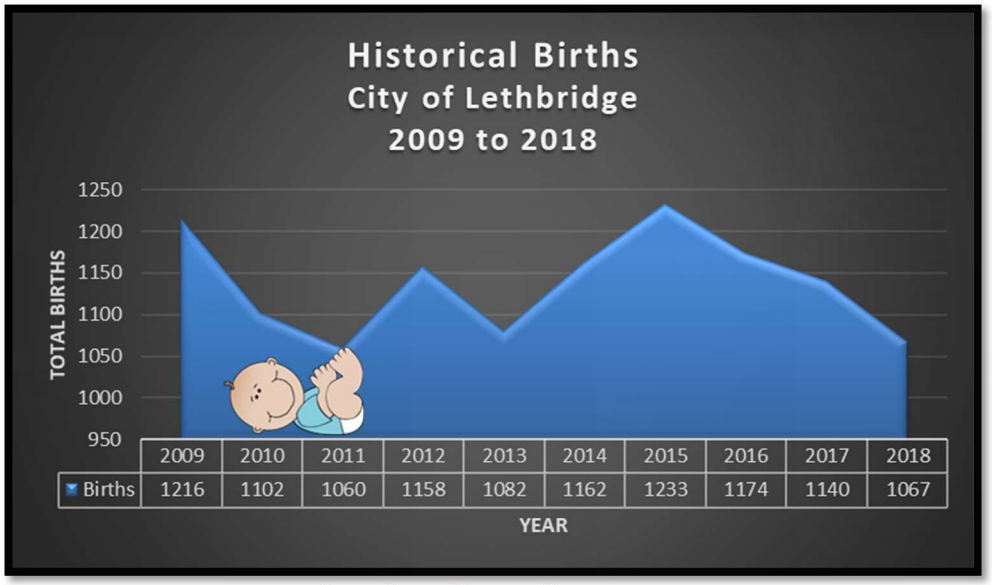
Enrolment Statistics

The Division utilizes enrolment statistics to predict the number of students who will be enrolled in Lethbridge School Division schools in future years. Enrolment statistics are important in predicting grant funding from Alberta Education as 54% of the Division's grant revenue is based on enrolment grants for students enrolled in Kindergarten to grade 12.

Forecasting Methodology

For purposes of projecting enrolment for September 2020, the Division reviews actual enrolments as of September 2019 and January 2020, reviews forecasting software, birth rates, student promotion, historical trends and estimated move in and move out activity through consultation with school administration to develop a preliminary enrolment projection for the 2020-2021 school year. The Division relies heavily on current information and local knowledge of the community for developing current projections. Projections for 2021 through 2023 are prepared using information from *Baragar Demographics,* a forecasting software program that predicts student enrolment based on historical enrolment trends and birth rates. *Baragar Demographics* measures the impact of new housing and the effect of migration and immigration to forecast future enrolment projections by grade and program for up to 15 years.

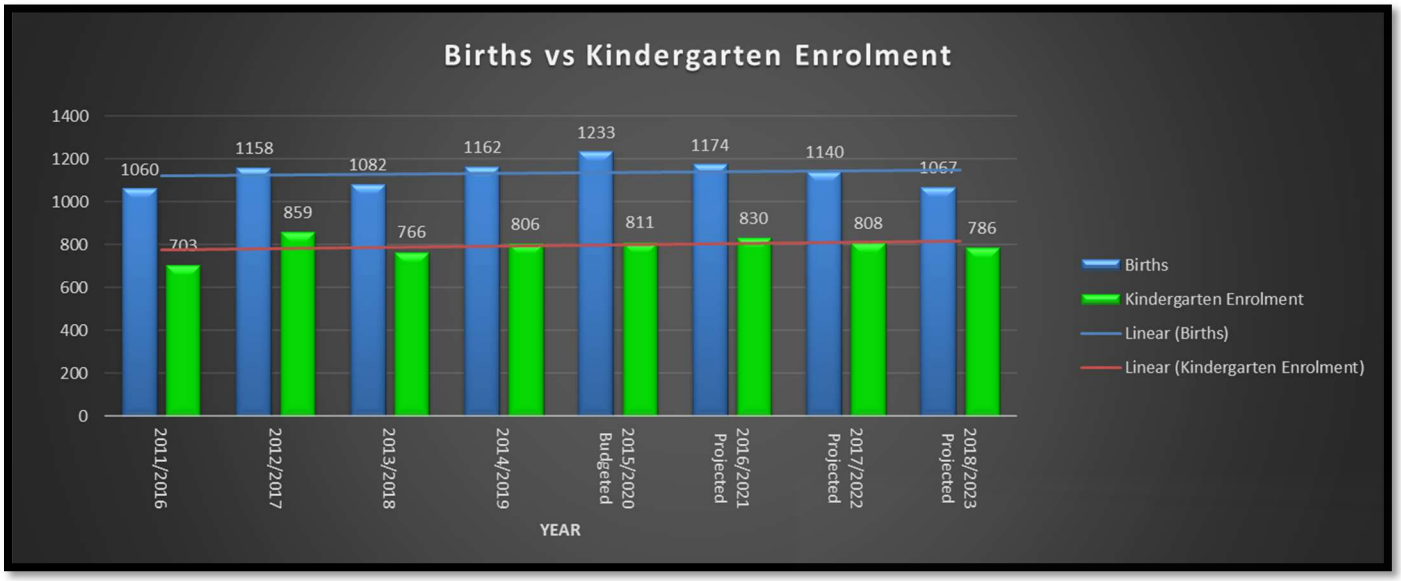
The chart below captures historical birth rates for the City of Lethbridge from 2009 to 2018. There is a drop in birth rates by 9.4% in 2010 and by 3.8% in 2011. In 2012 there is an increase in the birth rate by 9.2% followed by a 6.6% decrease in 2013. In 2014 there is a 7.4% increase followed by a further increase of 6.1% in 2015. The birth rates dropped by 4.8% in 2016, 2.9% in 2017, and dropped an additional 6.4% in 2018. Overall there is significant fluctuation during this period. Lethbridge School Division historically receives 62-65% of the population base of school-aged children living in the City of Lethbridge.



Source: *Baragar Demographics*

Enrolment Trend by Program

The chart below demonstrates the importance of reviewing birth rates when projecting kindergarten enrolments.



The data above illustrates that there is a correlation between the amount of birth and the amount of kindergarten enrolment; whereas, the kindergarten enrolment has increased or decreased from year-to-year similar to the changes in the City of Lethbridge birth rates from five (5) years prior. In most years, as births have increased, overall enrolment in kindergarten has also increased.

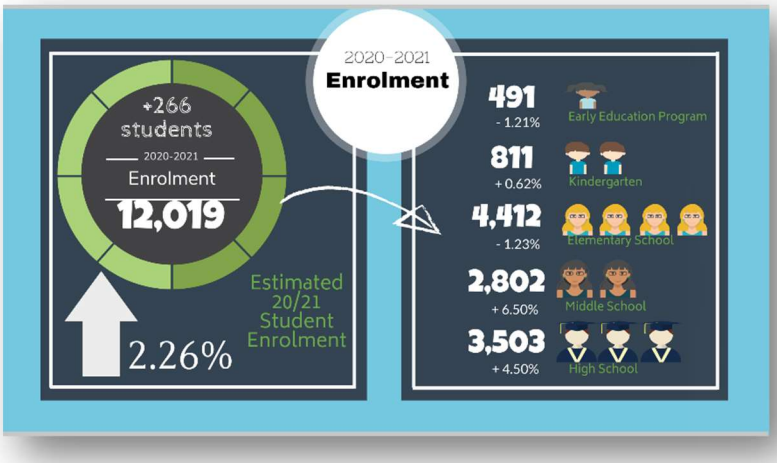
The chart below illustrates the historical enrolment data by program for the period September 2016 to September 2019. Projected enrolments by program are also illustrated for September 2020 to 2023.

Lethbridge School Division
Enrolment Trend by Program
2016 to 2023

	Actual				Projected			
Program	September 2016	September 2017	September 2018	September 2019	September 2020	September 2021*	September 2022*	September 2023*
Early Education	415	471	506	497	491	472	467	471
Kindergarten	703	859	766	806	811	830	808	786
Elementary (Grades 1 - 5)	4,212	4,231	4,386	4,467	4,412	4,501	4,582	4,499
Middle School (Grades 6 - 8)	2,278	2,412	2,490	2,631	2,802	2,876	2,900	2,900
High School (Grades 9 - 12)	3,125	3,250	3,354	3,352	3,503	3,730	3,831	4,118
Total	10,733	11,223	11,502	11,753	12,019	12,409	12,588	12,774

* Source: Baragar Demographics trend information

A review of program enrolments indicates that elementary, middle school, and high school enrolment will generally show enrolment growth over the period 2016 to 2023.



Early Education
The Division continues to provide early education (preschool) programs to provide assistance to early learners and will have 20 programs in the fall of 2020. These measures should continue to attract more students to the Division in the long term.

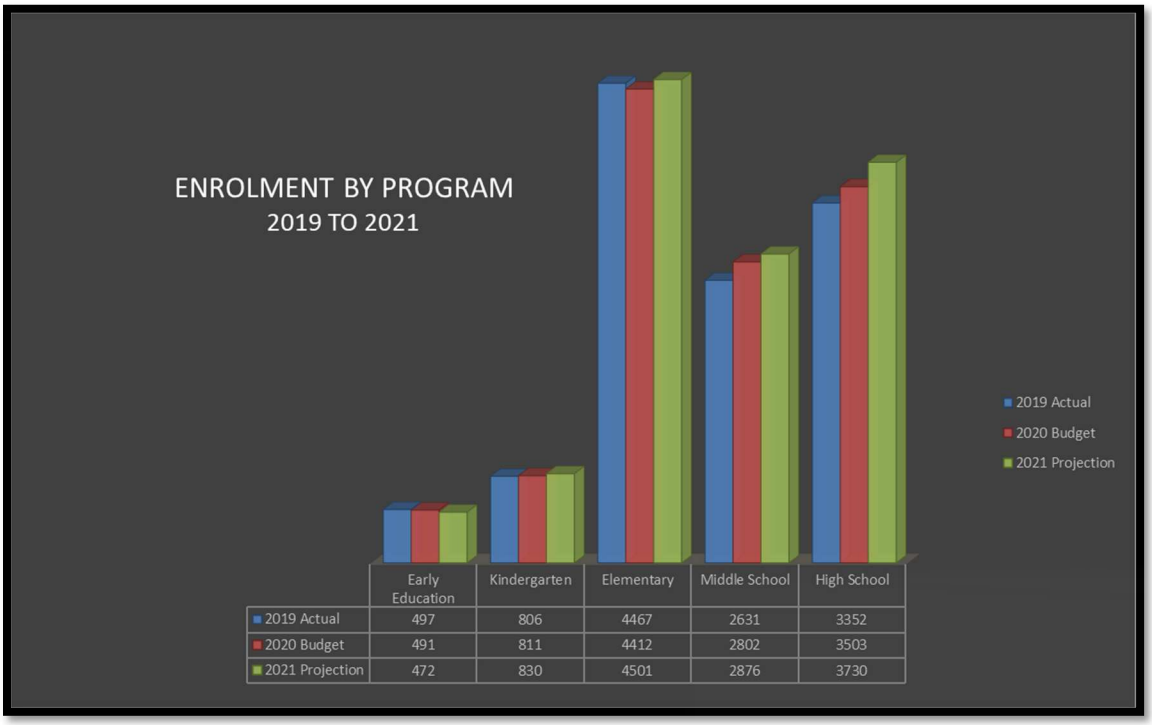
Kindergarten
There has been increase in kindergarten enrolments in 2017, followed by a decrease in 2018, and an increase again in 2019. 2020 is expected to have a slight increase from the 2019. This increase in 2020 correlates to the increased births in 2015. Enrolment is projected to grow for 2021, followed by decreases in 2022 and 2023 (correlates to birth rates).

Elementary School:
Elementary enrolment has grown in 2017 and is projected to keep increasing until 2019, followed by a slight dip in 2020. At the end of 2023, elementary school enrolment will be 287 students higher than in 2016. The Division has added Coalbanks Elementary School (up to 600 student spaces) for the 2017/2018 school year and currently is in construction of the new South East Elementary school (Dr. Robert Plaxton Elementary School) which will add an additional 600 spaces for kindergarten to grade five students and is opening in September 2021. This new school will help to address enrolment growth at the elementary school level.

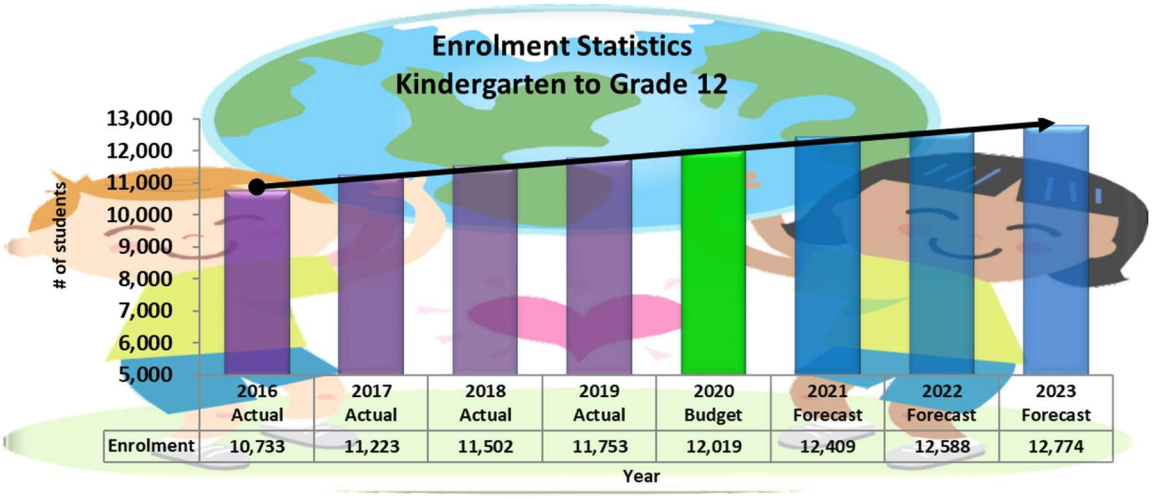
Middle School:
Middle school enrolment has had significant increase from 2016 to 2023. At the end of 2023, middle school enrolment will be 622 students higher than in 2016. The Division is opening the new Senator Joyce Fairbairn Middle school for the 2018/2019 school year (up to 900 student spaces). The new school will ease growth pressures and accommodate the additional growth anticipated for west Lethbridge.

High School:
High school enrolment has had significant increase from 2016 to 2023. At the end of 2023, middle school enrolment will be 993 students higher than in 2016. The last high school that was built was in 2012 (Chinook High School) and is projected to be reaching capacity by 2022; however, the Lethbridge Collegiate Institute (LCI) currently is under capacity (41% capacity utilized) and has room for enrolment growth.

The chart below takes a snap shot of the trend in program enrolment over the 2018 to 2020:



	Early Education	Kindergarten	Elementary	Middle School	High School
2019 Actual	497	806	4467	2631	3352
2020 Budget	491	811	4412	2802	3503
2021 Projection	472	830	4501	2876	3730



	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Forecast	2022 Forecast	2023 Forecast
Enrolment	10,733	11,223	11,502	11,753	12,019	12,409	12,588	12,774

This chart shows a steady increase in enrolment over the nine-year period reviewed. Enrolment will increase from 10,733 in 2016 to 12,774 in 2023, which is an increase of 2,041 students or 19.0% (average of 2.11% per year increase).

Enrolment Statistics by Grade

The chart below illustrates historical enrolment from September 2016 to September 2019, the budgeted enrolment for September 2020, and projected enrolment over the next three years to September 2023.

Lethbridge School Division
Enrolment Statistics by Grade
2016 to 2023

	Actual				Projection			
	September 2016	September 2017	September 2018	September 2019	September 2020	September 2021*	September 2022*	September 2023*
Grade Level								
Early Education	415	471	506	497	491	472	467	471
Kindergarten	703	859	766	806	811	830	808	786
Grade 1	824	817	952	850	897	938	902	882
Grade 2	956	834	804	953	867	888	934	897
Grade 3	790	956	830	809	966	858	890	935
Grade 4	818	805	984	862	813	974	870	902
Grade 5	824	819	816	993	869	843	986	883
Grade 6	760	839	862	862	1,004	931	889	1,040
Grade 7	795	762	878	893	876	1,053	945	902
Grade 8	723	811	750	876	922	892	1,066	958
Grade 9	755	747	828	795	893	949	922	1,089
Grade 10	772	825	754	828	837	950	986	959
Grade 11	769	765	811	744	828	833	942	976
Grade 12	829	913	961	985	945	998	981	1,094
Total Students	10,733	11,223	11,502	11,753	12,019	12,409	12,588	12,774
% change		4.57%	2.49%	2.18%	2.26%	3.24%	1.44%	1.48%

* Source using Baragar Demographics trend information

Projected enrolments from 2020 to 2023 period show an increase of 6.28%. There is a projected increase of 2.26% in 2020, an increase in 2021 of 3.24%, followed by further increases in enrolment in 2022 and 2023.

Lethbridge School Division

Division Staffing

Lethbridge School Division has developed a staffing model that incorporates principles of centralized and site-based decision making to create a balance consistent with the culture of the Division. The Board and Division administration believe that staffing decisions will be based on the needs of the students and that the best candidate will be placed into each position considering applicable collective bargaining agreements, Provincial/Federal statutes, and budgets available.

Teachers

As part of the annual budget and planning process in the spring of each year the Associate Superintendent of Human Resources meets with each school administrative team to determine the school's staffing needs for the following school year.

At the high school and middle school levels, staffing discussions are decentralized with site-based decisions being made. Division elementary principals, in collaboration with the Associate Superintendent, have determined that a centralized staffing model is desirable and implemented this approach since the 2003-2004 school year.

The principal makes internal teacher assignment changes within each school. Teacher openings for the next school year are then identified and the Associate Superintendent posts teacher openings electronically to all teachers. Teachers with probationary and continuing contracts with the Division may apply to Human Resources for a transfer to any teaching position open for which they feel qualified. The Associate Superintendent and the school principal review transfer applications. The principal works through a selection process to determine a recommendation to the Associate Superintendent. The Associate Superintendent offers the transfer to the teacher. The staffing process continues through a series of postings until all continuing teachers are placed.

Although much of the teacher staffing is completed prior to June 30th, student numbers are confirmed in early September, and then after September 30th, and depending on enrolment, there may be additions or transfers of teaching staff. In the preliminary budget, if available, the Division typically retains the funding for a couple teaching positions so that the Division can address any "hot spots" throughout the Division in attempt to maintain reasonable class-sizes.

Support Staff

Funding for the provision of support staff for regular and inclusive learning programs is provided to the Division from a variety of provincial sources. The Director of Human Resources and school administrators work collaboratively to develop formulae and procedures to allocate funds and staff to the schools.

As part of the annual budget and planning processes in the spring, the Director of Inclusive Education and the Director of Human Resources meet with each school's administrative team to determine the school's support staff needs for the following school year to place assistants with students who have severe disabilities and require one on one support. Division administration is responsible for the identification of support staff requirements, for the recruitment and placements of qualified staff, and for the development of job descriptions that meet the needs of students while being consistent with classification specifications.

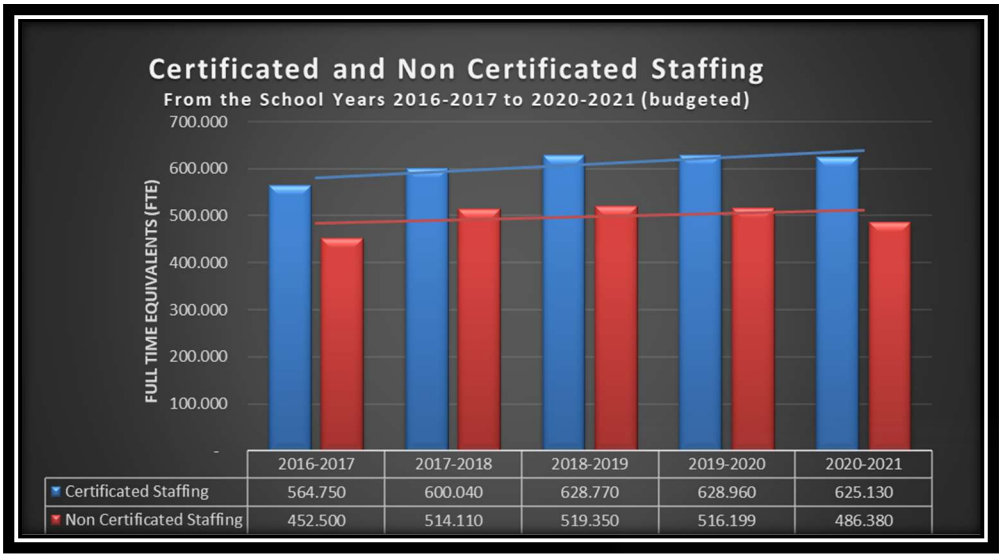
The posting and filling of vacancies are governed by collective bargaining agreements. Human Resources works collaboratively with school administrators to ensure that qualified support staff are placed with students, and that those staff are hired and placed according to the provisions of the collective bargaining agreement, Division policy, and Provincial and Federal statutes.

Caretaking/Maintenance Staff

The allocation of caretaking staff within the Division is controlled centrally. Dollars to pay caretaking/maintenance personnel are retained centrally. The posting, filling of vacancies and transfer of staff are accomplished through specific procedures outlined in the collective bargaining agreement with this group of employees.

Division Staffing from a Historical Perspective

The chart below outlines the level of total certificated and non-certificated staff within the Division over a five-year period.



	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Certificated Staffing	564.750	600.040	628.770	628.960	625.130
Non Certificated Staffing	452.500	514.110	519.350	516.199	486.380

In the five-year period from 2016-2017 total Division staffing will have increased by 94.26 FTE or 9.27%. Teaching staff will have increased by 60.38 FTE or 10.69% and support staff has increased by 33.88 FTE or 7.49%. Support staff have grown significantly in the last five years. The Classroom Improvement Fund (CIF), which has been available in budget 2017-2018 and 2018-2019 has provided funding for additional teaching and support staffing in the classrooms; however, the CIF funding has been removed from the 2019-2020 budget as this grant was a one-time grant provided on a year-to-year basis.

In 2017-2018, teacher staffing increased by 35.29 FTE due to enrolment growth and addressing class size concerns at elementary school, the implementation of the Classroom Improvement Fund (CIF), the opening of Coalbanks Elementary School, and a new middle school principal to prepare for the opening of the new Senator Joyce Fairbairn Middle School for the 2018/2019 school year. Support Staff increased by 61.61 staff for office and library support for the new elementary school, staff for the five additional early education programs, assistant support for a growing student population with identified learning needs, opening of Coalbanks Elementary School, and the implementation of the Classroom Improvement Fund (CIF).

In 2018-2019, teacher staffing increased by 28.73 FTE due to enrolment growth and addressing class size concerns at elementary school, the continuation of the Classroom Improvement Fund (CIF), the opening of Senator Joyce Fairbairn Middle School, and additional teaching staff that was required throughout the year. Support Staff increased by 5.240 staff for office and library support for the new middle school, educational assistant support for a growing student population with identified learning needs, increases in caretaking and maintenance staff for the new middle school (and other growth), and the continuation of the Classroom Improvement Fund (CIF). Note that the actual teaching staff was higher than 2018-2019 budget as there were additional positions added mid-year to assist with class-sizes (as approved through Executive Council).

In 2019-2020, teacher staffing increased by a net of 0.19 FTE due to the removal of the teaching positions funded by the Classroom Improvement Fund (CIF) and the additional teaching staff added to address the enrolment growth and class-sizes. In comparison to the 2018-2019 operating budget (excludes approx. 3.5 FTE of teachers added mid-year); the teaching staff is increasing by a net of 4.0 FTE; whereas, there was 12.5 FTE of teaching staff added to address enrolment growth and class-sizes, where this is offset by the reduction of 8.5 FTE of teaching positions that were funded by CIF. Support Staff decreased by 3.15 FTE due to the removal of the support positions funded by the Classroom Improvement Fund (CIF) of a total of 7.85 FTE.

During 2019-2020 school year, the Provincial Government announced the elimination of the Class-Size grant of approximately $5.0 million for the Division and provided a one-time $2.2 million transitional grant to support in this mid-year elimination of the Class-Size grant (and other grants); overall, there was an unexpected $3.0 million funding shortfall for the Division. The Division utilized one-time reserves and other cost savings to minimize mid-year disruptions to classrooms, programs, and services from the unexpected reductions to Provincial Grants.

In 2020-2021, teacher staffing will decrease by a net of 3.83 FTE which mostly relates to reductions in elementary enrolments, the resulting effects of removing the Class-Size Funding, and the new Provincial Funding Framework (i.e. Weighted Moving Averages). The decrease mostly relates to overall enrolment reductions at the elementary schools and the changes in the Program Unit Funding (PUF) within Inclusive Learning; whereas, there were slight increases in secondary schools to assist in enrolment growth.

Certificated Staffing:

	2020/2021	2019/2020	FTE Change	% Change
Elementary Schools	254.93	259.58	(4.65)	(1.79%)
Middle Schools	114.10	111.24	2.86	2.57%
High Schools	156.60	155.95	0.66	0.42%
Inclusive Learning	18.40	22.10	(3.70)	(16.74%)
Other Instructional	16.00	14.99	1.01	6.72%
Classroom Teachers	**560.03**	**563.86**	**(3.83)**	**(0.68%)**
Other Certificated Staffing	65.100	65.100	0.00	0.00%
Classroom Teachers	**625.13**	**628.96**	**(3.83)**	**(0.61%)**

Support Staff is budgeted to decrease by 29.82 FTE, including 19.8 FTE reduction in educational assistants, 4.1 FTE reduction of Making Connections staff, and other support staff throughout the Division. The majority of the reduction in educational assistants (EAs) specifically relates to the reductions in the PUF program funding (and the EEP funding); whereas, there were some increases in Inclusive Learning to try to support in these areas.).

Educational Assistants:

	2020/2021	2019/2020	FTE Change	% Change
Elementary Schools	144.38	129.28	15.10	11.68%
Middle Schools	38.72	35.32	3.40	9.63%
High Schools	45.71	43.95	1.76	4.00%
Program Unit Funding (PUF)	24.26	69.64	(45.38)	(65.16%)
Early Education Program (EEP)	4.35	10.08	(5.73)	(56.85%)
Contingency (to be allocated)	11.03	0.00	11.03	100.00%
Educational Assistants	**268.45**	**288.27**	**(19.82)**	**(6.87%)**

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 *Division Staffing Levels chart,* details the staffing level of the Division over the past four years and projected staffing for the 2020-2021 budget. Staffing full- time equivalents are outlined for the major Certificated Staffing positions (Teachers/Administration) and Non-Certificated Staffing (Support Staff):

Lethbridge School Division

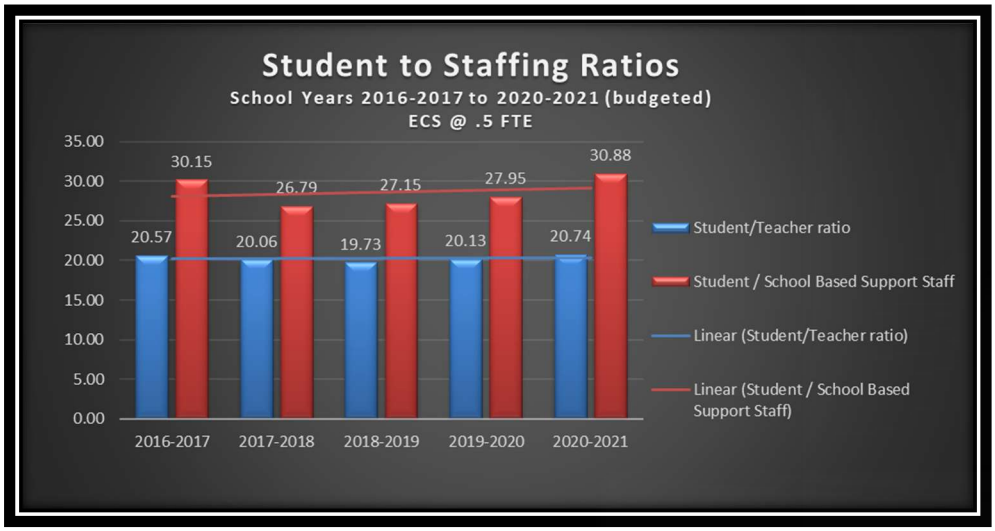
Division Staffing Levels

The years 2016-2017 through 2020-2021

(reported as Full Time Equivalents)

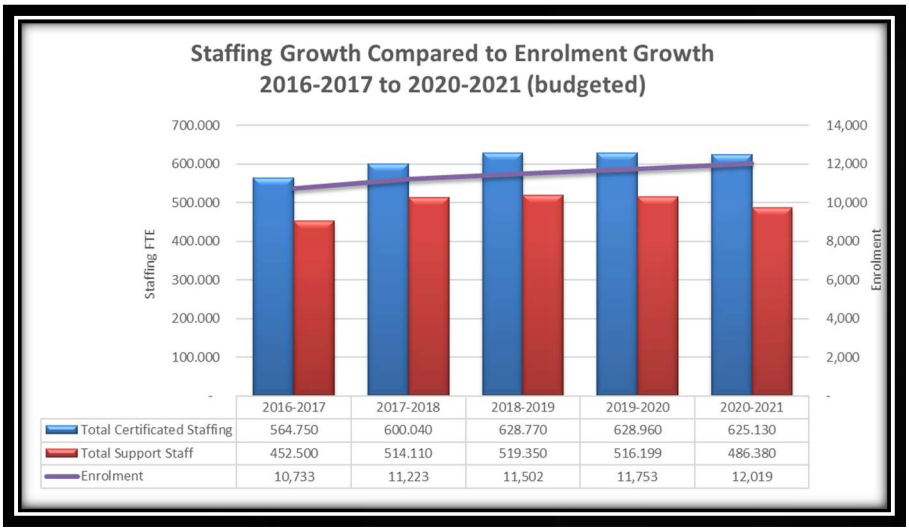
Position	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Teacher	504.650	537.940	563.670	563.860	560.030
Principal/ Vice Principal/Assistant Principal	49.000	50.000	54.000	54.000	54.000
Superintendent/Associate Superintendents	3.000	3.000	3.000	3.000	3.000
Directors	3.000	3.000	3.000	3.000	3.000
Other Certificated Staff	5.100	6.100	5.100	5.100	5.100
Total Certificated Staffing	564.750	600.040	628.770	628.960	625.130
Year over year change FTE- Certificated Staff		35.290	28.730	0.190	-3.830
%		6.25%	4.79%	0.03%	-0.61%
Five year change- Certificated Staff					60.380
%					10.69%
School Administrative Assistants/School Support	41.185	42.080	42.650	42.531	40.270
Student Support Workers	16.740	16.740	16.740	16.740	14.740
Early Education Managers	10.000	11.500	12.000	12.000	10.020
Educational Assistants/Advanced Education Support	235.580	290.910	292.690	288.270	268.452
Speech Language Pathologists	4.060	5.300	4.780	4.800	4.885
Family School Liaison	5.790	5.000	7.000	9.000	8.700
Making Connections Staff	10.000	10.000	12.000	11.000	6.900
School Business Support	3.000	3.000	3.000	3.000	3.000
Library Operations Support	18.005	18.410	18.620	18.740	19.108
District Technology Support	11.500	11.000	11.000	11.000	11.000
First Nations Metis and Inuit program staff	9.430	10.320	5.610	5.893	2.580
Central Office Support Staff	21.000	22.400	25.610	25.425	22.710
Associate Superintendent/Director of Finance	2.000	2.000	2.000	2.000	2.000
Caretaking Staff	53.550	54.450	54.650	55.700	59.325
Maintenance Staff	10.660	11.000	11.000	10.100	12.690
Total Non Certificated Staffing	452.500	514.110	519.350	516.199	486.380
Year over year change FTE- Support Staff		61.610	5.240	-3.151	-29.819
%		13.62%	1.02%	-0.61%	-5.78%
Five year change FTE -Support Staff					33.880
%					7.49%
Total Division Staffing	1,017.250	1,114.150	1,148.120	1,145.159	1,111.510
Year over year change FTE - All staff		96.900	33.970	-2.961	-33.649
%		9.53%	3.05%	-0.26%	-2.94%
Five year change FTE - All staff					94.260
%					9.27%

The charts below illustrates the change in student/teacher ratios and student/school based support staff ratios as well as comparing staffing growth to enrolment for the school years 2016–2017 to 2019-2020 and the budget year 2020-2021.



Student/Teacher ratios, which are different from class-size ratios, show that there has been a deceasing trend from 2016-2017 to 2018-2019 with the Classroom Improvement Fund (CIF) utilized towards teaching staff. The Division has also been making effort to reduce class-sizes, in which, even before CIF was provided the Division had been reducing these ratios to ensure reasonable class-sizes. Although CIF was removed in 2019-2020, the Division was able to maintain similar levels in its ratios as additional funds were allocated to assist in maintaining its class-sizes.

Support Staff Ratios consistently decrease since 2016-2017 (and prior years) due to additional educational assistant support provided throughout the Division. The implementation of the Classroom Improvement Fund (CIF) in 2017-2018 & 2018-2019 was also utilized towards support staff. With the removal of CIF, the changes in the Program Unit Funding (PUF), and other Funding Framework changes, these ratios went up slightly in 2019-2020 and increased in 2020-2021 (with changes in PUF funding for educational assistants).



In the five-year period from 2016-2017 total Division staffing will have increased by 94.26 FTE or 9.27%. Teaching staff will have increased by 60.38 FTE or 10.69% and support staff has increased by 33.88 FTE or 7.49%. Enrolment has grown by 1,286 students since September 2016, which is an 11.98% increase. The Division will continue to try maintain reasonable class-sizes across the Division.

The following chart illustrates the change in class size over the past three years and compares our Division's class sizes to the other four (4) largest public school jurisdictions within the Province of Alberta.

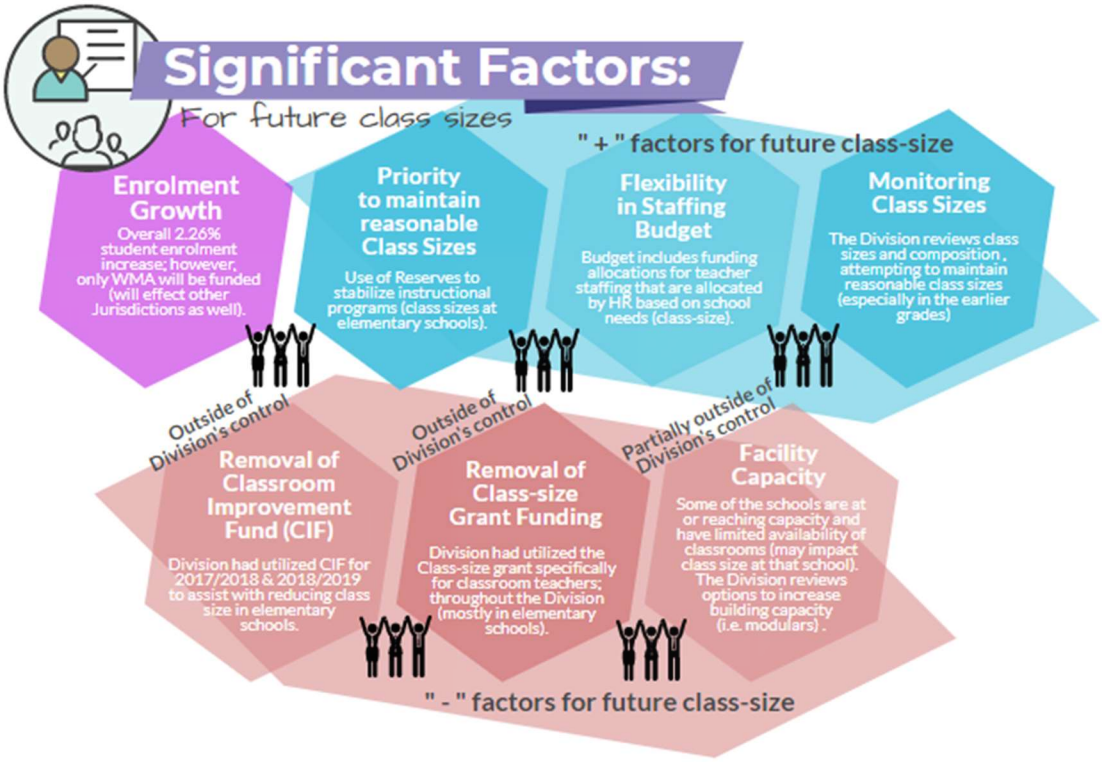
Average Class Size Comparison

School Jurisdication	# of Schools	K to 3			4 to 6			7 to 9			10 to 12		
		2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19	2016/17	2017/18	2018/19
Edmonton - Public	213	22.2	21.8	21.6	22.9	22.8	22.5	24.9	25.1	24.9	26.8	27.4	27.2
Calgary - Public	232	20.0	20.0	21.0	22.9	23.2	23.5	26.0	25.9	25.7	29.1	28.5	27.9
Lethbridge - Public	22	21.3	20.9	19.1	24.5	24.0	22.2	26.3	25.4	25.8	24.5	23.8	25.7
Medicine Hat - Public	16	18.6	18.7	18.9	21.6	21.8	21.8	24.5	25.0	25.2	24.1	23.8	23.9
Red Deer - Public	24	19.7	20.1	20.0	25.2	24.8	25.0	24.8	25.0	27.2	25.9	23.9	25.0

** Alberta Open Government Portal (October 18, 2019 - most current data available) - any split grades categorized in the high grade level.*

As shown above, on average Lethbridge School Division has been able to reduce its class sizes during the past three years. The Division is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta.

It is a priority of the Division to maintain reasonable class sizes. The following are some of the significant factors that effect the Division's future class sizes:



Lethbridge School Division

Goals, Outcomes, and Performance Measures

As part of the three-year planning cycle, Alberta Education provides the Division with Goals, Outcomes and Performance Measures. The Division then develops local strategies and priorities to address the learning needs and achievement of outcomes for all students. The required measure is outlined with the most recent year's results as well as the previous year's results and three-year average.

In 2004, Alberta Education introduced the *Accountability Pillar.* The *Accountability Pillar* places increased emphasis on the achievement of specific outcomes by evaluating and reporting results on a common set of measures. The focus of the *Accountability Pillar* is to improve school jurisdiction results. The *Accountability Pillar* performance measures are a required, consistent set of measures. An evaluation methodology has been developed which assesses each measure in the *Accountability Pillar* in terms of achievement and improvement.

Achievement evaluation is based on comparing current jurisdictional results against provincial standards. Results will fall into one of the five levels: Very High, High, Intermediate, Low, and Very Low. Improvement is evaluated based on comparing jurisdictional current results against the average of the previous three years. Improvement will result in one of the following five levels: Improved Significantly, Improved, Maintained, Declined, and Declined Significantly. Once the improvement and achievement levels have been calculated for a measure, an overall measure is calculated. For each category of *Accountability Pillar* measures, the overall evaluations for each measure within that group are averaged to provide an evaluation for that category. The averaging is done by assigning the following on a five-point scale: Excellent, Good, Acceptable, Issue, and Concern.

Lethbridge School Division analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The Division Annual Education Results report and an Annual Planning document that is submitted to Alberta Education are now combined and submitted by November 30th each year.

The performance results that follow are related to results of the 2018-2019 school year and performance measures and strategies are for the 2019-2020 school year. The 2019-2020 school year results and 2020-2021 measures and strategies will be developed and reported in October 2020.

Combined Accountability Pillar Overall Summary

Measure Category	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**87.9**	87.8	88.4	**89.0**	89.0	89.3	High	Maintained	Good
Student Learning Opportunities	Program of Studies	**84.6**	84.0	84.4	**82.2**	81.8	81.9	Very High	Maintained	Excellent
	Education Quality	**89.7**	89.1	89.0	**90.2**	90.0	90.1	Very High	Improved	Excellent
	Drop Out Rate	**4.1**	4.5	4.5	**2.6**	2.3	2.9	High	Maintained	Good
	High School Completion Rate (3 yr)	**73.4**	68.3	70.2	**79.1**	78.0	77.5	Intermediate	Improved	Good
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**70.3**	72.4	71.1	**73.8**	73.6	73.6	Low	Maintained	Issue
	PAT: Excellence	**18.4**	18.4	18.1	**20.6**	19.9	19.6	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**82.2**	80.5	80.5	**83.6**	83.7	83.1	Intermediate	Maintained	Acceptable
	Diploma: Excellence	**17.8**	17.3	16.6	**24.0**	24.2	22.5	Intermediate	Maintained	Acceptable
	Diploma Exam Participation Rate (4+ Exams)	**44.4**	42.6	44.0	**56.3**	55.7	55.1	Intermediate	Maintained	Acceptable
	Rutherford Scholarship Eligibility Rate	**59.5**	56.9	55.6	**64.8**	63.4	62.2	Intermediate	Improved	Good
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**56.5**	55.8	56.7	**59.0**	58.7	58.7	High	Maintained	Good
	Work Preparation	**78.7**	77.5	78.9	**83.0**	82.4	82.6	High	Maintained	Good
	Citizenship	**79.2**	79.1	80.5	**82.9**	83.0	83.5	High	Maintained	Acceptable
Parental Involvement	Parental Involvement	**78.5**	76.7	78.4	**81.3**	81.2	81.1	Intermediate	Maintained	Acceptable
Continuous Improvement	School Improvement	**79.3**	76.0	78.5	**81.0**	80.3	81.0	High	Maintained	Good





Trends, Issues and Opportunities

Examining trends in the planning process informs strategic decisions and ensures Lethbridge School Division builds capacity to meet the current and future needs of our students. Trends stem from examining academic results over time, changing demographics, changing needs of students, and changing provincial and global direction in the vision of education. In Alberta, provincial work continues to inform change in curriculum, the integration of technology, instructional pedagogy, and the structure of programs and services to create an inclusive learning environment that is flexible and focused on personalization. Trends and issues need to be examined with a solution-based perspective that aligns with the vision of the Division and brings exciting opportunities.

Student Achievement:

Lethbridge School Division uses a wide variety of indicators to measure student success. One measure used is the results from the provincial testing program (Provincial Achievement Tests and Diploma Exams). The results from the 2018-19 school year show modest overall improvement in the combined Provincial Achievement Test results.

The trend that was showing decline in Language Arts before this year seems to have leveled off with modest improvement in ELA 9, improvement in English 30-1, and maintained performance in ELA 6 acceptable standard. Literacy has been a significant focus at a Division level for 3 years. A comprehensive literacy strategy delineated through a Division Literacy Work Plan has been articulated and elementary schools have developed Literacy Work Plans specific to their schools. A universal literacy assessment was put in place during the 2015-16 school year enabling teachers to use results to inform instruction, implement targeted intervention strategies, and move forward with benchmark data. Many Collaborative Learning Communities across grades and schools are also focusing on literacy intervention strategies and overall literacy across all subject areas. English Language Arts at the middle school level is also an area of continued focus with literacy initiatives in place that inform best practice in instruction. Work continues to enhance guided reading and cross-curricular literacy strategies.

Mathematics is an area identified as a focus for growth across all grade levels. The grade 9 and grade 12 (Diploma examination) mathematics results continue to be a concern. The Division put a Numeracy Lead Teacher in place this year targeting upper elementary and middle school grade levels. The first area of focus is developing number sense and building the capacity of teachers to implement strategies that accommodate a breadth of learners. A secondary mathematics steering committee is also examining learning gaps and working together to explore best practice. High levels of competency in the areas of literacy and numeracy is an important priority for Lethbridge School Division. Skill in literacy and numeracy provides students with the core competencies necessary for higher-level thinking and the opportunity to think critically, create, and explore innovation.

In addition to a focus on these two areas, school leaders are developing strategies to address school transitions and develop clear understandings of priority pre-requisite outcomes for successful transition.



English as a Second Language with Limited Formal Schooling Learners:

Lethbridge School Division continues to welcome significant numbers of English language learners (ELLs), including newcomer/refugee students, into our schools. In early 2018-19, we had 115 new ELLs, a number that grew to 202 by June 2019. In September 2019, we welcomed an additional 151 students new to Canada, bringing the total ELL population to 1258.

Of particular impact for programming in division schools is the significant number of new students with limited formal schooling. Eighty-two of the 151 new ELLs (54%) registered to date this year are refugee students with limited or interrupted schooling. To provide the intensive educational supports required by so many new students, we have added a limited formal schooling (LFS) classroom at GS Lakie Middle School and provided additional professional support at Winston Churchill High School. Students in middle and high school LFS classrooms at Wilson and GS Lakie Middle School and Winston Churchill High School focus on developing language proficiency, building literacy and numeracy skills, and adapting to the social, behavioural and educational norms of a typical Canadian classroom. Additionally, supports are provided for students who manifest behaviours associated with trauma. Teachers in LFS classrooms work closely with Settlement Workers in Schools from Lethbridge Family Services, an ESL Making Connections Worker, the ESL lead teacher, and the Director of Inclusive Education.

Our division ESL lead teacher completes academic intake assessments for all students new to Canada and helps make decisions about appropriate placements and programming. During intake assessments, the ESL Making Connections Worker also meets with parents and students, to learn more about family make up and needs, and to gather important information on necessary supports and services to enable students to be successful in school.

In the past year, we have been identifying and supporting many refugee students with exceptional needs who require significant specialized assistance to function in the school environment. In addition to team support from an educational assistant, the division has provided special transportation, specialized technology/equipment, and access to the Low Incidence Team (teacher of the visually impaired and/or deaf and hard of hearing, and the Complex Communication Team). Lethbridge School Division is fortunate to have such diversity within our schools. It provides opportunity to learn about and celebrate different cultures, and to contribute to the future of our diverse Lethbridge community. Structuring programs to meet the needs of ELLs provides students with the opportunity to develop language proficiency, gain skills and become successful, contributing citizens in our community.

Supporting Families:

Although the Division has always provided support to children and their families, there is a growing need for more intensive supports, particularly with respect to assisting parents in accessing services in the community. The needs include assistance with accessing food banks, parenting workshops, and supported referrals and transportation to community agencies and government.



services. In addition, there is an increased need to support parents as they navigate custodial arrangements resulting from divorce or separation. The Division has responded to these needs in several ways, through funding from Mental Health Capacity Building, Human Services, Family and Community Support Services, City of Lethbridge, and Parent Link Centres. The Division's mental health program focused on prevention, Making Connections, serves all elementary schools and three middle schools. Making Connections workers support children, youth and families and work with schools in the delivery of preventative programming.



As we increase connections with families, there is opportunity to learn and grow together. The alignment of home and school to support student needs will contribute to student academic and personal success.

Health and Wellness:

The Division and their educational stakeholder partners have long recognized the need for a focus on the health and wellness of students and staff. Decreasing levels of activity among youth, nutritional gaps, and increasing challenges in the area of mental health continue to call for attention to programs and services that promote healthy lifestyles. Guided by a Wellness Committee and Board direction, the Division has been meeting this challenge with a nutrition policy and guidelines, and support to schools. Breakfast, lunch or healthy snack programs have been implemented in some schools for a number of years, made possible with the generous support of industry, business, service clubs, and volunteers. For the second year, the nutrition programs in some schools have expanded with the infusion of money for school nutrition programs by the province.

A Wellness Survey was administered in 2018 and over 300 staff responded. Staff wellness was identified as a priority. In response to this identified need, our Division introduced "Staff Wellness Throw Downs". Monthly, schools are encouraged to promote a "Division Wellness Theme" connected to active living, healthy eating or positive social emotional relationships. This endeavor is supported by school based Health Champs. Some of the monthly themes include; "getting outside", "10,000 steps" and "water consumption". Staff meetings now have ongoing agenda items that include Wellness topics.

In 2017 Wellness Grants were created for schools to have greater accessibility and flexibility to financially support Wellness initiatives that enhance achievement. Through the Wellness Grant writing process staff identified that there was more learning needed around Self-regulation. Over the last 3 years, the Division has brought in a Self-regulation consultant who has worked side by side with teachers, presented to parents and consulted on universal Self-regulation promotion. In 2018-19 the Self-regulation Consultant was in 10 schools throughout the year and she is scheduled to be in more schools this upcoming year.

In 2018-19 the Wellness Committee identified that policy was needed to define the greater scope of Wellness work in Lethbridge School Division. The scope of the Wellness Committee focuses on supporting systemic emotional wellness, intellectual wellness, physical wellness, social wellness, and spiritual wellness. Throughout the year, a sub-committee worked tirelessly to develop a Wellness Policy and Procedure that reflects the Wellness work and journey our Division is experiencing. There is a consistent theme growing among staff and students that recognizes that we are more likely to achieve relative success when we are "well".

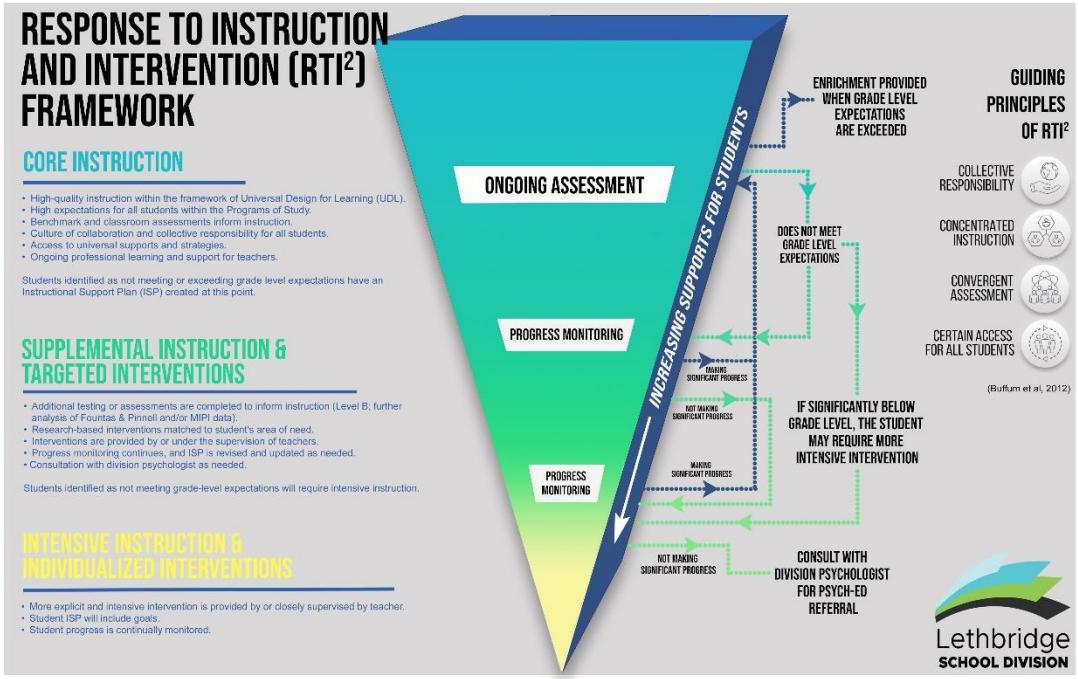
Inclusive Education:

Lethbridge School Division is committed to creating inclusive learning environments. Through a collaborative team approach, we work with families and community agencies towards success for each student. We focus on the development of a continuum of supports, services and programming options intended to address student needs across a variety of settings. Through responsive teaching and identified supports/strategies for individual students, we strive to meet the diverse learning needs of students within the context of the regular classroom. In consultation with parents, we may decide to offer specialized programming to students who require a different curricular focus or a more sheltered setting.

Inclusive learning experiences that ensure all students are successful require educational practices that are flexible and responsive to the strengths and needs of individual students (Alberta Education). To this end, division schools have been working for several years within the Response to Instruction and Intervention (RTI^2) framework. Each school has developed a pyramid of interventions outlining the universal, targeted and individualized supports and interventions available to students. At the universal level, teachers use benchmark and formative assessments to inform their instruction for all students within the classroom. If students are not responding adequately to quality core instruction, they can access targeted small-group support, such as Levelled Literacy Intervention or reading strategy instruction, typically within the classroom setting. If regular progress monitoring identifies that students are still struggling, these students may need more individualized support.

Over the past year, learning support teachers and administrators have revisited the division pyramid of intervention and created a new process-oriented Response to Instruction and Intervention (RTI^2) framework with a focus on certain access for all students to the instruction and supports they require. This year schools will begin to review their existing pyramids through the lens of the new framework to identify strengths and gaps and determine how best to implement the framework within their specific context.





Lethbridge School Division has over 1500 students with identified learning needs, each of whom has an individual support plan, developed and reviewed by the teacher and broader learning team. The learning team includes the student, parents, school staff and community partners such as Children's Allied Health therapists or the Low Incidence Team through South West Regional Collaborative Service Delivery (SWRCSD). This shared commitment to students focuses on all areas of student development including social, emotional, academic and behavioural. A collaborative approach is essential to an inclusive education system in providing seamless integration of supports and services for students to remove barriers to learning.

In 2018-19 the Positive Spaces sub-committee identified a need for greater guidance and direction required for our schools in responding to LGBTQ2+ student's needs. As a result, a document was created called, "Guidelines for Attending to Gender Identity, Gender Expression and Sexual Orientation in Lethbridge School Division". This document was adopted from Calgary Board of Education Guidelines and addresses many of the concerns and issues that have presented throughout the last 5 years in our Division when supporting a young person. This document will continue to assist us in developing a common understanding and language around inclusion and inclusive practices.

Early Education Programming with the Public Education System:



Lethbridge School Division values and promotes the best possible start to a child's learning journey by providing Early Childhood Services programming informed by current research in the field of early learning and development. We currently offer twenty-four Early Education Programs at eleven different school sites. Early education programs provide opportunity for enhanced growth at an early age when physical

development, brain development, and social competencies respond best to targeted programming and intervention. Our programs are primarily designed for children with identified developmental challenges, but we offer spaces to the public on a fee-paying basis, as available, for other three and four-year-olds. With the belief that strong brain foundations are critical to support future learning and life success, Lethbridge School Division continues to look at ways to provide expanded program offerings.

Curriculum Development and Assessment:

The province of Alberta is continuing in the direction of concept-based teaching and learning. The future curriculum has literacy and numeracy threaded across all disciplines and is structured to include learning competencies across all subjects and grades. The learning competencies include: critical thinking, problem solving, managing information, creativity and innovation, communication, collaboration, cultural and global citizenship, and personal growth and well-being. The curriculum is concept-based, requiring a shift in pedagogy in the classroom. A concept-based curriculum design is structured to further critical thinking, innovation, application of concepts to real-world problems, and develop real-world work habits that contribute to life- long success. In preparation for curriculum implementation, administrators and teachers have participated in professional learning opportunities targeting learning competencies and concept-based teaching pedagogy. As we embrace professional learning that emphasizes quality teaching and best practices, a continued and sustained focus on the needs of contemporary learners will align with the integration of the learning competencies throughout the curriculum.

With a continued Division vision that focuses on the development of “innovative thinkers,” Lethbridge School Division continues to focus on instructional strategies that promote critical thinking. Intent on building pedagogy grounded in process-based learning, the goal is to develop learner competencies associated with creative thinking, innovation, and collaboration.

Technology:

A shift in trends and subsequent response in the area of technology is driven by a change in how we think about technology as part of the teaching/learning process. With an increasingly complex web of information and social networks available to enhance learning, the inherent connection between the use of technology in schools and in the home, as well as continually changing Division owned and personal digital devices, the possibilities for the use of technology has grown beyond a narrow set of rules and restrictions. Trends in technology demand attention to Digital Citizenship. We believe that we have an important role to play in preparing students to live, work and share responsibly and ethically in digital environments. Digital citizenship will allow students and staff to use technology in critical, discerning, and innovative ways to create new knowledge.



Access to technology is critical for developing the learning competencies outlined in the *Ministerial Order on Student Learning.* Educational paradigms are shifting to include online learning, hybrid learning and collaborative models. Students increasingly own personal digital devices and this has the potential to increase digital access considerably. The challenge is to prepare an infrastructure and network that will support increased access. Additional challenges to furthering the integration of technology include the need for staff professional development that is valued and integrated into the culture of the schools, the development of digital media literacy with students and staff, the transformation of libraries into Learning Commons with accessible technology, and spaces for students to create knowledge with technology and other resources.

Growth and Staff Demographics:

Over the past five years, the Division has grown in student population by 11 percent. With a total enrollment of 11,750 students in the 2019-2020 school year, inclusive of Pre-K programs, this is an increase of almost 1,124 students. The continued growth creates a system that is healthy and sustainable. It also puts pressure on capacity in our facilities and we have been fortunate to have two capital projects on the west side of Lethbridge approved by provincial infrastructure: Coalbanks Elementary School that opened August 2017, and Senator Joyce Fairbairn Middle School that opened August 2018. A significant modernization of Wilson Middle School on the north side of Lethbridge was also completed. The Board received approval to go to tender this school year for the new elementary school on the south side of Lethbridge. The planning phase is complete on this project and it can now move forward.With student growth comes increased numbers of staff. Over the past 5 years, the Division has added 76.09 FTE teaching positions which is 13.76%, and 70.33 support staff positions which is 15.74%. Filling positions can be challenging. This is compounded by increasing numbers of retirements reflective of the staff demographics. This trend compels the Division to be proactive in human resource practices (recruitment and retention), as well as professional learning that builds the knowledge and capacity of newer teachers and support staff.



Summary of Accomplishments



1. Lethbridge School Division completed a major capital project in September 2018, Senator Joyce Fairbairn Middle School, with approximately 470 children on the west side of Lethbridge.
2. Facility Services had another busy year, completing over 250 infrastructure, maintenance, and renewal projects to maintain our safe and clean schools and to accommodate our growing student population and program needs.
3. A number of summer maintenance and improvement projects were undertaken this year under Infrastructure Maintenance and Renewal grant funding by the facilities department. This included the beginning phase of a three-year project to upgrade the mechanical and electrical systems at Senator Buchanan and Westminster Elementary schools.
4. The Division utilized $1.2 million of Classroom Improvement Funding to address class sizes, professional learning of support staff, a teacher of FNMI language and culture, and technologies to enhance learning commons environments.
5. The Board hosted a Town Hall for the purpose of gathering public feedback relative to what was going well and what areas could be improved. Over 200 participants contributed ideas using a thought stream process during the event. The ideas were collated and posted on the Division website for further contribution and feedback from the public.
6. To ensure the Division is aligning safety practices to provincial regulations and to support building a culture of safety for all staff, the Division hired an Occupational Health and Safety Officer.
7. Initiated several professional learning opportunities for teachers to enhance their knowledge of FNMI culture and content in their teaching.
8. Five schools participated in the Alberta Education Nutrition Program.
9. Eleven schools participated in “wellness grants” that focused on universal self- regulation in the classroom.
10. Opportunities for high school students - Lethbridge School Division continued to partner with the University of Lethbridge to deliver dual credit classes. The off-campus program continues to flourish under the direct supervision of a centralized team that oversees off campus for all high schools.
11. Working with The Faculty of Education of The University of Lethbridge, all administrators used an Inquiry process for their professional growth plans.
12. Full day kindergarten was offered as a pilot project at Westminster and Senator Buchanan Elementary Schools.
13. Through RCSD funding a school psychologist and support team was hired to expand schools’ knowledge and implementation of Trauma Informed Practices.
14. A “Dossier” sub-committee met and revised the tool to better reflect the Division approach to student support. Support plans are now more strengths based, assessment driven, and aligned with our Response to Intervention (RTI^2) framework.
15. Transition of students with complex needs from elementary to middle and middle to high schools began in May with the support of Advanced Educational Support (AES) staff and teacher and EA subs. Our aim was to build capacity at the new school and to allay student anxiety about the transition prior to the September start.

16. Our 103 Fast Forward Initiative students earned 923 credits toward graduation. 34 students achieved their high school diploma, 1 earned a Certificate of Achievement, 2 earned their high school equivalency, and 4 earned the pre-requisites necessary for upgrading or post-secondary admission.
17. A behaviour team provided two to three-week residencies in schools building staff understanding of and capacity to deal with challenging behaviours.

Satisfaction Survey Highlights



- Satisfaction that Lethbridge School Division No. 51 schools are safe and caring was *High.*
- Satisfaction with the programs of study provided in our schools was *Very High.*
- Levels of satisfaction for Education Quality and Parental Involvement were *High.*
- Levels of satisfaction associated with Citizenship were *High.*
- Transition Rates for our First Nations Metis & Inuit students increased.

Highlights of Academic Achievement

- Provincial Achievement Tests (PAT's - Grades 6 and 9)
    - A commitment to increasing student engagement has resulted in an increased percentage of students who participated in our Provincial Achievement Tests across all grade levels.
    - In all grade 6 subjects, results were close to the provincial average for the Acceptable Standard, and for Social Studies 6 the Division scored higher than the provincial average for students meeting the Acceptable Standard. Social Studies 6 also scored above the provincial Standard of Excellence.
    - At the grade 9 level, English Language Arts students met the Acceptable Standard scoring above the provincial average (76.7%,) and students scored close to the provincial average for Acceptable Standard in Science and Social Studies.

- Diploma Exams (Grade 12)
    - The percentage of students achieving the Acceptable Standard approached or exceeded the provincial averages in 6 of 11 exams.
    - A significant number of students did exceptionally well. In fact, in several exams, a high percentage of students achieved the Standard of Excellence: Biology 30 (27.3%), Physics 30 (40.3%) and Chemistry 30 (29.6%). In English 30-1 (90.8%) of our students met the Acceptable Standard and scored above the provincial average

Division Priority 1

Achievement



Related Provincial Goals:

- Alberta's students are successful
- Alberta's education system supports First Nations, Metis, and Inuit students' success
- Alberta has excellent teachers, school leaders, and school authority leaders
- Alberta's education system is well governed and managed

Outcomes:

- Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.
- Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.
- Students are lifelong learners possessing the skills and attributes to successfully transition to further education, credentialing or the world of work.
- School leaders are highly skilled in all areas of the School Leader Quality Standard.
- Teachers are highly skilled in all areas of the Teaching Quality Standard.
- Support staff possess the knowledge, skills, and attributes to support student success and create optimal learning environments.
- Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.
- A comprehensive wellness approach promotes well-being and fosters learning.
- 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; and
  - Community-minded organizations are engaged in collaborative delivery of programs and services to students.
- Effective management of growth and capacity building supports learning spaces and the provision of programs.

Learning Outcomes:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Overall percentage of students who achieved the acceptable standard on diploma examinations (overall results).	83.5	80.2	80.7	80.5	82.2	85.0	Intermediate	Maintained	Acceptable	86.0	86.0	87.0
Overall percentage of students who achieved the standard of excellence on diploma examinations (overall results).	16.1	15.7	16.6	17.3	17.8	18.0	Intermediate	Maintained	Acceptable	19.0	20.0	21.0

Performance Measures	Results (in percentages)				Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	Achievement	Improvement	Overall	2020	2021	2022
High School Completion Rate - Percentage of students who completed high school within three years of entering Grade 10.	69.9	72.5	68.3	73.4	73.0	Intermediate	Improved	Acceptable	74.0	74.0	75.0
Drop Out Rate - annual dropout rate of students aged 14 to 18	4.6	4.3	4.5	4.1	4.2	Intermediate	Maintained	Acceptable	4.2	4.2	4.2
High school to post-secondary transition rate of students within six years of entering Grade 10.	57.2	57.1	55.8	56.5	58.0	Intermediate	Maintained	Acceptable	58.0	59.0	60.0
Percentage of Grade 12 students eligible for a Rutherford Scholarship.	53.2	56.8	56.9	59.5	59.0	n/a	Maintained	n/a	59.0	59.0	59.0
Percentage of students writing four or more diploma exams within three years of entering Grade 10.	43.4	46.1	42.6	44.4	47.0	Intermediate	Maintained	Acceptable	47.0	48.0	49.0

Literacy and Numeracy Outcomes:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Overall percentage of students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	70.2	69.6	71.2	72.4	70.3	72.0	Intermediate	Maintained	Acceptable	73.0	74.0	75.0
Overall percentage of students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	17.7	18.3	17.5	18.4	18.4	19.0	Intermediate	Maintained	Acceptable	19.0	20.0	21.0

Strategies to Achieve Outcomes:

1. Because strong literacy and numeracy skills are foundational to learning and student efficacy, we will build capacity in literacy and numeracy instructional practices and use of assessment across all subject areas to improve student achievement through:
   - Literacy Lead Teacher: expand to secondary and differentiate targeted strategies at elementary, based on needs.
   - developing new 3-year Literacy Work Plan.

- facilitating Division Elementary and Middle School Literacy Steering Committees to guide implementation of strategies.
- facilitating a High School committee to examine curriculum and pedagogy.
- facilitating professional learning focusing on literacy: ongoing support for schools implementing Lucy Calkin strategies; leveled reading; using assessment, including Fountas and Pinnell for responsive instructional practice in literacy.
- Numeracy Lead Teacher targeting grades 1-9.
- Continue implementation of 2018-21 Numeracy Work Plan.
- facilitating a Division Secondary Math Steering Committee.
- building teacher capacity with numeracy pedagogy focusing on procedural fluency, flexibility and conceptual understanding: Summer Numeracy Institute (August 2019), lead teacher support in schools, ongoing PL.
- investigating numeracy assessment tools (MIPI is being piloted at all levels).
- facilitating cross-curricular planning recognizing multiple literacies in the classroom as part of new curriculum implementation.

2. Because successful transition is the ultimate measure of student success, we will support staff in the implementation of the learning competencies outlined in the new curriculum that develop the knowledge, skills and attitudes for successful learning, living and working, and implement strategies that support school to school and school to work preparation and transition, by:
   - High Schools continue to refine strategies that align with e foundational principles of High School Redesign: flexible learning environments, personalization of learning, rigorous and relevant curriculum, assessment, meaningful relationships.
   - continuing to establish purposeful connections with business and industry to further student experience with real-world learning both in and out of the classroom: e.g. CTF and CTS programming, CALM, Heath, off-campus, Careers and Transition events and volunteerism.
   - expanding off-campus experiential programs, such as Work Experience, to reflect the vision that off-campus opportunities are an integral part of exploring potential career pathways for all students.
   - refining the seamless integration of the online career planning program, My Blueprints, across the middle school health curriculum and high school CALM.
   - supporting existing dual credit opportunities (Liberal Education 1000, Management 1070, Cinema 1000 and Liberal Arts 2200 at U of L, and Automotives with Lethbridge College) and explore the expansion that reflect the needs of our students.
   - planning for purposeful exposure to next generation employment opportunities such as robotics, coding, and small business.
   - developing a philosophy and align strategies that support the further strategies that support the transition of students from school to school within the Division.

3. Because quality leaders, teachers and support staff who possess a growth mindset positively influence student learning, we will develop capacity in leadership focusing on instructional leadership by:
   - participating in the University of Lethbridge Project building capacity of Division and school leaders to engage in inquiry-based professional growth.
   - developing a consistent process for engaging teachers and support staff in inquiry-based professional growth.
   - developing professional learning plans for the implementation of the new Teaching Quality Standard and School Leader Quality Standard.
   - building teacher competency in Universal Design for Learning, RTI^2, and assessment to improve instructional practice.
   - continuing to structure the Administrator Mentorship Program with content derived from the Leadership Quality Standard.
   - continuing to implement the Teacher Induction Program (TIP) structured according to TQS dimensions and further develop on-site support of mentors and administrators as part of the program.
   - continuing to implement and support professional learning for support staff in a variety of areas.
   - supporting Division Collaborative Communities as an integral structure for building instructional capacity and professionalism.
   - building the capacity of system leaders through a professional learning plan developed by the Administrator PL Committee that focusses on the Division priorities and the Leadership Quality Standard.

4. Because there is a close positive correlation between achievement and wellness, we will create and implement a Division of Instructional Services work plan which focuses on wellness for all by:
   - building community partnerships through the Wellness Committee work.
   - supporting the Wellness Committee and wellness goals for the next three years.
   - Determining what an integrated wellness model looks like and develop a Division Wellness Work Plan:
     - ensuring early intervention for Wellness including strategies relative to Early Learning, universal programming in schools, and early identification of targeted needs.
     - examining the relationship of wellness to nature, movement, connection and activity space in schools as part of the wellness plan.
     - ensuring the wellness plan examines the unique needs of high school students with respect to engagement and health.
     - Building a common language and understandings relative to anxiety and stress among staff, students, parents and community partners.
   - focus Wellness grant applications on building school capacity around self-regulation and staff wellness.
   - ongoing training for food providers that addresses Alberta Nutrition Guidelines and is compliant with Division Policy.
   - housing nursing practicum students in our schools.
   - building and promoting a culture of safety in schools with the progressive implementation of a comprehensive Occupational Health and Safety program.

5. Because the engagement and support of parents and community partners promotes ongoing system improvement, we will:
   - provide opportunities for stakeholders to be involved in feedback loops, including Town Hall, regarding Division priorities, budgeting, and new policy
   - provide parent learning opportunities that build knowledge and partnerships among homes, schools and services
   - engage stakeholders in such Board committee work as Policy, FNMI, Wellness, Poverty, and Community Engagement
   - the Board Community Engagement Committee will develop strategies that build connections in the community, including a Communications Plan
     - consider how school to parent communication across schools can be more streamlined and consistent.
   - investigating potential space options as well as communication strategies for the connections of students and families to community support services (e.g. health).

Performance Measures:

- Data trends from Fountas & Pinnell (literacy scores for grades 1-5)
- Overall percentage of students who achieved the acceptable standard on Provincial Achievement Tests and Diploma Exams (based on cohort)
- Overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests and Diploma Exams (based on cohort)
- Percentage of grade 12 students eligible for the Rutherford Scholarship
- Percentage of students writing four or more Diploma Exams within three years of entering grade 10
- Number of students involved in Work Experience and RAP (Registered Apprenticeship Program)
- Overall teacher and parent agreement that students are taught attitudes and behaviours that will make them successful at work when they finish school.
- High school completion rate of students within three years of entering Grade 10
- Annual dropout rate of students aged 14 to 18
- High school to post-secondary transition rate of students within six years of entering Grade 10
- Staff participation in Collaborative Communities
- University of Lethbridge research study measures relative to Inquiry-based professional growth
- APORI – Satisfaction with quality of schools; satisfaction that schools have improved
- Overall teacher, parent and student satisfaction with the overall quality of basic education
- Support Staff participation in professional learning opportunities and access to learning resources
- Pre and post teacher efficacy scale relative to the new TQS
- Survey feedback from teachers and administrators regarding the effectiveness of Division Collaborative Communities and administrator professional learning
- Alberta Health services data
- Provincial EDI data
- Participation rates in the Healthy Schools Forum
- “Wellness Throw Down” participation

- Number of students participating in Nutrition programs
- Decrease in absentee rates for all
- Participation in parent wellness evening events
- Overall teacher and parent satisfaction with parental involvement in decisions about their child's education
- School boundaries are examined with potential realignment to facilitate future growth and program need
- Board, staff, and public engage in processes that inform resource allocation to address system priorities
- Capital planning and budget documentation activity utilized to inform future decision making

6. Because strategically planning for system growth enables the system to meet student learning needs, we will:
   - complete a comprehensive Capital Plan.
   - develop a Preventative Maintenance Plan.
   - implement a boundary review process.
   - support continued implementation of a comprehensive budget development process that aligns resource allocation with Board priorities and long-term planning.
   - implement a systems review process as a foundation for the development of strategies that address system growth and changing demographics of staff and students.



FNMI Learning

Related Provincial Goals:

- Alberta's education system supports First Nations, Metis, and Inuit (FNMI) students' success



Outcome:

- First Nations, Metis and Inuit (FNMI) student achievement will meet or exceed provincial standards.

Performance Measures

Combined 2019 Accountability Pillar FNMI Summary:

Measure Category	Measure	Lethbridge School Division (FNMI)			Alberta (FNMI)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
	Education Quality	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	**8.2**	14.0	11.8	**5.4**	4.8	5.6	Low	Improved	Acceptable
	High School Completion Rate (3 yr)	**35.7**	35.1	40.5	**56.6**	53.3	52.4	Very Low	Maintained	Concern
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**44.9**	36.0	38.6	**54.0**	51.7	51.9	Very Low	Maintained	Concern
	PAT: Excellence	**5.0**	2.4	3.5	**7.4**	6.6	6.5	Very Low	Maintained	Concern
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**75.6**	81.9	79.6	**77.2**	77.1	76.7	Low	Maintained	Issue
	Diploma: Excellence	**3.7**	12.0	10.3	**11.4**	11.0	10.6	Very Low	Declined	Concern
	Diploma Exam Participation Rate (4+ Exams)	**17.8**	14.0	17.9	**24.6**	24.4	22.3	Very Low	Maintained	Concern
	Rutherford Scholarship Eligibility Rate	**31.1**	19.7	28.7	**37.1**	35.9	34.0	Very Low	Maintained	Concern
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**36.5**	35.9	32.0	**34.2**	33.0	32.8	Very Low	Maintained	Concern
	Work Preparation	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
	Citizenship	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	**n/a**	n/a	n/a	**n/a**	n/a	n/a	n/a	n/a	n/a



Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	46.3	37.2	42.4	36.0	44.9	45.0	Very Low	Improved	Issue	45.0	47.0	50.0
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	5.0	4.7	3.4	2.4	5.0	8.0	Very Low	Improved	Concern	8.0	9.0	10.0
Overall percentage of self-identified FNMI students who achieved the acceptable standard on diploma examinations (overall results).	90.9	83.9	73.0	81.9	75.6	80.0	Intermediate	Maintained	Acceptable	80.0	81.0	82.0
Overall percentage of self-identified FNMI students who achieved the standard of excellence on diploma examinations (overall results).	10.8	13.6	8.0	10.8	12.0	12.0	Low	Maintained	Issue	12.0	13.0	14.0



Performance Measure	Results (in percentages)				Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	Achievement	Improvement	Overall	2020	2021	2022
High School Completion Rate - Percentage of self- identified FNMI students who completed high school within three years of entering Grade 10.	39.1	47.3	35.1	35.7	48.0	Very Low	Maintained	Concern	48.0	49.0	50.0
Drop Out Rate - annual dropout rate of self-identified FNMI students aged 14 to 18	10.3	11.1	14.0	8.2	10.0	Low	Maintained	Concern	10.0	9.0	8.0
High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.	30.3	27.1	28.3	31.9	33.0	Very Low	Maintained	Concern	33.0	34.0	35.0
Percentage of Grade 12 self-identified FNMI students eligible for a Rutherford Scholarship.	9.2	15.1	4.9	8.1	n/a	n/a	Improved	n/a	n/a	n/a	n/a
Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10.	18.5	21.0	14.0	17.8	20.0	Very Low	Maintained	Concern	20.0	21.0	22.0

Strategies to Achieve Outcomes:

1. Because it is our moral imperative to ensure the learning needs of all students are met and the recommendations from the TRC are recognized, we will build school staff foundational knowledge of FNMI culture and Truth and Reconciliation via professional learning, and curriculum and resource development by:
   - creating and/or accessing curriculum resources and artefacts that recognize FNMI culture and history in support of FNMI for all learners – "FNMI for all"
   - building teacher capacity to recognize appropriate resources and integrate FNMI resources into delivery of instruction across the curriculum areas for all learners.
   - building capacity of FNMI staff to share their knowledge with all students
   - supporting a teacher of FNMI language and culture to work with elementary level staff and students
   - supporting all administrators at each school site for supporting the work of the FNMI team to ensure a coherent and consistent implementation of strategies; each school site will designate a lead educator for FNMI PL and information
   - purposefully reviewing data relative to FNMI students to develop strategies for academic improvement
   - providing enhanced services for targeted FNMI students (literacy intervention, attendance, academic achievement, interagency)
   - planning events that celebrate FNMI culture and create pride in FNMI ancestry

- establishing, through the Board FNMI Standing Committee, a Division vision, connecting with community, and implementing community-based strategies related to TRC within the education system as per the Calls to Action
- collaborating with Kainai Board of Education for delivery and access to professional learning.
- developing recruitment and retention strategies for FNMI staff.

Performance Measures:

- Attendance data
- OurSchool survey data (if able to disaggregate)
- All schools acknowledge the traditional territory at key events
- Increase in Elder and Knowledge Keepers' participation in schools
- Number of targeted events/evenings supporting initiatives related to FNMI endeavors
- Increase in resources available to teachers of FNMI content
- Increase in professional development available to teachers
- Improvement in literacy levels in students of FNMI ancestry
- Overall percentage of self-identified FNMI students who achieved the acceptable standard and overall percentage of FNMI students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and Diploma Examinations
- High school completion rate of self-identified FNMI students within three years of entering Grade 10
- Annual dropout rate of students aged 14 to 18
- High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10
- Percentage of self-identified FNMI Grade 12 students eligible for a Rutherford Scholarship
- Percentage of self-identified FNMI students writing four or more Diploma Examinations within 3 years of entering Grade 10

Please see the FNMI Strategic Plan for 2018-19 which is an addendum to this Annual Education Plan.



Division Priority 2

Inclusion

Related Provincial Goals:

- Alberta's students are successful
- Alberta's education system supports First Nations, Metis, and Inuit (FNMI) students' success
- Alberta's education system respects diversity and promotes inclusion
- Alberta has excellent teachers, school leaders, and school authority leaders

Outcomes

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

Strategies to Achieve Outcomes:

1. Because positive environments are essential for student growth and development, we will:
   - building staff capacity for Trauma informed practice.
   - reviewing effectiveness of Support Services model including the provision of universal wellness support in the classroom.
   - reviewing progress of the Positive Spaces Committee, and consider evolving mandate, re-naming to be more inclusive of all groups, and engagement of staff beyond administrators.
   - encouraging wellness grant applications to build school capacity around self-regulation, resilience, outdoor learning, physical activity.
   - continuing to develop initiatives at the Division and school level that support diversity and inclusion for all students and commit celebration of the initiatives to enhance community awareness of Division and school endeavors in this area.

2. Because all learners are valued, can learn, and contribute to our communities, we will:
   - promote and support the culture of valuing diversity and high expectations of all learners.
     - implement ongoing professional learning on the "Indicators of Inclusive Schools" (2013) for all school staff.
   - build the capacity of all staff to demonstrate approaches/strategies that enable all learners to access the Programs of Study.
     - continuing to support the implementation of the RTI^2 framework, as articulated by Alberta Education, with a focus on classroom instruction.
     - focus instruction and learning through the lens of Universal Design for Learning (UDL).
     - develop the common understanding that the Programs of Study are the starting point of all students' learning.
     - continue to build teacher capacity to support literacy and language acquisition.



Performance Measures:

- OurSchool measures associated with wellness, belonging, and safety
- Attendance data
- Transition or completion measures of ELL learners
- Overall teacher, parent and student agreement that students are safe at school, learning the importance of caring for others, learning respect for others and are treated fairly at school
- School staff have access to ongoing professional learning on Indicators of Inclusive Schools and UDL principles
- Planning for instruction addresses learner variability
- Instructional Support Plans reflect students' strengths and interests and address their learning needs
- Overall teacher, parent and student agreement that students model the characteristics of active citizenship

Students and communities have access to safe and healthy learning environments:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	88.8	88.7	88.6	87.8	87.9	90.0	High	Maintained	Acceptable	90.0	91.0	92.0

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.	80.2	81.4	81.0	79.1	79.2	82.0	High	Maintained	Issue	82.0	83.0	84.0

Division Priority 3

Innovation

Related Provincial Goals:

- Alberta's students are successful
- Alberta has excellent teachers, school leaders. and school authority leaders
- Alberta's education system is well governed and managed

Outcomes:

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

Students demonstrate attributes of innovation, creativity, and critical thinking in a process- based learning environment:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.	80.7	80.1	79.0	77.5	78.7	82.0	Intermediate	Improved	Issue	82.0	83.0	84.0

Teacher preparation and professional growth focus on the competencies needed to help students learn:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	84.2	85.0	84.2	84.0	84.6	86.0	Very High	Maintained	Excellent	86.0	87.0	88.0

The education system demonstrates collaboration and engagement to further Division priorities, including innovative thinking:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2015	2016	2017	2018	2019	2019	Achievement	Improvement	Overall	2020	2021	2022
Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	77.9	79.8	79.7	76.0	79.3	82.0	Intermediate	Improved	Issue	82.0	83.0	84.0
Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	76.2	79.0	79.5	76.7	69.0	81.0	Intermediate	Declined	Issue	81.0	82.0	83.0
Percentage of teachers, parents and students satisfied with the overall quality of basic education.	89.1	88.7	89.2	89.1	89.7	91.0	High	Maintained	Good	91.0	92.0	93.0

Strategies to Achieve Outcomes:

1. Because process-based learning environments with opportunity for choice support the needs of contemporary learners, we will:
   - build a common understanding of the meaning of student success and language for innovation, creativity, and critical thinking.
     - Use research and leadership learning to design professional learning that will support teacher capacity towards creating “process based learning environments.”
     - Emphasize the application of the student competencies as part of building an understanding of the new curriculum framework (e.g. innovation and creativity, critical thinking).
   - build teacher capacity to implement process learning in the classroom at all grade levels/subject areas.
     - Implement learning opportunities in the classroom that require critical thinking, creativity, and innovation, and align with the Programs of Study.
   - build a culture of risk-taking as part of everyday practice in teaching and learning.
   - promote and celebrate engaging learning opportunities that support creative and innovative thinking.

2. Because technology can enhance learning, and proficiency with technology is essential for successful student achievement, we will:
   - employ an Educational Technology Lead Teacher targeting grades K-8.
   - update the Division Educational Technology Work Plan.
   - facilitate an “Innovator’s Group” (teacher tech reps from each school).
   - support the seamless implementation of software that enhances instructional capacity such as iPad apps and Microsoft Classroom.

- develop common understanding of how the parameters that guide the use of technology are integrated as part of overall program delivery (e.g., digital citizenship, social media, accessibility to devices).
- build capacity among school leaders to model how the integration of technology can be seamless and reflect conscious choices of tools that align with delivery of curriculum outcomes.
- support teachers and administrators in the application of research related to technology, such as online and digital learning, in the classroom context. Support includes access to technology, secondary technology lead teacher, and professional learning.
- model pedagogy and find opportunities to demo tools that are available for classrooms (awareness and application).
- examine structures that support the development of leadership at the elementary school level to increase teacher capacity in the effective integration of technology.
- implement standards and guidelines around digital citizenship within the Health/CALM scope and sequence.
- engage the parent community in digital citizenship.

Performance Measures:

- OurSchool data on specific new questions pertaining to innovation, creativity, and critical thinking, and student engagement
- Participation in Professional Learning for staff that targets development of pedagogy associated with innovation
- Attendance/drop out rate
- Number of students applying for Division Canada 150 ICE Scholarships
- Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning
- Overall teacher, parent and student satisfaction with the opportunity for students to receive a broad program of studies, including fine arts, career, technology, health and physical education
- APORI satisfaction surveys as applicable
- Schools' usage of Ed Tech Lead Teacher
- Teacher feedback on access to technology (ease and frequency)



Lethbridge School Division

2018-2019 Accountability Pillar Results

The information that follows is the Accountability Pillar results for the 2018-2019 school year as provided by Alberta Education. These results inform strategies and improvement for the 2020-2021 school year which will be reported in the Division's three year Education Plan and Annual Education Results report in October 2020.

*All of the following reports/results are an extract of the **Accountability Pillar Results for 3-Year Educational Plans** (May 2020) as provided to the Division by the Alberta Education.*

Alberta Government

Accountability Pillar Overall Summary
3-Year Plan - May 2020
Authority: 3040 The Lethbridge School Division

Alberta Government

Measure Category	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**87.5**	87.9	88.1	**89.4**	89.0	89.2	High	Maintained	Good
Student Learning Opportunities	Program of Studies	**84.2**	84.6	84.3	**82.4**	82.2	82.0	Very High	Maintained	Excellent
	Education Quality	**89.0**	89.7	89.3	**90.3**	90.2	90.1	High	Maintained	Good
	Drop Out Rate	**4.6**	4.1	4.3	**2.7**	2.6	2.7	Intermediate	n/a	n/a
	High School Completion Rate (3 yr)	**73.6**	73.4	71.4	**79.7**	79.1	78.4	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**70.3**	72.4	71.1	**73.8**	73.6	73.6	Low	Maintained	Issue
	PAT: Excellence	**18.4**	18.4	18.1	**20.6**	19.9	19.6	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**82.2**	80.5	80.5	**83.6**	83.7	83.1	Intermediate	Maintained	Acceptable
	Diploma: Excellence	**17.8**	17.3	16.6	**24.0**	24.2	22.5	Intermediate	Maintained	Acceptable
	Diploma Exam Participation Rate (4+ Exams)	**46.2**	44.4	44.4	**56.4**	56.3	55.6	Intermediate	Maintained	Acceptable
	Rutherford Scholarship Eligibility Rate	**62.3**	59.5	57.7	**66.6**	64.8	63.5	Intermediate	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**59.5**	56.5	56.5	**60.1**	59.0	58.5	High	Improved	Good
	Work Preparation	**79.5**	78.7	78.4	**84.1**	83.0	82.7	High	Maintained	Good
	Citizenship	**79.4**	79.2	79.8	**83.3**	82.9	83.2	High	Maintained	Good
Parental Involvement	Parental Involvement	**80.7**	78.5	78.2	**81.8**	81.3	81.2	High	Improved	Good
Continuous Improvement	School Improvement	**78.8**	79.3	78.3	**81.5**	81.0	80.9	High	Maintained	Good

Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
3. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.
4. Aggregated PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (6e et 9e année), French Language Arts (6e et 9e année), Mathematics (Grades 6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
5. Participation in Provincial Achievement Tests was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
6. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.
7. Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
8. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
9. 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.
10. Improvement evaluations are not calculated for school and school authority Drop Out and Rutherford Scholarship Eligibility rates. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 29, 2020

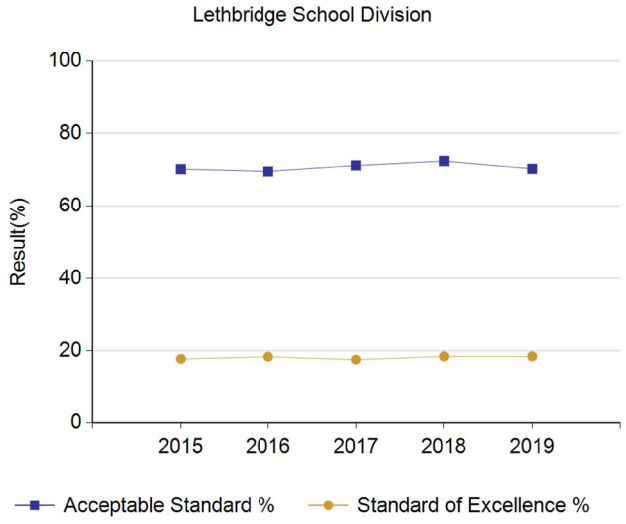
Student Learning Achievement (Grades K-9)

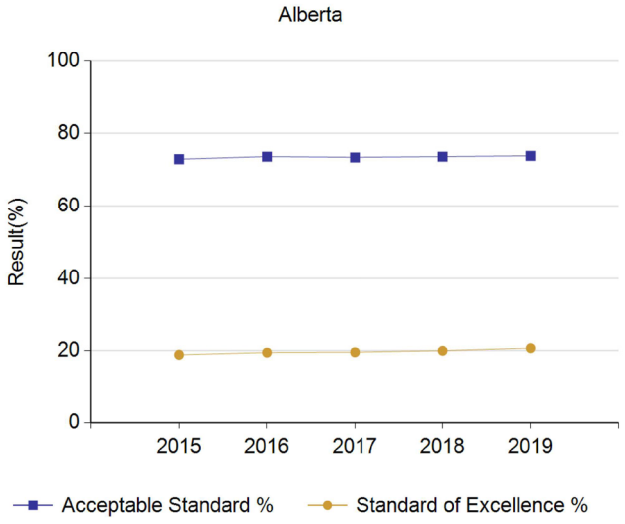
Alberta Government

PAT Results By Number Enrolled Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

	Lethbridge School Division					Alberta				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
N	1,333	1,510	1,500	1,605	1,708	93,095	93,217	96,659	100,210	104,264
Acceptable Standard %	70.2	69.6	71.2	72.4	70.3	72.9	73.6	73.4	73.6	73.8
Standard of Excellence %	17.7	18.3	17.5	18.4	18.4	18.8	19.4	19.5	19.9	20.6





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Aggregated PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (6e et 9e année), French Language Arts (6e et 9e année), Mathematics (Grades 6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
3. Participation in Provincial Achievement Tests was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

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Report Version 1.0
Data Current as of Aug 23, 2019

Student Learning Achievement (Grades K-9)

Alberta Government

PAT Results Course By Course Summary By Enrolled With Measure Evaluation

Authority: 3040 The Lethbridge School Division

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2019		Prev 3 Year Average		2019		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Language Arts 6	Acceptable Standard	Intermediate	Improved	Good	873	84.2	793	80.6	54,820	83.2	49,573	82.9
	Standard of Excellence	Low	Declined	Issue	873	11.3	793	14.2	54,820	17.8	49,573	19.1
French Language Arts 6 année	Acceptable Standard	High	Improved	Good	68	95.6	58	87.0	3,559	87.7	3,122	86.0
	Standard of Excellence	High	Improved	Good	68	20.6	58	13.4	3,559	15.7	3,122	13.3
Français 6 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	663	90.3	574	92.2
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	663	24.6	574	20.6
Mathematics 6	Acceptable Standard	Intermediate	Maintained	Acceptable	873	71.1	792	69.5	54,778	72.5	49,502	71.5
	Standard of Excellence	Intermediate	Improved	Good	873	13.7	792	11.5	54,778	15.0	49,502	13.5
Science 6	Acceptable Standard	Low	Maintained	Issue	873	76.7	792	76.5	54,879	77.6	49,520	77.9
	Standard of Excellence	High	Maintained	Good	873	28.8	792	27.7	54,879	28.6	49,520	28.9
Social Studies 6	Acceptable Standard	High	Improved	Good	873	77.4	792	73.4	54,802	76.2	49,511	73.1
	Standard of Excellence	High	Maintained	Good	873	26.6	792	26.1	54,802	24.4	49,511	22.3
English Language Arts 9	Acceptable Standard	Low	Declined Significantly	Concern	788	66.2	708	74.7	47,465	75.1	45,363	76.6
	Standard of Excellence	Intermediate	Maintained	Acceptable	788	12.7	708	13.8	47,465	14.7	45,363	14.9
K&E English Language Arts 9	Acceptable Standard	Low	Maintained	Issue	45	40.0	32	31.9	1,569	57.4	1,551	58.1
	Standard of Excellence	Low	Declined	Issue	45	0.0	32	6.3	1,569	5.4	1,551	6.0
French Language Arts 9 année	Acceptable Standard	Intermediate	Maintained	Acceptable	37	83.8	47	89.1	2,811	82.9	2,758	82.5
	Standard of Excellence	High	Improved	Good	37	24.3	47	10.9	2,811	12.3	2,758	10.6
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	396	88.6	380	86.0
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	396	26.0	380	25.1
Mathematics 9	Acceptable Standard	Low	Declined Significantly	Concern	784	52.6	713	60.2	46,764	60.0	44,959	64.7
	Standard of Excellence	Intermediate	Maintained	Acceptable	784	15.9	713	15.0	46,764	19.0	44,959	17.1
K&E Mathematics 9	Acceptable Standard	Low	Improved	Acceptable	49	49.0	32	35.3	2,190	59.6	2,007	58.7
	Standard of Excellence	Intermediate	Maintained	Acceptable	49	10.2	32	6.0	2,190	13.2	2,007	13.3
Science 9	Acceptable Standard	Intermediate	Maintained	Acceptable	791	71.3	712	71.4	47,489	75.2	45,363	74.6
	Standard of Excellence	Very High	Improved	Excellent	791	22.6	712	20.5	47,489	26.4	45,363	22.7
K&E Science 9	Acceptable Standard	Intermediate	Improved Significantly	Good	44	70.5	31	42.8	1,536	61.7	1,520	64.1
	Standard of Excellence	Low	Maintained	Issue	44	4.5	31	3.7	1,536	10.7	1,520	13.3
Social Studies 9	Acceptable Standard	Low	Declined	Issue	787	61.2	710	63.8	47,496	68.7	45,366	66.1
	Standard of Excellence	Intermediate	Maintained	Acceptable	787	16.9	710	18.2	47,496	20.6	45,366	19.9
K&E Social Studies 9	Acceptable Standard	Low	Maintained	Issue	45	40.0	30	35.7	1,466	55.9	1,501	56.5
	Standard of Excellence	Intermediate	Maintained	Acceptable	45	8.9	30	7.4	1,466	15.0	1,501	12.8

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in tests.
3. Participation in Provincial Achievement Tests was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
4. Part A, which requires students to complete number-operation questions without using calculators, was added to Mathematics 6 in 2016/17 and Mathematics 9 in 2017/18, respectively.

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Report Version 1.0
Data Current as of Aug 23, 2019

Student Learning Achievement (Grades 10-12)

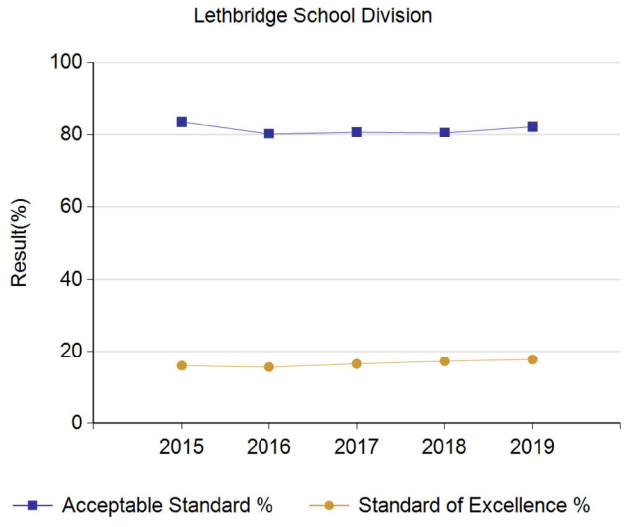
Alberta Government

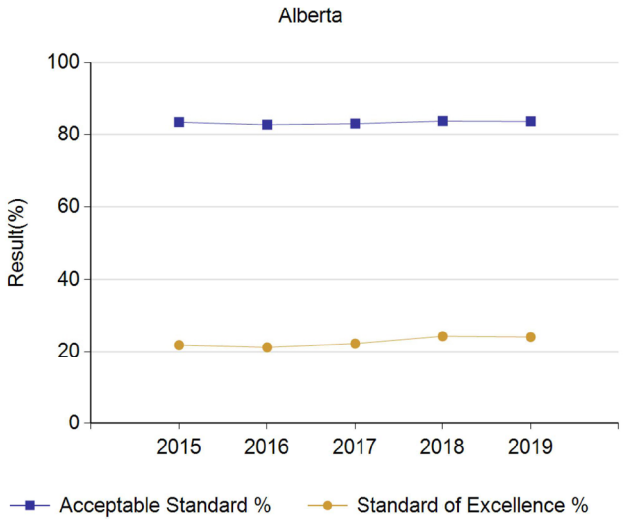
Diploma Exam Results By Students Writing Measure History

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division					Alberta				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
N	934	921	882	927	975	62,746	65,429	65,851	65,736	65,117
Acceptable Standard %	83.5	80.2	80.7	80.5	82.2	83.4	82.7	83.0	83.7	83.6
Standard of Excellence %	16.1	15.7	16.6	17.3	17.8	21.8	21.2	22.2	24.2	24.0





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.
3. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
4. Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

Report Generated: Apr 24, 2020
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Report Version 1.0
Data Current as of Aug 23, 2019

Student Learning Achievement (Grades 10-12)

Alberta Government

Diploma Exam Results Course By Course Summary With Measure Evaluation

Authority: 3040 The Lethbridge School Division

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2019		Prev 3 Year Average		2019		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Intermediate	Declined	Issue	419	86.9	406	89.4	29,832	86.8	30,091	86.9
	Diploma Examination Standard of Excellence	High	Maintained	Good	419	11.7	406	12.4	29,832	12.3	30,091	11.9
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Low	Maintained	Issue	260	83.8	246	85.2	16,640	87.1	16,563	88.9
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	260	11.9	246	11.0	16,640	12.1	16,563	12.3
French Lang Arts 30-1	Diploma Examination Acceptable Standard	Low	Declined	Issue	21	85.7	29	97.0	1,215	91.5	1,296	94.1
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	21	9.5	29	7.7	1,215	10.1	1,296	9.7
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	139	98.6	154	98.3
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	139	29.5	154	20.6
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	224	77.2	222	65.6	19,389	77.8	20,337	73.9
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	224	30.4	222	19.3	19,389	35.1	20,337	30.6
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	201	77.6	167	75.7	14,465	76.5	14,107	74.8
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	201	15.4	167	16.7	14,465	16.8	14,107	16.4
Social Studies 30-1	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	367	85.3	372	84.6	21,610	86.6	22,179	85.7
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	367	12.3	372	10.1	21,610	17.0	22,179	15.6
Social Studies 30-2	Diploma Examination Acceptable Standard	Low	Maintained	Issue	273	76.2	260	75.5	20,758	77.8	20,078	80.2
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	273	5.5	260	5.6	20,758	12.2	20,078	12.6
Biology 30	Diploma Examination Acceptable Standard	Intermediate	Improved Significantly	Good	400	83.3	330	77.3	22,442	83.9	22,853	85.3
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	400	23.8	330	25.4	22,442	35.5	22,853	33.8
Chemistry 30	Diploma Examination Acceptable Standard	High	Improved	Good	238	82.8	230	79.1	18,525	85.7	18,929	82.7
	Diploma Examination Standard of Excellence	High	Improved	Good	238	34.0	230	28.3	18,525	42.5	18,929	37.2
Physics 30	Diploma Examination Acceptable Standard	High	Maintained	Good	119	83.2	127	85.1	9,247	87.5	9,974	85.9
	Diploma Examination Standard of Excellence	High	Maintained	Good	119	31.9	127	35.9	9,247	43.5	9,974	41.7
Science 30	Diploma Examination Acceptable Standard	Low	Maintained	Issue	55	72.7	31	68.4	9,676	85.7	9,180	84.9
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	55	7.3	31	11.6	9,676	31.2	9,180	29.2

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in examinations.
3. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
4. Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
5. A written-response component worth 25% of the total exam mark was added to the Mathematics 30-1/30-2 diploma exams in 2018/19.

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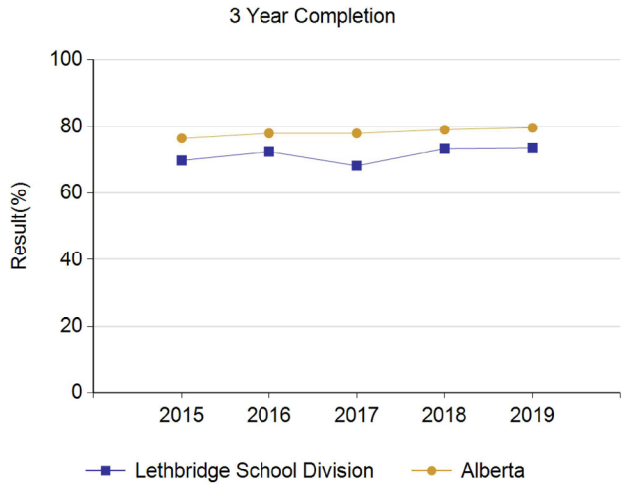
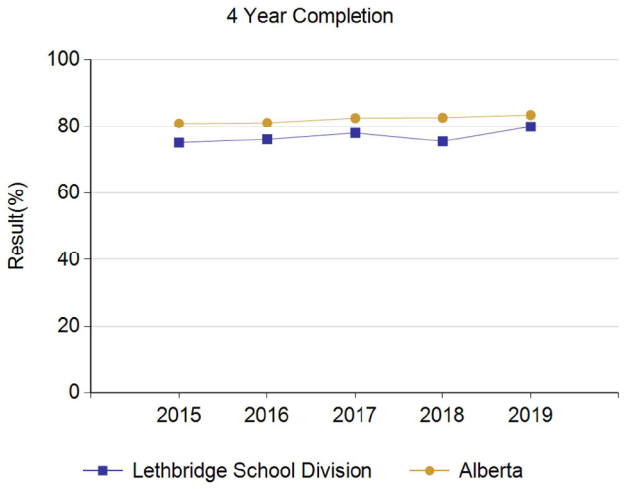
Student Learning Opportunities

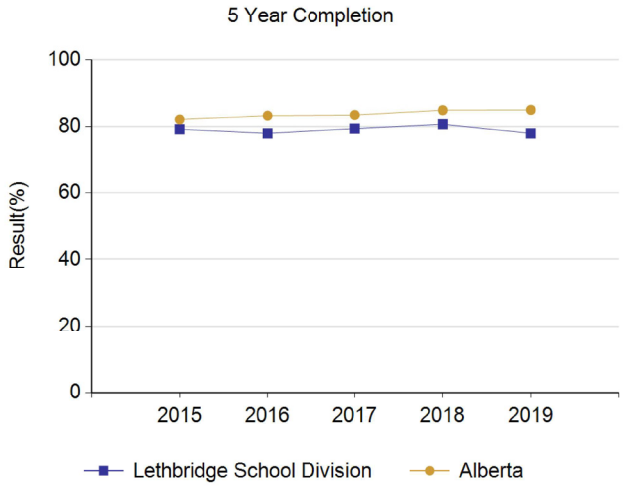
High School Completion Rates - Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

	Lethbridge School Division										Alberta									
	2015		2016		2017		2018		2019		2015		2016		2017		2018		2019	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
3 Year Completion	**751**	**69.9**	**758**	**72.5**	**705**	**68.3**	**749**	**73.4**	**739**	**73.6**	**43,810**	**76.5**	**45,034**	**78.0**	**45,207**	**78.0**	**45,144**	**79.1**	**45,562**	**79.7**
4 Year Completion	680	75.2	800	76.2	759	78.1	708	75.6	753	80.0	44,394	81.0	43,918	81.2	45,174	82.6	45,350	82.7	45,347	83.5
5 Year Completion	743	79.2	714	78.0	801	79.4	761	80.7	710	78.0	45,111	82.1	44,418	83.2	43,950	83.4	45,199	84.8	45,415	84.9







Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
3. 2016 results for 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.

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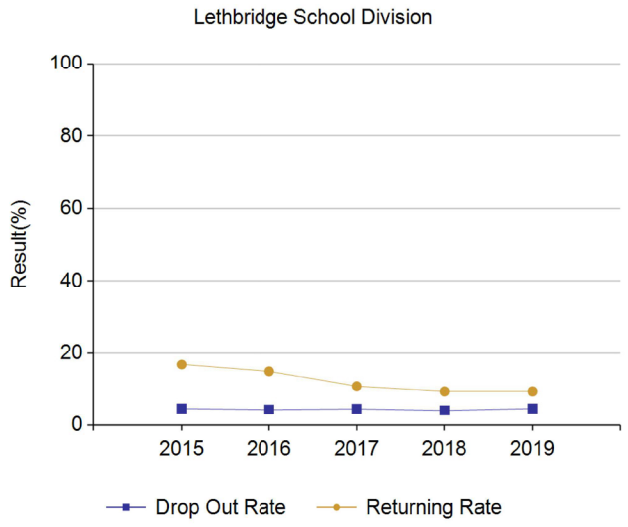
Data Current as of Mar 01, 2020

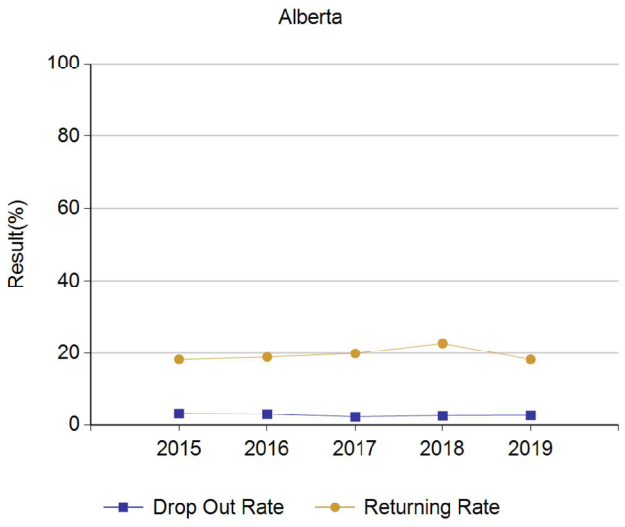
Student Learning Opportunities

Drop Out Rate - Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

	Lethbridge School Division										Alberta									
	2015		2016		2017		2018		2019		2015		2016		2017		2018		2019	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Drop Out Rate	**2,783**	**4.6**	**2,989**	**4.3**	**2,912**	**4.5**	**2,870**	**4.1**	**2,964**	**4.6**	**180,104**	**3.2**	**181,382**	**3.0**	**182,062**	**2.3**	**182,832**	**2.6**	**184,812**	**2.7**
Returning Rate	161	16.8	155	14.9	149	10.8	147	9.4	136	9.4	7,960	18.2	7,614	18.9	7,626	19.9	6,800	22.7	6,750	18.2





Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

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Student Learning Achievement (Grades 10-12)

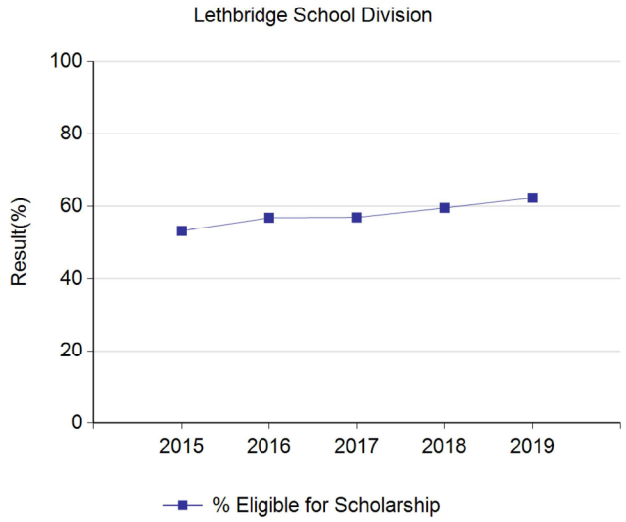
Alberta Government

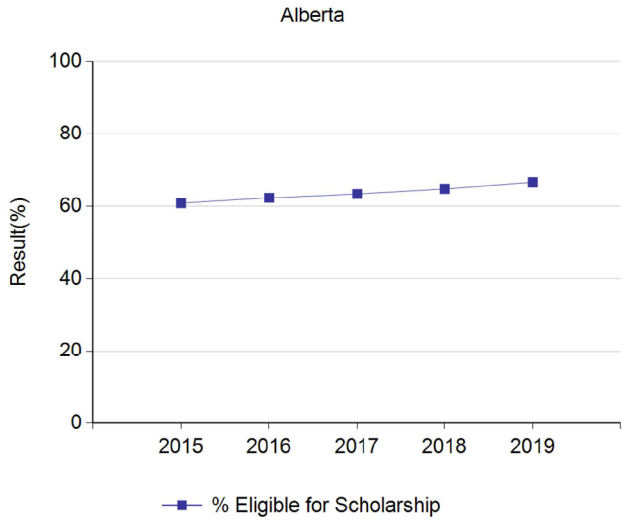
Rutherford Scholarship Eligibility Rate - Measure History

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division					Alberta				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Total Gr 12 Students	909	881	785	872	865	58,041	59,063	60,127	60,559	58,970
Percent Eligible for Scholarship	53.2	56.8	56.9	59.5	62.3	60.8	62.3	63.4	64.8	66.6





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
3. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

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Preparation for Lifelong Learning, World of Work, Citizenship

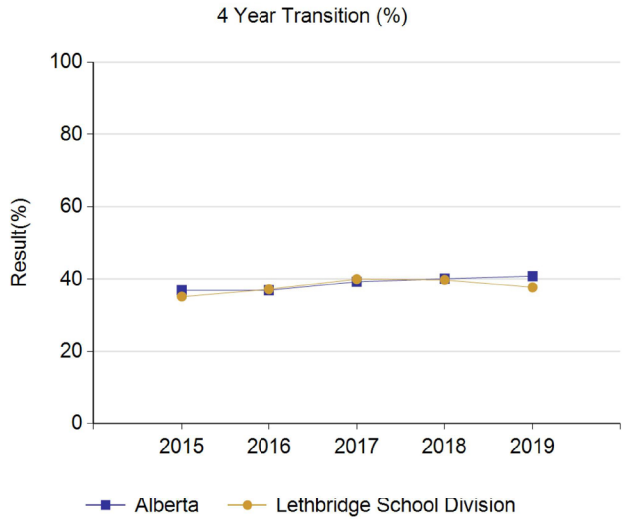
Alberta Government

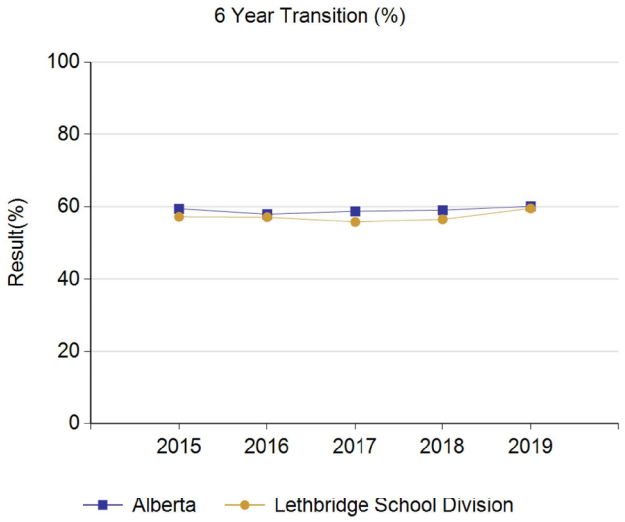
High School to Post-Secondary Transition Rates - Measure History

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division										Alberta									
	2015		2016		2017		2018		2019		2015		2016		2017		2018		2019	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
4 Year Transition	680	35.3	800	37.3	759	40.0	708	39.8	753	37.8	44,394	37.0	43,918	37.0	45,174	39.3	45,350	40.1	45,347	40.8
6 Year Transition	**643**	**57.2**	**790**	**57.1**	**713**	**55.8**	**801**	**56.5**	**760**	**59.5**	**45,231**	**59.4**	**45,105**	**57.9**	**44,412**	**58.7**	**43,908**	**59.0**	**45,194**	**60.1**





Notes:
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Data Current as of Mar 01, 2020

Student Learning Opportunities

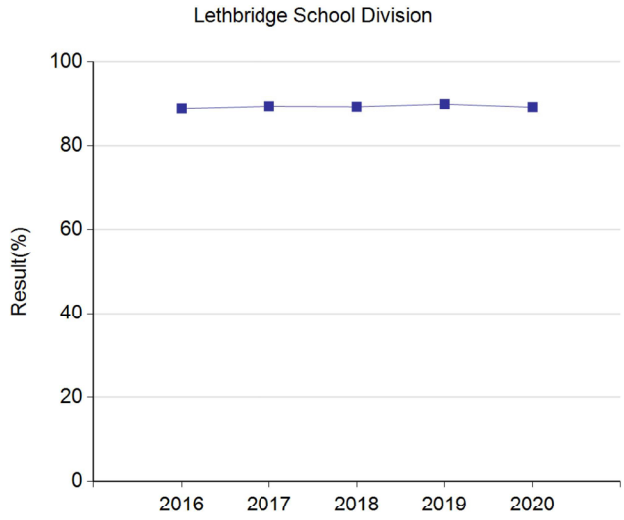
Alberta Government

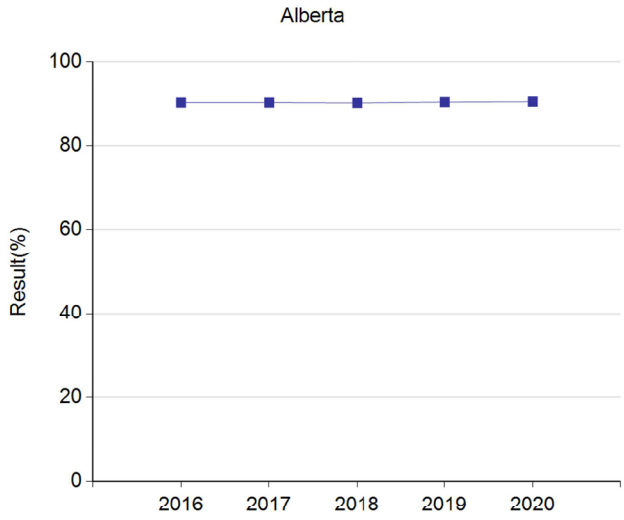
A.4 Education Quality Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

Lethbridge School Division										Alberta									
2016		2017		2018		2019		2020		2016		2017		2018		2019		2020	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
4,930	88.7	5,395	89.2	3,600	89.1	3,507	89.7	3,597	89.0	285,217	90.1	300,253	90.1	254,026	90.0	265,841	90.2	264,623	90.3





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.

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Data Current as of Mar 29, 2020

ACOL Measure

Alberta Government

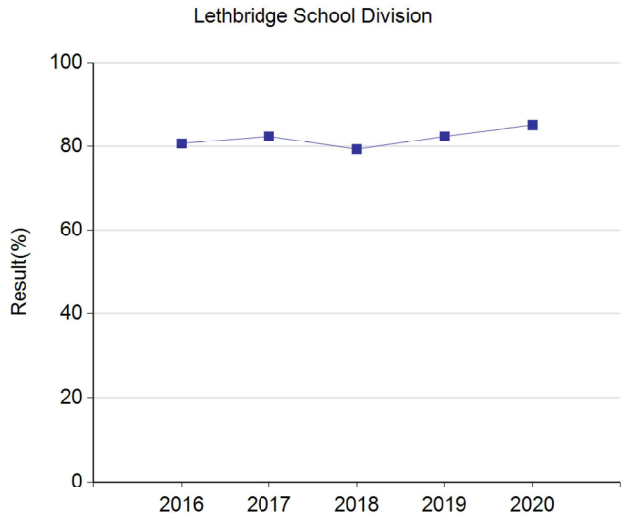
D.6 In-service jurisdiction Needs Measure History

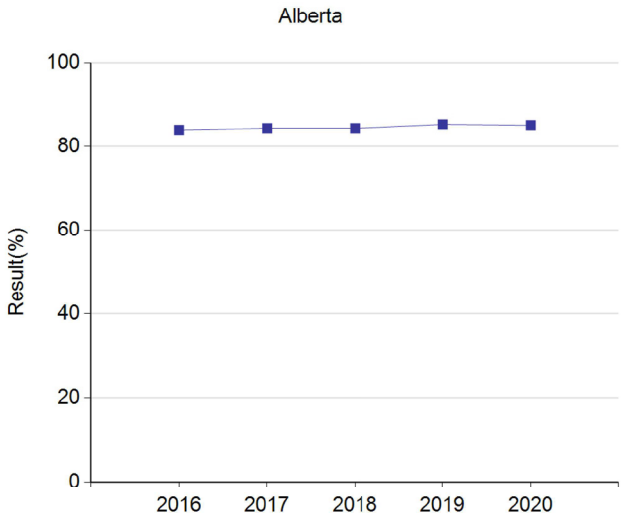
Authority: 3040 The Lethbridge School Division

Province: Alberta

The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

Lethbridge School Division										Alberta									
2016		2017		2018		2019		2020		2016		2017		2018		2019		2020	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
417	80.7	434	82.4	461	79.3	473	82.4	427	85.1	30,287	83.9	31,288	84.3	32,428	84.3	33,074	85.2	33,766	85.0





Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).

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ACOL Measure

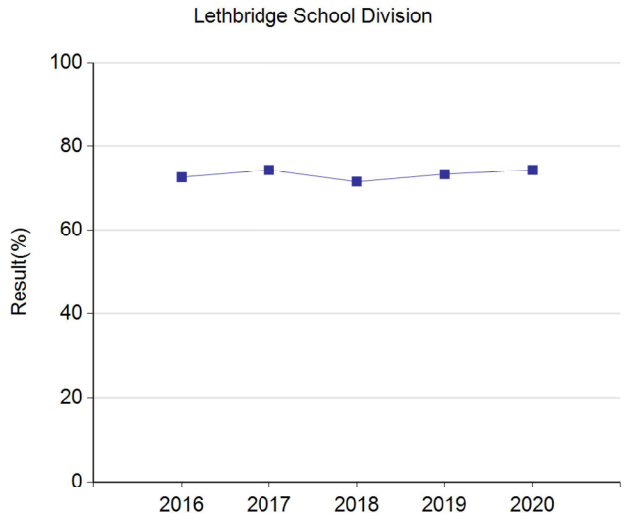
B.2 Satisfaction with Program Access Measure History

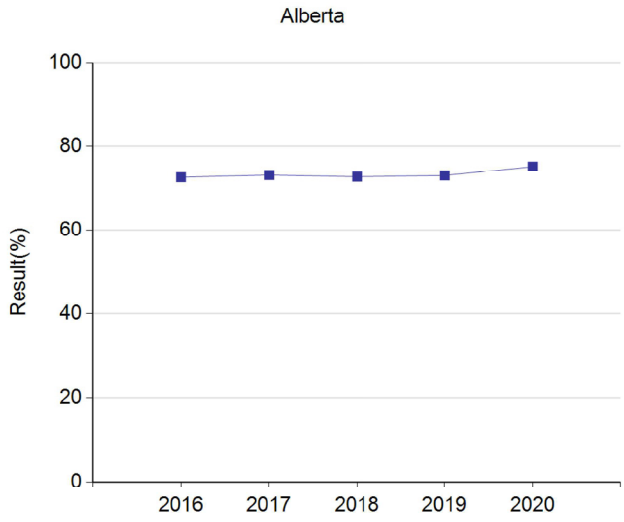
Authority: 3040 The Lethbridge School Division

Province: Alberta

Percentage of teacher, parent and student satisfaction with the accessibility, effectiveness and efficiency of programs and services for students in their community.

Lethbridge School Division										Alberta									
2016		2017		2018		2019		2020		2016		2017		2018		2019		2020	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
1,541	72.7	1,202	74.4	3,570	71.6	3,483	73.4	3,572	74.4	157,921	72.7	159,543	73.2	251,836	72.8	263,978	73.1	262,662	75.2





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.

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Lethbridge School Division

2019-2020 Student Surveys

The information that follows are the results of online student surveys relating to the 2019-2020 school year. These surveys are used to gather information from our student on the school environments, student engagement/participation, and other factors.

The Division utilizes the online surveys and reports generated by **The Learning Bar Inc**. through tools such as OurSCHOOL online surveys (http://thelearningbar.com/)

Students in ***Lethbridge School District No. 51***
Bullying and School Safety - Secondary (2019/2020)

The Learning Bar

A safe school environment is critical for students' learning and well-being. Schools are safer when school staff, students, parents and community agencies work together to prevent bullying, exclusion and sexual harassment. ***Bullying*** is when a person tries to hurt another person, and does it more than once. It can be physical, verbal, or social, and can also take place over the internet with emails or text messages. Sometimes a group of students will bully others. ***Exclusion*** is when students feel excluded or treated unfairly at school because of ethnic or cultural background, gender, social class, sexual orientation, religion, disability, or other perceived categorical boundary. ***Sexual harassment*** is any unwanted or inappropriate language or touching that makes a person feel upset, hurt or angry. Exclusion and sexual harassment are forms of bullying, and often students that are excluded or harassed are victims of other forms of bullying. Students who are bullied are prone to experiencing low self esteem, anxiety, depression, and disaffection from school. In extreme cases bullying can lead to suicide.

Key Findings from the Research

- Data from *OurSCHOOL* surveys in 2009-10 found students who reported being victims of bullying were five-and-a-half times as likely to be suffering depression, and were almost three times as likely to have a low sense of belonging at school. They were also less likely to be intellectually engaged.

- Schools vary in their reported prevalence of moderate and severe bullying. In 2009-10, data from *OurSCHOOL* found that among middle schools the prevalence of moderate and severe bullying varied from 4% to 52%, with one-half of all schools having a prevalence between 24% and 35%. The prevalence of moderate and severe bullying reported was less in secondary schools; on average it was 22% compared with the middle school average of 29%.

- There are several actions schools can take to prevent bullying, exclusion and sexual harassment. School staff must be able to recognize different forms of bullying and be willing to step in when they observe a student being bullied.[1] Positive school policies and practices can make it safe for students to report bullying when it occurs and ensure that there are clear consequences for bullying that are consistently enforced. Schools can help equip students with appropriate strategies to deal with bullying, exclusion and sexual harassment.[2]

- Data from students can help school staff develop positive practices and policies.

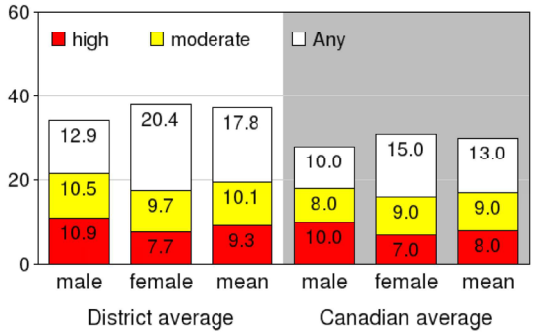
Students from Lethbridge School District No. 51 completed the *OurSCHOOL* survey which included questions about bullying, school safety and exclusion and sexual harassment. This report summarizes their views.

1. The prevalence of school bullying

The literature distinguishes between bullies, victims and those who are both bullies and the victims of bullying.[3] The percentage of students who report being victims of bullying is a useful school-level measure of the extent of bullying and its potential effects on youth. Students' reports of taking part in bullying and students' accounts of witnessing bullying are less useful as a school measure, because even a single incident of bullying may be seen or talked about by a wide range of students.

Overall, 37.2% of students in Lethbridge School District No. 51 reported being a victim of bullying about once a week or more often, for at least one of the four types of bullying. In addition, *OurSCHOOL* classifies students as being moderate or severe victims. Figure 1 - shows the results for all students in Lethbridge School District No. 51 , and separately for boys and girls, compared with the national average. Figure 2 indicates the types of bullying most often experienced by the students at Lethbridge School District No. 51 . The results are based on students' reports of being victims of physical, social, verbal and cyber bullying in the previous 30 days.

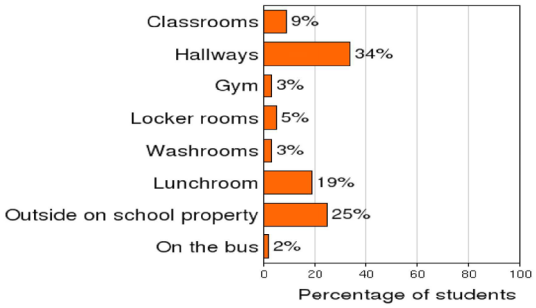
Figure 1: Prevalence of bullying in Lethbridge School District No. 51



2. Where and when bullying occurs

Bullying tends to occur most frequently in classrooms, hallways and the lunchroom, but this can vary among schools.[4] Students quickly learn where the 'hot-spots' are, which tend to be places where there is inadequate supervision.[5] Students in Lethbridge School District No. 51 were asked where bullying happened most often in and near their school. The results are shown in Figure 3.

Figure 3: Where bullying occurs in Lethbridge School District No. 51



The students in Lethbridge School District No. 51 were also asked when bullying most often occurred. Figure 4 displays the results.

Figure 4: When bullying occurs in Lethbridge School District No. 51

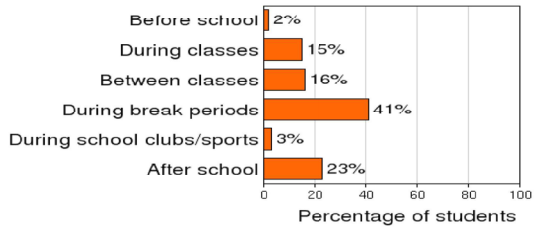
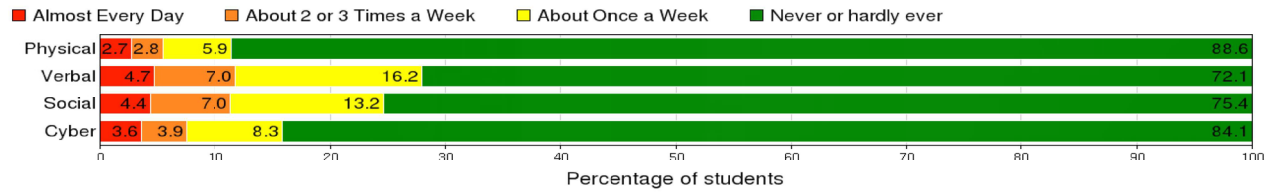


Figure 2: Bullying by Type in Lethbridge School District No. 51



3. How students respond to bullying

Students in Lethbridge School District No. 51 who reported being bullied in the past 30 days were asked what they did the last time they were bullied. Figure 5 summarizes their responses.

Figure 5: How students respond when bullied in Lethbridge School District No. 51

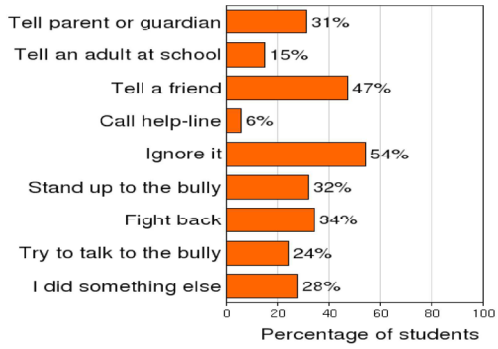
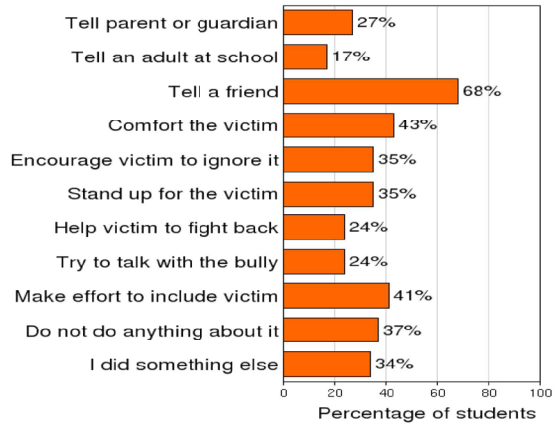


Figure 6 summarizes student responses when they saw or heard about a student being bullied.

Figure 6: Response when others are bullied in Lethbridge School District No. 51



4. Measures to prevent bullying

School policies and practices can help prevent student bullying. Students in Lethbridge School District No. 51 indicated the extent to which they felt certain anti-bullying measures were practiced in their school. Figure 7 shows the percentage of students that agreed or strongly agreed that these practices were evident in their school.

Figure 7: Measures to prevent bullying in Lethbridge School District No. 51



5. Students who feel excluded

Many students feel excluded by their peers or treated unfairly by school staff because of their ethnic or cultural background, gender, social class, sexual orientation, religion, disability, or other perceived categorical boundaries. Figure 8 shows the percentage of students who felt excluded by other students for various reasons.

Figure 8: Reasons students feel excluded in Lethbridge School District No. 51

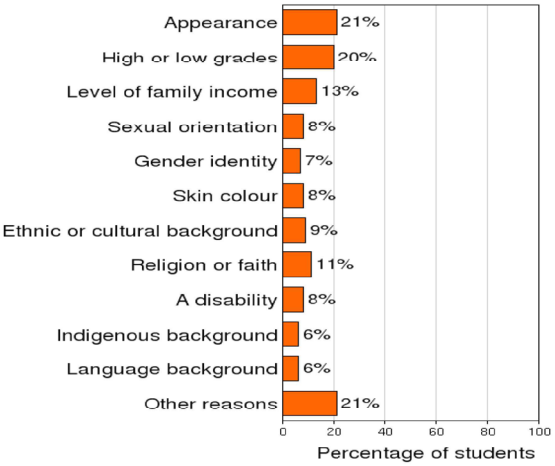
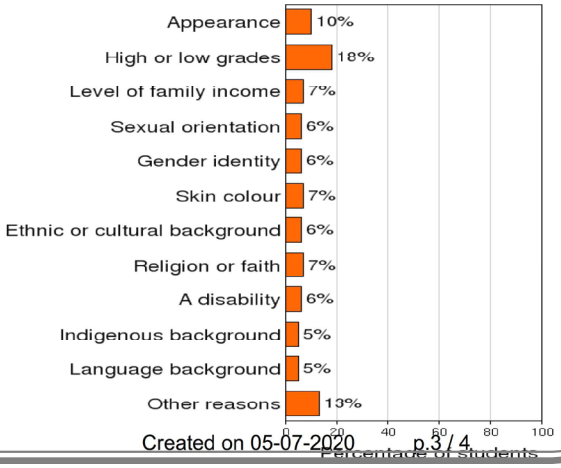


Figure 9 shows the percentage of students who felt they were treated unfairly by school staff for these same reasons.

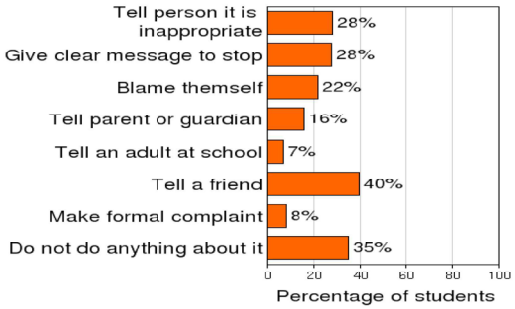
Figure 9: Reasons students feel they are treated unfairly by staff in Lethbridge School District No. 51



6. Sexual harassment at school

Students were presented with a definition of sexual harassment and asked if they had felt sexually harassed at school in the past 30 days. In Lethbridge School District No. 51 , 16% of girls and 10.8% of boys felt they had been sexually harassed. Those who indicated being sexually harassed were asked how they responded at the time. Figure 10 summarizes their responses.

Figure 10: How students respond if they are sexually harassed in Lethbridge School District No. 51



7. Feeling Safe at School

Students were asked whether they felt safe at school, and safe going to and from school. Overall, 15.6% of girls and 19.5% of boys in Lethbridge School District No. 51 indicated that they did not feel safe at school. A further 20.3% of girls and 21% of boys indicated a neutral position, neither agreeing nor disagreeing that they felt safe at school. Figure 11 shows the percentage of students that felt safe at school.

Figure 11: Students who feel safe in Lethbridge School District No. 51

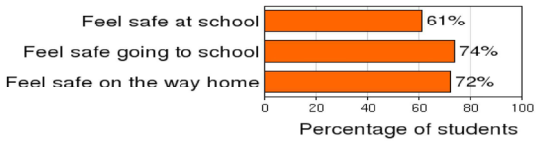
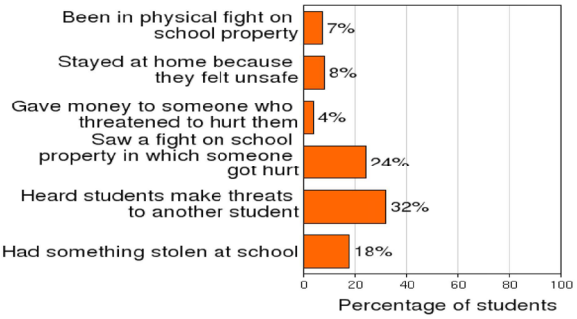


Figure 12 shows students' responses to six other questions concerning how safe they felt at school.

Figure 12: Indicators of an unsafe environment in Lethbridge School District No. 51



About *OurSCHOOL*

OurSCHOOL is an evaluation system that includes a dynamic web-based student survey, and optional teacher and parent surveys. The system provides leading indicators of student engagement and wellness, and the aspects of classroom and school learning climate that research has shown affect student engagement and learning outcomes. Please see www.thelearningbar.com for further information.

About this School Report

This report was prepared by Dr. J. Douglas Willms, President of The Learning Bar. It was based on data from 1493 students in Lethbridge School District No. 51 that completed the *OurSCHOOL* student survey in 2019. Schools can print this report free of charge for use in staff meetings and professional development activities. It can also be reproduced for distribution to parents.

References:

1. Pepler, D. J., Craig, W. M., Ziegler, S. & Charach, A. (1994). "An Evaluation of an Anti-Bullying Intervention in Toronto Schools". *Canadian Journal of Community Mental Health*, 13(2): 95-110.
2. O'Morre, M. (2000). Critical issues for teacher training to counter bullying and victimisation in Ireland. *Aggressive Behaviour*, 26, 99-111.
3. Haynie, D. L., Nansel, T., Eitel, P., Crump, A.D., Saylor, K., Yu, K. and Simons-Morton, B. (2001). Bullies, victims, and bully/victims: Distinct groups of at-risk youth. *Journal of Early Adolescence*, 21, 29-49.
4. Leff, S. S., Power, T. J., Costigan, T. E., & Manz, P. H. (2003). Assessing the climate of the playground and lunchroom: Implications for bullying prevention programming. *School Psychology Review*, 32, 418-430.
5. Craig, W. M. & Pepler, D. (1997). "Observations of Bullying and Victimization in the School Yard". *Canadian Journal of School of Psychology*, 13(2): 41-60.

Report on Student Outcomes and School Climate

OurSCHOOL Elementary - Middle School Survey (7731)

Lethbridge School District No. 51 Schools Highlights

Your version of the **OurSCHOOL** student survey measures 17 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 1,508 students in 6 schools that participated in the survey between 5 Feb. 2020 and 12 Mar. 2020.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see www.thelearningbar.com.

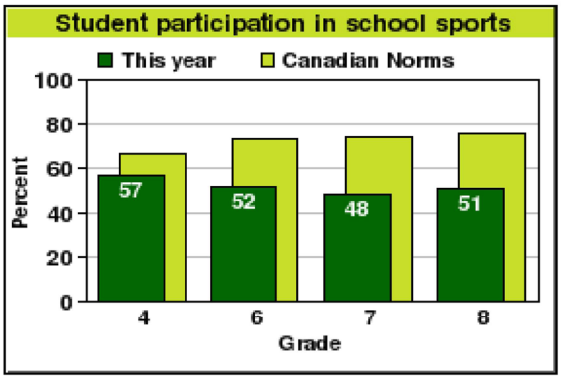
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Student participation in school sports

Students who play sports with an instructor at school, other than in a gym class.

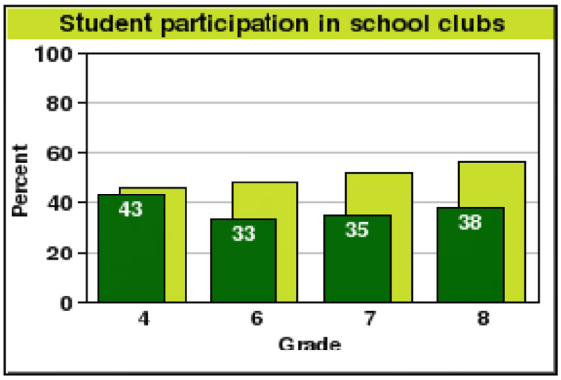
- 52% of students in this district had a high rate of participation in sports; the Canadian norm for these grades is 73%.
- 46% of the girls and 59% of the boys in this district had a high rate of participation in sports. The Canadian norm for girls is 68% and for boys is 77%.



Student participation in school clubs

Students who take part in art, drama, or music groups; school clubs; or a school committee.

- 37% of students in this district had a high rate of participation in clubs; the Canadian norm for these grades is 51%.
- 39% of the girls and 36% of the boys in this district had a high rate of participation in clubs. The Canadian norm for girls is 58% and for boys is 43%.



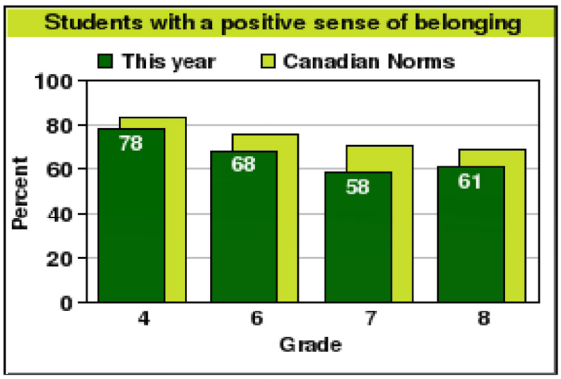
Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey (7731)
Lethbridge School District No. 51 Schools Highlights

Social-Emotional Outcomes

Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

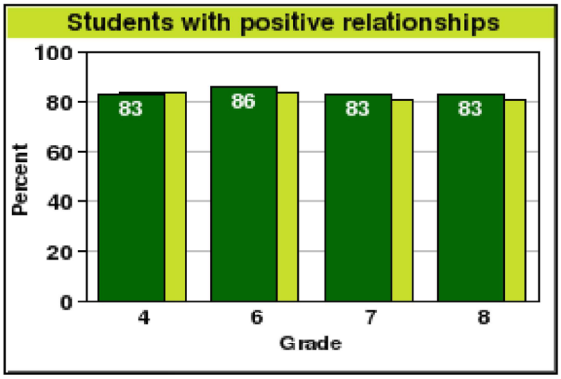
- 66% of students in this district had a high sense of belonging; the Canadian norm for these grades is 75%.
- 63% of the girls and 71% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 72% and for boys is 77%.



Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

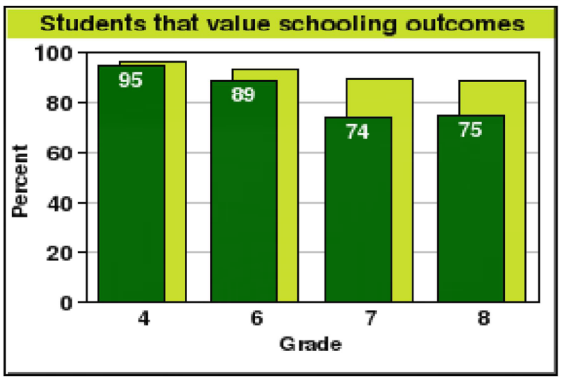
- In this district, 84% of students had positive relationships; the Canadian norm for these grades is 82%.
- 87% of the girls and 82% of the boys in this district had positive relationships. The Canadian norm for girls is 85% and for boys is 79%.



Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

- 83% of students in this district valued school outcomes; the Canadian norm for these grades is 92%.
- 87% of the girls and 81% of the boys in this district valued school outcomes. The Canadian norm for girls is 94% and for boys is 90%.

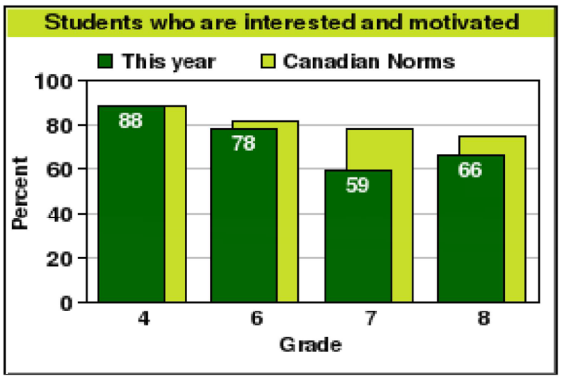


Social-Emotional Outcomes

Students who are interested and motivated

Students who are interested and motivated in their learning.

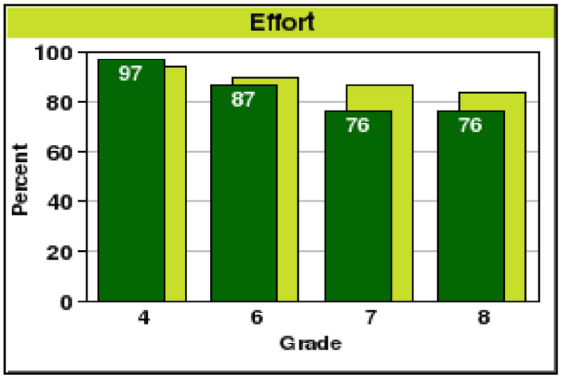
- 73% of students in this district were interested and motivated; the Canadian norm for these grades is 81%.
- 76% of the girls and 70% of the boys in this district were interested and motivated. The Canadian norm for girls is 83% and for boys is 79%.



Effort

Students who try hard to succeed in their learning.

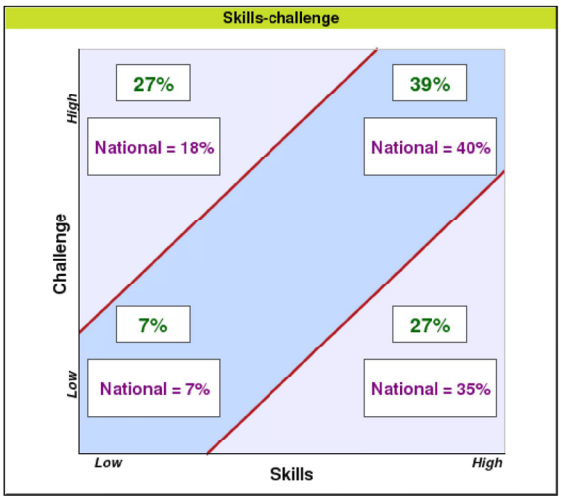
- 84% of students in this district tried hard to succeed; the Canadian norm for these grades is 89%.
- 87% of the girls and 83% of the boys in this district tried hard to succeed. The Canadian norm for girls is 90% and for boys is 88%.



Skills-challenge

Students who feel challenged in their language arts, math and Science classes and feel confident of their skills in these subjects.

- 39% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 40%.
- 27% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 35%.
- 27% of students were not confident of their skills and found language arts or math challenging. The Canadian norm for this category is 18%.
- 7% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 7%.



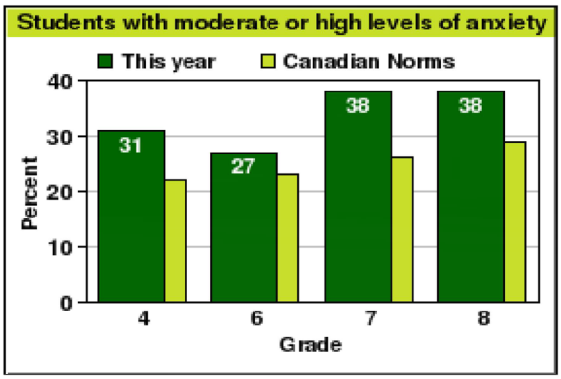
Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey (7731)
Lethbridge School District No. 51 Schools Highlights

Social-Emotional Outcomes

Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 33% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 25%.
- 44% of the girls and 23% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 31% and for boys is 19%.

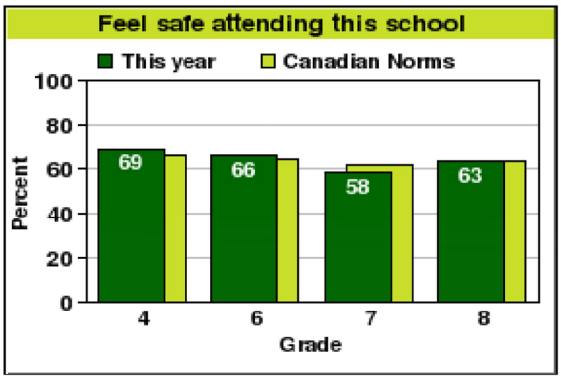


DRIVERS of Student Outcomes

Feel safe attending this school

Students who feel safe at school as well as going to and from school.

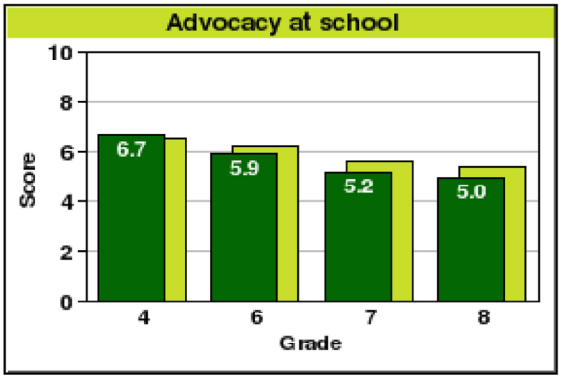
- 64% of students felt safe attending the district; the Canadian norm for these grades is 64%.
- 62% of the girls and 69% of the boys felt safe attending the district. The Canadian norm for girls is 64% and for boys is 64%.



Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

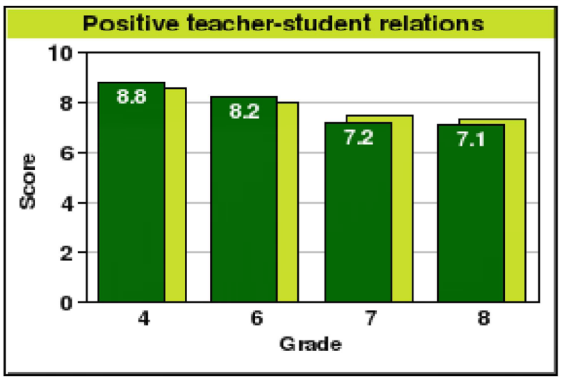
- In this district, students rated advocacy at school 5.7 out of 10; the Canadian norm for these grades is 5.9.
- In this district, advocacy at school was rated 5.4 out of 10 by girls and 6.1 out of 10 by boys. The Canadian norm for girls is 5.9 and for boys is 5.9.



Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

- In this district, positive teacher-student relations were rated 7.8 out of 10; the Canadian norm for these grades is 7.8.
- In this district, positive teacher-student relations were rated 7.8 out of 10 by girls and 7.9 out of 10 by boys. The Canadian norm for girls is 8 and for boys is 7.7.



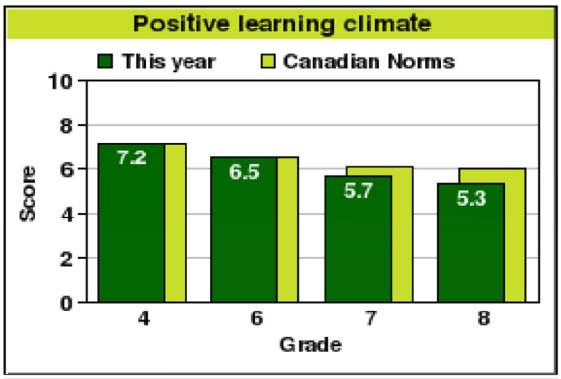
Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey (7731)
Lethbridge School District No. 51 Schools Highlights

DRIVERS of Student Outcomes

Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

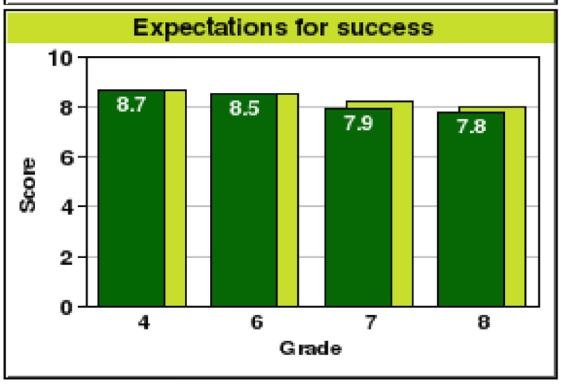
- In this district, students rated disciplinary climate of the classroom 6.2 out of 10; the Canadian norm for these grades is 6.5.
- In this district, disciplinary climate of the classroom was rated 6.1 out of 10 by girls and 6.3 out of 10 by boys. The Canadian norm for girls is 6.5 and for boys is 6.5.



Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

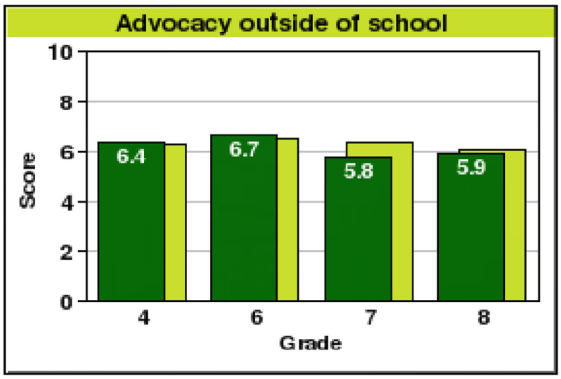
- In this district, students rated teachers' expectations for academic success 8.2 out of 10; the Canadian norm for these grades is 8.4.
- In this district, teachers' expectations for academic success were rated 8.2 out of 10 by girls and 8.3 out of 10 by boys. The Canadian norm for girls is 8.4 and for boys is 8.3.



Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of school 6.2 out of 10; the Canadian norm for these grades is 6.3.
- In this district, advocacy outside school was rated 6.2 out of 10 by girls and 6.2 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.2.

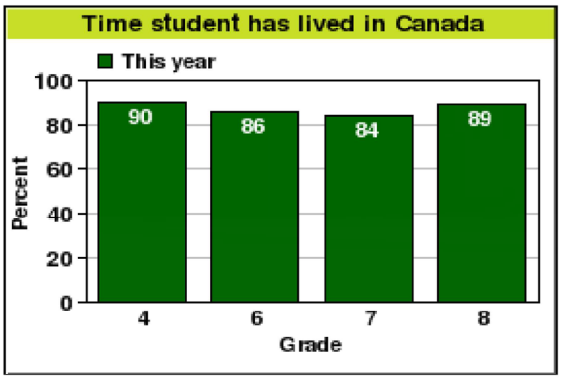


Demographic Factors

Time student has lived in Canada

Students who were born in Canada.

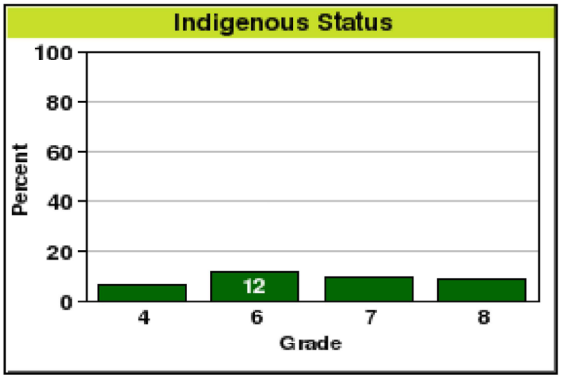
- 87% of students in this district were born in Canada.
- 88% of the girls and 87% of the boys in this district were born in Canada.



Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- 10% of students in this district identified as Indigenous.
- 9% of the girls and 10% of the boys in this district identified as Indigenous.



Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (7730)
Lethbridge School District No. 51 Schools Highlights

Your version of the **OurSCHOOL** student survey measures 36 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 1,493 students in 3 schools that participated in the survey between 3 Feb. 2020 and 6 Mar. 2020.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see www.thelearningbar.com.

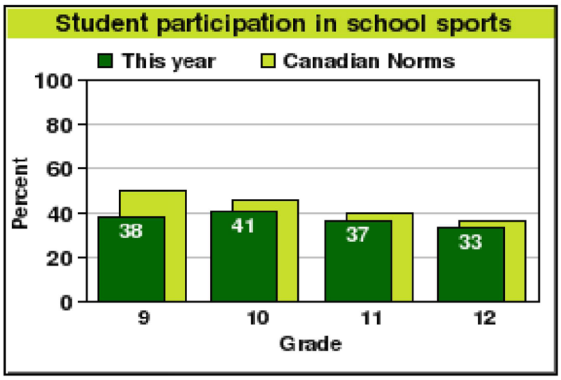
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Student participation in school sports

Students who play sports with an instructor at school, other than in a gym class.

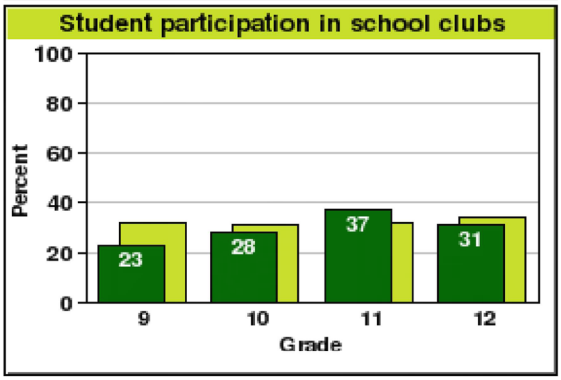
- 37% of students in this district had a high rate of participation in sports; the Canadian norm for these grades is 43%.
- 34% of the girls and 40% of the boys in this district had a high rate of participation in sports. The Canadian norm for girls is 38% and for boys is 48%.



Student participation in school clubs

Students who take part in art, drama, or music groups; school clubs; or a school committee.

- 30% of students in this district had a high rate of participation in clubs; the Canadian norm for these grades is 32%.
- 33% of the girls and 25% of the boys in this district had a high rate of participation in clubs. The Canadian norm for girls is 37% and for boys is 27%.

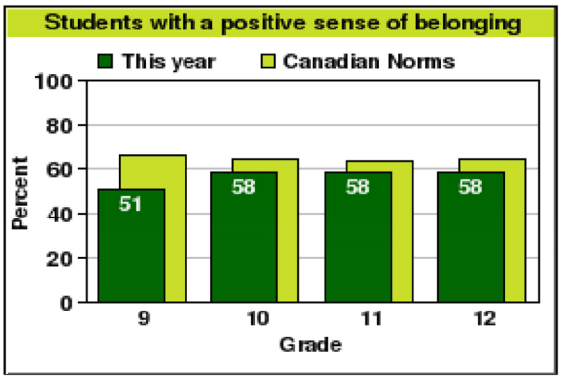


Social-Emotional Outcomes

Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

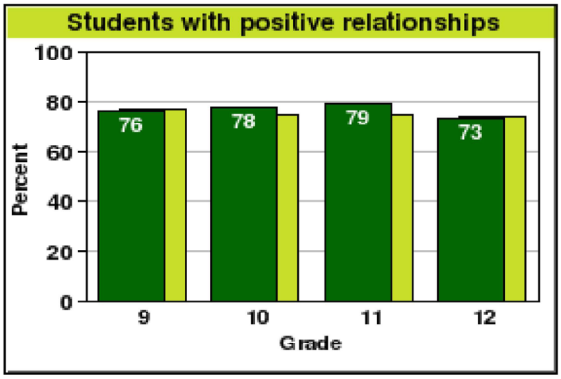
- 56% of students in this district had a high sense of belonging; the Canadian norm for these grades is 64%.
- 51% of the girls and 62% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 60% and for boys is 69%.



Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

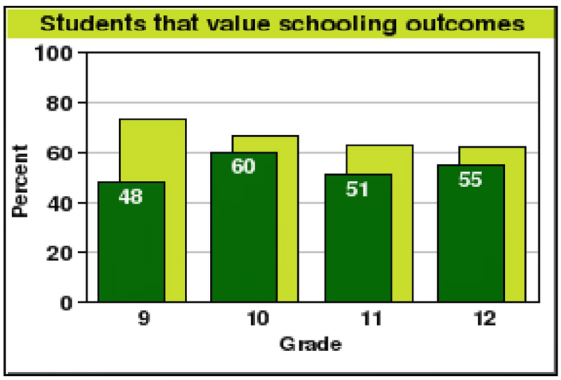
- In this district, 76% of students had positive relationships; the Canadian norm for these grades is 75%.
- 80% of the girls and 74% of the boys in this district had positive relationships. The Canadian norm for girls is 77% and for boys is 73%.



Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

- 53% of students in this district valued school outcomes; the Canadian norm for these grades is 66%.
- 59% of the girls and 50% of the boys in this district valued school outcomes. The Canadian norm for girls is 68% and for boys is 64%.



Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (7730)
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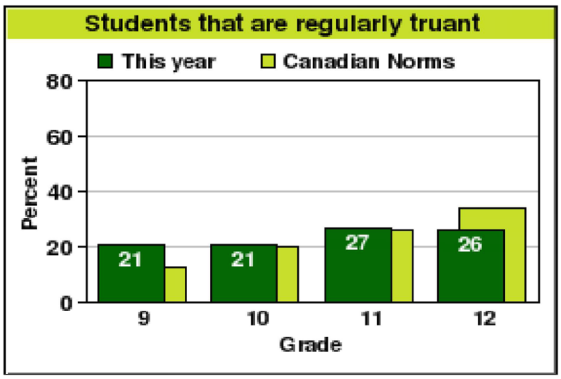
Social-Emotional Outcomes

Students that are regularly truant

Students who skip classes or miss days at school without a reason, or arrive late for school or classes.

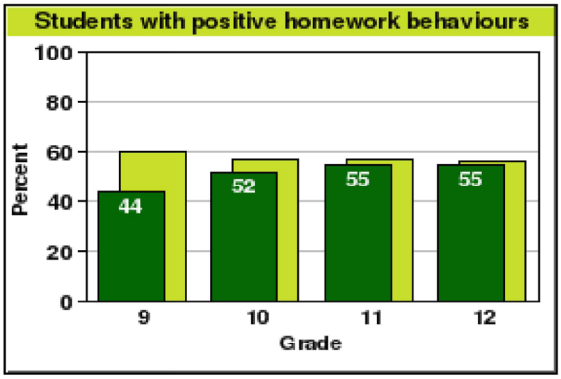
- In this district, the student truancy rate was 24%; the Canadian norm for these grades is 23%
- In this district, the truancy rate for girls was 21% and for boys, 26%. The Canadian norm for girls is 21% and for boys is 26%.



Students with positive homework behaviours

Students who do homework for their classes with a positive attitude and in a timely manner.

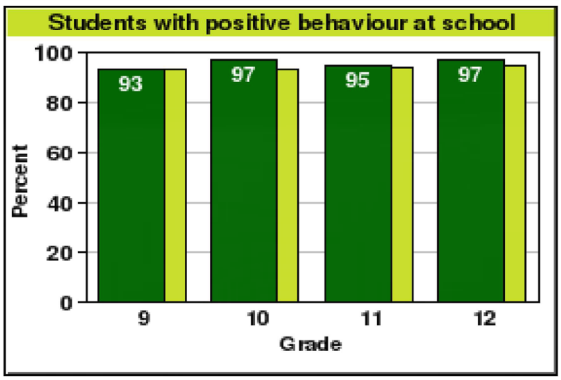
- In this district, 52% of students had positive homework behaviours; the Canadian norm for these grades is 58%.
- 61% of the girls and 45% of the boys in this district had positive homework behaviours. The Canadian norm for girls is 65% and for boys is 50%.



Students with positive behaviour at school

Students that do not get in trouble at school for disruptive or inappropriate behaviour.

- In this district, 95% of students had positive behaviour; the Canadian norm for these grades is 94%.
- 98% of the girls and 94% of the boys in this district with positive student behaviour at school. The Canadian norm for girls is 97% and for boys is 90%.

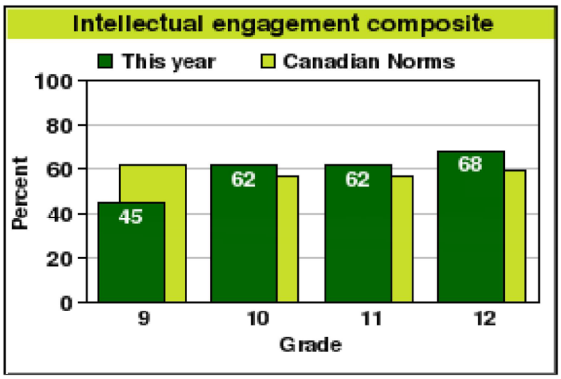


Social-Emotional Outcomes

Intellectual engagement composite

Students who are intellectually engaged and find learning interesting, enjoyable, and relevant.

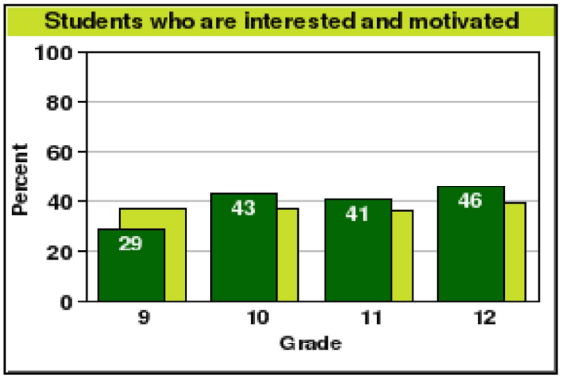
- 59% of students in this district are intellectually engaged. The Canadian norm for these grade levels is 59%.
- 63% of the girls and 55% of the boys in this district were intellectually engaged. The Canadian norm for girls is 60% and for boys is 57%.



Students who are interested and motivated

Students who are interested and motivated in their learning.

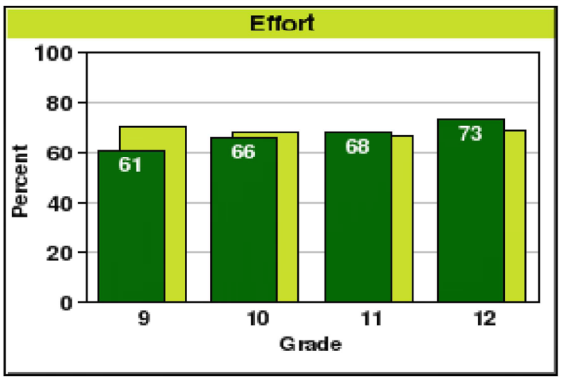
- 40% of students in this district were interested and motivated; the Canadian norm for these grades is 37%.
- 42% of the girls and 37% of the boys in this district were interested and motivated. The Canadian norm for girls is 37% and for boys is 37%.



Effort

Students who try hard to succeed in their learning.

- 67% of students in this district tried hard to succeed; the Canadian norm for these grades is 69%.
- 71% of the girls and 64% of the boys in this district tried hard to succeed. The Canadian norm for girls is 71% and for boys is 66%.

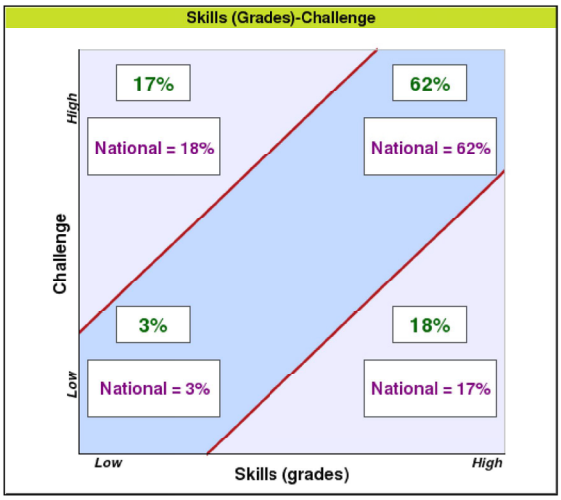


Social-Emotional Outcomes

Skills (grades)-challenge

Students who feel challenged in their Language Arts, Math and Science classes and feel confident of their skills in these subjects.

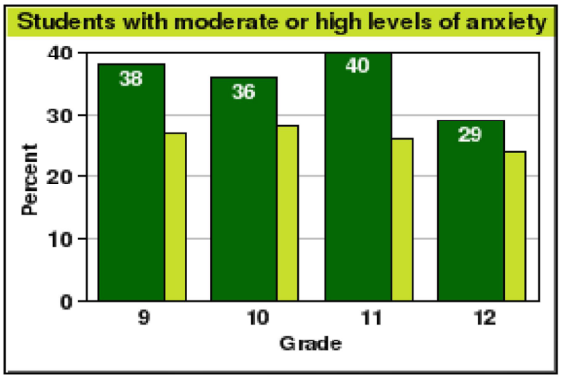
- 62% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 62%.
- 18% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 17%.
- 17% of students were not confident of their skills and found language arts, math or science challenging. The Canadian norm for this category is 18%.
- 3% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 3%.



Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

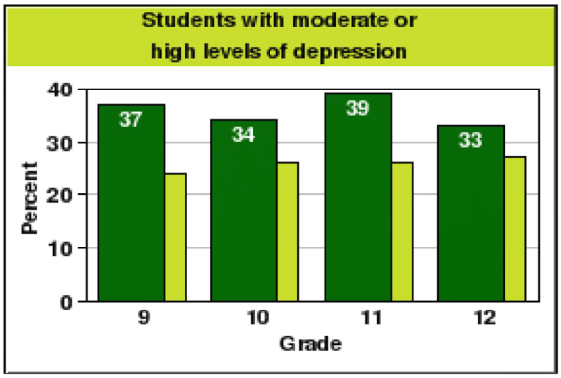
- 36% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 26%.
- 48% of the girls and 22% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 36% and for boys is 17%.



Students with moderate or high levels of depression

Students who have prolonged periods when they feel sad, discouraged, and inadequate.

- 36% of students in this district had moderate to high levels of depression; the Canadian norm for these grades is 26%.
- 46% of the girls and 23% of the boys in this district had moderate to high levels of depression. The Canadian norm for girls is 34% and for boys is 17%.

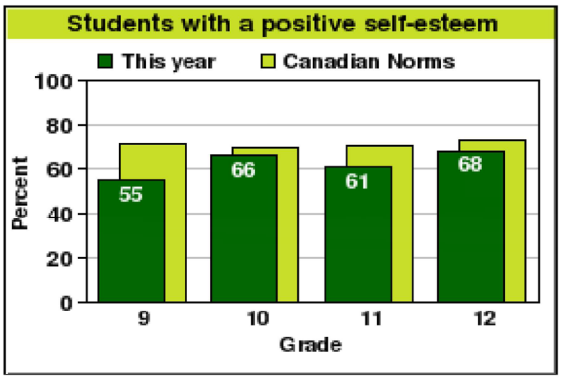


Social-Emotional Outcomes

Students with a positive self-esteem

Students who like and accept themselves, and are proud of their accomplishments.

- 63% of students in this district had high self-esteem; the Canadian norm for these grades is 71%.
- 60% of the girls and 68% of the boys in this district had high self-esteem. The Canadian norm for girls is 66% and for boys is 77%.

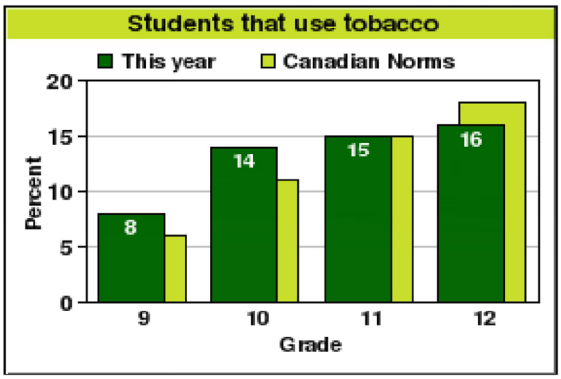


Physical Health Outcomes

Students that use tobacco

The percentage of students that use tobacco occasionally or at least once every day.

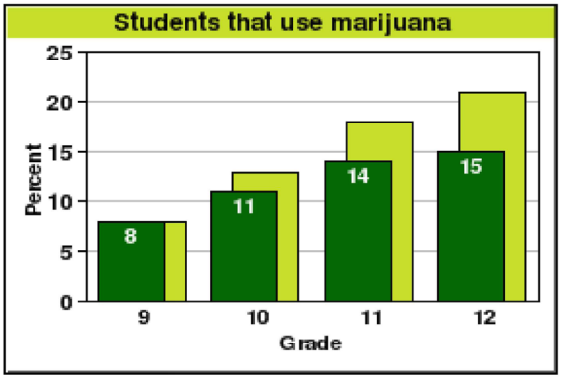
- 13% of students in this district indicated they were occasional or regular tobacco users; the Canadian norm for these grades is 12%.
- 13% of the girls and 13% of the boys in this district were occasional and regular tobacco users. The Canadian norm for girls is 11% and for boys is 14%.



Students that use marijuana

The percentage of students that use marijuana occasionally or at least once every day.

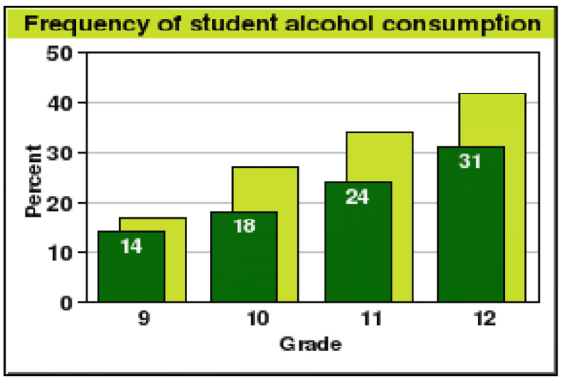
- 12% of students in this district indicated they were occasional or regular marijuana users; the Canadian norm for these grades is 15%.
- 11% of the girls and 12% of the boys in this district were occasional and regular marijuana users. The Canadian norm for girls is 13% and for boys is 16%.



Frequency of student alcohol consumption

The percentage of students who have at least one drink of alcohol per week.

- 22% of students in this district have had at least one alcoholic drink per week; the Canadian norm for these grades is 30%.
- 19% of the girls and 23% of the boys in this district have had at least one alcoholic drink one or more times per week. The Canadian norm for girls is 28% and for boys is 31%.

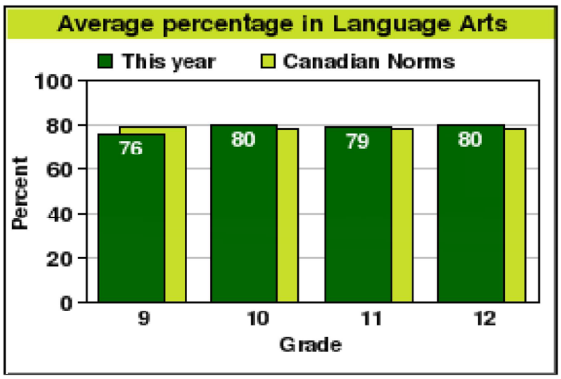


Academic Outcomes

Average percentage in Language Arts

Students' overall marks in their current or most recent Language Arts class (e.g., English) were reported as a letter grade and converted to a percentage.

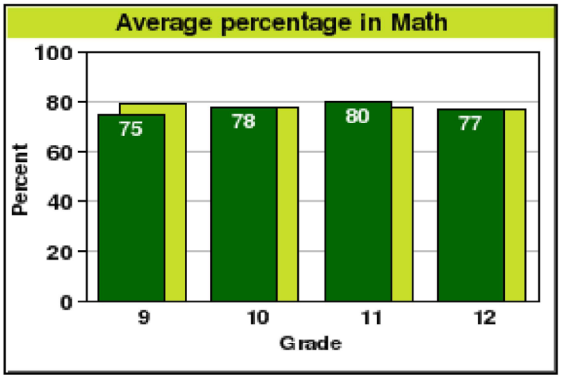
- In this district, students' average reported mark was 79%; the Canadian norm for these grades is 79%.
- In this district, girls' average reported mark was 81% and boys' was 77%. The Canadian norm for girls is 81% and for boys is 76%.



Average percentage in Math

Students' overall marks in their current or most recent Math class were reported as a letter grade and converted to a percentage.

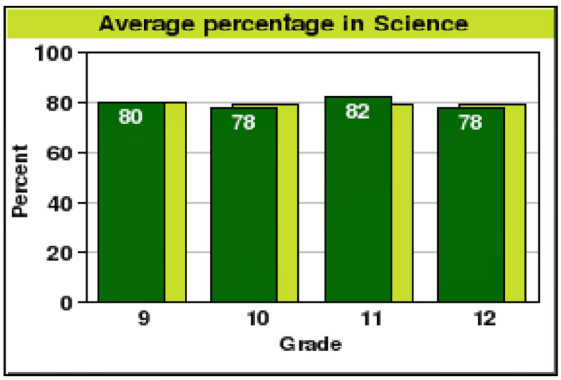
- In this district, students' average reported mark was 78%; the Canadian norm for these grades is 78%.
- In this district, girls' average reported mark was 78% and boys' was 77%. The Canadian norm for girls is 79% and for boys is 77%.



Average percentage in Science

Students' overall marks in their current or most recent Science class (e.g., general Science, biology, chemistry, or physics) were reported as a letter grade and converted to a percentage.

- In this district, students' average reported mark was 79%; the Canadian norm for these grades is 79%.
- In this district, girls' average reported mark was 80% and boys' was 79%. The Canadian norm for girls is 80% and for boys is 78%.



Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (7730)
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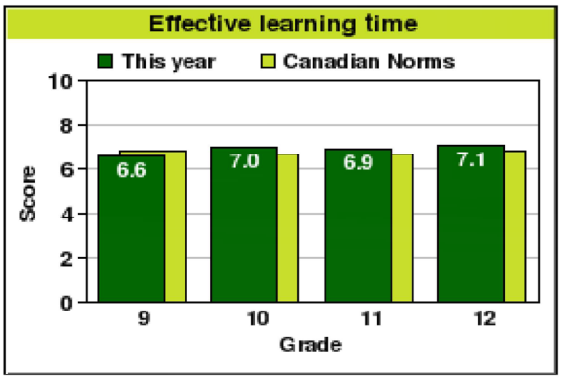
DRIVERS of Student Outcomes

Effective learning time

Important concepts are taught well, class time is used efficiently, and homework and evaluations support course objectives.

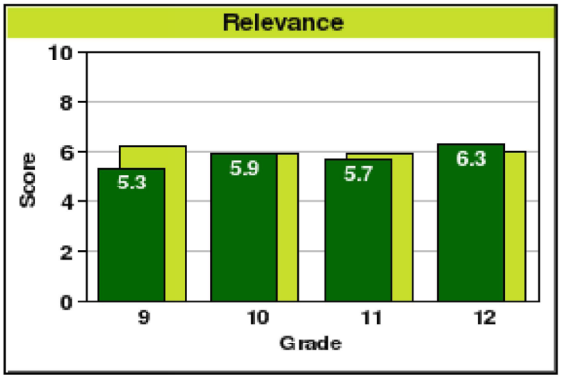
- In this district, students rated effective classroom learning time 6.9 out of 10; the Canadian norm for these grades is 6.7.
- In this district, effective classroom learning time was rated 7.1 out of 10 by girls and 6.8 out of 10 by boys. The Canadian norm for girls is 6.8 and for boys is 6.7.



Relevance

Students who find classroom instruction relevant to their everyday lives.

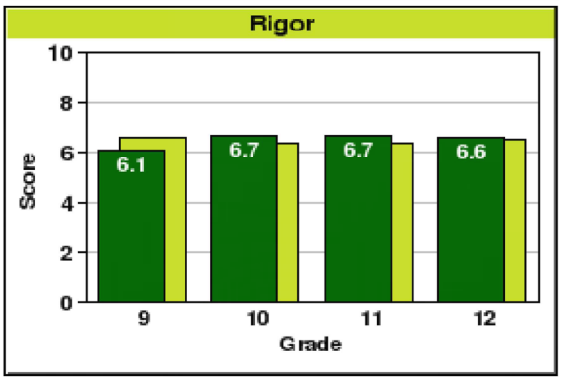
- In this district, students rated relevance 5.8 out of 10; the Canadian norm for these grades is 6.
- In this district, relevance was rated 6 out of 10 by girls and 5.6 out of 10 by boys. The Canadian norm for girls is 6.1 and for boys is 6.



Rigor

Students who find the classroom instruction is well-organized, with a clear purpose, and with immediate and appropriate feedback that helps them learn.

- In this district, students rated rigor 6.5 out of 10; the Canadian norm for these grades is 6.5.
- In this district, rigor was rated 6.7 out of 10 by girls and 6.4 out of 10 by boys. The Canadian norm for girls is 6.5 and for boys is 6.4.

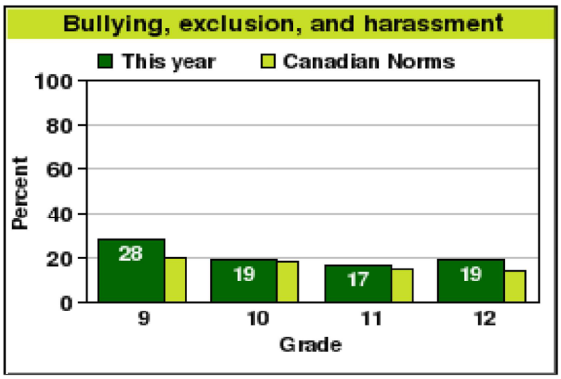


DRIVERS of Student Outcomes

Bullying, exclusion, and harassment

Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

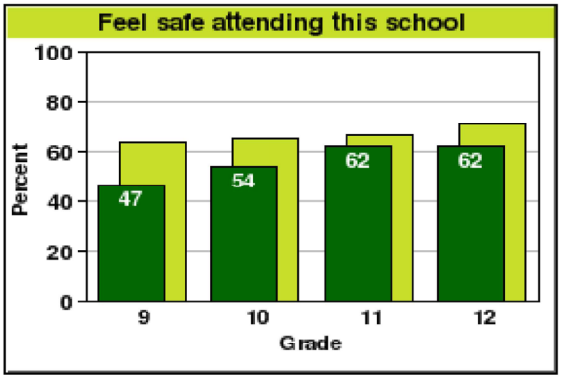
- 20% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 17%.
- 17% of the girls and 21% of the boys in this district were victims of moderate to severe bullying in the previous month. The Canadian norm for girls is 16% and for boys is 18%.



Feel safe attending this school

Students who feel safe at school as well as going to and from school.

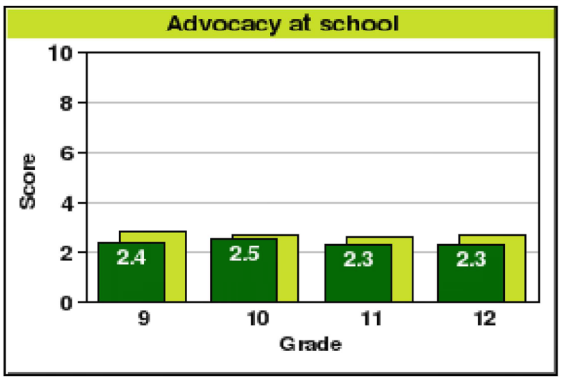
- 56% of students felt safe attending the district; the Canadian norm for these grades is 67%.
- 58% of the girls and 57% of the boys felt safe attending the district. The Canadian norm for girls is 65% and for boys is 68%.



Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy at school 2.4 out of 10; the Canadian norm for these grades is 2.7.
- In this district, advocacy at school was rated 2.3 out of 10 by girls and 2.5 out of 10 by boys. The Canadian norm for girls is 2.5 and for boys is 2.9.



Report on Student Outcomes and School Climate
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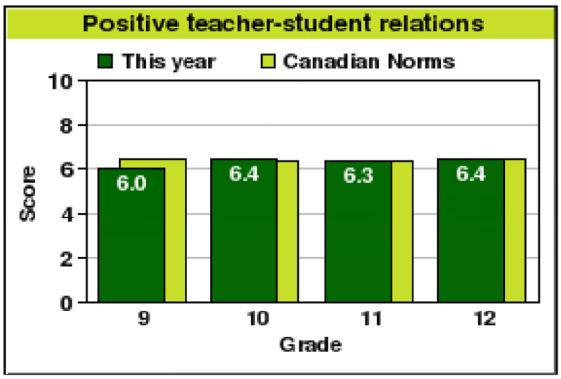
DRIVERS of Student Outcomes

Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

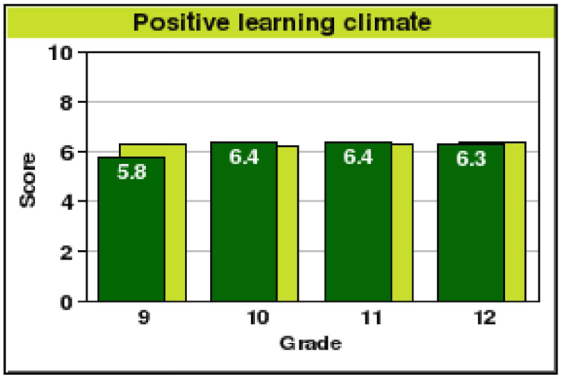
- In this district, positive teacher-student relations were rated 6.3 out of 10; the Canadian norm for these grades is 6.3.
- In this district, positive teacher-student relations were rated 6.4 out of 10 by girls and 6.3 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.4.



Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

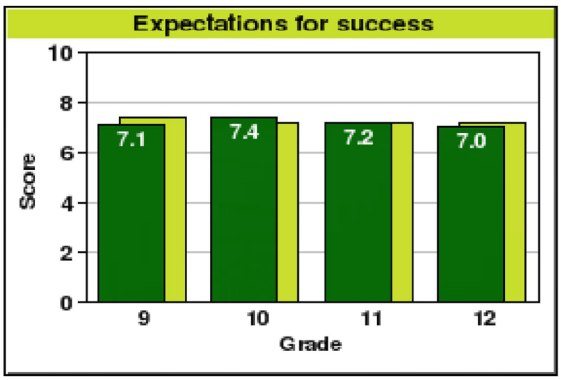
- In this district, students rated disciplinary climate of the classroom 6.2 out of 10; the Canadian norm for these grades is 6.3.
- In this district, disciplinary climate of the classroom was rated 6.4 out of 10 by girls and 6.2 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.3.



Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

- In this district, students rated teachers' expectations for academic success 7.2 out of 10; the Canadian norm for these grades is 7.2.
- In this district, teachers' expectations for academic success were rated 7.4 out of 10 by girls and 7 out of 10 by boys. The Canadian norm for girls is 7.3 and for boys is 7.2.

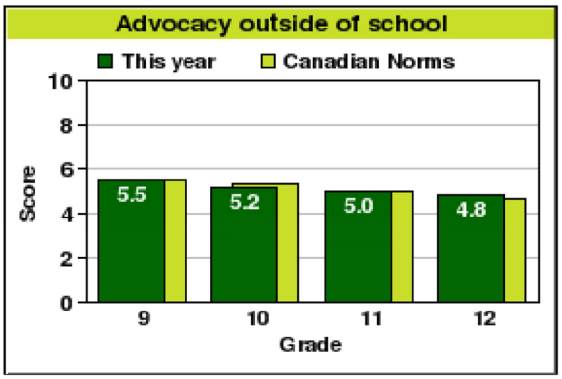


DRIVERS of Student Outcomes

Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of school 5.1 out of 10; the Canadian norm for these grades is 5.1.
- In this district, advocacy outside school was rated 5.2 out of 10 by girls and 5.1 out of 10 by boys. The Canadian norm for girls is 5.2 and for boys is 5.1.



Report on Student Outcomes and School Climate
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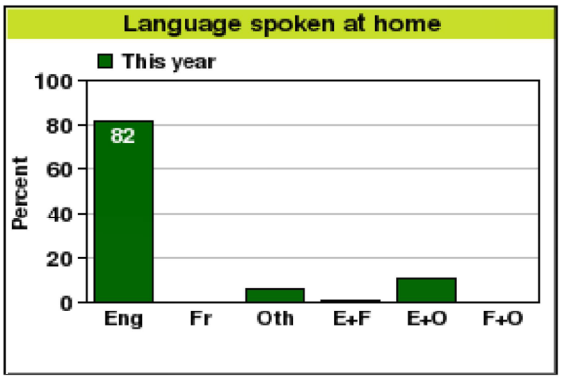
Lethbridge School District No. 51 Schools Highlights

Demographic Factors

Language spoken at home

Students are asked to indicate the language they speak most often at home.

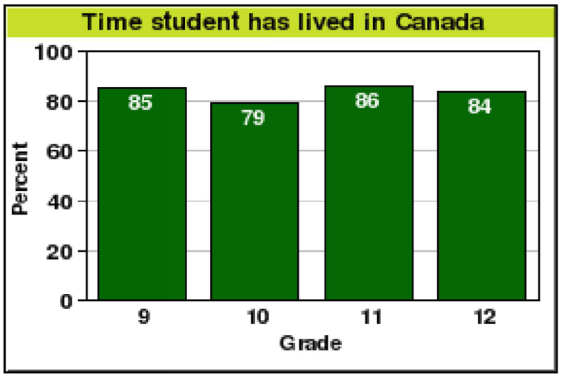
- 82% of students in this district speak English at home.
- 0% of students in this district speak French at home.
- 6% of students in this district speak other languages at home.
- 1% of students in this district speak English and French at home.
- 11% of students in this district speak English and another languages at home.
- 0% of students in this district speak French and another languages at home.



Time student has lived in Canada

Students who were born in Canada.

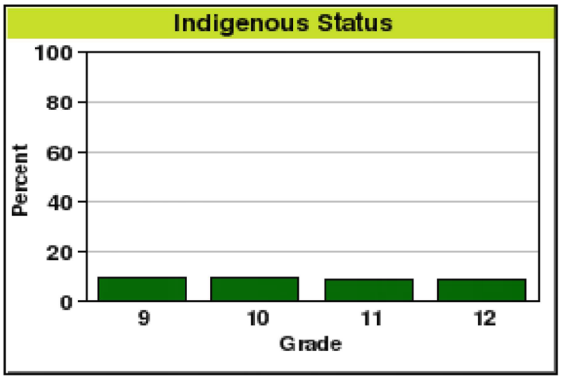
- 83% of students in this district were born in Canada.
- 82% of the girls and 85% of the boys in this district were born in Canada.



Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- 9% of students in this district identified as Indigenous.
- 8% of the girls and 11% of the boys in this district identified as Indigenous.

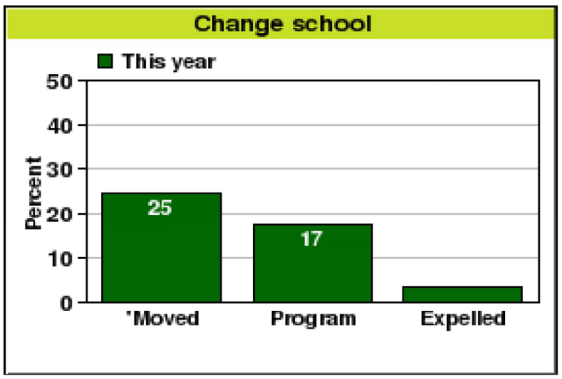


Demographic Factors

Change school

Students who have changed schools for reasons below.

- 24.6% of students in this district changed school because they moved.
- 17.5% of students in this district changed school to take advantage of a different program.
- 3.4% of students in this district changed school because they were expelled from their old school.



Report on Student Outcomes and School Climate
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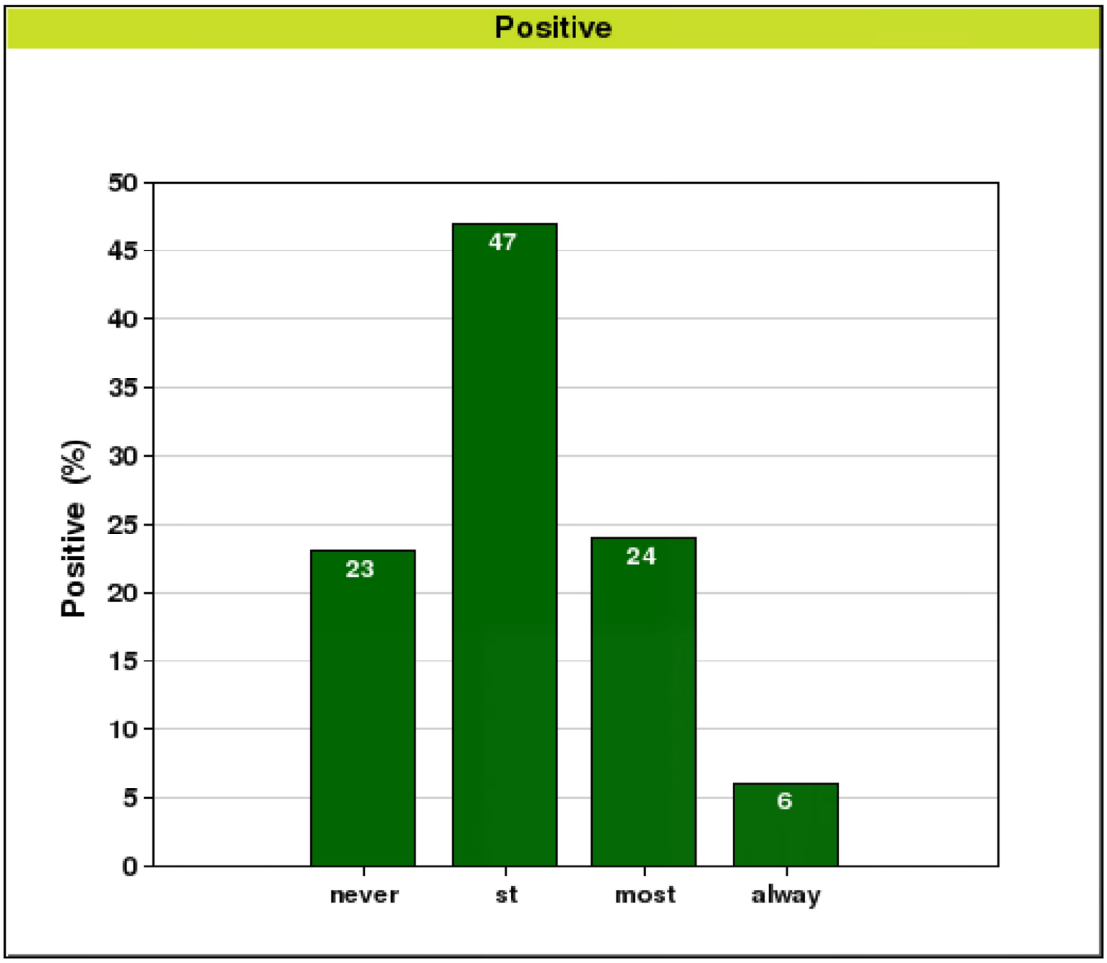
Multiple Choice Question

Students were asked: "I feel energized and positive about going to school."

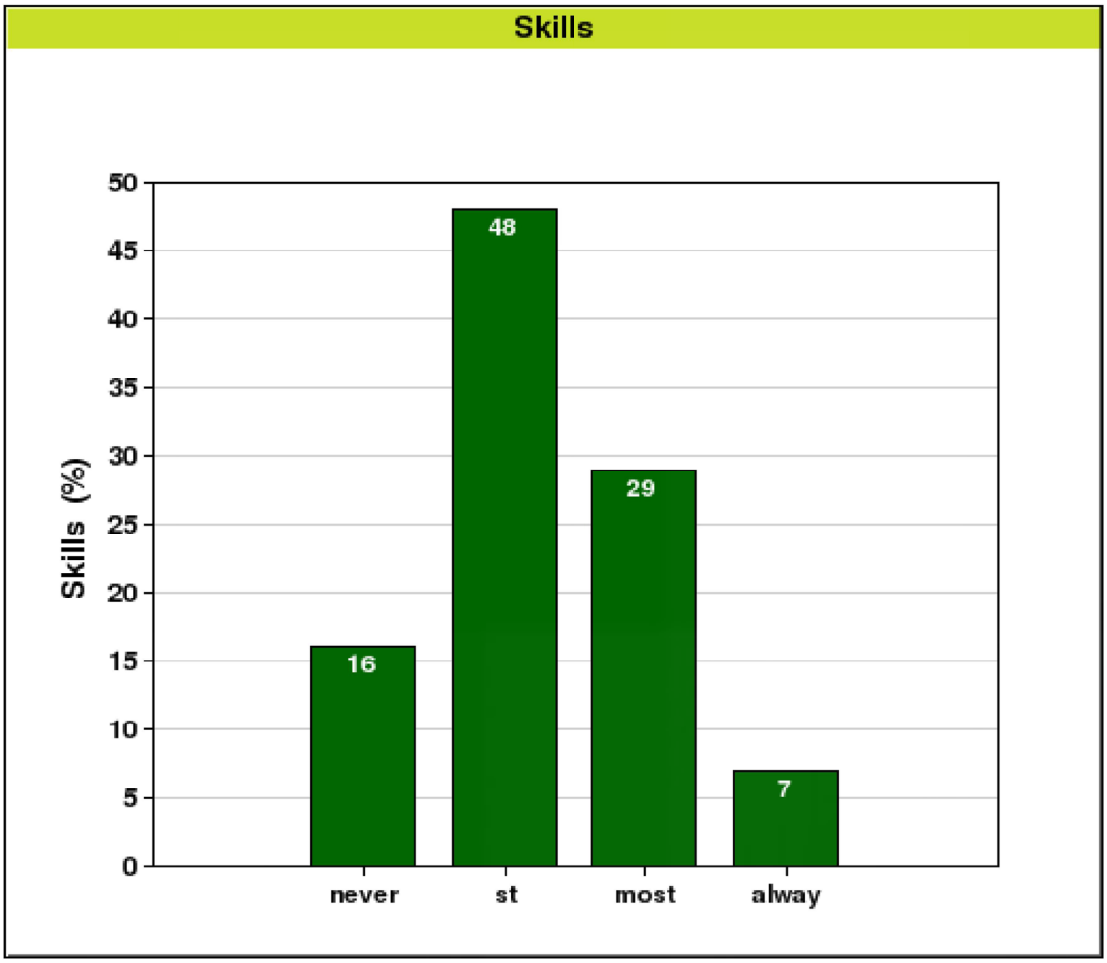
- Never (never)
- Sometimes (st)
- Most of the time (most)
- Always (alway)



Multiple Choice Question

Students were asked: "I am confident that I am getting skills at school that I will use in life."

- Never (never)
- Sometimes (st)
- Most of the time (most)
- Always (alway)

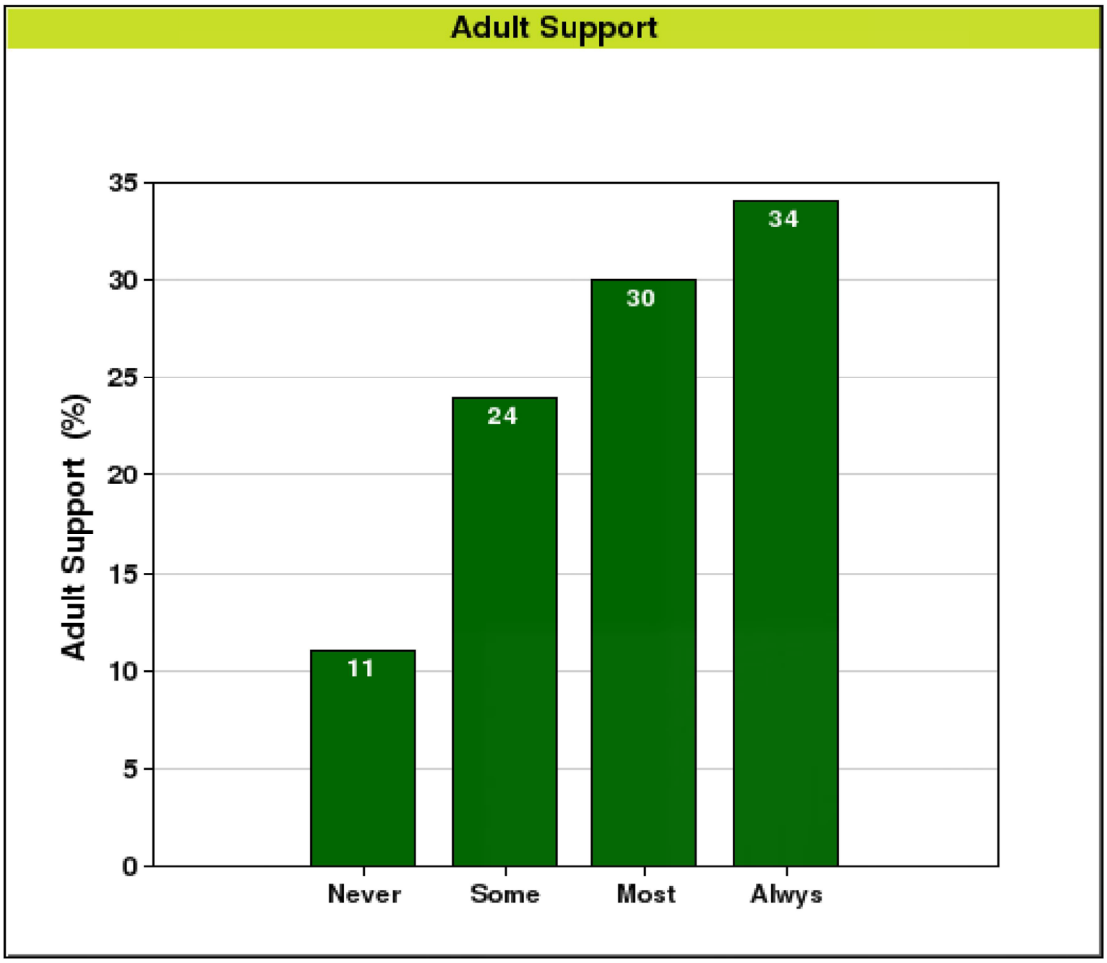


Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (7730)
Lethbridge School District No. 51 Schools Highlights

Multiple Choice Question

Students were asked: "I feel that at least 1 adult in my school supports and cares about me"

- Never (Never)
- Sometimes (Some)
- Most of the time (Most)
- Always (Alwys)



Lethbridge School Division

Glossary of Terms

Accountability Pillar - data provided to give school boards a consistent way to measure their success and assess progress using a broad spectrum of measures. It is based on a set of common factors that measure outcomes in specific categories, giving a clear picture of how well learning goals are being achieved. It also helps identify areas that need improvement and set priorities for the future.

Accumulated Surplus from Operations (ASO) - is the total unrestricted net assets and operating reserves of the Division. An "Adjusted ASO" excludes the unspent school generated funds (SGF) which are held at the schools.

Alberta Education - department of the Government of Alberta, responsible for developing curriculum and setting standards, evaluating curriculum and assessing outcomes, teacher development and certification, supporting special needs students, funding and supporting school boards, Aboriginal and francophone education, and overseeing basic education policy and regulations. Alberta Education also approves and funds new facilities and infrastructure for school jurisdictions in cooperation with Alberta Infrastructure and Transportation.

Alberta Finance - department of the Government of Alberta responsible for economic and fiscal policy advice to the government as well as tax and regulatory administration.

Alberta Infrastructure and Transportation - department of the Government of Alberta, responsible for the provision of infrastructure for health care, education, community, seniors' lodges, municipal transportation, and municipal water/wastewater treatment and distribution.

Amortization of Tangible Capital Assets - the systematic allocation of an asset to expense over a certain period of time. This is a non-cash transaction, in which, an asset is expensed over its projected useful life.

Base Funding - funding provided on a per Weighted Moving Average (WMA) student basis for every full time equivalent (FTE) student from Kindergarten (ECS) to grade 12.

Benefits - the employer's share of amounts paid on behalf of employees for statutory and pension contributions, and medical and insurance benefits. It also includes allowances which are taxable payments made to (or on behalf of) employees for sabbatical leave, advanced study and training, and for negotiable or board-authorized allowances including automobile, subsidized housing, relocation, retirement, and supplementary unemployment benefits.

Capital and Debt Services - includes the provision for amortization of the Division's capital assets, Infrastructure Maintenance and Renewal grant expenditures, and interest on debenture debt.

Capital Budget/Plan - the planned capital revenues, expenditure and transfers required to the acquisition and/or construction of tangible capital assets over a $250,000 threshold.

Capital Expenditures - expenditures to acquire, develop or construct tangible capital assets

Certificated Staffing - employees (teachers) holding a valid teaching certificate.

Community Outreach School - a school that provides an alternate education program for students age 12 to 15 who have not experienced success in a traditional school setting.

Contracted and General Services - expenditures that are contracted with other parties to perform services on behalf of the school division.

Differential Funding - funding allocated to recognize the uniqueness of school boards. A funding allocation designed to address variable cost factors that a school jurisdiction may face due to the uniqueness of the student population or jurisdiction profile. Some of this funding includes First Nation Métis and Inuit, Severe Disabilities, English as A Second Language, and Small Schools by Necessity funding.

Diploma Examinations - Alberta Education tests grade 12 students in core subject areas (Math, Social Studies, English, and the Sciences).

Digital Citizenship - Digital Citizenship is a concept which helps teachers, technology leaders and parents to understand what students/children/technology users should know to use technology appropriately.

Division of Instructional Services - provides system based instruction services to support the implementation of curriculum, coordination of in-service instruction, assist teachers with program delivery, and implementation of system wide initiatives.

Downtown LA Program - a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting that meets their academic and psychosocial needs.

Early Education (Pre-school) Program - programming to provide early learning opportunities for children three to five years old.

Education Act - new legislation of the Province of Alberta governing the formation, governance, and operation of school jurisdictions. Replace the previous School Act.

Education Property Tax - taxes levied by the Province of Alberta, based on a uniform mill rate, which is collected by the municipality based on assessed property values. These funds are submitted by the municipality to the province. All Education Property Tax collected from across the province is pooled together into one fund called the Alberta School Foundation Fund (ASFF).

Elementary School - schools that provide instruction to students enrolled in Kindergarten to grade five. Also includes Lethbridge Christian School which is a Kindergarten to grade eight school and Immanuel Christian Elementary School which is a Kindergarten to grade six school.

English as a Second Language (ESL) - instruction is provided to assist students who have insufficient fluency in English to achieve grade level expectations in English Language Arts and other subject areas.

English Language Learning - see English as a Second Language.

Equity of Opportunity Grant – special per student funding allocation to supplement grant funding from the Province of Alberta.

Expended Deferred Capital Contributions (EDCC) – deferred revenues relating to Provincially Approved Capital Projects that have been used for the capital expenditure. EDCC equals the net book value of the supported tangible capital assets.

Executive Council - the senior administration team of Lethbridge School Division which includes the Superintendent, and the Associate Superintendents of Instructional Services, Human Resources, and Business Affairs.

FAST FORWARD - an initiative to assist students in completing high school when they may have previously left high school without earning their high school diploma.

First Nations Métis and Inuit (FNMI) Program - a program that provides ongoing support for aboriginal students in their efforts to obtain an education. This program provides opportunities for aboriginal students to study and experience their own and other aboriginal cultures and lifestyles.

Funding Framework - the means by which Alberta Education allocates funding to school jurisdictions to provide a quality education. It is a system designed to distribute funds equitably, provide flexibility for local decision-making, and ensure school jurisdictions are publicly accountable for the use of resources and the results achieved.

High School - schools that provide instruction to students enrolled in grade nine to twelve. Also includes Immanuel Christian High School which provides programming from grade seven to twelve.

High School Off Campus Program - a program to facilitate work placement opportunities for high school students in the community.

Inclusive Education/Inclusive Learning - an inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age.

Institutional Programs - school instruction provided in a secure residence that is prescribed as an institution whereby lodging and care are provided on a 24-hour basis. Lethbridge School Division provides instruction to four institutional programs. Harbour House (Emergency Women' Shelter), Lethbridge Regional Hospital School (Hospital), and Pitawani School (Sifton Children's Centre), and Stafford Ridge School.

Kindergarten Program - also known as ECS. This program offers a minimum of 475 hours of instruction to children who are at least 4 years 6 months of age and less than 6 years as of September 1 of the school year.

Learning Commons - collaboration spaces that are similar to libraries and classrooms. Space is shared for information technology, remote or online education, tutoring, collaboration, content creation, meetings, and reading or study.

Middle School - schools that provide instruction to students enrolled in grade six to eight.

Operating Budget - budgeted expenditures for the operation of the school division for a school year. It does not include capital expenditures over $250,000, which is included under the Division's Capital plan.

Other Revenues - revenues of the school division that include non-grant items, such as investment revenues, miscellaneous revenues, school generated funds, and school fees.

Outreach Program - a program offered by Lethbridge Outreach High School which provides a basic education for students who are unable to attend or benefit from a regular school program.

Program Unit Funding (PUF) - funding provided for educational programming offered to children who are at least 2 years 8 months of age and up to 4 years 8 months and have a severe disability.

Project/Contracts - provincial priority targeted funding that is received for specific programs or services. This includes Program Unit Funding, Student Health Initiative, and SuperNet (Wide Area Network).

Provincial Achievement Tests (PAT) - Alberta Education tests all children in the core subjects (English, Math, Social Studies, and Science) in grade 6 and 9 to ensure that the education system is maintaining a high standard.

Public Sector Accounting Standards (PSAS) – are the Canadian generally accepted accounting standards/principals that are followed by the public sector (i.e. school divisions).

Regional Collaborative Service Delivery (RCSD) - RCSD is a regional partnership between school authorities, Alberta Health Services (AHS), Child and Family Services Authorities (CFSA) and other community stakeholders. Under RCSD, partners will work together on a regional basis to meet the identified needs of children and youth. RCSD resources must be pooled and shared to support the identified needs of children and youth in a given region. Children and youth throughout the region must have equitable access to services regardless of their school program.

Reserve Funds - funds that are unspent from a prior school year and are available for allocation to the current school year budget.

Salaries - all remuneration paid or accrued to employees of the Division.

School Generated Activities /School Generated Funds (SGF) - funds raised in the community that come under the control and responsibility of a school and are for student activities.

School Leader Quality Standard - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality leadership occurs when the leader's ongoing analysis of the context, and decisions about what leadership knowledge and abilities to apply, result in quality teaching and optimum learning for all school students

Shared Instructional Services - programs and expenditures that provide support to the schools within the jurisdiction.

Site Based Budgeting - the budgeting principal whereby those individuals responsible for day-to-day operations are responsible for making expenditure allocation and decisions.

Supplies - general supplies purchased by the division.

Supported Capital – tangible capital assets that have been funded by the Province through the relating to Provincially Approved Capital Projects.

Supported Debt Interest - interest paid on debenture debt on school facilities. Alberta Education supports the debt as the payment is made to Alberta Finance on behalf of the school division.

Teaching Quality Standard - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality teaching occurs when the teacher's ongoing analysis of the context, and the teacher's decisions about which pedagogical knowledge and abilities to apply result in optimum learning by students. All teachers are expected to meet the Teaching Quality Standard throughout their careers.

Transfers - includes capital purchases over $5000, school generated funds activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose.

Transportation - the transportation by school bus of students to, from and between schools, within the school jurisdiction.

Truth and Reconciliation - Calls to Action in order to "redress the legacy of residential schools and advance the process of Canadian reconciliation." The proposed actions call on all levels of government to work together to repair the harm caused by residential schools and begin the process of reconciliation.

Uncertificated Staffing - staffing of the school jurisdiction that do not hold teaching certificates. Also known as Support Staff.

Utilities - the cost of heat, light, water, and garbage disposal in the Division's facilities.

Violence/Threat Risk Assessment (VTRA) protocol - this protocol supports collaborative planning among children/youth, families, schools, and community agencies to reduce violence and to reflect safe, caring and restorative approaches. It fosters timely sharing of information about children/youth who pose a risk for violence towards themselves or others. The Chinook Regional Threat Assessment Protocol is the result of commitment and cooperation between partner school jurisdictions and community agencies, all of whom are committed to making our schools and communities safe.

Unexpended Deferred Capital Contributions (UDCC) – deferred revenues relating to Provincially Approved Capital Projects that have not yet been spent on capital expenditures.

Unsupported Capital – tangible capital assets that have been funded by the by the School Jurisdiction (not funded by the Province)

Weighted Moving Average (WMA) – the means by which Alberta Education allocates funding to school jurisdictions on a per full-time equivalent student enrolment basis. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year.

Lethbridge School Division

Glossary of Common Budget Acronyms

AHS – Alberta Health Services

ASBO – Association of School Business Officials International

ASO – Accumulated Surplus from Operations

ASFF – Alberta School Foundation Fund

CEU – Credit Enrolment Units

CIF – Classroom Improvement Fund

ECS – Early Childhood Services

EDCC – Expended Deferred Capital Contributions

EEP – Early Education Program

ESL – English as a Second Language

FNMI – First Nations Métis and Inuit Program

FTE – Full-Time Equivalent

IBC – Instructional Budget Committee

IMR – Infrastructure, Maintenance and Renewal

LSD51 – Lethbridge School Division (previously referred to Lethbridge School District No. 51)

MBA – Meritorious Budget Award

POM – Plant Operation and Maintenance

PSAS – Public Sector Accounting Standards

PUF – Program Unit Funding

RCSD – Regional Collaborative Service Delivery

RTI – Response to Intervention framework

SGF – School Generated Funds

TCA – Tangible Capital Assets

UDCC – Unexpended Deferred Capital Contributions

UDL – Universal Design for Learning

WMA – Weighted Moving Average



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