

Lethbridge School Division



Lethbridge Collegiate Institute
Arts Academy Dance Program
“Khoros“

2020-2021 Operating Budget



Prepared by the Division of Business Affairs
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Presentation: November 24, 2020

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



Lethbridge School Division 2020-2021 Operating Budget Index to Summary Information

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

	Page
Budget Belief Statements	3
Budget Development Process Chart	4
2020-2021 Budget Infographic	5
Provincial Funding Review	7
2020-2021 Operating Budget Update	9
Executive Summary	11
School Division Revenue Chart	32
School Division Expenditure Chart	33
School Division Budget Report	34
<u>Budget Group Reports:</u>	
Instruction	39
Administration	42
Plant Operations and Maintenance	45
Transportation	48
Capital and Debt Services	50

LETHBRIDGE SCHOOL DIVISION

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

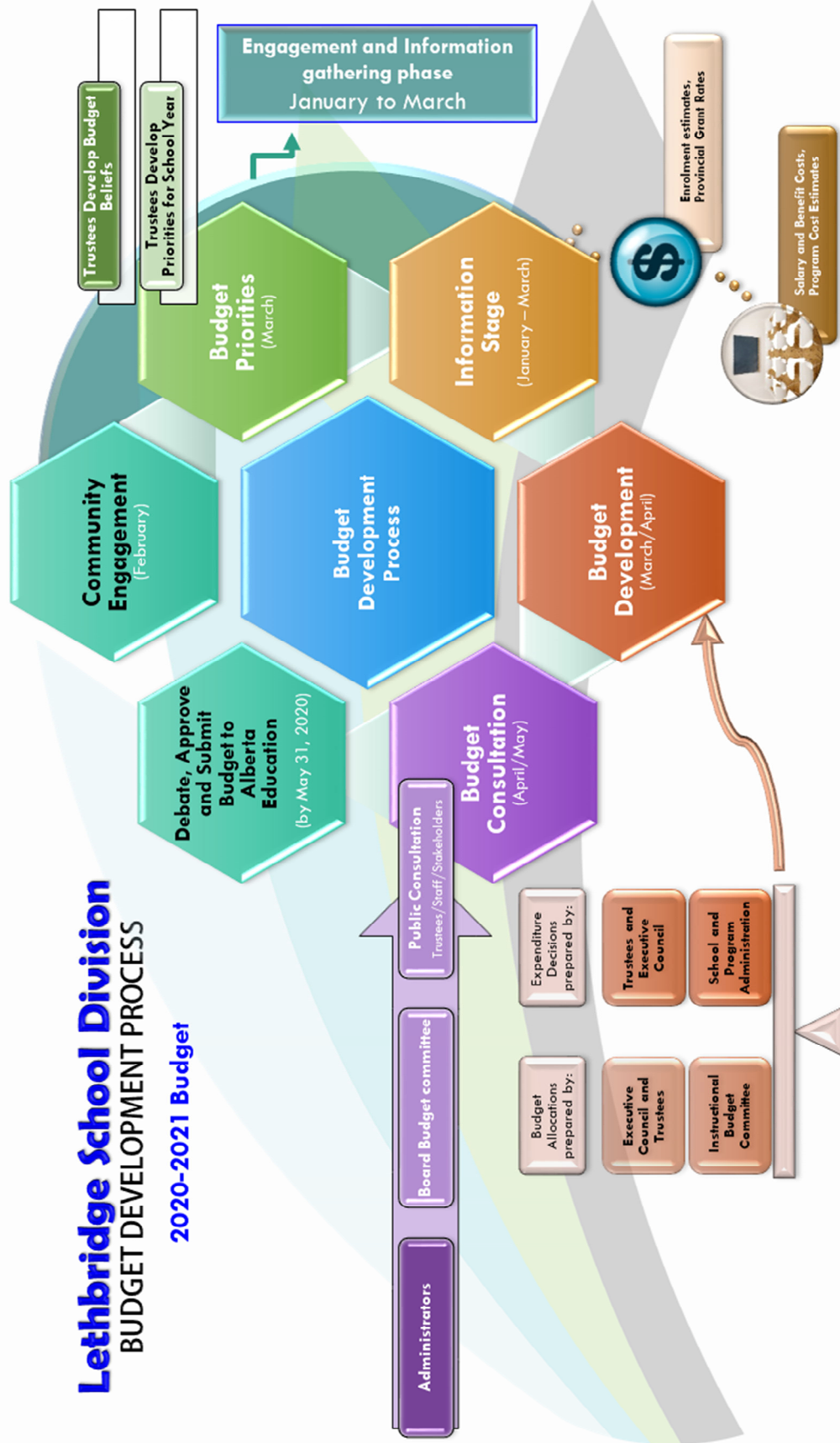
Lethbridge School Division is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as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

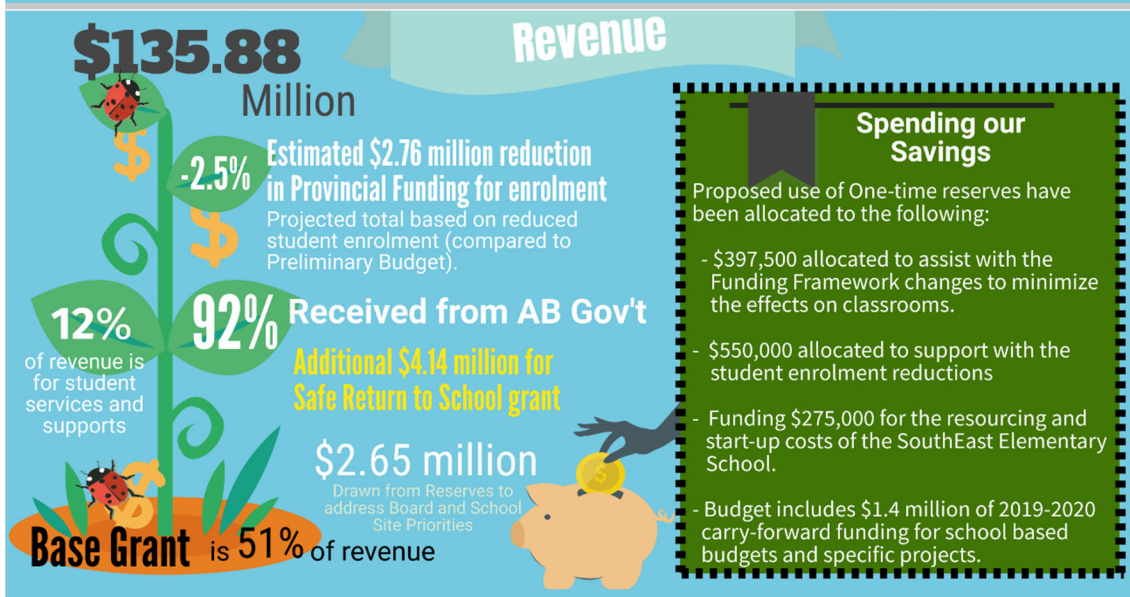
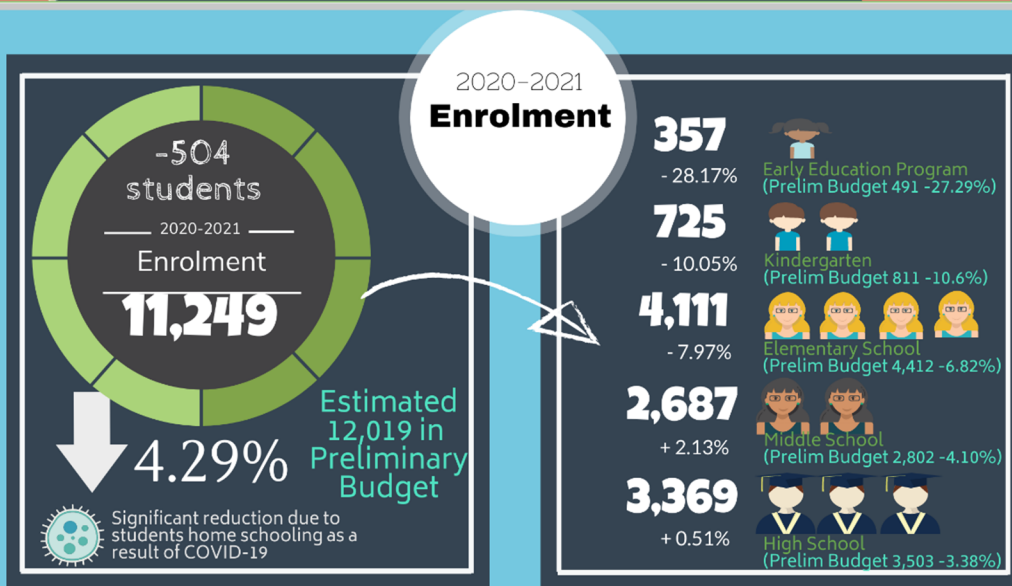
- The Board believe that the budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes that the budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes that education at the primary level is foundational to student success, and as such is a priority.
- The Board believes that funds need to be allocated to promote equitable access to educational opportunities and resources for all students.
- The Board believes in keeping Division and school levied fees as low as possible.
- The Board believes maintaining an uncommitted reserve is necessary for emergent and contingent situations.
- The Board believes that equitable opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further innovative practices in schools.

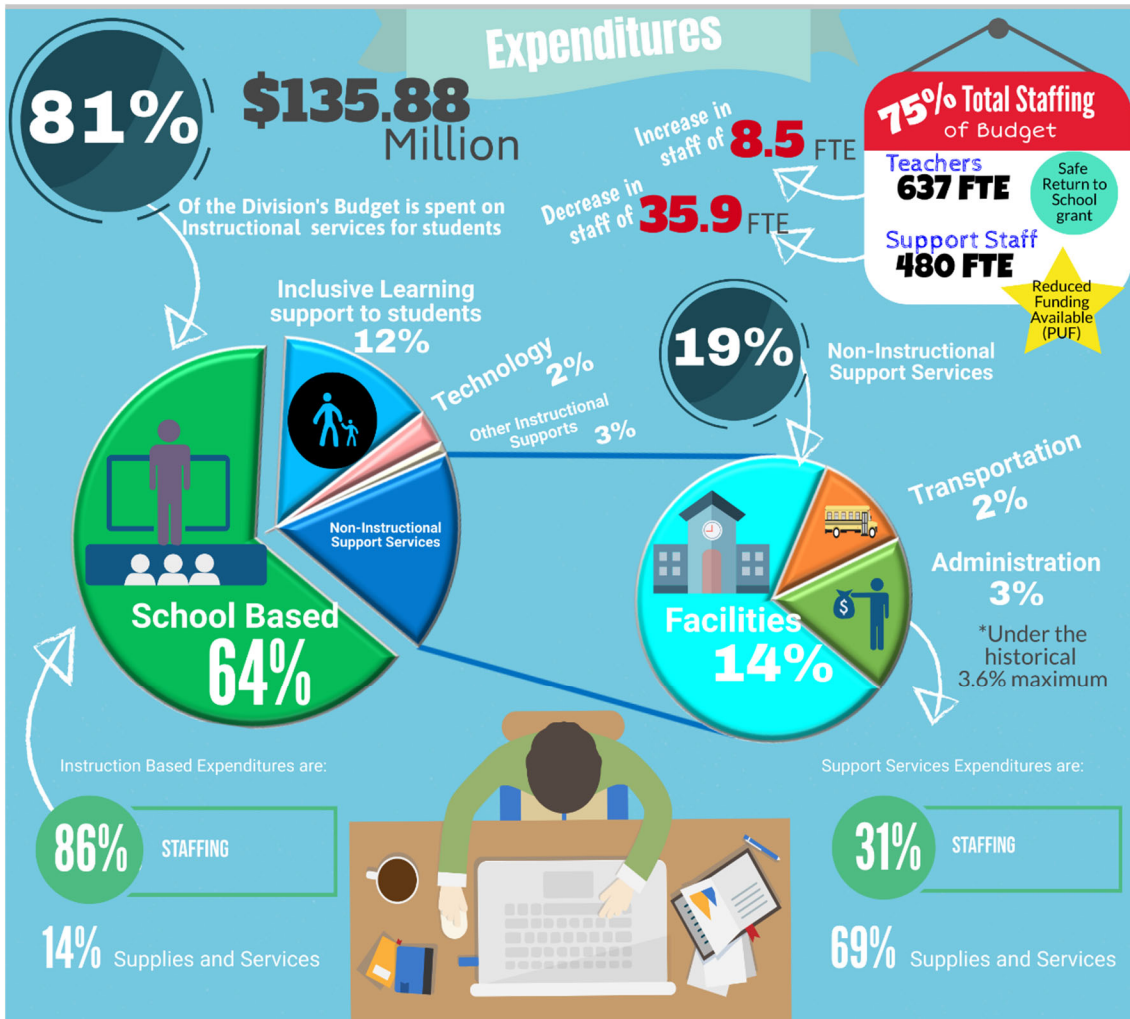
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2020-2021 Budget







Vision:

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

Innovation

Inclusion

Achievement

Board Priorities

2019/2020 to 2020/2021

Provincial Funding Review

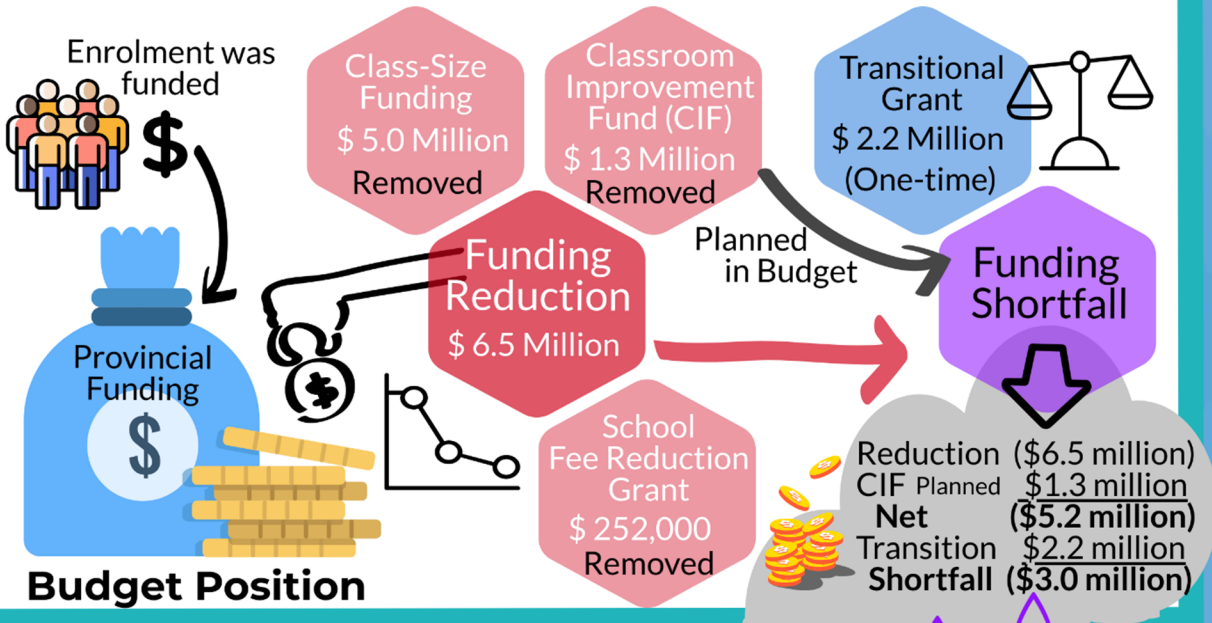


There have been some **significant changes** to the Division's funding over prior year. This includes the significant changes that occurred in the 2019 Provincial Budget and the new Funding Framework provided for the 2020/2021 school year.

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

2019/2020

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

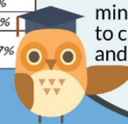


Revenues	2019-2020 Operating Budget	2019-2020 Preliminary Budget	Variance from 19-20 Operating Budget	Change %
Total Revenue	\$133,996,454	\$132,619,029	\$1,377,425	1.04%
Base Funding	\$76,266,804	\$79,343,727	★ (\$3,076,923)	-3.88%
Differential Cost Funding	\$11,354,665	\$11,483,705	(\$129,040)	-1.12%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

Resulting Effects to 2019-2020

Response to the Challenge

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



NEW Funding Framework 2020/2021

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

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

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



"Apples to Oranges"



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

RCSD Funding
RCSD funding eliminated including supports received



Separating Jurisdictional Funding
(Administration)

Bridge/Transitional Funding
Provincial Funding for new Framework

POM Funding
Includes utilization of facility space in funding allocations.

Resulting Effects to 2020-2021

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

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

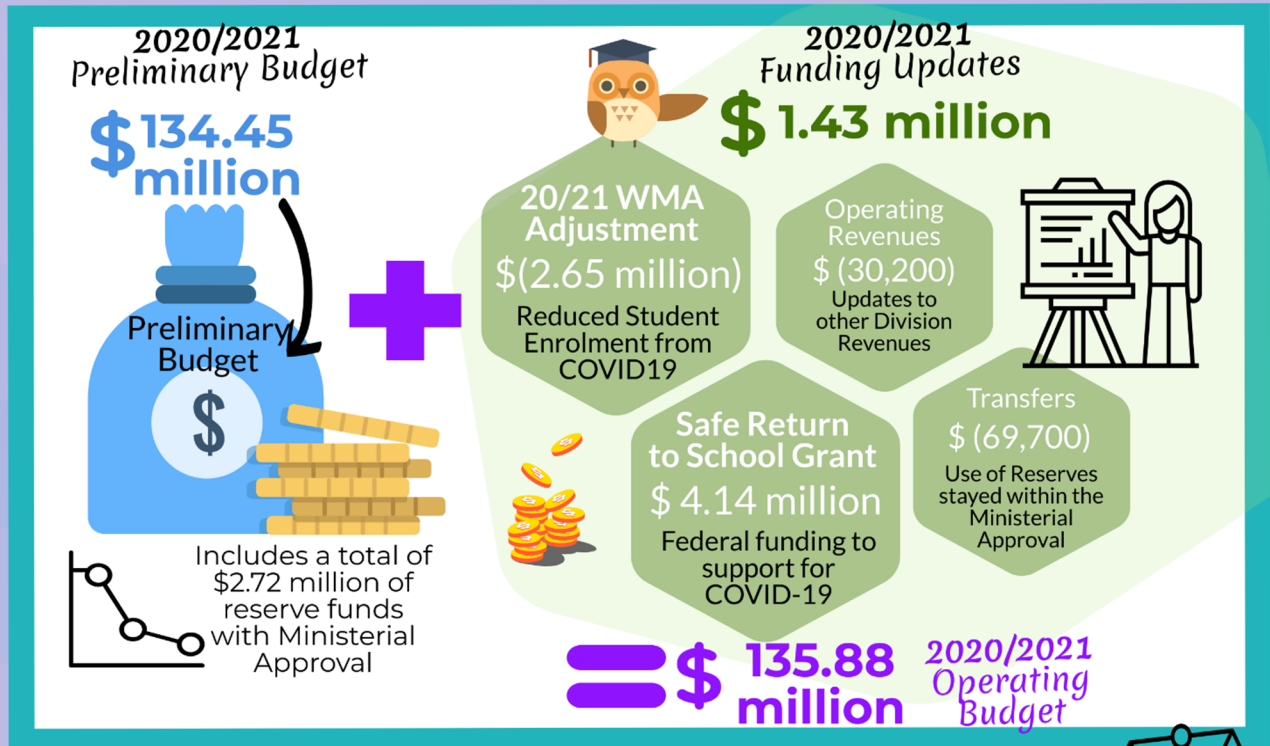
2020/2021

Operating Budget Updates



As part of the budget process, the Division adopts a Preliminary Budget in advance of the start of the school year (which is the legally adopted budget for legislative purposes); whereas, the Division also updates the budget for the September 30th student enrolment counts and other known changes to the budget. The updated budget is referred to as the "Operating Budget".

The Preliminary Budget 2020/2021 was approved on May 26th, 2020.



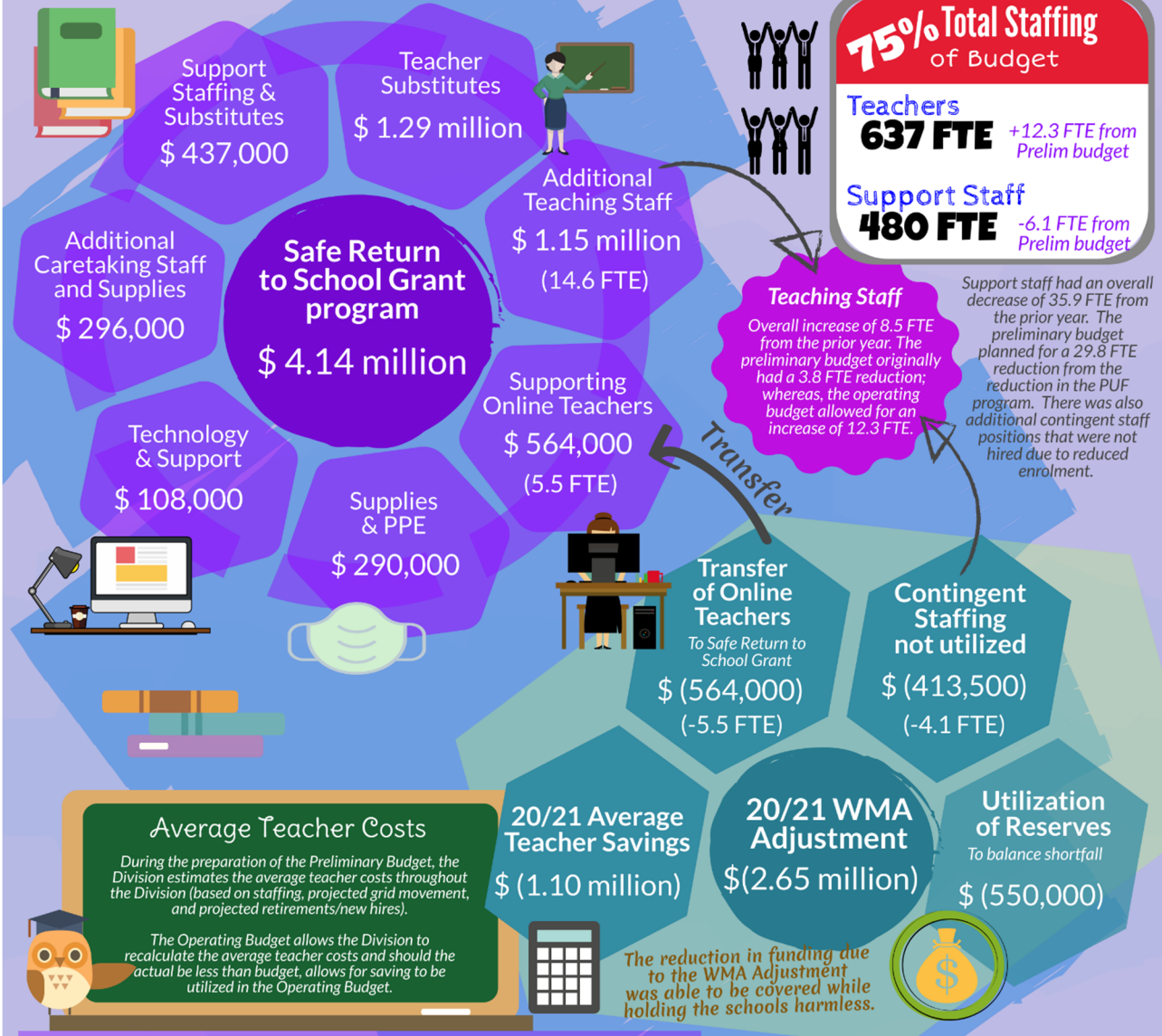
Revenues and Allocations	2020-2021 Operating Budget	2020-2021 Preliminary Budget	Variance from 20-21 Operating Budget	Change %
Alberta Education - Base Instruction	\$69,200,752	\$71,200,508	(\$1,999,756)	-2.81%
Alberta Education - Services and Supports	\$15,071,270	\$15,740,533	(\$669,263)	-4.25%
Alberta Education - Schools/Facilities	\$16,645,620	\$16,741,922	(\$96,302)	-0.58%
Alberta Education - Community	\$3,687,410	\$3,687,410	\$0	0.00%
Alberta Education - Jurisdiction	\$4,092,507	\$4,092,507	\$0	0.00%
Projects/Contracts	\$4,354,029	\$62,500	\$4,291,529	6866.45%
Other Provincial Revenue	\$533,711	\$470,711	\$63,000	13.38%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$7,658,297	\$7,751,476	(\$93,179)	-1.20%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%
Total Operating Revenue	\$133,229,816	\$131,733,787	\$1,496,029	1.14%
Prior Years Reserves (one-time funds)	\$2,647,749	\$2,717,468	(\$69,719)	-2.57%
Total Revenue and Allocations	\$135,877,565	\$134,451,255	\$1,426,310	1.06%

20/21 WMA Adjustment

The deferral of the Weighted Moving Average (WMA) Adjustment is used so that the Division does not have an extreme funding change in the following year with both reduced WMA funding for 2021-2022 and having to "payback" the WMA adjustment relating to 2020-2021.



Major Updates to the Operating Budget:



Expenditures by Object	2020-2021 Operating Budget	2020-2021 Preliminary Budget	Variance from 20-21 Operating Budget	Change %
Certificated Staffing	\$74,269,968	\$73,149,763	\$1,120,205	1.53%
Uncertificated Staffing	\$27,771,842	\$27,656,990	\$114,852	0.42%
Contracted and General Services	\$9,917,566	\$10,051,133	(\$133,567)	-1.33%
Supplies	\$11,276,376	\$11,218,091	\$58,285	0.52%
Utilities	\$2,329,600	\$2,329,600	\$0	0.00%
Capital and Debt Services	\$9,022,657	\$9,022,657	\$0	0.00%
Transfers - Contingency/Commitments	\$575,669	\$265,718	\$309,951	116.65%
Total Operating Expenditures	\$135,163,678	\$133,693,952	\$1,469,726	1.10%
Transfers - Reserve Allocations	\$610,408	\$611,908	(\$1,500)	-0.25%
Transfers - Board Funded Capital	\$103,479	\$145,395	(\$41,916)	-28.83%
Total Expenditures and Transfers	\$135,877,565	\$134,451,255	\$1,426,310	1.06%

Please see the executive summary and relating details of the 2020-2021 Operating Budget for additional information on the budget and the updates from the Preliminary Budget.



Lethbridge School Division

2020-2021 Operating Budget

Executive Summary

Lethbridge School Division has a total operating budget of \$135.88 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

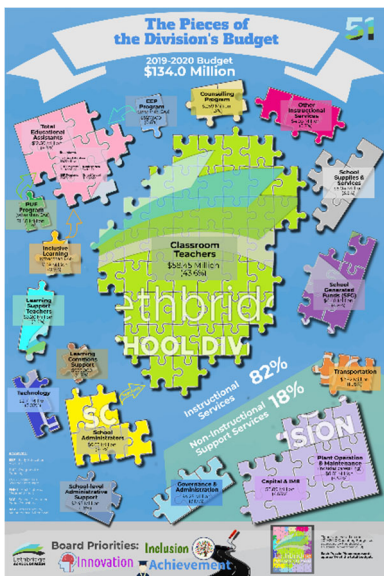
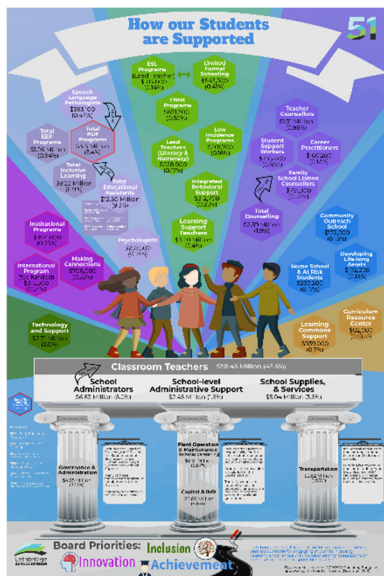
The School Division was established in 1886 and proudly serves a community that grown over 100,000 residents and is the fifth fastest growing city in Canada according to the 2016 Government of Canada census. Lethbridge School Division serves approximately 11,249 students from early education (pre-school) to grade twelve. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-three (23) schools and four (4) institutional programs.

Division Priorities and Strategies

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

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

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



Budget & Allocation information provided at Town Hall meeting

Vision:

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

Mission:

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

Guiding Principles:

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

The following principles provide the foundation for our learning system:

Learning Foundations

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

Cultural Foundations

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

System Foundations

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

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

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

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



Priority: ACHIEVEMENT

OUTCOMES:

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

Priority: INCLUSION

OUTCOMES:

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

Priority: INNOVATION

OUTCOMES:

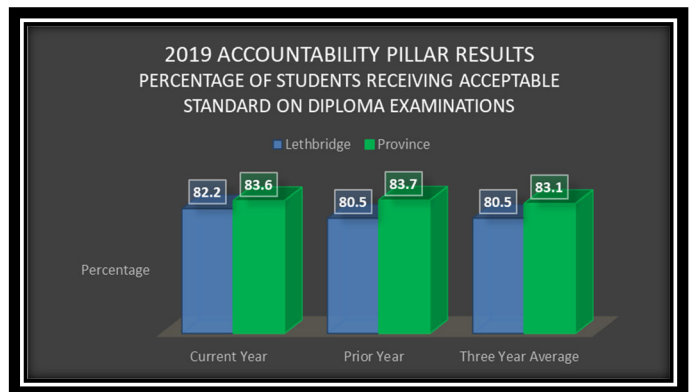
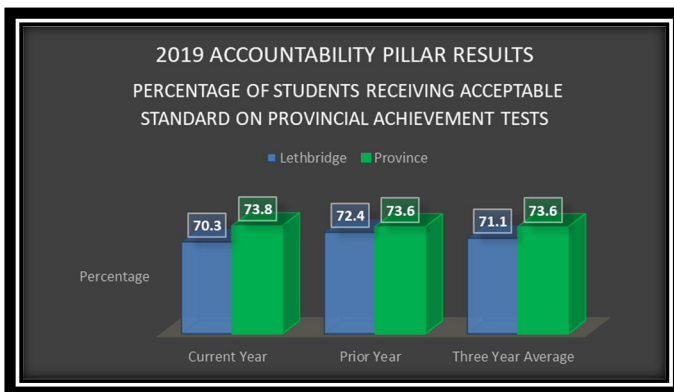
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a concept-based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers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

Student Achievement

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

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

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





Meritorious Budget Award Program

Lethbridge School Division is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2020-2021 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the fifteen (15) subsequent years up to and including the 2020-2021 budget.

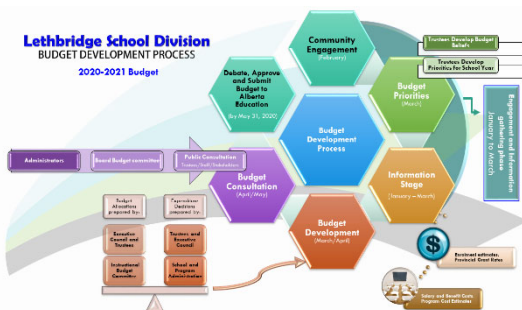
Budget Process

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

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

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2020 and set priorities which guided the development of the 2020-2021 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2019-2020 budget.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, staff members, administration and trustees, are invited to the presentation and open house of the budget in May 2020 to discuss the significant challenges in developing a fiscally responsible budget, how it relates to the priorities and strategies developed, and to gather feedback on the draft budget. Stakeholders are then encouraged to provide written comments on the budget to the Board for consideration at the budget debate May 26th, 2020. After final approval by the Board, the budget is then submitted to Alberta Education as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31st each year.



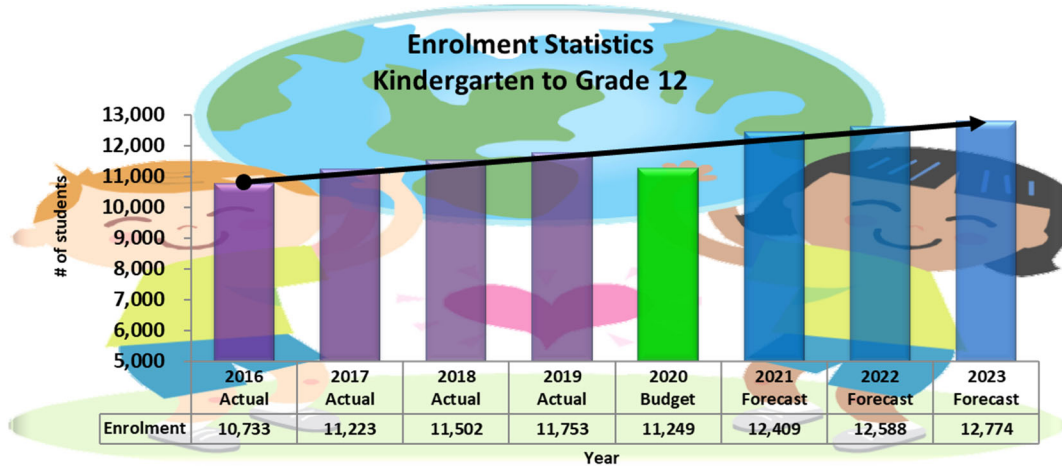
This budget is called the “Preliminary” budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th 2020. This budget will become the budget under which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

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

Enrolment

Lethbridge School Division has 11,249 students that are 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 a decrease of 504 students or 4.29%.

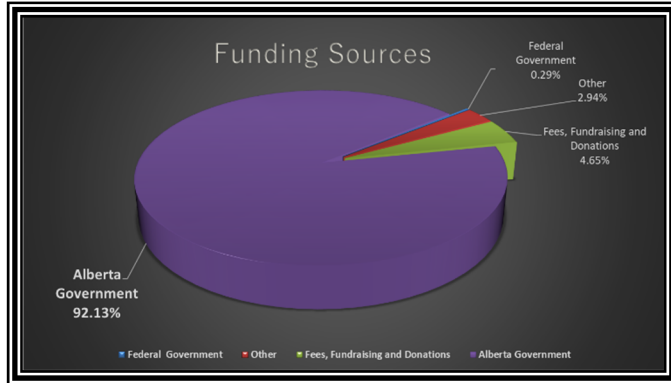
Grade Level	Actual 2019	Prelim Budget 2020	Sept 30th 2020	Change from Prelim
Early Education	497	491	357	(134)
Kindergarten	806	811	725	(86)
Grade 1-5	4,467	4,412	4,111	(301)
Grade 6-8	2,631	2,802	2,687	(115)
Grades 9-12	3,352	3,503	3,369	(134)
Total Students	11,753	12,019	11,249	(770)
		<i>Growth not realized</i>		266
		<i>Reductions from COVID</i>		504



Enrolment fluctuations have a significant impact on future grant revenues as approximately 51% of the Division's funding is specifically for Base Instruction. Although the Division had projected 12,019 students in the 2020-2021 Preliminary Budget, COVID-19 had significant impacts on the September 30th, 2020 student enrolment levels, which reduced student enrolment to 11,249. This reduction is a total of 770 less students than projected in the Preliminary Budget and 504 less students than the Division had in the prior year.

Historical enrolment data is used to predict enrolment for subsequent budget periods and these are based on the levels that were projected in spring 2020; however, the Division will need to get additional information to update the enrolment projections as there are still many unknown variables. One of the largest variables still relates to the students that switched to home schooling for the beginning of the 2020-2021 school year; whereas, there is potential that many of these students could return to the Division during the 2020-2021 school year (would increase student levels back for the 2021-2022 school year).

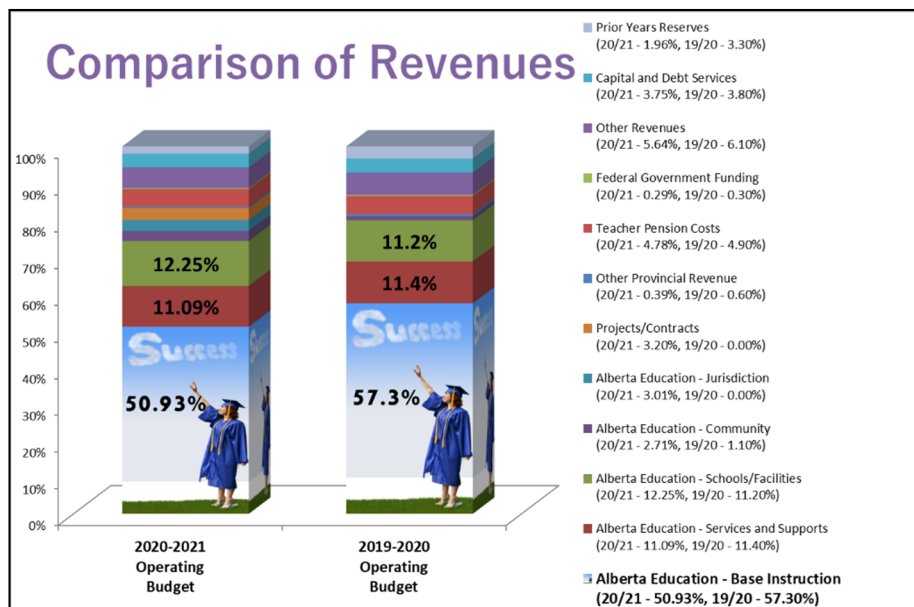
Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives over 92% 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 8% of the Division's revenue.

Total budgeted revenues and allocations for 2020-2021 are \$135.88 million. Included in these revenues is approximately \$2.65 million of prior year's reserves. The chart below indicates the revenues and allocations of the 2020-2021 Operating Budget, 2020-2021 Preliminary Budget, and the 2019-2020 Operating Budget:

Revenues and Allocations	2020-2021 Operating Budget	2020-2021 Preliminary Budget	Variance from 20-21 Operating Budget	Change %	2019-2020 Operating Budget	Variance from 20-21 Operating Budget	Change %
Alberta Education - Base Instruction	\$69,200,752	\$71,200,508	(\$1,999,756)	-2.81%	\$76,796,136	(\$7,595,384)	-9.89%
Alberta Education - Services and Supports	\$15,071,270	\$15,740,533	(\$669,263)	-4.25%	\$15,278,732	(\$207,462)	-1.36%
Alberta Education - Schools/Facilities	\$16,645,620	\$16,741,922	(\$96,302)	-0.58%	\$14,956,000	\$1,689,620	11.30%
Alberta Education - Community	\$3,687,410	\$3,687,410	\$0	0.00%	\$1,425,527	\$2,261,883	158.67%
Alberta Education - Jurisdiction	\$4,092,507	\$4,092,507	\$0	0.00%	\$0	\$4,092,507	100.00%
Projects/Contracts	\$4,354,029	\$62,500	\$4,291,529	6866.45%	\$62,500	\$4,291,529	6866.45%
Other Provincial Revenue	\$533,711	\$470,711	\$63,000	13.38%	\$788,725	(\$255,014)	-32.33%
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%	\$388,944	\$0	0.00%
Other Revenues	\$7,658,297	\$7,751,476	(\$93,179)	-1.20%	\$8,147,886	(\$489,589)	-6.01%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%	\$5,097,276	\$0	0.00%
Total Operating Revenue	\$133,229,816	\$131,733,787	\$1,496,029	1.14%	\$129,441,726	\$3,788,090	2.93%
Prior Years Reserves (one-time funds)	\$2,647,749	\$2,717,468	(\$69,719)	-2.57%	\$4,554,728	(\$1,906,979)	-41.87%
Total Revenue and Allocations	\$135,877,565	\$134,451,255	\$1,426,310	1.06%	\$133,996,454	\$1,881,111	1.40%



Alberta Education - Base Instruction – 50.93% 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.

The WMA adjustment relating to 2020-2021 is estimated at a total reduction of \$2.76 million, including \$2.0 million specifically relating to Base Instruction funding (other funding categories also effected); whereas, although the Division will receive the funding based on the Preliminary Budget, knowing that we will have to effectively repay the WMA adjustment in the following year, the Division has planned to defer the related operating contributions for the estimated student reductions so that these deferred contributions can be applied to the following budget year. This deferral is used so that the Division does not have an extreme funding change in the following year with both reduced WMA funding for 2021-2022 and having to payback the WMA adjustment relating to 2020-2021.

Budget 2020-2021 also includes one-time transitional grant of \$2.9 million in the budget year; whereas, this transitional grant is likely to be significantly reduced for future budget year (projected to be cut in half for 2021-2022 school year).

Alberta Education – Services and Supports – 11.09% 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 WMA adjustment relating to 2020-2021 includes a projected reduction of \$669,300 specifically relating to Services and Supports funding (see additional details deferral in the Base Instruction section).

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 – 12.25% 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. The Transportation model has not been changed as it is still being reviewed. The WMA adjustment relating to 2020-2021 includes a projected reduction of \$96,300 specifically relating to School/Facilities funding (see additional details deferral in the Base Instruction section).

Alberta Education – Community – 2.71% 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 – 3.01% 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 – 3.02% 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. The 2020-2021 Operating Budget also included an additional \$4.14 million of Safe Return to School grant (federal grant flowed through the Province) to support the transition back to in-class and online learning as a result of COVID-19.

Other Provincial Revenues – 0.39% 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 (other than a final allocation from RCSD for supports).

Teacher Pension Costs – 4.78% 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 – 5.64% of Division Revenues

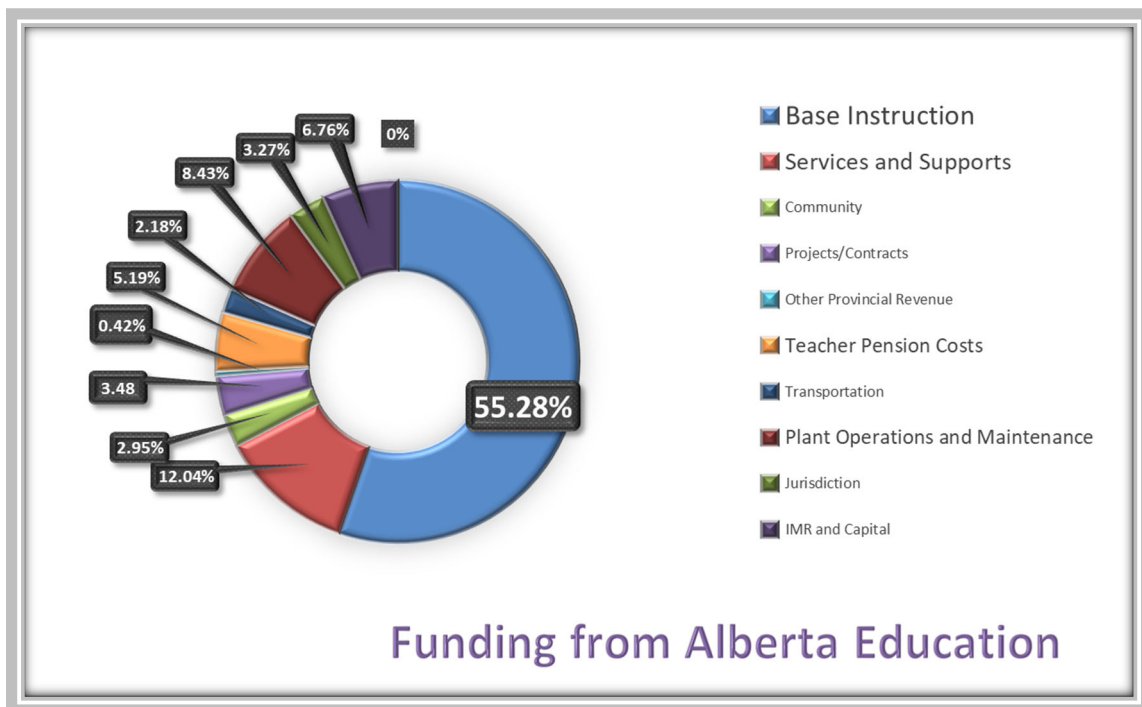
Other Revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. The majority of the decrease relates to elimination of the funding for the Making Connections programs for Family and Community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

Capital Block – 3.75% 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 – 1.96% 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, funding to support the reduction in student enrolment, and for resourcing the Dr. Robert Plaxton Elementary School that is currently under construction (planned to be opened for the 2021-2022 school year). The 2020-2021 budget includes \$1.4 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)*

Funding Allocations and Programs:

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

Revenues Sources	2020-2021 Operating Budget			2019-2020 Operating Budget			Variance from 20-21 Operating Budget			
	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	2020-2021 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 20-21 Operating Budget	Change %
Alberta Government	\$125,182,575	\$0	\$125,182,575	\$120,904,896	\$0	\$120,904,896	\$4,277,679	\$0	\$4,277,679	3.54%
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	\$1,345,582	\$0	\$1,345,582	\$1,666,425	\$0	\$1,666,425	(\$320,843)	\$0	(\$320,843)	19.25%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$2,647,749	\$2,647,749	\$0	\$4,554,728	\$4,554,728	\$0	(\$1,906,979)	(\$1,906,979)	-41.87%
Total Allocations	\$133,229,816	\$2,647,749	\$135,877,565	\$129,441,726	\$4,554,728	\$133,996,454	\$3,788,090	(\$1,906,979)	\$1,881,111	1.40%

As shown above, although there was a \$3.79 million net increase in operating revenues (including \$1.67 million increase specifically relating to Plant Operation and Maintenance and net increases to instruction between the Safe Return to Schools grant and the deferral of the WMA Adjustment), 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 \$1.88 million in funding available for allocations.

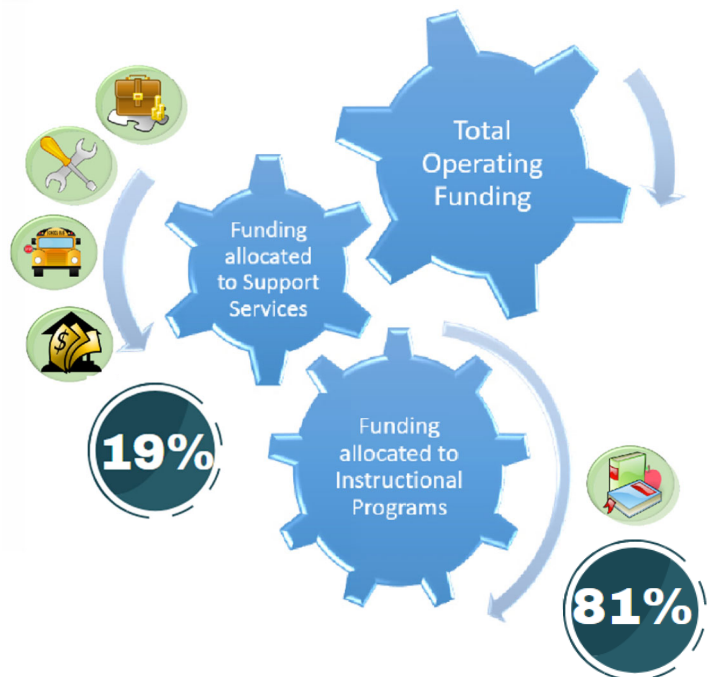
Funding Allocations	2020-2021 Operating Budget			2019-2020 Operating Budget			Variance from 20-21 Operating Budget			
	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	2020-2021 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 20-21 Operating Budget	Change %
Instruction	\$107,134,815	\$2,647,749	\$109,782,564	\$104,971,213	\$4,454,728	\$109,425,941	\$2,163,602	(\$1,806,979)	\$356,623	0.33%
Administration	\$4,092,216	\$0	\$4,092,216	\$4,253,283	\$0	\$4,253,283	(\$161,067)	\$0	(\$161,067)	3.79%
Plant Operations and Maintenance	\$10,269,331	\$0	\$10,269,331	\$8,708,921	\$100,000	\$8,808,921	\$1,560,410	(\$100,000)	\$1,460,410	16.58%
Transportation	\$2,710,797	\$0	\$2,710,797	\$2,618,279	\$0	\$2,618,279	\$92,518	\$0	\$92,518	3.53%
Capital and Debt Services	\$9,022,657	\$0	\$9,022,657	\$8,890,030	\$0	\$8,890,030	\$132,627	\$0	\$132,627	1.49%
Total Allocations	\$133,229,816	\$2,647,749	\$135,877,565	\$129,441,726	\$4,554,728	\$133,996,454	\$3,788,090	(\$1,906,979)	\$1,881,111	1.40%

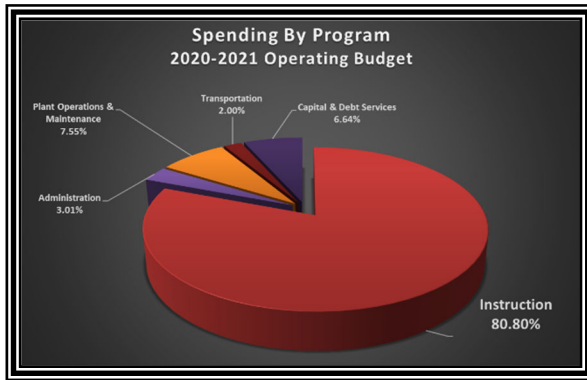
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions 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 **19% of the total operating budget**.

The **Instructional Programs** represents approximately **81% 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.





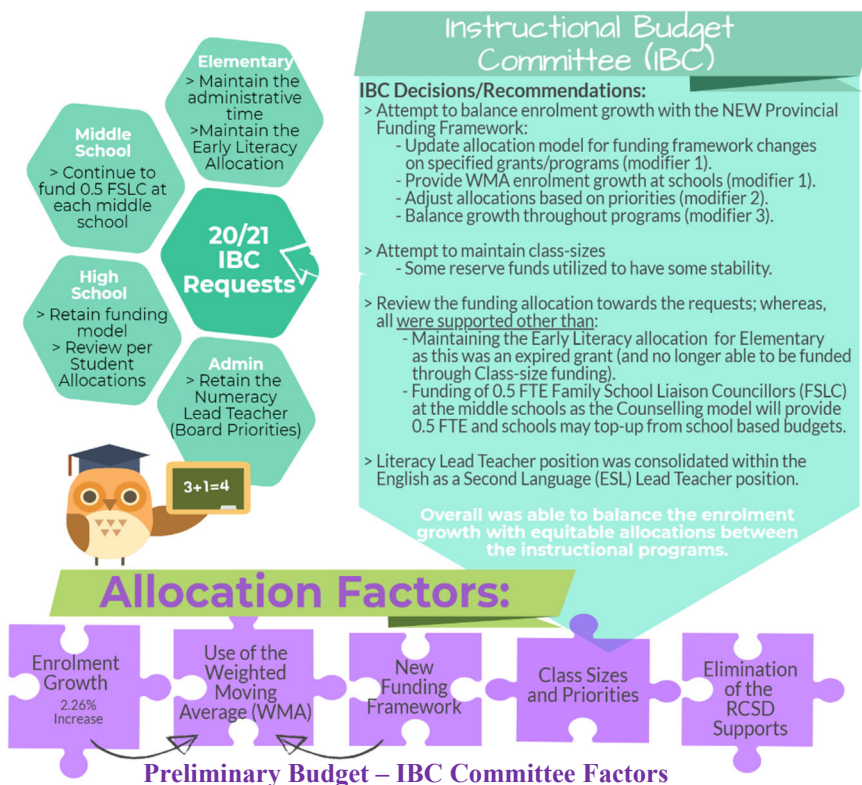
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$135.88 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

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

Spending by Program	2020-2021 Operating Budget	2020-2021 Preliminary Budget	Variance from 20-21 Operating Budget	Change %	2019-2020 Operating Budget	Variance from 20-21 Operating Budget	Change %
Instruction	\$109,782,564	\$108,356,254	\$1,426,310	1.32%	\$109,425,941	\$356,623	0.33%
Administration	\$4,092,216	\$4,092,216	\$0	0.00%	\$4,253,283	(\$161,067)	-3.79%
Plant Operations and Maintenance	\$10,269,331	\$10,269,331	\$0	0.00%	\$8,808,921	\$1,460,410	16.58%
Transportation	\$2,710,797	\$2,710,797	\$0	0.00%	\$2,618,279	\$92,518	3.53%
Capital and Debt Services	\$9,022,657	\$9,022,657	\$0	0.00%	\$8,890,030	\$132,627	1.49%
Total Expenditures and Transfers	\$135,877,565	\$134,451,255	\$1,426,310	1.06%	\$133,996,454	\$1,881,111	1.40%

Instruction Allocations – 80.80% 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.

Although the Division has projected a \$2.76 million reduction for the Weighted Moving Average (WMA) Adjustment for reduced student enrolment; the Division was able to hold the schools “harmless” from the potential funding reductions. The Division was able to utilize updated average teacher costs savings, cancellation of contingent staffing positions (vacant as these were held for the fall budget if required), reallocate some online teaching staff to the Safe Return to School grant, and utilized approximately \$550,000 of operating reserves to cover the WMA adjustment.

Overall, the Instructional Program resulted in the following changes:

- There was an overall increase of 8.5 FTE in teaching staff from the prior year. The Preliminary Budget was originally projecting a 3.8 FTE reduction; however, there was an overall net increase of 12.3 FTE of additional teaching staff with the Safe Return to School grant.
- There was an overall reduction of 35.9 FTE in support staff, including 32.2 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). Overall, this was a 6.1 FTE less than what was included in the Preliminary Budget as some of these related to contingent positions that were not able to be filled with the overall student reductions.
- Contracted and General services had reductions from the prior year 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). The Operating Budget includes a reallocation of some of the Occupational Therapists consulting costs to staffing costs as a position was added to the Division.
- Supplies decreased as the prior year included one-time funding used in 2019-2020 to replace specific furniture, equipment, and technology.

Administration Allocations – 3.01% 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.

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 performed by a management team and through the Joint Health & Safety Committee.

Plant Operation and Maintenance (POM) – 7.55% 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. Additional caretaking staffing was also allocated within the Safe Return to School grant program.

Transportation – 2.00% 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 – 6.64% of Division Spending

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

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

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$73,547,374	\$722,594	\$0	\$0	\$0	\$74,269,968
Uncertificated Staffing	\$20,418,483	\$2,216,913	\$5,049,033	\$87,413	\$0	\$27,771,842
Contracted and General Services	\$3,878,182	\$962,286	\$2,516,314	\$2,560,784	\$0	\$9,917,566
Supplies	\$10,750,953	\$106,523	\$408,900	\$10,000	\$0	\$11,276,376
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	\$491,769	\$31,300	\$0	\$52,600	\$0	\$575,669
Total Operating Expenditures	\$109,086,761	\$4,092,216	\$10,251,247	\$2,710,797	\$9,022,657	\$135,163,678
Transfers - Reserve Allocations	\$610,408	\$0	\$0	\$0	\$0	\$610,408
Transfers - Board Funded Capital	\$85,395	\$0	\$18,084	\$0	\$0	\$103,479
Total Expenditures and Transfers	\$109,782,564	\$4,092,216	\$10,269,331	\$2,710,797	\$9,022,657	\$135,877,565

Expenditures by Object

Lethbridge School Division will spend approximately \$102.04 million on staffing, which is about 75% of the Division's \$135.88 million budget. The chart below compares the expenditures of the 2020-2021 Operating Budget, 2020-2021 Preliminary Budget, and the 2019-2020 Operating Budget:

Expenditures by Object	2020-2021 Operating Budget	2020-2021 Preliminary Budget	Variance from 20-21 Operating Budget	Change %	2019-2020 Operating Budget	Variance from 20-21 Operating Budget	Change %
Certificated Staffing	\$74,269,968	\$73,149,763	\$1,120,205	1.53%	\$72,877,323	\$1,392,645	1.91%
Uncertificated Staffing	\$27,771,842	\$27,656,990	\$114,852	0.42%	\$28,891,279	(\$1,119,437)	-3.87%
Contracted and General Services	\$9,917,566	\$10,051,133	(\$133,567)	-1.33%	\$9,028,389	\$889,177	9.85%
Supplies	\$11,276,376	\$11,218,091	\$58,285	0.52%	\$10,946,942	\$329,434	3.01%
Utilities	\$2,329,600	\$2,329,600	\$0	0.00%	\$2,307,600	\$22,000	0.95%
Capital and Debt Services	\$9,022,657	\$9,022,657	\$0	0.00%	\$8,890,030	\$132,627	1.49%
Transfers - Contingency/Commitments	\$575,669	\$265,718	\$309,951	116.65%	\$266,562	\$309,107	115.96%
Total Operating Expenditures	\$135,163,678	\$133,693,952	\$1,469,726	1.10%	\$133,208,125	\$1,955,553	1.47%
Transfers - Reserve Allocations	\$610,408	\$611,908	(\$1,500)	-0.25%	\$600,000	\$10,408	1.73%
Transfers - Board Funded Capital	\$103,479	\$145,395	(\$41,916)	-28.83%	\$188,329	(\$84,850)	-45.05%
Total Expenditures and Transfers	\$135,877,565	\$134,451,255	\$1,426,310	1.06%	\$133,996,454	\$1,881,111	1.40%

Certificated Staffing – 54.66% of Division Spending

Approximately \$74.27 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 an increase of 8.5 FTE (or 1.35%) teachers from 2019-2020. The majority of the increase relates to implementation of the Safe Return to School grant program. There were also significant increases to budgeted substitute teacher costs as part of this grant program. Overall, the Certificated Staffing increased by \$1.4 million (1.91%) from the prior year.

Uncertificated Staffing – 20.44% of Division Spending

Approximately \$27.77 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 35.9 FTE (or 6.95%) decrease in support staff from 2019-2020, including 32.2 FTE reduction in educational assistants, 4.1 FTE reduction of Making Connections staff, and other changes in support staff throughout the Division. With the reductions in support staffing, the Uncertificated Staffing decreased in total costs of \$1.1 million (or 3.87%) 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):

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.

Contracted and General Services – 7.30% of Division Spending

Contracted and General Services are expected to increase over 2019-2020 by \$889,200 (or 9.85%) from the prior year. 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 – 8.30% of Division Spending

Supplies have increased by \$329,400 (or 3.0%) from the prior year. 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 – 1.71% of Division Spending

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

Capital and Debt Services – 6.64% of Division Spending

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

Transfers – Contingency/Commitments – 0.42% of Division Spending

Contingencies and Commitments increased from the prior year as there was a large increase in commitments for projects ordered in the prior year but were not able to be provided or completed; therefore, these orders are carried forward to the 2020-2021 school year.

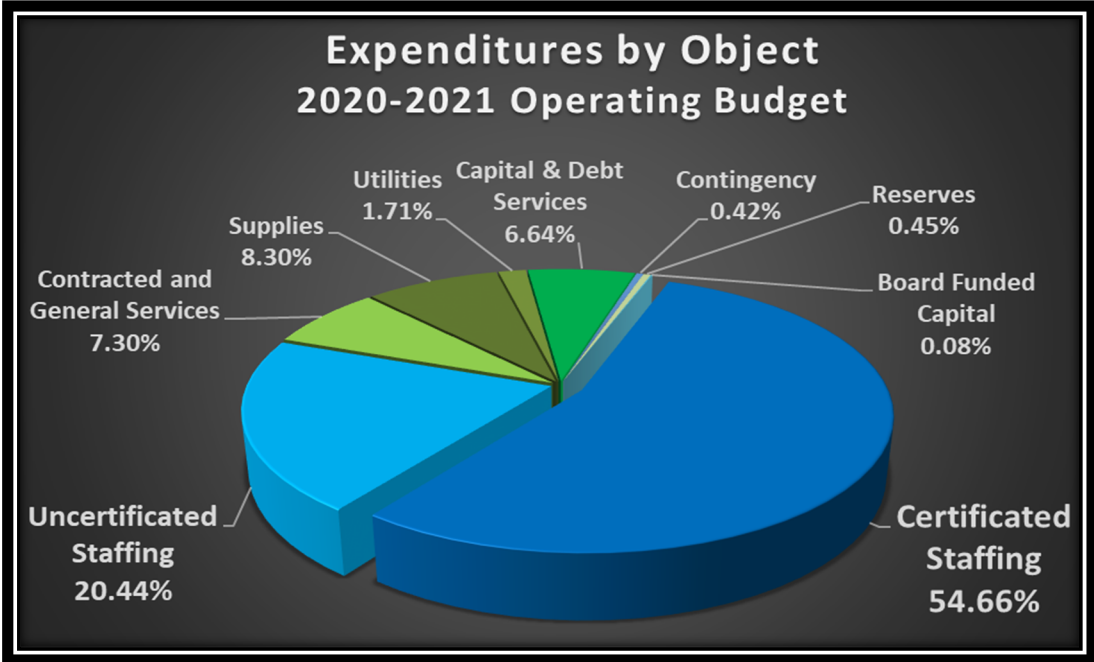
Transfers – Reserve Allocations – 0.45% of Division Spending

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.

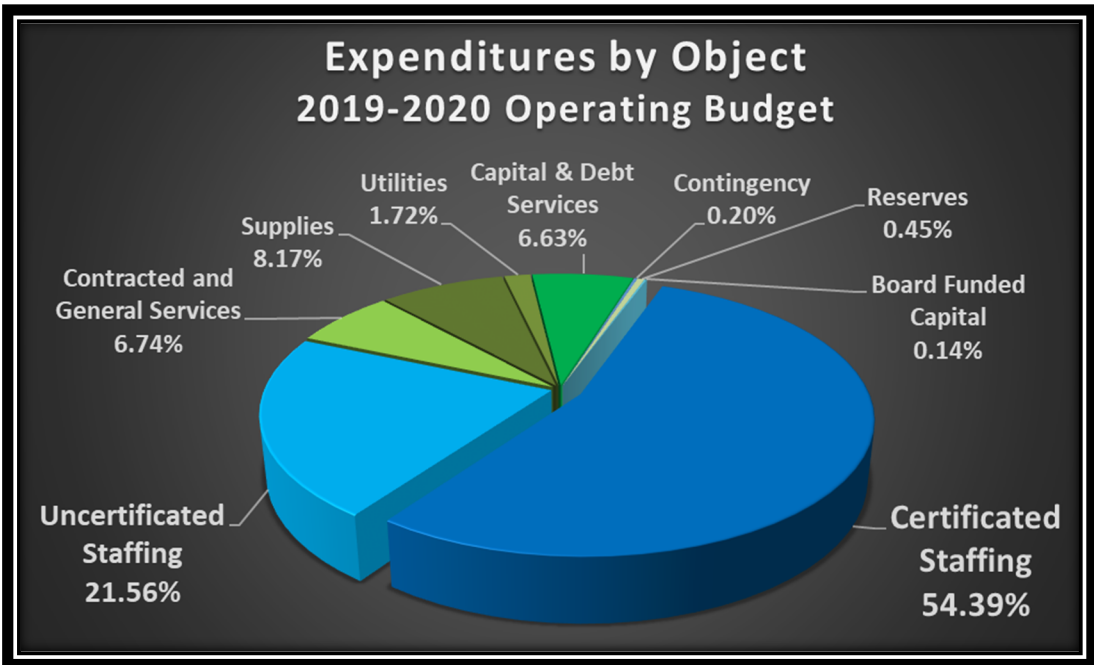
Transfers – Board Funded Capital – 0.08% of Division Spending

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

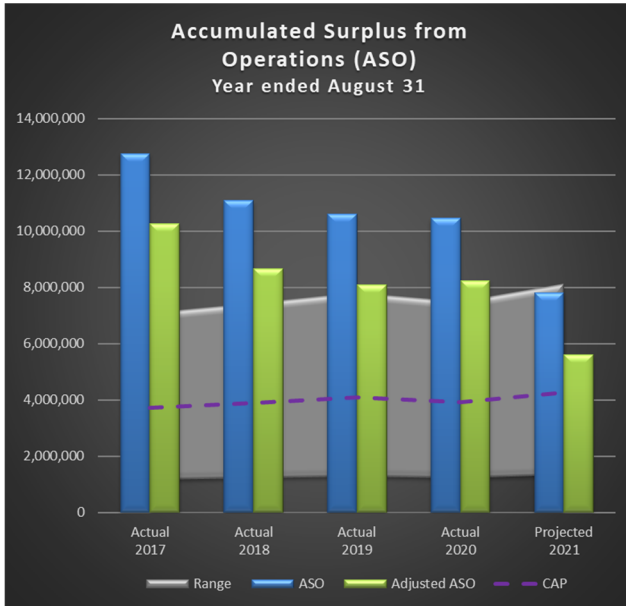
In 2017-2018, the cost was approximately \$11,655 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,642 per student (most recent info available). In 2018-2019 the cost is projected at \$11,932 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 increase to \$12,623 per FTE student (specifically with the reduction in the student levels and additional grant funding to cover expenses for COVID-19). 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%	6.61%	4.14%

In the 2019-2020 school year, there was a total of \$4.2 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. The 2019-2020 actuals resulted in significant costs savings throughout as a result of the COVID-19 school closures; whereas, there were significant costs savings from layoffs of staff not required during closures, reduction in school supplies, and many costs that were either reduced or delayed until the following year. As a result, August 31, 2020 had an ASO of \$10.45 million or 8.39% of planned expenditures and a projected Adjusted ASO of \$8.24 million or 6.61% of expenditures.

In budget 2020-2021, there was a total of \$2.65 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, \$550,000 to assist with the effects of WMA Adjustment from student reductions, \$275,000 for resourcing and the start-up costs of the Dr. Robert Plaxton 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 \$1.4 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 \$5.60 million or 4.14% of operating.

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

Human Resources

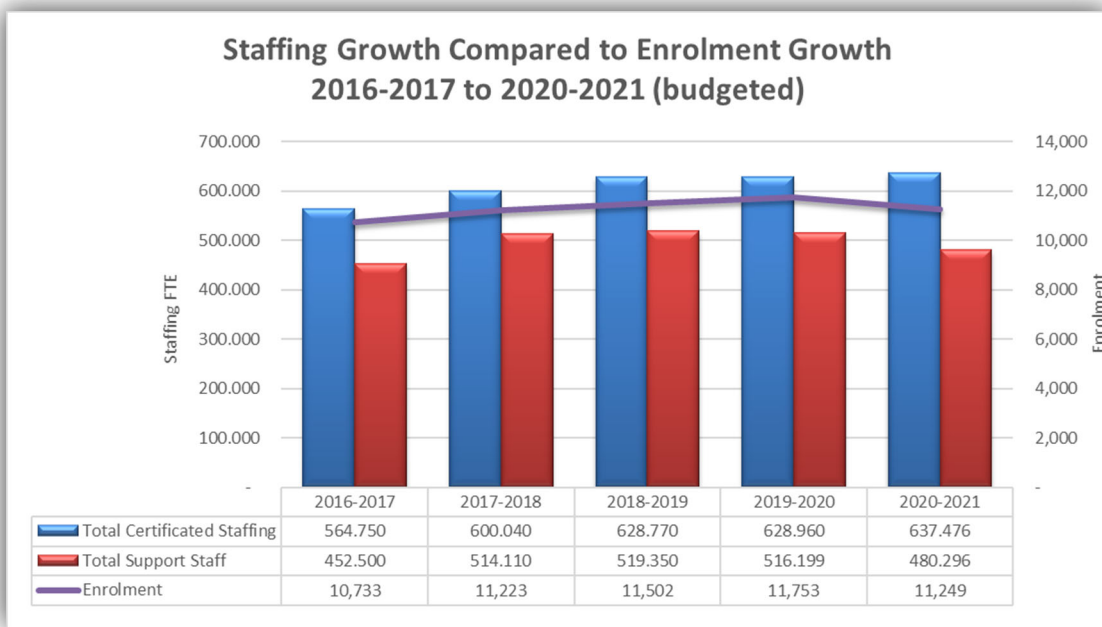
Division staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School Division](#) and consequently makes up 75% of the Division’s budget. The Division will employ 637 full time equivalent (FTE) teachers and 480 full time equivalents (FTE) support staff in 2020-2021.

The Division spends 55% of the budget on teaching staff. Overall, there was an increase of 8.5 FTE in teaching staff from the prior year. The Preliminary Budget was originally projecting a 3.8 FTE reduction; however, there was an overall net increase of 12.3 FTE of additional teaching staff with the Safe Return to School grant. 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 to assist with the transition of this new funding framework and the Safe Return to School grant supported in increases of online teachers in the 2020-2021 Operating Budget.

The Division spends 20% of the budget on support staff positions and resulted in an overall decrease by 35.9 FTE in 2020-2021. The majority of the support staffing reduction related to PUF funded educational assistants as there was significant changes in the grant funding for this program (which was mostly used for educational assistants in kindergarten). Other reductions include 4.1 FTE reduction in Making Connections staffing (for the removal of the FCSS and Parent Link programs), reductions to administrative staffing (in purchasing and OHS), and other support staffing. These reductions were slightly offset by increase in caretaking and maintenance staffing (with the additional Plant Operations and Maintenance funding).



Ecole Agnes Davidson Elementary School
Winter Carnival – Annual Hockey Game



Capital Plan

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

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

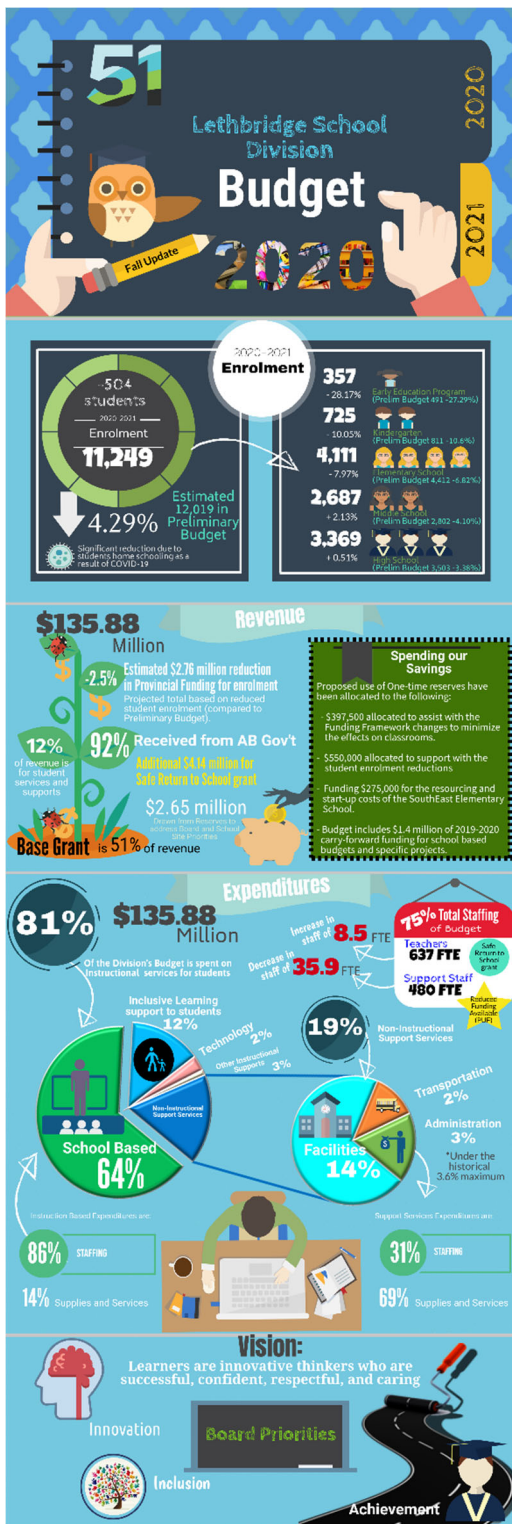
[Lethbridge School Division](#) is excited about the opening of a 600 student K-5 elementary school in southeast Lethbridge opening in August 2021 (Dr. Robert Plaxton Elementary School). This should also assist in reducing the high capacity utilization rates in this area as well. The Division will continue 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).

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.



Dr. Robert Plaxton Elementary School
(Opening for the 2021-2022 school year)

Construction progress



Information

Board of Trustees

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

Mrs. Christine Light, Chair
Mr. Tyler Demers, Vice Chair
Mr. Clark Bosch
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. Mike Nightingale, Associate Superintendent, Human Resources

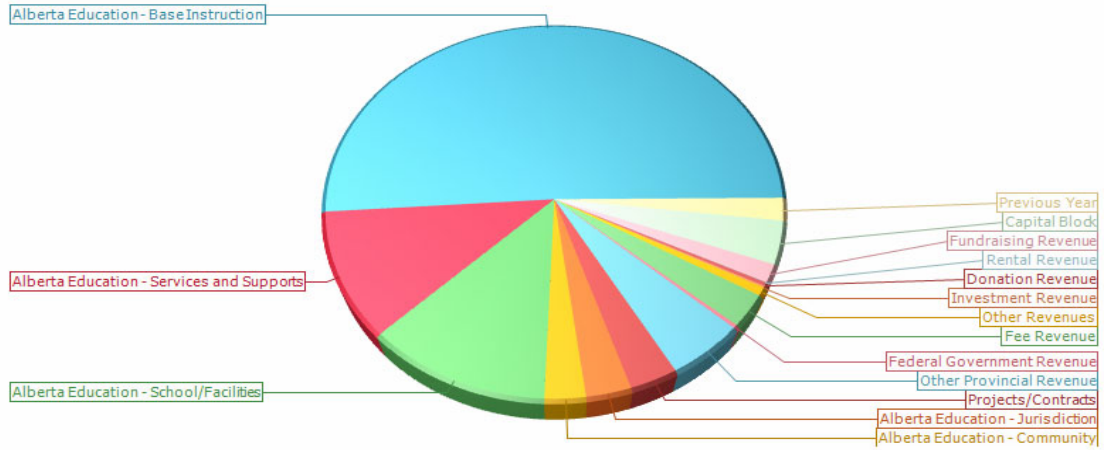
[Lethbridge School Division](#) prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its new mission “**Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences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

Revenue and Allocations

Lethbridge School Division
 2020-2021 September 30th Budget
 Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division



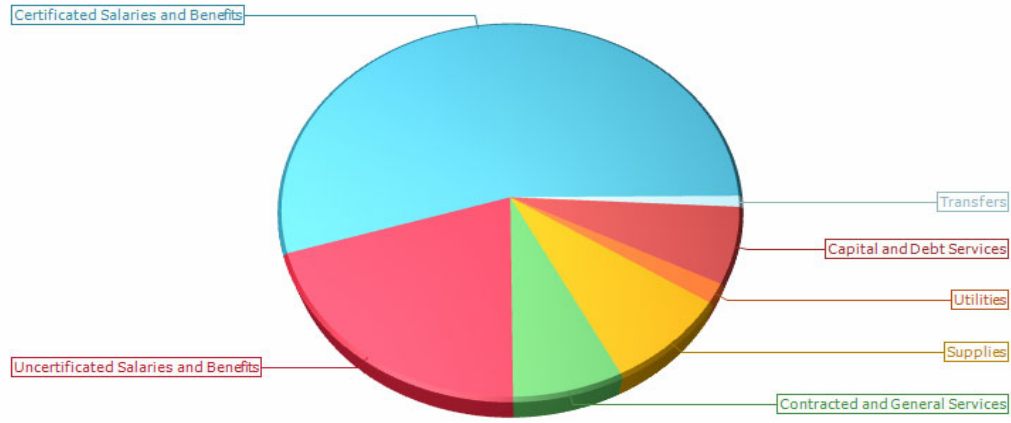
Category	Amount	Percentage
Alberta Education - Base Instruction	\$69,200,752	51%
Alberta Education - Services and Supports	\$15,071,270	11%
Alberta Education - School/Facilities	\$16,645,620	12%
Alberta Education - Community	\$3,687,410	3%
Alberta Education - Jurisdiction	\$4,092,507	3%
Projects/Contracts	\$4,354,029	3%
Other Provincial Revenue	\$7,033,711	5%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$3,910,676	3%
Other Revenues	\$951,917	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	\$2,647,749	2%
Total Revenue and Allocations	\$135,877,565	

Expenditures

Lethbridge School Division
 2020-2021 September 30th Budget
 Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$74,269,968	55%
Uncertificated Salaries and Benefits	\$27,771,842	20%
Contracted and General Services	\$9,917,566	7%
Supplies	\$11,276,376	8%
Utilities	\$2,329,600	2%
Capital and Debt Services	\$9,022,657	7%
Transfers	\$1,289,555	1%
Total Expenditures	\$135,877,565	

Overview - Revenues and Expenditures

Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2020-2021 September 30th Budget		2020-2021 Preliminary Budget	
Kindergarten - Base Funding		\$3,306,396		\$3,306,396
WMA Rate - ECS Base Instruction	\$3,032.00		\$3,032.00	
Weighted Moving Average - ECS Students	1,090.50 FTE		1,090.50 FTE	
Grades 1-9 - Base Funding		\$48,269,440		\$48,269,440
WMA Rate - G1-9 Base Instruction	\$6,064.00		\$6,064.00	
Weighted Moving Average - Gr 1-9 Students	7,960.00 FTE		7,960.00 FTE	
Grades 10-12 - Base Funding		\$16,570,898		\$16,570,898
G10-12 (Yr 1-3) Base Instruction	\$15,971,606		\$15,971,606	
G10-12 (Yr 4) Base Instruction	\$380,880		\$380,880	
G10-12 (Yr 5+) Base Instruction	\$45,525		\$45,525	
Online - Full Time	\$0		\$0	
Online - Part Time	\$0		\$0	
Summer school	\$172,887		\$172,887	
Outreach Program Funding		\$150,000		\$150,000
Total Number of Outreach Sites	1 sites		1 sites	
Outreach Base Funding	\$150,000.00		\$150,000.00	
Home Education		\$1,700		\$1,700
WMA Rate - Home Education	\$1,700.00		\$1,700.00	
Weighted Moving Average - Home Education	1.00 FTE		1.00 FTE	
Stabilization Funding		\$2,902,074		\$2,902,074
Projected WMA Clawback		(\$1,999,756)		
Total Alberta Education - Base Instruction		\$69,200,752		\$71,200,508
% of Revenue and Allocations to Budget Center		51%		53%

Alberta Education - Services and Supports	2020-2021 September 30th Budget		2020-2021 Preliminary Budget	
Specialized Learning Support		\$9,052,295		\$9,052,295
Learning Support - Multi-Disciplinary Teams	\$7,022,508		\$7,022,508	
Learning Support - Mental Health	\$1,025,752		\$1,025,752	
Learning Support - Jurisdiction Compositions	\$1,004,036		\$1,004,036	
Program Unit Funding (PUF)		\$1,731,150		\$1,731,150
PUF - Standard Code 47 - Half Day	\$1,262,700		\$1,262,700	
PUF - Standard Code 47 - Full Day	\$0		\$0	
PUF - Profound Code 47 - Half Day	\$210,450		\$210,450	
PUF - Profound Code 47 - Full Day	\$0		\$0	
PUF - Code 41-46 - Half Day	\$258,000		\$258,000	
PUF - Code 41-46 - Full Day	\$0		\$0	
English as a Second Language (ESL/FSL)		\$627,456		\$627,456
WMA Rate - ESL	\$1,200.00		\$1,200.00	
Weighted Moving Average - ESL	522.88 FTE		522.88 FTE	
Refugee		\$2,350,288		\$2,350,288
WMA Rate - Refugee	\$5,500.00		\$5,500.00	
Weighted Moving Average - Refugee	427.33 FTE		427.33 FTE	
First Nations Metis and Inuit (FNMI)		\$1,118,211		\$1,118,211
FNMI Student Self Identification	\$871,560		\$871,560	
FNMI Truth & Reconciliation	\$87,818		\$87,818	
FNMI Demographics	\$158,833		\$158,833	
Institutional Program Grants		\$861,133		\$861,133
Projected WMA Clawback		(\$669,263)		
Total Alberta Education - Services and Supports		\$15,071,270		\$15,740,533
% of Revenue and Allocations to Budget Center		11%		12%

Overview - Revenues and Expenditures

Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

Alberta Education - School/Facilities	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Operations and Maintenance	\$10,375,896	\$10,375,896
Baseline POM Funding	\$2,749,841	\$2,749,841
Utilized Space	\$6,355,765	\$6,355,765
Under-utilized Space	\$1,270,290	\$1,270,290
Transportation	\$2,723,518	\$2,723,518
SuperNet Funding	\$278,376	\$278,376
Infrastructure Maintenance and Renewal Grant Revenue	\$3,364,132	\$3,364,132
Projected WMA Clawback	(\$96,302)	
Total Alberta Education - School/Facilities	\$16,645,620	\$16,741,922
% of Revenue and Allocations to Budget Center	12%	12%
Alberta Education - Community	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Socio-Economics Status	\$2,175,900	\$2,175,900
Geographic	\$1,261,510	\$1,261,510
Nutrition	\$250,000	\$250,000
Total Alberta Education - Community	\$3,687,410	\$3,687,410
% of Revenue and Allocations to Budget Center	3%	3%
Alberta Education - Jurisdiction	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
System Administration	\$4,092,507	\$4,092,507
Overall Base Admin Funding	\$4,820,385	\$4,820,385
Base Factor - System Admin	0.849 Factor	0.849 Factor
Total Alberta Education - Jurisdiction	\$4,092,507	\$4,092,507
% of Revenue and Allocations to Budget Center	3%	3%
Projects/Contracts	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
FNMI One-time Grant	\$87,629	\$62,500
Safe Return to Class Funding	\$4,140,500	
Safe Return to Schools Funding	\$4,140,500	
French Language Enhancement Project (FLEP)	\$125,900	\$0
Total Projects/Contracts	\$4,354,029	\$62,500
% of Revenue and Allocations to Budget Center	3%	0%
Other Provincial Revenue	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Alberta Mental Health - MC#3	\$380,711	\$380,711
Family Resource Network - MC#5	\$90,000	\$90,000
Regional Collaborative Services Delivery Revenue	\$63,000	\$0
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Total Other Provincial Revenue	\$7,033,711	\$6,970,711
% of Revenue and Allocations to Budget Center	5%	5%
Federal Government Revenue	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
First Nation's Revenue	\$388,944	\$388,944
First Nations ECS Enrollment	0 students	0 students
First Nations 10-12 Enrollment	17 students	17 students
First Nations 1-9 Enrollment	21 students	21 students
First Nation's Gr. 10-12 Tuition Rate	\$10,032	\$10,032
First Nation's ECS Tuition Rate	\$5,016	\$5,016
First Nations Gr. 1-9 Tuition Rate	\$10,400	\$10,400
Total Federal Government Revenue	\$388,944	\$388,944
% of Revenue and Allocations to Budget Center	0%	0%

Overview - Revenues and Expenditures

Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

Fee Revenue	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Fees for Optional Courses or Materials Fee Revenue Collected	\$251,961	\$277,790
School Fees - School Generated Funds	\$3,658,715	\$3,658,715
Total Fee Revenue	\$3,910,676	\$3,936,505
% of Revenue and Allocations to Budget Center	3%	3%
Other Revenues	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Early Education Program Fees	\$230,500	\$297,850
Miscellaneous Sales Revenue	\$138,802	\$138,802
Teacher Secondment Revenue	\$153,115	\$153,115
Tuition Fees (Foreign)	\$300,000	\$300,000
International Student Tuition Fees	\$300,000	\$300,000
Dual-Credit Tuition	\$129,500	\$129,500
Dual-Credit Enrolment - EA	0 students	0 students
Dual-Credit Enrolment - Mechanic	0 students	0 students
Dual-Credit Enrolment - Standard	100 students	100 students
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 tuition - Standard	\$259	\$259
Total Other Revenues	\$951,917	\$1,019,267
% of Revenue and Allocations to Budget Center	1%	1%
Investment Revenue	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Interest and Investment Income	\$193,000	\$193,000
Total Investment Revenue	\$193,000	\$193,000
% of Revenue and Allocations to Budget Center	0%	0%
Donation Revenue	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Gifts and Donations	\$408,000	\$408,000
Total Donation Revenue	\$408,000	\$408,000
% of Revenue and Allocations to Budget Center	0%	0%
Rental Revenue	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Rentals - Facilities	\$34,704	\$34,704
Total Rental Revenue	\$34,704	\$34,704
% of Revenue and Allocations to Budget Center	0%	0%
Fundraising Revenue	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Fundraising Revenue	\$2,160,000	\$2,160,000
Total Fundraising Revenue	\$2,160,000	\$2,160,000
% of Revenue and Allocations to Budget Center	2%	2%
Capital Block	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Amortization of Capital Allocations	\$5,097,276	\$5,097,276
Total Capital Block	\$5,097,276	\$5,097,276
% of Revenue and Allocations to Budget Center	4%	4%
Previous Year	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Instruction Surplus/(Deficit) Carry Forward	\$2,208,627	\$2,517,468
Previous Year Committed funds	\$439,122	\$200,000
Prior Year Committed funds	\$439,122	\$200,000
Total Previous Year	\$2,647,749	\$2,717,468
% of Revenue and Allocations to Budget Center	2%	2%
Total Revenue and Allocations to Budget Center	\$135,877,565	\$134,451,255

Overview - Revenues and Expenditures

Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

Expenditures

Certificated Salaries and Benefits	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Certificated Salaries and Benefits	\$74,269,968	\$73,149,763
% of Expenditures	55%	54%

Uncertificated Salaries and Benefits	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$27,771,842	\$27,656,990
% of Expenditures	20%	21%

Contracted and General Services	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$7,000	\$7,000
Board Communications	\$6,447	\$6,447
Building Maintenance	\$1,054,190	\$977,644
Employee Assistance	\$20,160	\$20,160
Grounds Maintenance	\$91,000	\$91,000
Insurance/Bond Premium	\$898,471	\$824,250
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$78,712	\$78,748
Professional Learning	\$854,391	\$912,426
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$192,960	\$192,960
Consultants	\$1,085,027	\$1,226,004
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$53,695	\$53,695
Telephone	\$201,850	\$193,850
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,213,785	\$2,213,785
Bus Pass Purchases	\$235,000	\$235,000
Bussing - Field Trips	\$72,925	\$73,925
Equipment Repair	\$154,488	\$156,412
Building Rentals	\$27,000	\$27,000
Equipment Rental/Leases	\$100,100	\$100,100
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$182,108	\$208,608
ASBA Membership Fees	\$67,458	\$67,458
Membership Zone 6	\$2,850	\$2,850
Printing	\$353,250	\$350,250
Advertising	\$33,700	\$33,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$69,690	\$66,690
Miscellaneous Services	\$1,066,345	\$1,133,845
Employee Recognition	\$15,000	\$15,000
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$106,603	\$108,965
Car Allowances	\$123,729	\$123,729
Co-curricular	\$74,874	\$74,874
Total Contracted and General Services	\$9,917,566	\$10,051,133
% of Expenditures	7%	7%

Overview - Revenues and Expenditures

Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

Supplies	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$6,312,715	\$6,312,715
Supplies	\$3,236,388	\$2,951,175
Media Materials	\$85,383	\$83,883
Computer Supplies and Software	\$710,391	\$751,228
Textbooks	\$192,429	\$181,428
Furniture and Equipment (Under \$5000)	\$334,524	\$533,980
Computer Purchases	\$404,546	\$403,682
Total Supplies	\$11,276,376	\$11,218,091
% of Expenditures	8%	8%

Utilities	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Electricity	\$1,565,000	\$1,565,000
Gas	\$552,000	\$552,000
Water and Sewer	\$212,600	\$212,600
Total Utilities	\$2,329,600	\$2,329,600
% of Expenditures	2%	2%

Capital and Debt Services	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$3,364,132	\$3,364,132
Total Capital and Debt Services	\$9,022,657	\$9,022,657
% of Expenditures	7%	7%

Transfers	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Capital Purchases (Over \$5000)	\$703,479	\$745,395
Commitments from prior year	\$439,122	\$200,000
Prior Year Committed funds	\$439,122	\$200,000
Reserves	\$10,408	\$11,908
Contingency (Unallocated Expense)	\$136,546	\$65,718
Total Transfers	\$1,289,555	\$1,023,021
% of Expenditures	1%	1%

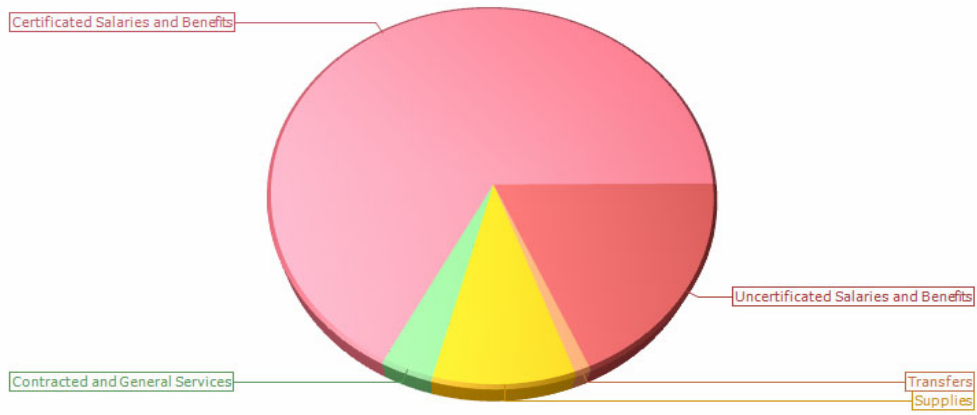
Total Expenditures	\$135,877,565	\$134,451,255
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Summary

	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Revenues and Allocations To Budget	\$135,877,565	\$134,451,255
Total Expenditures	\$135,877,565	\$134,451,255
Variance	\$0	\$0

Instruction

Total Instruction



Category	Amount	Percentage
Capital and Debt Services	\$0	0%
Certificated Salaries and Benefits	\$73,547,374	67%
Contracted and General Services	\$3,878,182	4%
Supplies	\$10,750,953	10%
Transfers	\$1,187,571	1%
Uncertificated Salaries and Benefits	\$20,418,483	19%
Total Expenditures	\$109,782,564	

Instruction

Lethbridge School Division
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

Total Instruction

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$109,782,564	\$108,356,254
Revenue And Allocations To Budget Center	100%	100%

Revenue And Allocations To Budget Center

\$109,782,564

\$108,356,254

Expenditures

Certificated Salaries and Benefits	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$73,547,374	\$72,427,169
Expenditures	67%	66%

Uncertificated Salaries and Benefits	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$20,418,483	\$20,271,326
Expenditures	19%	20%

Contracted and General Services	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Building Maintenance	\$184,960	\$108,414
Employee Assistance	\$16,800	\$16,800
Insurance/Bond Premium	\$37,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$78,712	\$78,748
Professional Learning	\$785,056	\$843,091
Consultants	\$919,580	\$1,060,557
Postage	\$44,545	\$44,545
Telephone	\$130,350	\$122,350
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$72,925	\$73,925
Equipment Repair	\$103,388	\$105,312
Building Rentals	\$27,000	\$27,000
Equipment Rental/Leases	\$69,100	\$69,100
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$158,608	\$185,108
Printing	\$318,750	\$315,750
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$23,500	\$20,500
Miscellaneous Services	\$285,843	\$353,343
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$47,363	\$49,725
Car Allowances	\$97,089	\$97,089
Co-curricular	\$74,874	\$74,874
Total	\$3,878,182	\$4,085,970
Expenditures	4%	4%

Instruction

Lethbridge School Division 2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

Supplies	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Services, Contracts and Supplies School Generated	\$6,312,715	\$6,312,715
Activities		
Supplies	\$2,836,865	\$2,551,652
Media Materials	\$85,383	\$83,883
Computer Supplies and Software	\$648,491	\$689,328
Textbooks	\$192,429	\$181,428
Furniture and Equipment (Under \$5000)	\$295,524	\$494,980
Computer Purchases	\$379,546	\$378,682
Total	\$10,750,953	\$10,601,520
Expenditures	10%	10%

Transfers	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Capital Purchases (Over \$5000)	\$685,395	\$685,395
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Commitments from prior year	\$439,122	\$200,000
Prior Year Committed funds	\$439,122	\$200,000
Reserves	\$10,408	\$11,908
Contingency (Unallocated Expense)	\$136,546	\$65,718
Total	\$1,187,572	\$970,991
Expenditures	1%	1%

Expenditures	\$109,782,564	\$108,356,254
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Summary

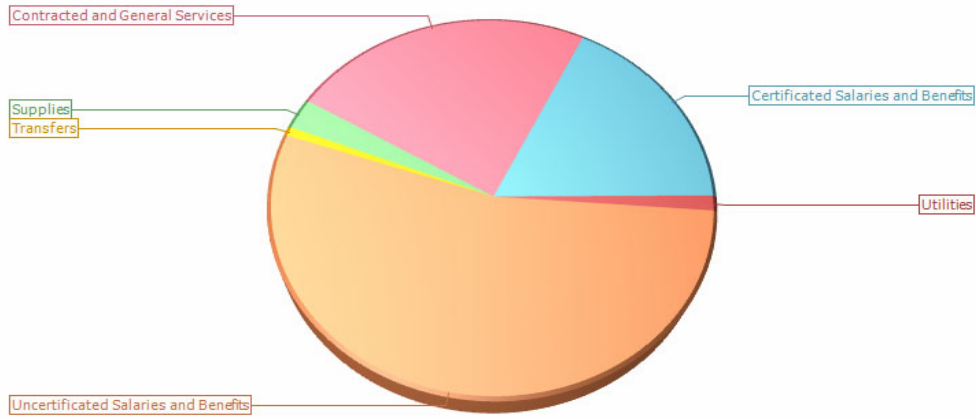
	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Revenues and Allocations To Budget	\$109,782,564	\$108,356,254
Total Expenditures	\$109,782,564	\$108,356,254
Variance	\$0	\$0

Administration

Lethbridge School Division
 2020-2021 September 30th Budget
 Lethbridge School Division

2020-2021 September 30th Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$722,594	18%
Contracted and General Services	\$962,286	24%
Supplies	\$106,523	3%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,216,913	54%
Utilities	\$52,600	1%
Total Expenditures	\$4,092,216	

Administration

Lethbridge School Division
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

Total Administration

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$4,092,216	\$4,092,216
Revenue And Allocations To Budget Center	100%	100%

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

Certificated Salaries and Benefits	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$722,594	\$722,594
Expenditures	18%	18%

Uncertificated Salaries and Benefits	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$2,216,913	\$2,246,134
Expenditures	54%	55%

Contracted and General Services	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$7,000	\$7,000
Board Communications	\$6,447	\$6,447
Building Maintenance	\$30,000	\$30,000
Insurance/Bond Premium	\$160,921	\$131,700
Professional Learning	\$43,503	\$43,503
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
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	\$21,500
ASBA Membership Fees	\$67,458	\$67,458
Membership Zone 6	\$2,850	\$2,850
Printing	\$34,500	\$34,500
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$43,690	\$43,690
Miscellaneous Services	\$18,000	\$18,000
Employee Recognition	\$15,000	\$15,000
Travel and Subsistence	\$52,000	\$52,000
Car Allowances	\$22,640	\$22,640
Total	\$962,286	\$933,065
Expenditures	24%	23%

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

Administration

**Lethbridge School Division
2020-2021 September 30th Budget**

Lethbridge School Division

2020-2021 September 30th Budget

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

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

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

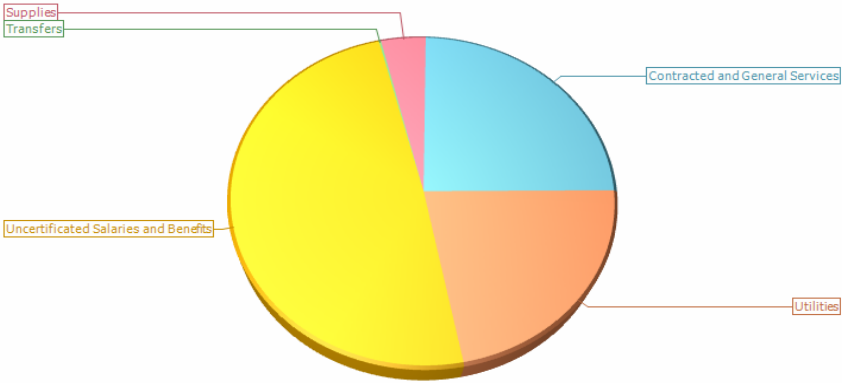
	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Revenues and Allocations To Budget	\$4,092,216	\$4,092,216
Total Expenditures	\$4,092,216	\$4,092,216
Variance	\$0	\$0

Plant Operations and Maintenance

Lethbridge School Division
 2020-2021 September 30th Budget
 Lethbridge School Division

2020-2021 September 30th Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,516,314	25%
Supplies	\$408,900	4%
Transfers	\$18,084	0%
Uncertificated Salaries and Benefits	\$5,049,033	49%
Utilities	\$2,277,000	22%
Total Expenditures	\$10,269,331	

Plant Operations and Maintenance

Lethbridge School Division
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

Plant Operations and Maintenance

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$10,269,331	\$10,269,331
Revenue And Allocations To Budget Center	100%	100%

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

Uncertificated Salaries and Benefits	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$5,049,033	\$5,052,117
Expenditures	49%	49%

Contracted and General Services	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Building Maintenance	\$839,230	\$839,230
Employee Assistance	\$3,360	\$3,360
Grounds Maintenance	\$91,000	\$91,000
Insurance/Bond Premium	\$700,050	\$655,050
Professional Learning	\$15,832	\$15,832
Telephone	\$43,500	\$43,500
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	\$762,502
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total	\$2,516,314	\$2,471,314
Expenditures	25%	24%

Supplies	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Supplies	\$320,000	\$320,000
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$27,000	\$27,000
Total	\$408,900	\$408,900
Expenditures	4%	4%

Plant Operations and Maintenance

Lethbridge School Division
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

Utilities	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Electricity	\$1,540,000	\$1,540,000
Gas	\$527,000	\$527,000
Water and Sewer	\$210,000	\$210,000
Total	\$2,277,000	\$2,277,000
Expenditures	22%	22%

Transfers	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Capital Purchases (Over \$5000)	\$18,084	\$60,000
Total	\$18,084	\$60,000
Expenditures	0%	1%

Expenditures	\$10,269,331	\$10,269,331
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Summary

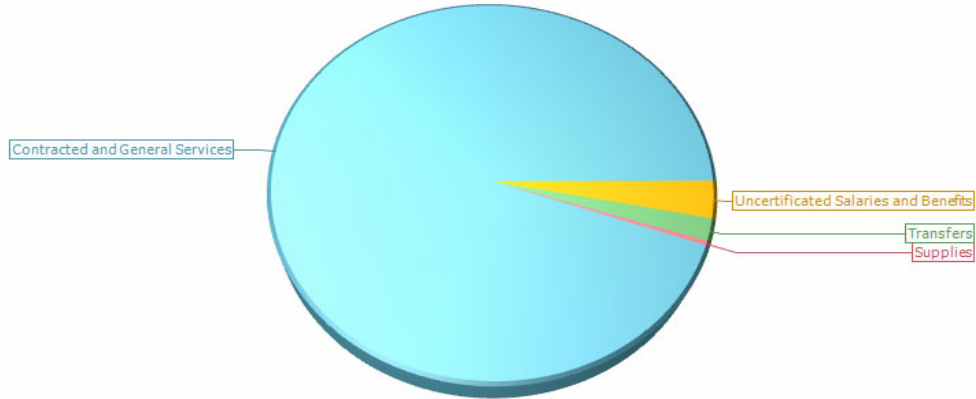
	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Revenues and Allocations To Budget	\$10,269,331	\$10,269,331
Total Expenditures	\$10,269,331	\$10,269,331
Variance	\$0	\$0

Transportation

Lethbridge School Division
 2020-2021 September 30th Budget
 Lethbridge School Division

2020-2021 September 30th Budget

Transportation



Category	Amount	Percentage
Contracted and General Services	\$2,560,784	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$87,413	3%
Total Expenditures	\$2,710,797	

Transportation

Lethbridge School Division
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

Transportation

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$2,710,797	\$2,710,797
Revenue And Allocations To Budget Center	100%	100%

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

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

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

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

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

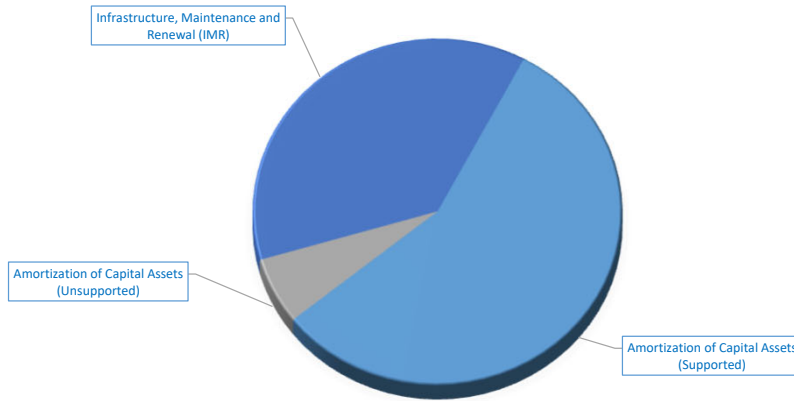
Expenditures	\$2,710,797	\$2,710,797
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Summary

	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Revenues and Allocations To Budget	\$2,710,797	\$2,710,797
Total Expenditures	\$2,710,797	\$2,710,797
Variance	\$0	\$0

Capital and Debt Services

Capital and Debt Services



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

Capital and Debt Services

Lethbridge School Division
 2020-2021 September 30th Budget
 Lethbridge School Division

2020-2021 September 30th Budget

Capital and Debt Services

Revenue And Allocations To Budget Center

Basic Program Allocation	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total	\$9,022,657	\$9,022,657
Revenue And Allocations To Budget Center	100%	100%

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

Capital and Debt Services	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$3,364,132	\$3,364,132
Total	\$9,022,657	\$9,022,657
Expenditures	100%	100%

Expenditures	\$9,022,657	\$9,022,657
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Summary

	2020-2021 September 30th Budget	2020-2021 Preliminary Budget
Total Revenues and Allocations To Budget	\$9,022,657	\$9,022,657
Total Expenditures	\$9,022,657	\$9,022,657
Variance	\$0	\$0