Lethbridge
SCHOOL DIVISION

ANNUAL BUDGET REPORT

2021-2022

FOR FISCAL YEAR ENDING AUGUST 31, 2022
LETHBRIDGE, ALBERTA, CANADA

LETHBRIDGE SCHOOL DIVISION



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



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

- Mission Statement

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

-Vision Statement

Save Paper, view our report online.

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

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



ANNUAL BUDGET REPORT

2021-2022

2021-2022 PRELIMINARY BUDGET - APPROVED MAY 25, 2021

FOR FISCAL YEAR ENDING AUGUST 31, 2022
LETHBRIDGE, ALBERTA, CANADA

PREPARED BY LETHBRIDGE SCHOOL DIVISION
DIVISION OF BUSINESS AND OPERATIONS - FINANCE
AUGUST 2021

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

Welcome to Our Budget Report

It is our pleasure to submit Lethbridge School Division's Annual Budget Report for the 2021-2022 school year. The purpose of the Annual Budget Report is to provide our community with a clear and transparent insight into the development of our budget. It also provides an opportunity to analyze and comment on the budget highlights and information of the Division, its budget, and the outlooks for the future.

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

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

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

2021-2022 Significant Budget Factors:

The School Division has been growing for many years; however, the COVID-19 pandemic resulted in reductions in student enrolment in 2020-2021. The Division is projecting only a partial recovery on student enrolment for the 2021-2022 school year; whereas, these effects and uncertainties in student enrolment created challenges in the development of the 2021-2022 budget, as discussed throughout this report. The most significant factor that added challenges to the development of the 2021-2022 budget was the change in Provincial funding:

- The Provincial Government's Funding Framework Model for education includes the use of the is Weighted Moving Averages (WMA) to determine funding allocations. The 2021-2022 WMA is calculated based on 20% of actual FTE enrolments of 2019-2020, 30% of the estimated final FTE enrolments of 2020-2021, and 50% of the projected funded FTE student enrolments for 2021-2022; therefore, student reductions in 2020-2021 and only the partial recovery in 2021-2022 student enrolment resulted in a reduction in the effective WMA funding allocations.

- Budget 2021-2022 included additional one-time provincial grants, including the COVID Mitigation grant and bridge/transitional funding that supported the Division with the effects on the reduced WMA funding allocations. Therefore, these one-time grants also allowed the Division to maintain the instructional programs and classes that were offered by the Division (including an E-Learning platform) which allows the Division to maintain the staffing levels.

Some of the other major factors in the budget development include:

- There were some additional changes to the funding for Operations and Maintenance, including a grant rate reductions on both the per student and space utilization funding. The has also been specific cost increases in Operations and Maintenance, such as cost of insurance premiums; therefore, the Division is planning on utilizing one-time reserves to support with these rate reductions, projected cost increases, and still maintaining some of the additional supports for COVID-19 protocols.

- The School Generated Funds (SGF) and the related SGF activities have been significantly impacted by the pandemic and the related travel and other related restrictions.

- The addition of Dr. Robert Plaxton Elementary School in 2021-2022 and other related school capacity concerns with the growth in west Lethbridge, the Division completed a significant school boundary change effective for the 2021-2022 school year. This was a multi-year process that started in 2018 and was finalized/approved in 2021, which was to address the growing concern for capacity challenges and future growth throughout the City of Lethbridge.

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

The COVID-19 pandemic continues to have significantly impacted the Division in the preparation of the 2021-2022 school year. The 2021-2021 budget was developed with the underlying assumption that the Division will see a partial recovery in student enrolment; however, this has added additional uncertainty on student enrolment compared to prior budget years. The Division has included contingent staffing positions to support with addressing potential "hot spots" and to support schools that may have additional student enrolment growth; in which, these positions may be allocated once more information is finalized relating to student enrolment levels

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

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

Respectfully submitted,



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

Budget Recognition

Association of School Business Officials International (*ASBO*)

The Association of School Business Officials International (*ASBO*) has awarded the Meritorious Budget Award (*MBA*) for excellence in the preparation and issuance of its budget to Lethbridge School Division. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the fifteen (15) subsequent years up to and including the 2020-2021 budget report.

The Meritorious Budget Award (*MBA*) Program was designed by ASBO International and school business management professionals to enable school business administration to achieve excellence in budget presentation. The MBA is only conferred on school systems that have met or exceeded the MBA Program Criteria. We believe our current 2021-2022 Annual Budget Report also complies with ASBO's standards/criteria, and we will be submitting the Annual Budget Report for consideration to be awarded the MBA again.

Notes Regarding this Report

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

The budget year is the fiscal year 2021-2022, representing the period from September 1st, 2021 to August 31st, 2022. This fiscal year may also be referred to as 21-22, 2021-22, 21/22, 2021/2022 and/or Budget 2021; these variations of the fiscal year or school year may be used interchangeably.

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

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

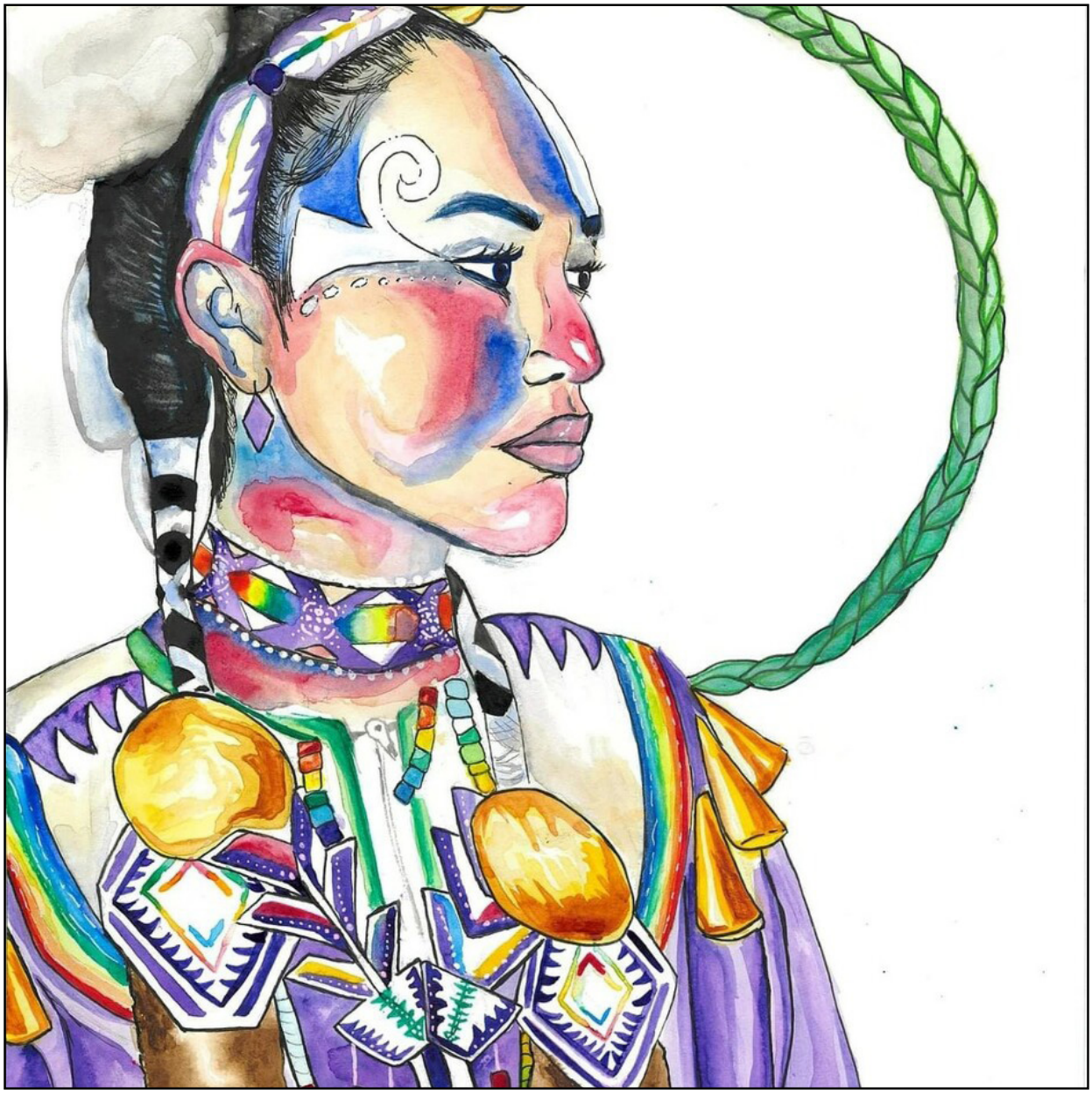
LETHBRIDGE SCHOOL DIVISION

for excellence in the preparation and issuance of its budget for the Fiscal Year 2020–2021.

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

Claire Hertz, SFO
President

David J. Lewis
Executive Director



When I Pray by Leeann Gomez, Chinook - Gr. 9

About the Art in this Report

The art in this report was produced by students of Lethbridge School Division during the 2020-2021 school year as part of the "Virtually Installed: Lethbridge Schools. Students. Art".

Thank you to our schools and teachers for making this a reality. It would not have happened without all of you! A special thank you to our student artists and their parents, for providing all the content for this year's exhibition. It's a wonderful testament to creativity, artistry and life during this challenging time.

Lethbridge
SCHOOL DIVISION

2021-2022
ADOPTED BUDGET

2021-2022 PRELIMINARY BUDGET - APPROVED MAY 25, 2021

Cheryl Gilmore, Superintendent
Christine Lee, Associate Superintendent, Business and Operations
Mark DeBoer, Director of Finance

Lethbridge School Division

21/22 Annual Budget Report

Condensed Table of Contents:

The following is a condensed table of contents for the Division's Annual Budget Report including all of the major sections and categories of the report. A detailed table of contents is also included on the cover pages of each of the major sections.

Section 1 - EXECUTIVE SUMMARY 2

Accountability Statement **4**
Our Division at a Glance **5**
Executory Summary Report **6**
Budget Infographics **36**
2021-2022 Budget Overview 36
2021-2022 Budget Posters 38
2021-2022 Budget Boards 40
2021-2022 Budget Development Process 46

Section 2 - ORGANIZATIONAL SECTION 48

Division Profile **50**
School Board Governance **58**
Board of Trustees 58
Division Administration 60
Vision, Mission Statement, & Guiding Principles **62**
Strategic Plan and Priorities **64**
Budget Development **70**
Basis of Budgeting 71
Board of Trustees Belief Statement 81
Financial Policies, Procedures and Principles 82
Budget Timeline 86
Budget Development Process 87
Budget Assumptions 90
Meeting and Completion Schedule 94
Capital Planning Process 96

Section 3 - FINANCIAL SECTION 98

Financial Overview **100**
- Revenue & Funding Sources 101
- Expenditures & Spending 106

Summary of All Funds **108**

Summary for Operating Funds **113**
- Operating Revenue Sources 116
- Operating Expenditures by Object 126
- Summary of Expenditures by Program 136
- Budget 2020/2021 - Operating Fund Summary 138
- Summary of Projected Operating Fund Balances 146

Summary for Individual Operating Funds **150**
- Breakdown of Operating Funds 150
- General Operating Funds 155
- SGF Operating Funds 162

Summary by Operating Programs and Locations **165**
- Breakdown of Operating Programs 165
- Goals, Objectives, and Performance Measures 172
- Breakdown of Operating Programs 174
- Instruction 176
- Administration 208
- Plant Operation and Maintenance 214
- Transportation 220
- Capital and Debt Services 224

Summary for Capital Funds **228**
- Summary of Capital Projects 229
- Provincially Funded Capital Funds 233
- Board Funded Capital Funds and Reserves 235

Other Financial Information **236**
- Endowment Funds 236
- Debt and Accrued Obligations 237
- Financial Health Indicators 238

Section 4 - INFORMATIONAL SECTION 246

Division Priorities and Outcomes **248**
- Priority 1: Achievement 250
- Priority 2: Inclusion 256
- Priority 3: Innovation 257

Enrolment Statistics **260**

Division Staffing Overview **265**

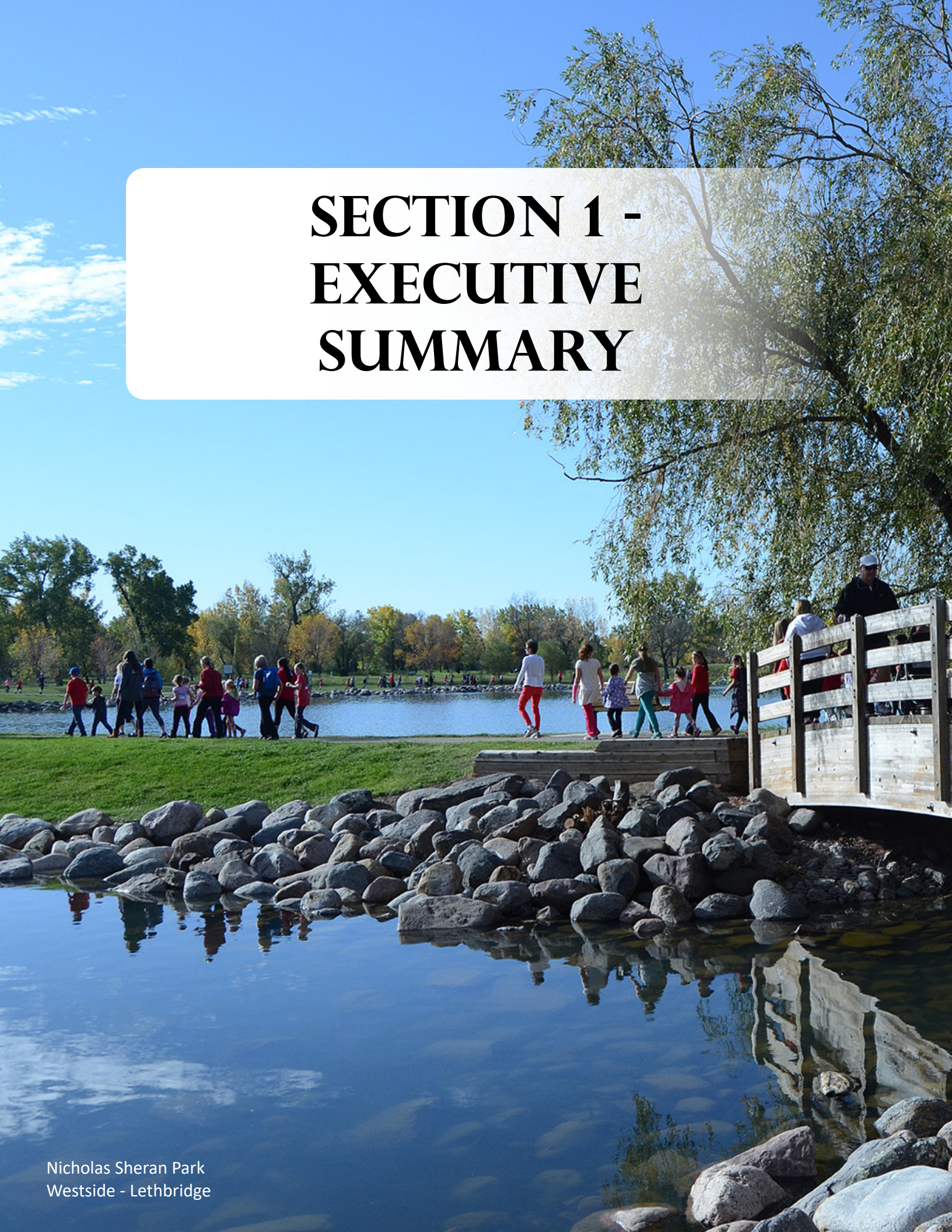
Goals, Outcomes, and Performance Measures **273**
- Combined Accountability Pillar Overview Summary 274
- Trends, Issues, and Opportunities 275
- Summary of Accomplishments 286
- 2020/2021 Division Priorities 288

Accountability Pillar Results **304**

Student Surveys (2020-2021) **318**

Glossary of Terms and Acronyms **348**

SECTION 1 - EXECUTIVE SUMMARY



Nicholas Sheran Park
Westside - Lethbridge

Section 1 - EXECUTIVE SUMMARY

Accountability Statement **4**
Our Division at a Glance **5**
Executory Summary Report **6**
- Priorities and Strategies 6
- Assurance Plan and Performance Measures 10
- Budget Process 12
- Enrolment 13
- Revenues / Funding 14
- Funding Allocations / Programs 18
- Expenditures / Spending 19
- Financial Impact on Surplus 26
- Financial Forecast 27
- Average Class Sizes 30
- Staffing / Human Resources 31
- Capital Plan 32
- Trustees and Administration 34

Budget Infographics **36**
2021-2022 Budget Overview 36
2021-2022 Budget Posters 38
2021-2022 Budget Boards 40
2021-2022 Budget Development Process 46

Back to Table of Contents

Accountability Statement

The Operating Budget for Lethbridge School Division for the school year commencing September 1, 2021, was prepared under the direction of the Board of Trustees in accordance with the responsibilities specified in the *Education Act*, the *Government Accountability Act*, the Policy on *System Budgeting,* and the provincial government's accounting policies.

Signed: _____

Ms. Christine Light
Board Chair

Signed: _____

Dr. Cheryl Gilmore
Superintendent

Signed: _____

Ms. Christine Lee
Associate Superintendent, Business and Operations

Lethbridge SCHOOL DIVISION

Our Division at a Glance

11,634
Total Students
(3.42% increase)
Partial recovery from COVID

$132.51 MILLION
Operating Budget
(2021-2022)

93%
Of revenues are Provincial Grants

New School Boundaries for 2021/22.

$11,918
Average Cost Per FTE Student
(2021-2022)

82%
Spent on Instructional Services

644
Total FTE of Teachers
(6.3 FTE increase)

$100,430
Average Teacher Cost
(2021-2022)

24
Division Schools
(K-12)

479
Total FTE of Support Staff
(8.1 FTE increase)

3rd
Largest Employer in the City
(2019)

100,442
City of Lethbridge Population
(2020)

2021-2022 DIVISION HIGHLIGHTS

Lethbridge School Division

2021-2022 Preliminary Budget

Executive Summary

Lethbridge School Division has a total operating budget of $132.51 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. Lethbridge School Division serves approximately 11,634 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-four (24) schools and four (4) institutional programs.

Division Priorities and Strategies

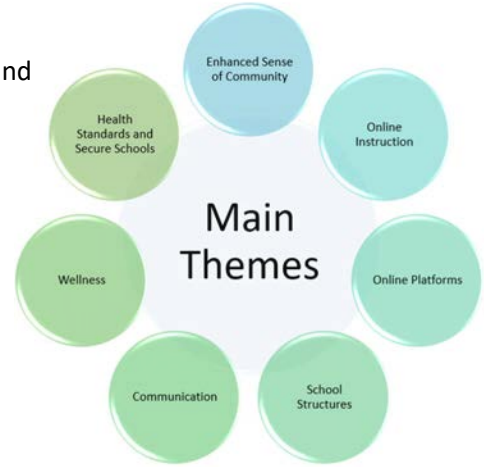
The Board of Trustees held a consultation session with the education stakeholders of the community. Although the Division typically hosts a highly successful in-person Town Hall meeting, considering the COVID19 pandemic, the Division hosted a virtual event through a Division Town Hall website and other online platforms. There were over 200 participants that joined our Virtual Town Hall. This year's consultation centered on one main question:



In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?

There were seven (7) main themes that emerged from the discussions and feedback our Division received from the Virtual Town Hall:

1. Enhanced Sense of Community
2. Online instruction
3. Online platform for communication and parent engagement
4. School structures
5. Communication
6. Wellness
7. Health standards and secure schools



The feedback assisted the Board of Trustees in establishing priorities for 2021-2022.

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 2021-2022 school year and belief statements for the development of the 2021-2022 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. Indigenous student achievement relative to provincial standards will improve.
5. School administrators are highly skilled in all areas of the provincial 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:
    a. Parents feel welcome, included and possess agency to be full partners in their child's education;
    b. Community members feel ownership as collaborative partners in the education of children and youth;
    c. 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:

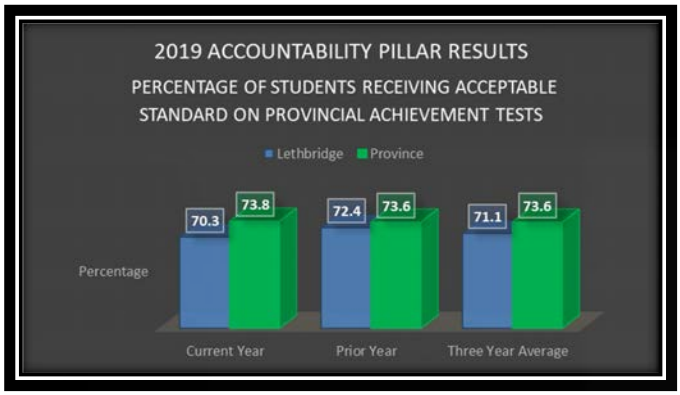
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers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

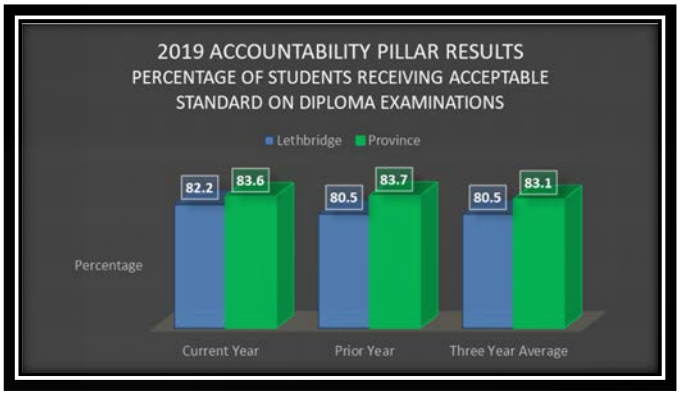
Student Achievement

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. 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 2021-2022 and this is reflected in the development of the 2021-2022 budget. Student achievement is a consideration with continued budget support for literacy, numeracy, Inclusive Learning, FNMI, curriculum implantation, technology integration and ESL support.



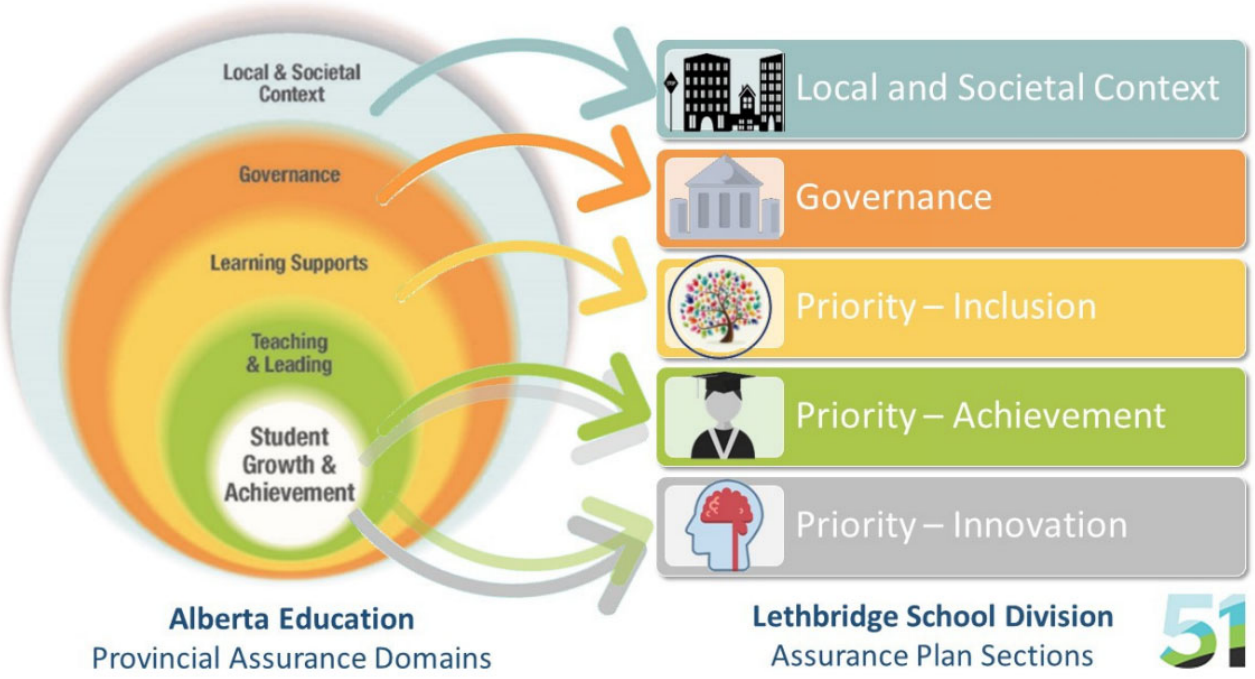


Note: 2020 Results are not yet currently available from the Province of Alberta. Due to the COVID19 pandemic, certain subject areas were not included within the 2020 Provincial Achievement Tests.

Source: Alberta Education Accountability Pillar Results, May 2020

Assurance Plan and Performance Measures

Lethbridge School Division structures its planning and reporting using the Alberta Education Assurance Framework. The Assurance Framework is a broader and more balanced approach to accountability with the goal of continual improvement and enhanced public assurance.



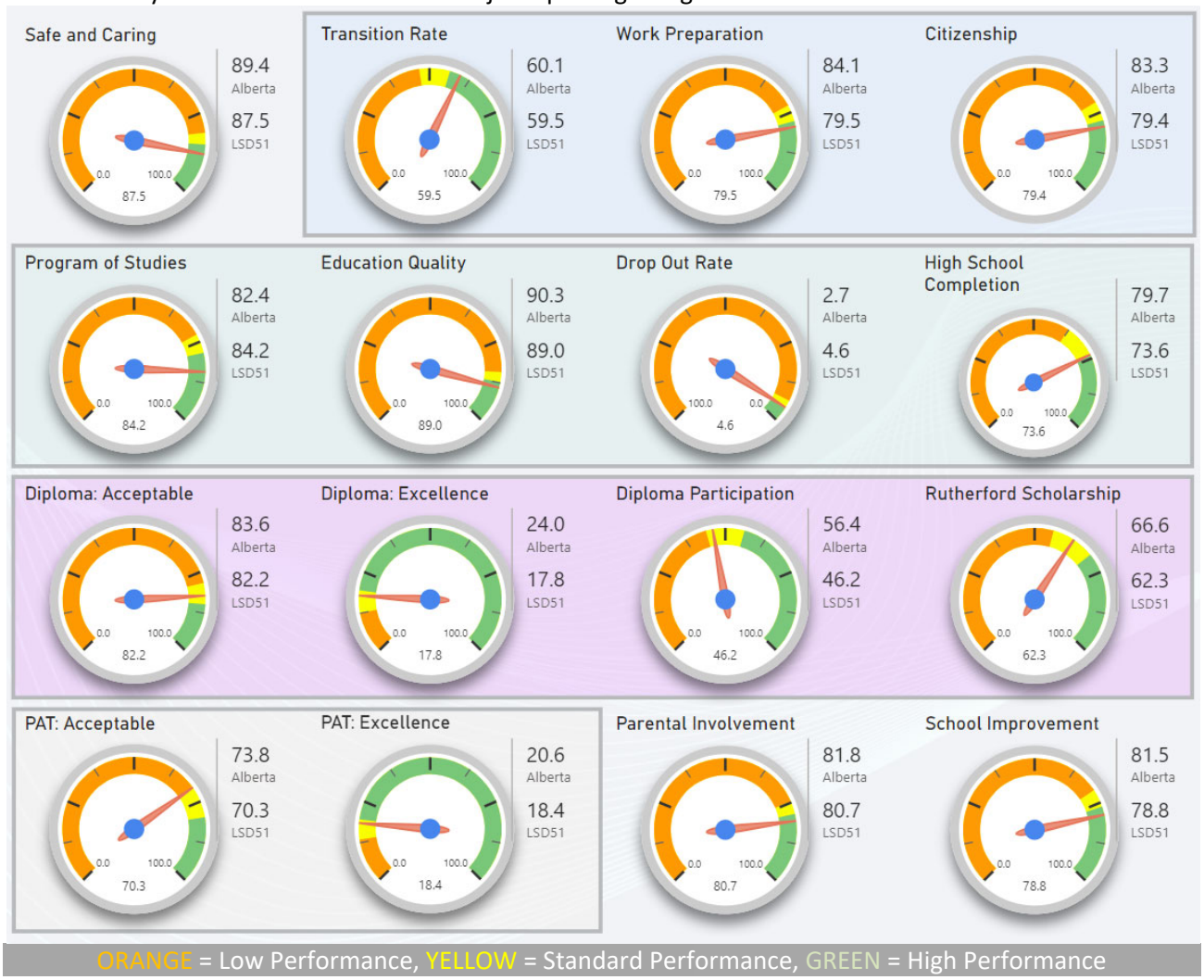
The Division's Assurance Plan is part of a cyclical process that reflects on data on an ongoing basis. Measures and the "report locations" of the measures are identified in each Domain. Some measures are reported as part of the November Results Report annually while others are updated as data is available on the Division website using a Reporting Dashboard.

These performance measures allow the Division to review trends and continually look for improvements. The Dashboards are interactive and allows an individual to click on the specific financial information within the dashboard and the report will be adjusted to focus into the selected information. This dashboard includes the following performance measures:

- **Accountability Pillar:** Performance measure on the instructional and operational activities of the Division, including student achievement, opportunities, involvement, and preparedness for their future.
- **Financial Ratios:** Performance measures on the some of the financial aspects of the Division, including Adjusted Accumulated Surplus, Liquidity ratios, and on our capital assets.
- **Student Surveys - Social-Emotional & Student Outcomes:** Performance measures on the Division's student survey measures, including specific measures on Social-Emotional Outcomes and the Drivers of Student Outcomes.
- **Student Demographics:** Performance measures on the student demographics, including the different types of funding classifications and groups.

Accountability Pillar Results:

The following Division Performance Measures are the Accountability Pillar results on the specific measures as outlined by Alberta Education for the major reporting categories:



ORANGE = Low Performance, YELLOW = Standard Performance, GREEN = High Performance

Dashboards:

- Accountability Pillar
- Financial Ratios
- Social-Emotional
- Student Outcomes
- Demographics

In addition to the above Accountability Results, the Division provides multiple other types of performance measures for the Division and the Division compares these measures to Provincial and other comparative data. These other performance measures include financial ratios, student surveys for social-emotional and student outcomes, and student demographics.

These dashboards are provided on the Division's website and are made available to the public to be as transparent to the public as possible. These performance measures allow the Division to review trends and continually look for improvements.

Click to go to the website for the Performance Measures Dashboard

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 2021-2022 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. Once the budget is approved by the Board of Trustees, the Division develops the 2021-2022 comprehensive budget report for the public and for the submission to ASBO for consideration for the Meritorious Budget Award.

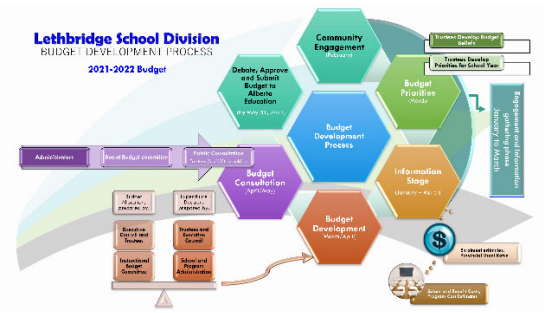
Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2021-2022 budget. A Virtual Town Hall meeting was held in February 2021 involving parents, students, staff, and the community, to explore and discuss one main question:

- In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2021 and set priorities which guided the development of the 2021-2022 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2020-2021 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 review the online presentation of the budget in May 2021 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 25th, 2021. 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.



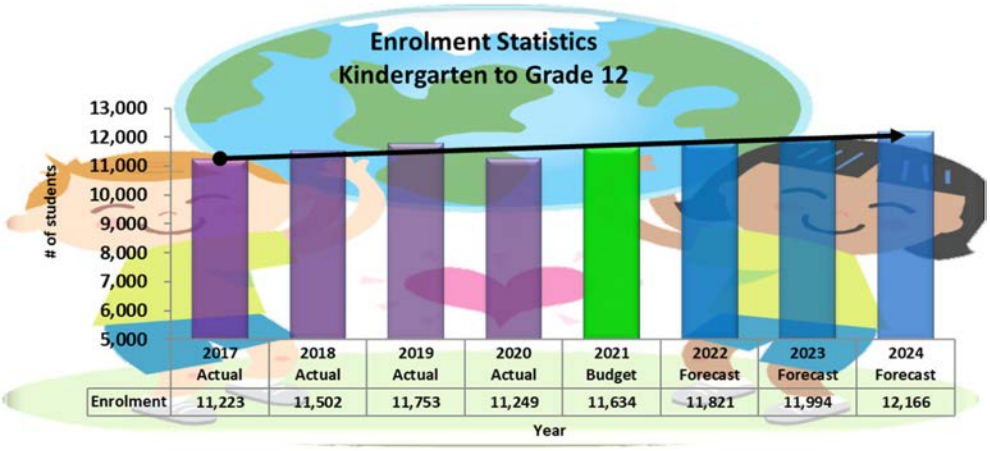
This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th 2021. This budget will become the budget under which the Division will operate for the 2021-2022 school year.

Click to view 2021-2022 Budget Development Process (page 46)

Enrolment

Lethbridge School Division has 11,634 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2021-2022 school year as compared to 11,249 in 2020-2021. This is an increase of 385 students or 3.42%. This increase is only a partial recovery on student enrolment as a result of the COVID19 pandemic; whereas, the overall projected enrolment is still less than the student enrolment that the Division had in 2019-2020 of 11,753. Initially for the 2020-2021 school year, it was projected that the Division would increase to 12,019 students as the Division typically has seen consistent growth from year-to-year; however, as a result of the COVID19 pandemic, the enrolment decreased to 11,249 students, a decrease of 504 students from the prior year (and 770 students less than budget).

Program	Actual				Projected	Change	
	September 2017	September 2018	September 2019	September 2020	September 2021		
Early Education	471	506	497	357	424	67	18.77%
Kindergarten	859	766	806	725	768	43	5.93%
Elementary (Grades 1 - 5)	4,231	4,386	4,467	4,111	4,262	151	3.68%
Middle School (Grades 6 - 8)	2,412	2,490	2,631	2,687	2,745	58	2.14%
High School (Grades 9 - 12)	3,250	3,354	3,352	3,369	3,436	67	1.99%
Total	11,223	11,502	11,753	11,249	11,634	385	3.42%
% Change		2.49%	2.18%	-4.29%	3.42%		



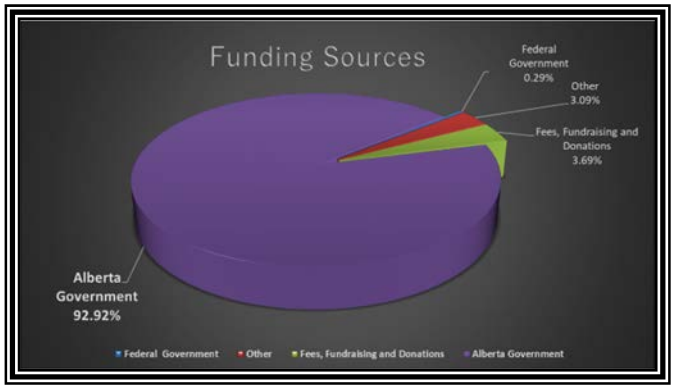
Historical enrolment data and other factors is used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2017 to September 2020 and projected enrolment over the next four years to September 2024. There has typically been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years. In the four-year period 2021 to 2024 enrolments are projected to increase by 532 students or 4.57%.

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. These fluctuations have somewhat been minimized with the new Provincial Funding Framework; whereas, the Provincial funding is now based on a Weighted Moving Average (WMA) based on the following weighting for the 2021-2022 funding:

School Year	FTE	Weighting	WMA
2019-2020 Actual FTE Enrolment	10,947	20%	2,189.3
2020-2021 Estimated FTE Enrolment	10,604	30%	3,181.1
2021-2022 Projected FTE Enrolment	10,946	50%	5,472.8
Weighted Moving Average (WMA) FTE Enrolment			**10,843.2**
Variance from 2021-2022 FTE enrolment (unfunded students)			*(102.3)*

Provincially funded Full-Time Equivalents (FTE) enrolment is factored at 0.5 FTE for Early Education and Kindergarten programs and does not include unfunded enrolment (i.e., fee paying student enrolment).

Funding Source

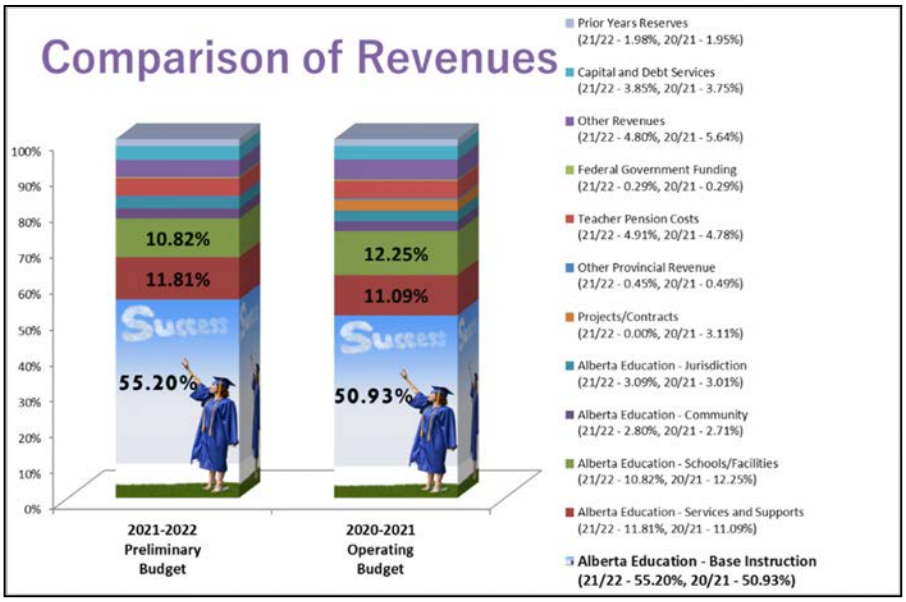


Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 93% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment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

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

Total budgeted revenues and allocations for 2021-2022 are $132.51 million. Included in these revenues is approximately $2.6 million of prior year's reserves. Total revenues and allocations for the Division decreased by 2.48% over 2020-2021 with the removal of the one-time Safe Return to Class grant, the removal of the capital portion of the Infrastructure Maintenance and Renewal (IMR) grant, the reduction in the projected fee revenues from school generated funds (SGF), and the other changes to the Provincial Funding Framework.

Revenues and Allocations	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %	2020-2021 Preliminary Budget	Variance from 21-22 Prelim Budget	Change %
Alberta Education - Base Instruction	$73,144,391	$69,200,752	$3,943,639	5.70%	$71,200,508	$1,943,883	2.73%
Alberta Education - Services and Supports	$15,648,431	$15,071,270	$577,161	3.83%	$15,740,533	($92,102)	-0.59%
Alberta Education - Schools/Facilities	$14,340,654	$16,645,620	($2,304,966)	-13.85%	$16,741,922	($2,401,268)	-14.34%
Alberta Education - Community	$3,708,748	$3,687,410	$21,338	0.58%	$3,687,410	$21,338	0.58%
Alberta Education - Jurisdiction	$4,092,198	$4,092,507	($309)	-0.01%	$4,092,507	($309)	-0.01%
Projects/Contracts	$0	$4,228,129	($4,228,129)	-100.00%	$62,500	($62,500)	-100.00%
Other Provincial Revenue	$596,611	$659,611	($63,000)	-9.55%	$470,711	$125,900	26.75%
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	6,358,052	$7,658,297	($1,300,245)	-16.98%	$7,751,476	($1,393,424)	-17.98%
Capital and Debt Services	$5,097,276	$5,097,276	$0	0.00%	$5,097,276	$0	0.00%
Total Operating Revenue	$129,875,305	$133,229,816	($3,354,511)	-2.52%	$131,733,787	($1,858,482)	-1.41%
Prior Years Reserves (one-time funds)	$2,636,431	$2,647,749	($11,318)	-0.43%	$2,717,468	($81,037)	-2.98%
Total Revenue and Allocations	$132,511,736	$135,877,565	($3,365,829)	-2.48%	$134,451,255	($1,939,519)	-1.44%



Alberta Education - Base Instruction – 55.20% of Division Revenues

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The 2021-2022 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2019-2020,
- 30% of the estimated final FTE enrolments of 2020-2021, and
- 50% of the projected funded FTE student enrolments for 2021-2022

The WMA is set by Alberta Education for the 2021/2022 school year during the Preliminary Budget based on initial student enrolment projections; 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 COVID19 pandemic has negatively impacted student enrolment and has created additional uncertainty in estimating student enrolment. The initial student enrolment projections were estimated at recovering to the 12,019 student enrolment level; however, through obtaining additional information on enrolment and current levels of student registrations, the Division is now projecting student enrolment of 11,634 for 2021-2022. To effectively plan based on the updated enrolment, the Division has estimated a WMA adjustment relating to 2021-2022 at a total reduction of $1.81 million, including $927,000 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 defers 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 2022-2023 and having to payback the WMA adjustment relating to 2021-2022.

Budget 2021-2022 also includes one-time transitional grants of $2.8 million in Bridge Funding and $3.1 million in COVID Mitigation funding in the budget year; whereas, these transitional grants are likely to be significantly reduced or eliminated in the next budget year (Bridge Funding projected to be cut in half for 2022-2023 school year and the COVID Mitigation funding is projected to be eliminated).

Alberta Education – Services and Supports – 11.81% of Division Revenues

As part of the 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 Provincial Funding Framework was updated in 2021-2022; whereas, there were two additional grants that were identified and separated from the Specialized Learning Supports, including a grant for Specialized Learning Supports specifically for kindergarten students with severe needs and a grant for early education/kindergarten students with a moderate language delay. These two additional grants were funded by a reallocation from the general Specialized Learning Supports grant and some additional funding was provided by the Province in this area (reallocated from other sources).

Alberta Education – Schools/Facilities – 10.82% of Division Revenues

As part of the 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. The capital portion of the Infrastructure Maintenance and Renewal (IMR) grant was removed from the funding framework (moved to the capital fund) and there were reductions to the Operations and Maintenance grant rates (2.3% reduction in per student rates).

Alberta Education – Community – 2.80% of Division Revenues

As part of the 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 – 3.09% of Division Revenues

As part of the Provincial Funding Framework, the Jurisdiction funding is specifically separated to identify 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 2021-2022 Budget included the 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.

This new Provincial Funding Framework was initially implemented in 2020-2021 and our Division is now in the 2nd year of operating within this new framework which utilizes a Weighted Moving Average (WMA) for funding enrolment and multiple other factors that impact our Division's funding.

The prior funding framework grants (36 grants) has now been modified to the new framework (now 17 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework.



Projects/Contracts – 0.00% of Division Revenues

Project/Contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. There are currently no one-time targeted grants that have been identified or provided for the 2021-2022 school year. The 2020-2021 Operating Budget 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. There was also a two-year project grant relating to First Nations Metis and Inuit (FNMI) instruction that is being completed in 2020-2021.

Other Provincial Revenues – 0.45% of Division Revenues

Other Provincial Revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network.

Teacher Pension Costs – 4.91% 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 – 4.80% 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 the reduction in the projected fee revenues from school generated funds (SGF) as there are likely less SGF activities that can be completed during the year as a result of the COVID19 pandemic.

Capital Block – 3.85% 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 – 1.98% 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 funding framework, support with an E-Learning platform, and planned utilization of carry-forward reserves from school/department.

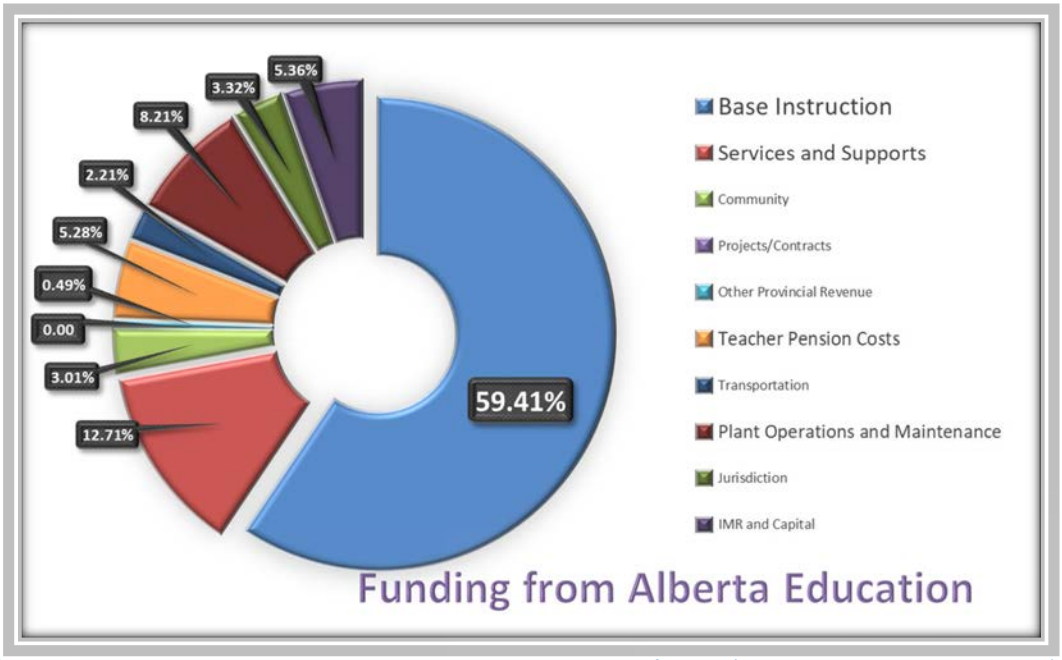


**Chart and percentages above are based on total Alberta Education funding (excludes other Division revenues)*

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Projected 2021-2022	September 2020-2021	Total Change	% Change
Alberta Education Operating Grants	99,598,181	99,347,172	$251,009	0.25%
Operations and Maintenance	10,109,005	10,557,970	($448,965)	-4.25%
Transportation	2,723,518	2,723,518	$0	0.00%
Capital and Debt Servicing	5,097,276	5,097,276	$0	0.00%
Infrastructure Maintenance Renewal (IMR)	1,508,131	3,364,132	($1,856,001)	-55.17%
Jurisdiction	4,092,198	4,092,507	($309)	-0.01%
	123,128,309	125,182,575	($2,054,266)	-1.64%

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:

	2021-2022 Preliminary Budget			2020-2021 Operating Budget			Variance from 21-22 Prelim Budget			
Revenues Sources	Operating Revenues	One-time Reserves	2021-2022 Preliminary Budget	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Prelim Budget	Change %
Alberta Government	$123,128,309	$0	$123,128,309	$125,182,575	$0	$125,182,575	($2,054,266)	$0	($2,054,266)	-1.64%
Fees, Fundraising and Donations	$4,894,203	$0	$4,894,203	$6,312,715	$0	$6,312,715	($1,418,512)	$0	($1,418,512)	-22.47%
Other Revenues	$1,463,849	$0	$1,463,849	$1,345,582	$0	$1,345,582	$118,267	$0	$118,267	8.79%
Federal Government	$388,944	$0	$388,944	$388,944	$0	$388,944	$0	$0	$0	0.00%
One-time Reserves	$0	$2,636,431	$2,636,431	$0	$2,647,749	$2,647,749	$0	($11,318)	($11,318)	-0.43%
Total Allocations	$129,875,305	$2,636,431	$132,511,736	$133,229,816	$2,647,749	$135,877,565	($3,354,511)	($11,318)	($3,365,829)	-2.48%

As shown above, there is a $3.35 million net decrease in operating revenues, including $1.86 million decrease with the removal of the capital portion of the Infrastructure Maintenance and Renewal (IMR) grant, a $449,000 decrease to Plant Operation and Maintenance (from grant rate reductions), and the reduction in the projected fee revenues from school generated funds (SGF). The overall net effect was a decrease of $3.37 million in funding available for allocations.

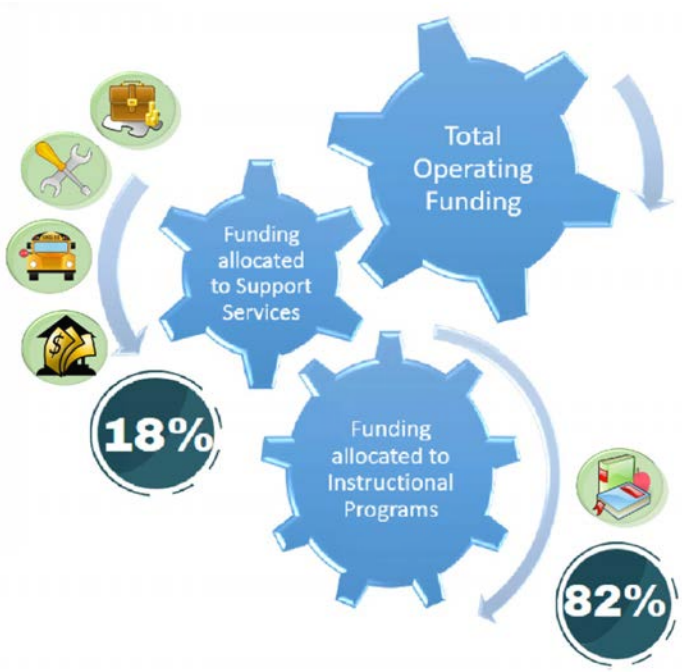
	2021-2022 Preliminary Budget			2020-2021 Operating Budget			Variance from 21-22 Prelim Budget			
Funding Allocations	Operating Revenues	One-time Reserves	2021-2022 Preliminary Budget	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Prelim Budget	Change %
Instruction	$105,877,787	$2,416,431	$108,294,218	$107,134,815	$2,647,749	$109,782,564	($1,257,028)	($231,318)	($1,488,346)	-1.36%
Administration	$4,092,216	$0	$4,092,216	$4,092,216	$0	$4,092,216	$0	$0	$0	0.00%
Plant Operations and Maintenance	$9,987,849	$220,000	$10,207,849	$10,269,331	$0	$10,269,331	($281,482)	$220,000	($61,482)	0.60%
Transportation	$2,750,797	$0	$2,750,797	$2,710,797	$0	$2,710,797	$40,000	$0	$40,000	1.48%
Capital and Debt Services	$7,166,656	$0	$7,166,656	$9,022,657	$0	$9,022,657	($1,856,001)	$0	($1,856,001)	-20.57%
Total Allocations	$129,875,305	$2,636,431	$132,511,736	$133,229,816	$2,647,749	$135,877,565	($3,354,511)	($11,318)	($3,365,829)	-2.48%

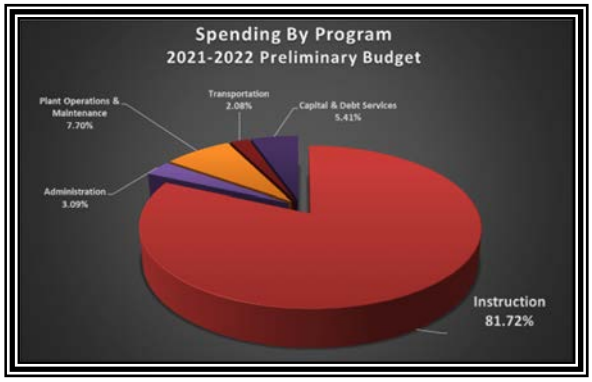
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions 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 **18% of the total operating budget.**

The **Instructional Programs** represents approximately **82% 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.





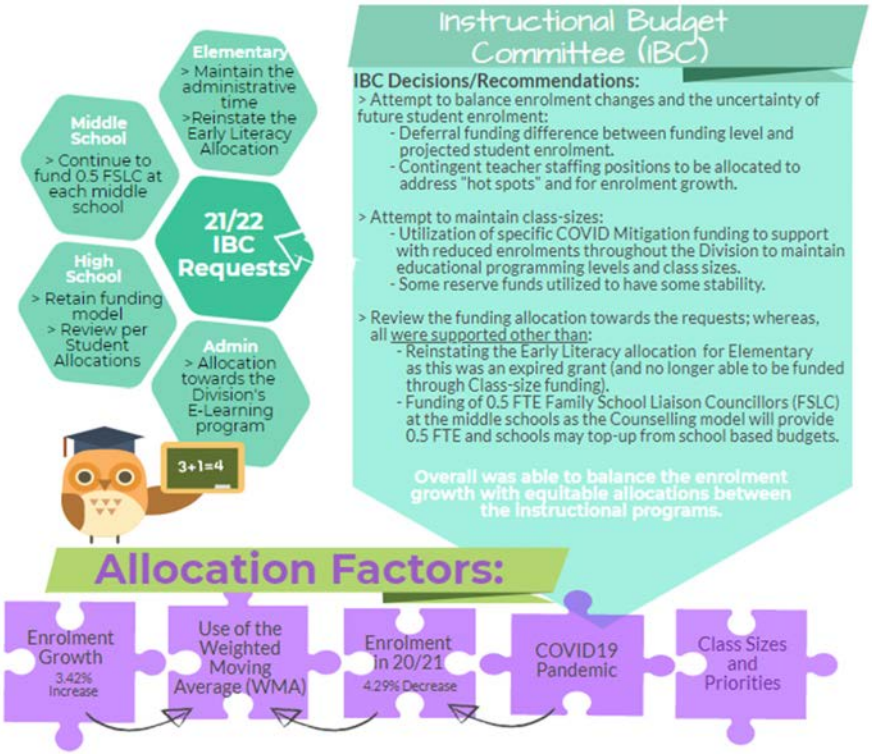
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The $132.51 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2021-2022 Preliminary Budget, the 2020-2021 Operating Budget, and with the 2020-2021 Preliminary Budget:

Spending by Program	2021-2022 Preliminary Budget	2020-2021 Operating Budget	*Variance from 21-22 Prelim Budget*	*Change %*	2020-2021 Preliminary Budget	*Variance from 21-22 Prelim Budget*	*Change %*
Instruction	$108,294,218	$109,782,564	($1,488,346)	*-1.36%*	$108,356,254	($62,036)	*-0.06%*
Administration	$4,092,216	$4,092,216	$0	*0.00%*	$4,092,216	$0	*0.00%*
Plant Operations and Maintenance	$10,207,849	$10,269,331	($61,482)	*-0.60%*	$10,269,331	($61,482)	*-0.60%*
Transportation	$2,750,797	$2,710,797	$40,000	*1.48%*	$2,710,797	$40,000	*1.48%*
Capital and Debt Services	$7,166,656	$9,022,657	($1,856,001)	*-20.57%*	$9,022,657	($1,856,001)	*-20.57%*
Total Expenditures and Transfers	**$132,511,736**	**$135,877,565**	($3,365,829)	-2.48%	**$134,451,255**	($1,939,519)	-1.44%

Instruction Allocations – 81.72% 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 challenges this year with the allocation of the instructional funding as there was additional uncertainty on student enrolment which is a large factor in funding allocations.

The COVID19 pandemic and the fact that the Division had recently completed a significant school boundary change (effective for the 2021-2022 school year) adds uncertainty on student enrolment both at the Division and the school/ department level allocations.

The IBC Committee was able to effectively mitigate the uncertainty of student enrolment by ensuring that the Division plans in advance for the projected student enrolment (deferring the student funding exceeding projections) while also ensuring that the Division is staffed appropriately including the allocation of contingent staffing to address "hot spots" and to support schools that have additional student enrolment growth.

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

The reduction in instructional expenses of 1.36% mostly relates to the reduction in the projected fee revenues of $1.42 million from school generated funds (SGF) as there are likely less SGF activities that can be completed during the year as a result of the COVID19 pandemic. Overall, the Alberta Education Operating Grants (for instructional programs) had a $251,000 increase (or 0.25%) from the prior year. Although there was the $4.14 million decrease from the removal of the one-time Safe Return to Class grant; this reduction was more than offset by the additional $3.14 million in COVID Mitigation one-time funding and other increases in the Services and Support grants.

Overall, the Instructional Program resulted in the following changes:

- An increase of 6.3 FTE in teaching staff (certificated staff) including 2.0 FTE additional principal/vice-principal for the new school. This includes a total of 25.6 FTE of contingent staffing to support with addressing potential "hot spots" and to support schools that have additional student enrolment growth; in which, these positions may be allocated once more information is finalized relating to student enrolment levels. There was a slight reduction in the average teacher costs.
- A net increase of 6.2 FTE in actual support staffing (uncertificated staff) including 5.4 FTE increase in actual educational assistants / advanced educational supports. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs. The average costs of educational assistants had also increased from the prior year with grid movement and higher benefit costs.
- Contracted and General services had reductions in consulting costs for Occupational Therapists as part of this was reallocated to a staffing position and part was reduced as Alberta Health Services is covering some of the complex services that were previously provided by the Regional Collaborative Service Delivery (RCSD) program.
- Supplies costs decreased with the reduction in the School Generated Funds (SGF) activity costs which correlates directly with the reduced SGF fee revenues.
- Commitments decreased as the prior year included the outstanding commitments for each school; whereas, this is updated in the fall budget update.
- There was an increase in the reserve allocations of $300,000 for the technology evergreening program; whereas, during 2020-2021 the Division enhanced this program to also include a Portable Devices phase for base levels of laptops and iPads throughout the schools.

Administration Allocations – 3.09% of Division Spending

The allocation to Administration directly correlates to the specific Provincial funding the jurisdiction (covering Board and System Administration). There were no changes from the 2020-2021 grant funding.

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. With the Provincial Funding Framework, the Province allocated a specific grant to cover the costs relating to the Board and System Administration (other than related amortization). Historically, administration may utilize up to 3.6% of the budget; whereas, in 2021-2022 administration only accounted for 3.09%.

Overall, there was a budgeted increase in the administrative insurance costs with increased insurance premium rates; however, these increases were able to be offset by savings in supplies and utility costs.



Untitled by Kayla Trechka, Victoria Park - Gr. 10

Plant Operation and Maintenance (POM) – 7.70% 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 2021-2022 grant funding, the POM allocation resulted in a $281,500 decrease as the POM grant rates were reduced from the prior year (and some decrease facility utilization). The Division is planning on utilizing $220,000 of one-time reserves to support with these rate reductions as many of the POM costs are increasing from prior years (i.e., insurance), additional supports for COVID19 protocols will be maintained, and the Division has a new school being added in 2021-2022.

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 1.0 FTE to facilitate the new school. There was an estimated $110,500 increase in the cost of insurance on schools/facilities; whereas, the Division reduced the budget for building maintenance, utilities, and other services to cover these additional costs.

Transportation – 2.08% of Division Spending

The allocation to the Transportation program directly correlates to the specific Provincial funding within the schools/facilities (for transportation). There were no changes from the 2020-2021 grant funding; however, the Division has started providing the coordination of transportation services for another school division so that both divisions can maximize the combined services (fee revenues for 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 – 5.41% 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. There was a $1.86 million reduction from the removal of the capital portion of the Infrastructure Maintenance and Renewal (IMR) grant. The Division currently does not have any long-term or debenture debt as all debentures were repaid in the 2017-2018 school year. There are no plans to incur additional debt.

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

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	$74,087,140	$723,564	$0	$0	$0	$74,810,704
Uncertificated Staffing	$20,628,035	$2,211,721	$5,149,069	$121,886	$0	$28,110,711
Contracted and General Services	$3,769,009	$986,028	$2,390,003	$2,566,311	$0	$9,711,351
Supplies	$8,840,477	$99,503	$413,777	$10,000	$0	$9,363,757
Utilities	$0	$40,100	$2,255,000	$0	$0	$2,295,100
Capital and Debt Services	$0	$0	$0	$0	$7,166,656	$7,166,656
Transfers - Contingency/Other	$6,116	$31,300	$0	$52,600	$0	$90,016
Total Operating Expenditures	$107,330,777	$4,092,216	$10,207,849	$2,750,797	$7,166,656	$131,548,295
Transfers - Reserve Allocations	$900,000	$0	$0	$0	$0	$900,000
Transfers - Board Funded Capital	$63,441	$0	$0	$0	$0	$63,441
Total Expenditures and Transfers	$108,294,218	$4,092,216	$10,207,849	$2,750,797	$7,166,656	$132,511,736

Expenditures by Object

Lethbridge School Division will spend approximately $102.92 million on staffing, which is about 77% of the Division's $132.51 million budget.

Wage increases in the budget will be 0% for 2021-2022. 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 increase from the prior year as the premium rates have increase.

The chart below compares the expenditures of the 2021-2022 Preliminary Budget, the 2020-2021 Operating Budget, and with the 2020-2021 Preliminary Budget:

Expenditures by Object	2021-2022 Preliminary Budget	2020-2021 Operating Budget	*Variance from 21-22 Prelim Budget*	*Change %*	2020-2021 Preliminary Budget	*Variance from 21-22 Prelim Budget*	*Change %*
Certificated Staffing	$74,810,704	$74,269,968	$540,736	*0.73%*	$73,149,763	$1,660,941	*2.27%*
Uncertificated Staffing	$28,110,711	$27,771,842	$338,869	*1.22%*	$27,656,990	$453,721	*1.64%*
Contracted and General Services	$9,711,351	$9,917,566	($206,215)	*-2.08%*	$10,051,133	($339,782)	*-3.38%*
Supplies	$9,363,757	$11,276,376	($1,912,619)	*-16.96%*	$11,218,091	($1,854,334)	*-16.53%*
Utilities	$2,295,100	$2,329,600	($34,500)	*-1.48%*	$2,329,600	($34,500)	*-1.48%*
Capital and Debt Services	$7,166,656	$9,022,657	($1,856,001)	*-20.57%*	$9,022,657	($1,856,001)	*-20.57%*
Transfers - Contingency/Other	$90,016	$575,669	($485,653)	*-84.36%*	$265,718	($175,702)	*-66.12%*
Total Operating Expenditures	$131,548,295	$135,163,678	($3,615,383)	-2.67%	$133,693,952	($2,145,657)	-1.60%
Transfers - Reserve Allocations	$900,000	$610,408	$289,592	*47.44%*	$611,908	$288,092	*47.08%*
Transfers - Board Funded Capital	$63,441	$103,479	($40,038)	*-38.69%*	$145,395	($81,954)	*-56.37%*
Total Expenditures and Transfers	$132,511,736	$135,877,565	($3,365,829)	-2.48%	$134,451,255	($1,939,519)	-1.44%

Certificated Staffing – 56.46% of Division Spending

Approximately $74.8 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 slightly decrease from 2020-2021 Operating Budget.

Overall, there is a budgeted increase of 6.30 FTE (or 0.99%) in teachers than in 2020-2021. Although the Division had a reduction in student enrolment in 2020-2021, the Division was able to utilize the Safe Return to Class grant (and other cost savings) to hold the schools "harmless" in 2020-2021 so that teaching staffing could be maintained. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth); whereas, within the total 643.8 FTE of certificated staffing, there is 25.6 FTE of contingent staffing to support with addressing potential "hot spots" and to support schools that have additional student enrolment growth; in which, these positions may be allocated once more information is finalized relating to student enrolment levels.

Uncertificated Staffing – 21.21% of Division Spending

Approximately $28.1 million is spent on support staff (uncertificated staffing), which includes all other support staffing (i.e. educational assistants, administrative support/assistants, caretaking, maintenance, and other support staffing). The Division expects an increase in average support staff costs in 2021-2022, the majority is of the increase relates to the increased benefit costs for staffing with increase premium costs.

Overall, there is a budgeted increase of 8.07 FTE (or 1.71%) in support staff than in 2020-2021, including 5.3 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs.

Contracted and General Services – 7.33% of Division Spending

Contracted and General Services are expected to decrease from 2020-2021 by $206,200 (or 2.1%). The majority of this decrease relate to decreases in building maintenance and consulting costs for Occupational Therapists (partial moved to staffing position and partial reduction); whereas, these decreases were partially offset by increases to insurance costs and the costs of transportation/bussing.

Supplies – 7.07% of Division Spending

Supplies have decreased by $1.9 million (or 17.0%). The majority of the decrease related in the reduction in the School Generated Funds (SGF) activity costs (which correlates directly with the reduced SGF fee revenues). These was also decreases within the budgeted general supplies and computer purchases.

Utilities – 1.73% of Division Spending

The Division has been able to generate some saving in utility costs over the past couple years as a result of replacing and upgrading of related infrastructure as part of the Infrastructure Maintenance and Renewal (IMR) and Capital Maintenance & Renewal (CMR) programs.

Capital and Debt Services – 5.41% of Division Spending

Capital and Debt Services are decreased from the removal of the capital portion of the Infrastructure Maintenance and Renewal (IMR) grant (reallocated to the capital fund).

Transfers – Contingency/Other – 0.06% of Division Spending

Contingencies and Commitments are projected to be reduced as the prior year included the outstanding commitments for each school. The 2020-2021 commitments were significantly higher than prior years as there were delays in receiving resources and equipment due to the COVID19 pandemic (to be updated in the fall Operating Budget).

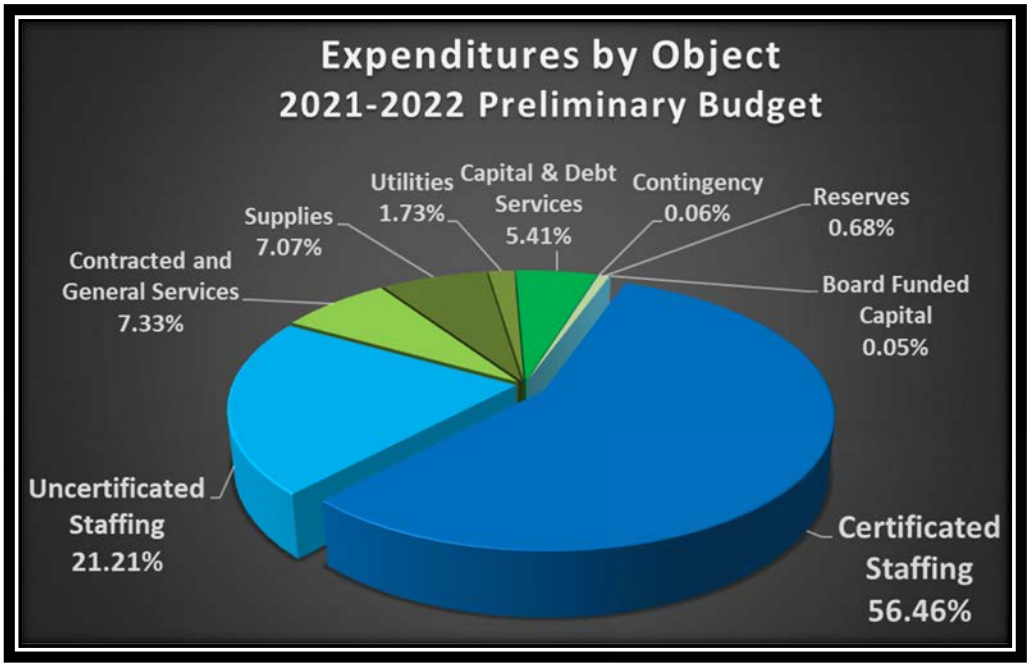
Transfers – Reserve Allocations – 0.68% of Division Spending

Reserve Allocations includes the operating funding to be set aside for future use, including the $900,000 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; whereas, during 2020-2021 the Division enhanced this program to also include a Portable Devices phase for base levels of laptops and iPads throughout the schools.

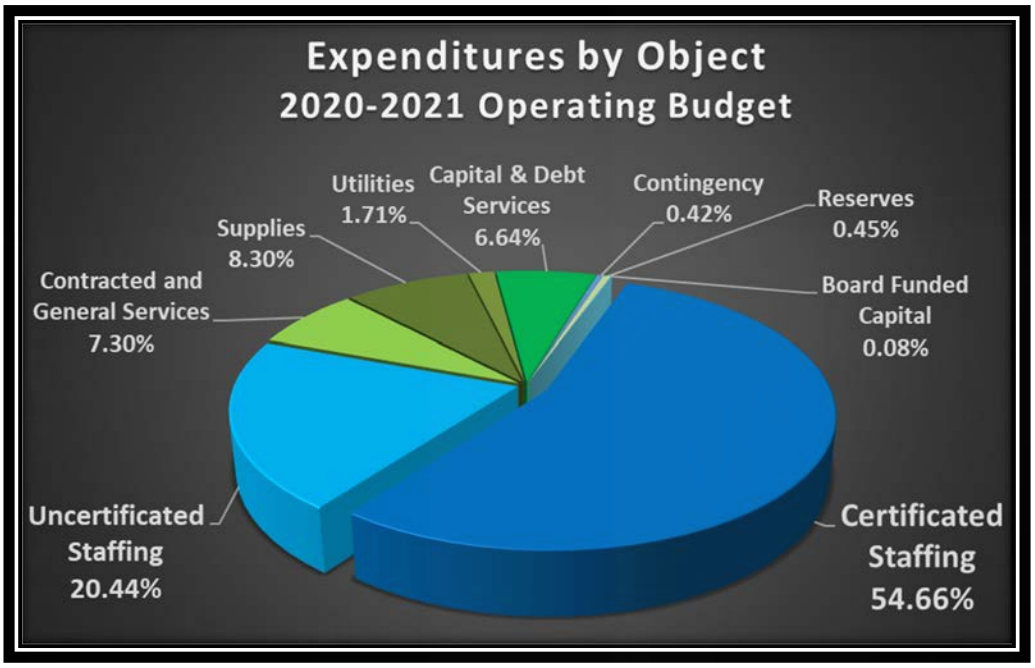
Transfers – Board Funded Capital – 0.05% of Division Spending

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

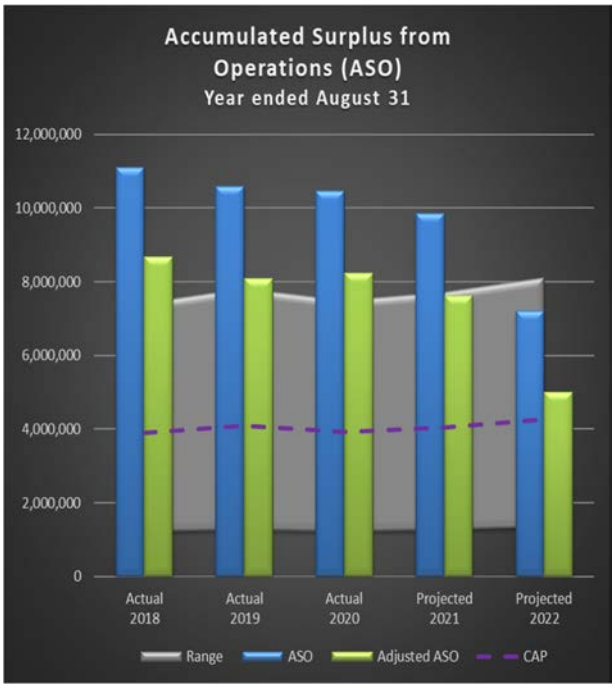
In 2018-2019, the cost was approximately $11,932 to educate a full time equivalent (FTE) student in Lethbridge School Division as compared to the provincial average of all public school authorities of $11,667 per student (most recent info available). In 2019-2020 the cost is projected at $11,999 per FTE student, in 2020-2021 budget the cost is projected to be $12,623 per FTE student, and in 2021-2022 budget the cost is projected to decreased to $11,918 per FTE student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for Lethbridge School Division students.



Expenditures for the 2021-2022 budget are compared with budgeted expenditures from 2020-2021 to illustrate the similarity between the two years.



Financial Impact



The Division has been able to build the Accumulated Surplus from Operations (ASO) as the Division has been fiscally responsible and set funds aside for long-term planning and future projects.

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%).

The Province currently is looking to put a limit/cap on reserves with a maximum Adjusted ASO of 3.15% by the end of 2022-2023. This actual limit is still to be finalized by the Province; however, the Division is planning on the establishment of these limits.

School Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Adjusted ASO ratio	7.01%	6.23%	6.61%	5.92%	3.79%

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. Overall, the Division was retained some staff savings, unused school contingency, and carryforward of specific project costs; therefore, the Division only was required to utilize approximately $609,700 of these reserves. As a result, August 31, 2021 has a total projected ASO of $9.8 million or 7.65% of planned expenditures and a projected Adjusted ASO of $7.6 million or 5.92% of planned expenditures.

In budget 2021-2022, there was a total of $2.64 million in reserve funds planned to be utilized to balance expenditures. The Division planned $467,100 to assist with the Funding Framework changes to minimize the effects on the classroom, $140,600 to support with enhanced E-Learning programming, $220,000 to support Operations and Maintenance with funding reductions, and operating reserves were also used to address priority areas and other carry-forward funding for specific projects. There is a projected $1.8 million of carry-forward funding from 2020-2021 that may be used in the 2021-2022 budget. The use of one-time reserves will reduce the Adjusted Accumulated Surplus from Operations (ASO) of the Division to approximately $5.0 million or 3.79% of operating expenditures.

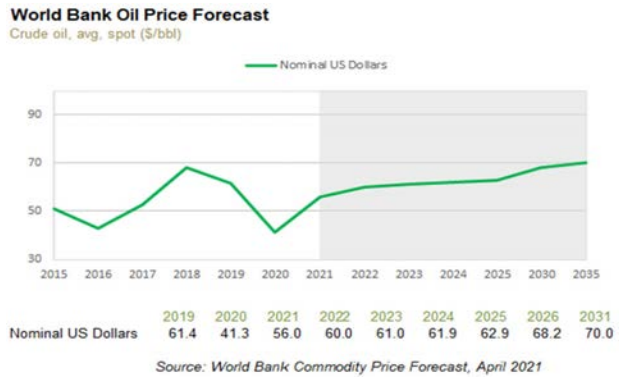
The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure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

Financial Forecast

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

In June 2021, the average price of WTI was $67 US per barrel. As shown on the chart to the right, the oil prices have decreased significantly from 2014 prices and recently had another significant reduction in 2020; whereas, these prices are substantially lower than in prior years.



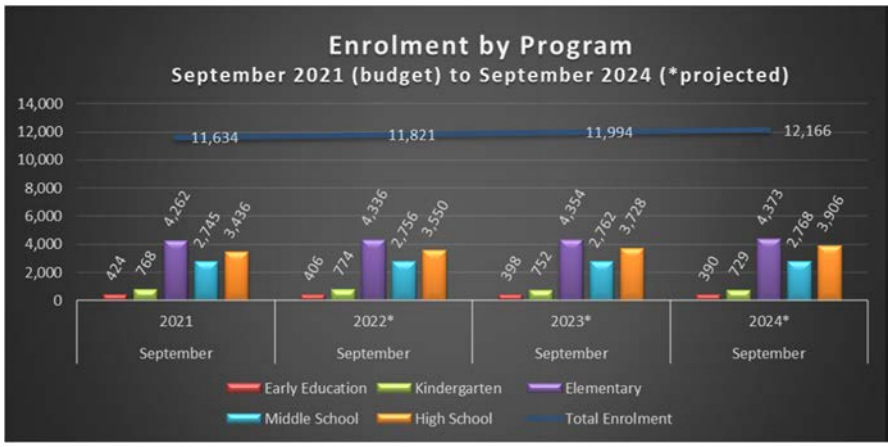


Source: World Bank Commodity Price Forecast, April 2021

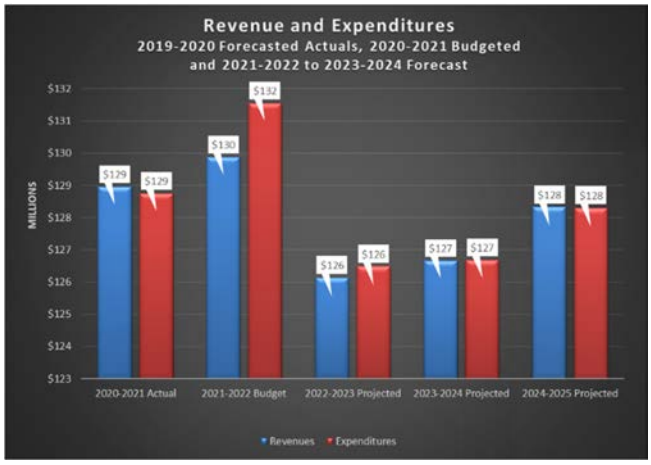
As projected by the World Bank in April 2021, oil prices will not regain the +$100 US per barrel price, but are expected to reach around $70 by 2035. The current government is continually looking at diversify revenues to lessen the impact of oil prices on provincial finances.

With the new funding framework, the Province has committed to funding school boards for student growth based on this new framework (provided a three-year commitment), so unless there is a significant turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2023 to 2025 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approx. 60% of total revenues while other grants from the Province are approximately 30% of total revenues.

Student enrolment is expected to increase by 532 students (or 4.6%) over the next four years to September 2024. Enrolment impacts future grant revenues as well as programming and staffing decisions. The projected 2021-2022 student enrolment of 11,634 is still only a partial recovery on student enrolment from pre-COVID levels; whereas, there were 11,753 students in 2019-2020 and it was initially projected to reach 12,019 students in 2020-2021 (only able to realize 11,249 in 2020-2021 due to COVID19).



	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
REVENUES					
Government of Alberta	$126,036,989	$123,128,309	$119,492,113	$119,951,926	$121,549,779
Federal Government and Other Government	$492,428	$388,944	$392,833	$396,761	$400,729
Fees	$691,553	$2,499,931	$2,524,041	$2,548,383	$2,572,960
Other sales and services	$773,950	$1,062,417	$900,000	$900,000	$900,000
Investment income	$180,759	$193,000	$194,930	$196,879	$198,848
Gifts and Donations	$271,844	$408,000	$408,000	$408,000	$408,000
Rentals of facilities	$34,704	$34,704	$34,704	$34,704	$34,704
Fundraising	$470,358	$2,160,000	$2,194,719	$2,226,746	$2,258,773
Total Revenues	$128,952,585	$129,875,305	$126,141,340	$126,663,399	$128,323,793
EXPENSES					
Certificated salaries and benefits	$73,117,066	$74,810,704	$72,392,570	$73,017,803	$74,064,808
Uncertificated salaries and benefits	$27,748,827	$28,110,711	$26,707,040	$26,303,742	$26,648,560
Contracted and general services	$10,327,707	$9,711,351	$9,172,572	$9,029,407	$9,134,245
Supplies	$4,903,661	$4,469,554	$3,671,450	$3,705,601	$3,740,450
Utilities	$2,329,600	$2,295,100	$2,331,346	$2,364,781	$2,398,217
Contingency, commitments and transfers	$141,901	$90,016	$90,016	$90,016	$90,016
School Generated Activities	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Capital and debt services	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Total Expenses	$128,742,823	$131,548,295	$126,482,177	$126,682,373	$128,301,370
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
Accumulated Surplus from Operations (Deficit) beginning of Period	$10,452,398	$9,842,673	$7,206,242	$6,196,030	$5,557,681
Surplus (Deficit) of Revenues over Expenses	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
Net Transfer to Capital and Capital Reserves	($819,487)	($963,441)	($669,375)	($619,375)	($619,375)
Accumulated Surplus from Operations (ASO) - End of Period	$9,842,673	$7,206,242	$6,196,030	$5,557,681	$4,960,729
Less: School Generated funds in Reserves	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)
Adjusted ASO - End of Period	$7,626,767	$4,990,336	$3,980,124	$3,341,775	$2,744,823
	5.92%	3.79%	3.15%	2.64%	2.14%



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

- 21/22 - $129.9 million (0.72% increase)
- 22/23 - $126.1 million (2.88% decrease)
- 23/24 - $126.7 million (0.41% increase)
- 23/24 - $128.3 million (1.31% increase)

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

Budget 2021-2020 includes approximately $2.82 million of one-time bridge/transitional funding for the new funding framework and $3.14 million of one-time COVID Mitigation funding; therefore, it is projected that the bridge/transitional funding will be phased out over the next year (50% in 2022-2023 and eliminated in 2023-2024) and that there will likely be no COVID Mitigation funding available in future years.

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

The projected increase in staffing costs mostly relates to the additional one-time COVID Mitigation funding that the Division has received in 2021-2022 which has supported in maintaining the teachers and support staffing even with the reduced overall student enrolment (as there has only been a partial recovery on student enrolment from pre-COVID levels). Overall, the Division had an increase of 6.3 full-time equivalent (FTE) of teaching staff and 8.1 FTE in support staff. The budgeted cost of benefits have also increased in 2021-2022 with increases in benefit premium costs. Although student enrolment is still projected to increase in future years, these increases will only partially mitigate the potential effects from funding reductions with the removal of the applicable one-time funding.

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

- Budget 2021/22 includes an estimated $1.1 million of school-based carry-forward funding from 2020/21 which this one-time funding is included within the 2021/22 supplies, contracted services, and commitments. These one-time costs are not included within the future cost projections.

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

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



Lakeview Elementary School
Positive Chalk Art

Average Class Sizes

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

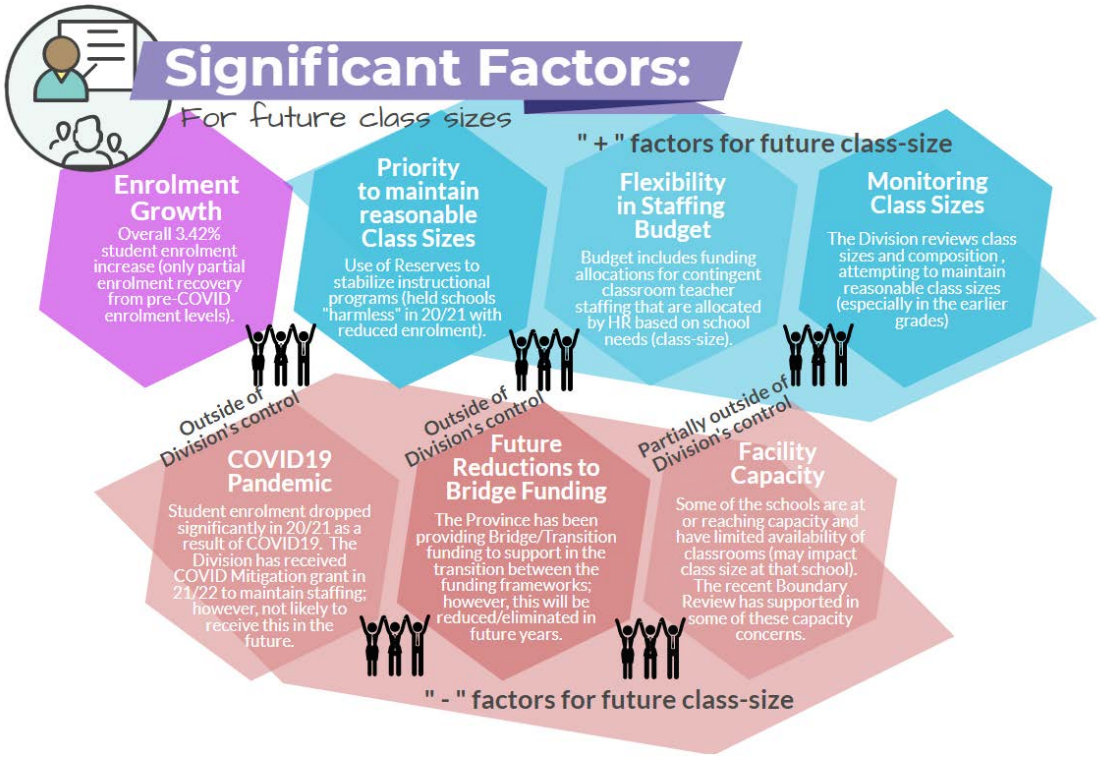
Average Class Size Comparison

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

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

As shown above, on average Lethbridge School Division had been able to reduce its class sizes during 2016/17 to 2018/19. The data above is the most recent comparative data available from the Province (likely due to effects on COVID on class structures and sizes); whereas, although more recent data is not available, it can still be used for reference purposes. The Division is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta.

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



Human Resources

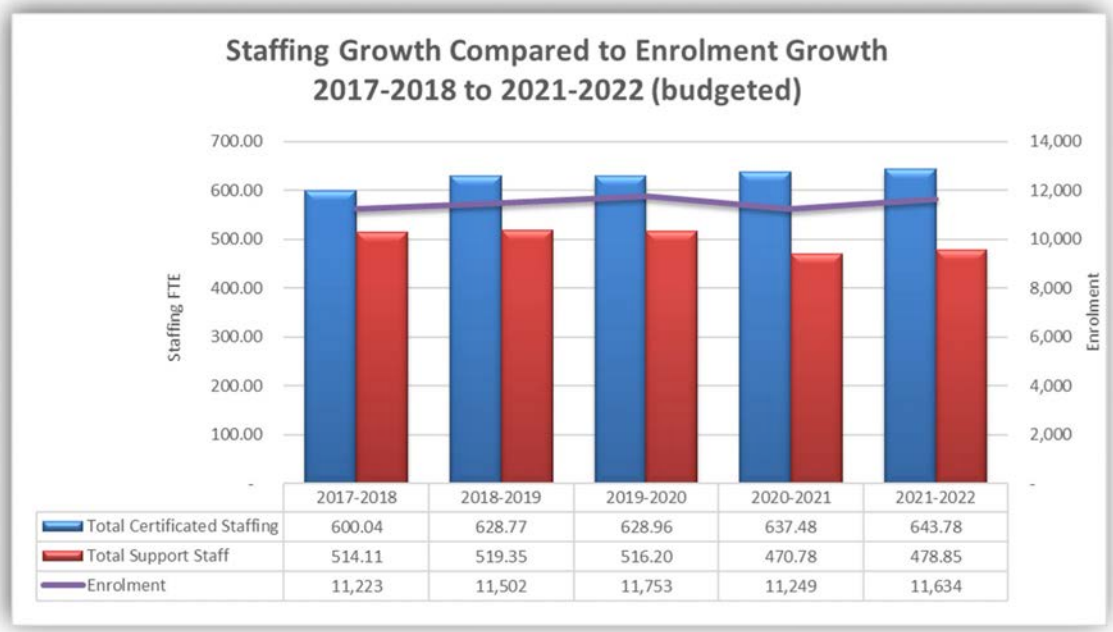
Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. The Division will employ 643.78 full-time equivalent (FTE) teachers and 478.85 full-time equivalents (FTE) support staff in 2021-2022.

The Division spends 56% of the budget on teaching staff. Teaching staff will result in a slight increase by 6.30 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth); whereas, within the total 643.78 FTE of certificated staffing, there is 25.6 FTE of contingent staffing to support with addressing potential "hot spots" and to support schools that have additional student enrolment growth; in which, these positions may be allocated once more information is finalized relating to student enrolment levels.

Teacher Staffing (Certificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	244.25	245.75	(1.50)	(0.61%)
Middle Schools	110.75	112.70	(1.95)	(1.73%)
High Schools	159.23	158.40	0.82	0.52%
Inclusive Learning	18.60	18.65	(0.05)	(0.27%)
Other Instructional (including contingent)	43.35	36.38	6.97	19.17%
Classroom Teachers	**576.18**	**571.88**	**4.30**	**0.75%**
Other Certificated Staffing	67.600	65.600	2.00	3.05%
Total Teacher Staffing	**643.78**	**637.48**	**6.30**	**0.99%**

The Division spends 21% of the budget on support staff positions and resulted in an overall increase by 8.07 FTE in 2021-2022 including 5.4 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs.

Support Staffing (Uncertificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	131.76	133.55	(1.79)	(1.34%)
Middle Schools	37.88	38.72	(0.84)	(2.17%)
High Schools	47.49	45.71	1.78	3.89%
Program Unit Funding (PUF)	30.80	24.26	6.54	26.96%
Early Education Program (EEP)	4.00	4.35	(0.35)	(8.05%)
Educational Assistants	**251.93**	**246.59**	**5.35**	**2.17%**
Other Support Staffing	226.92	224.19	2.73	1.22%
Total Support Staffing	**478.85**	**470.78**	**8.07**	**1.71%**



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. To address the growing concern for capacity challenges and future growth, in 2018, a review of west Lethbridge Boundaries started. Current utilization and future growth in west Lethbridge and possible solutions to address growth and capacity concerns were reviewed. The boundary review recommendations were presented in January 2021 and approved for the 2021-2022 school year. These changes recognized that space needed to be made available at the elementary and high school levels. The opening of Senator Joyce Fairbairn Middle School in 2018-2019 reduced capacity concerns at middle school in west Lethbridge. Every boundary in west Lethbridge was adjusted. Significant adjustments occurred with French Immersion programming being moved from Ecole Nicholas Sheran to Ecole Agnes Davidson school in south Lethbridge. This change created an additional 220 student spaces that could be reallocated from other west Lethbridge elementary schools. With growth continuing to grow at the high school level and Chinook High School would be over capacity within a few years, the decision was made to allocated part of west Lethbridge high school boundaries to the Lethbridge Collegiate Institute (LCI) in south Lethbridge which has excess capacity. Other boundary changes impacted south Lethbridge with the opening of Dr. Robert Plaxton Elementary school, and Ecole Agnes Davidson becoming a single-track French Immersion school. Northside boundaries were also adjusted to create better alignment and balance enrolment amongst the northside elementary schools. New school boundary maps may be found on the Division Website.

Lethbridge School Division is excited about the opening of Dr. Robert Plaxton Elementary School, a 600 student K-5 elementary school in southeast Lethbridge opening in August 2021. This should also assist in reducing the high-capacity utilization rates and create capacity for future growth in south Lethbridge. The Division was pleased to receive news in February 2021 that its number one priority in the Capital Plan, a new 900 student K-5 elementary school in west Lethbridge, was approved. The new school is planned for an opening of September 2025 and will address the significant growth challenges in west Lethbridge Elementary schools and provide for a second elementary school in the north end of west Lethbridge.



Dr. Robert Plaxton Elementary School

Construction progress



The Division, number one modernization priority in the Capital Plan is the modernization of Galbraith Elementary School, the Divisions oldest elementary school that resides in north Lethbridge.

In 2021, the Division developed a comprehensive Three (3) Year Capital Plan (2021-2022 to 2023-2024), which provides details on the Division's capital planning processes and priorities, reviews utilization, and provides details on the Division's plans for capital projects and modernizations. The Capital Plan is available to the public on the Division's website.

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

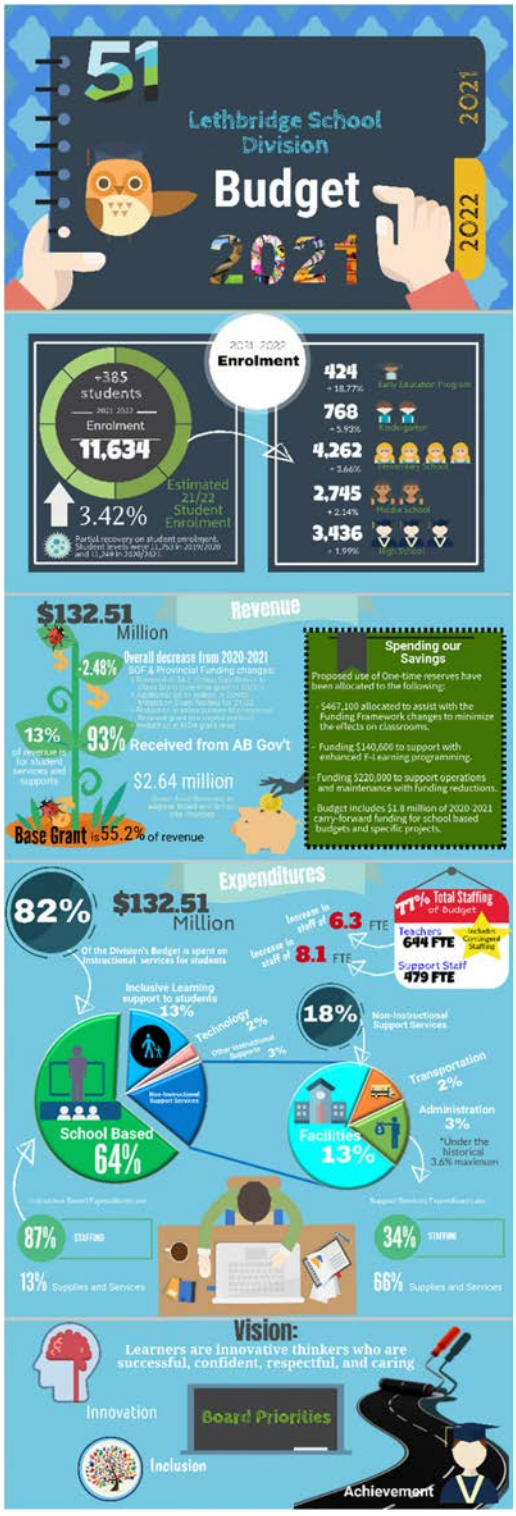
	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
CAPITAL FUNDING					
Senator Joyce Fairbairn Middle School	$0	$0	$0	$0	$0
Dr. Plaxton Elementary School	$5,360,942	$1,348,976	$0	$0	$0
Capital Planning (Galbraith & West Elem)	$0	$0	$0	$0	$0
New West Elementary School	$0	$5,000,000	$10,000,000	$10,000,000	$4,545,000
IMR/CMR Capital Projects	$2,666,995	$1,635,210	$1,635,210	$1,635,210	$1,635,210
Modulars/Relocatable Facilities	$0	$240,000	$60,000	$0	$0
Total Revenues	$8,027,937	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Capital Project Outlays					
Senator Joyce Fairbairn Middle School	$0	$0	$0	$0	$0
Dr. Plaxton Elementary School	$5,360,942	$1,348,976	$0	$0	$0
Capital Planning (Galbraith & West Elem)	$104,500	$0	$0	$0	$0
New West Elementary School	$0	$5,000,000	$10,000,000	$10,000,000	$4,545,000
IMR/CMR Capital Projects	$2,666,995	$1,635,210	$1,635,210	$1,635,210	$1,635,210
Modulars/Relocatable Facilities	$0	$240,000	$60,000	$0	$0
Total Expenses	$8,132,437	$8,224,186	$11,695,210	$11,635,210	$6,180,210
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($104,500)	$0	$0	$0	$0
Unspent Deferred Capital Contributions (UDCC), beginning of Period	$104,500	$0	$0	$0	$0
Surplus (Deficit) of Revenues over Expenses	($104,500)	$0	$0	$0	$0
Unspent Deferred Capital Contributions (UDCC) - End of Period	$0	$0	$0	$0	$0
Spent Deferred Capital Contributions (SDCC), beginning of Period	$148,641,096	$151,422,229	$154,295,111	$160,639,017	$166,922,923
Capital Project Outlays (transferred from UDCC)	$8,132,437	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Supported Amortization recognized	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)
Spent Deferred Capital Contributions (SDCC) - End of Period	$151,422,229	$154,295,111	$160,639,017	$166,922,923	$167,751,829

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

The construction of a new elementary school in west Lethbridge (in the community of Garry Station) has been approved by Alberta Education on March 10th, 2021 for an initial opening of 610 spaces with a full build out to 900 student capacity. The initial construction costs are estimated at $31.1 million; however, the final grant agreements, design, and construction contracts are still to be finalized. This school is projected to be opened for the start of the school year in September of 2024.

Effective for the 2021/2022 school year, Alberta Education has specifically identified the required capital portion the Infrastructure Maintenance & Renewal (IMR) grant funding as the Capital Maintenance & Renewal (CMR) grant for a total of $1.64 million. The remaining IMR grant funding can still be used for either operating or capital purposes; however, these funds no longer have the 30% capital requirement as majority are likely to be used for operational purposes.

In relation to the Board Funded Capital, currently, there are operating contributions planned for capital acquisitions of $63,441 and contributions toward the Technology Evergreening funds of $900,000 in 2021/2022. In the next three (3) projected years, the Elementary School Evergreening Phase will use an estimated $1.6 million of capital reserves in 2022/2023 and the Secondary School Evergreening Phase will use an estimated $1.8 million of capital reserves in 2024/2025. The Technology Evergreening reserves are saved up over multiple years and the funds are utilized when completing the related evergreening phases.



Click to view 2021-2022 Budget Overview Infographic (page 36-37)

Information

Board of Trustees

The elected board of trustees of Lethbridge School Division for the period October 2017 to October 2021:

Mrs. Christine Light, Vice 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 and Operations

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.



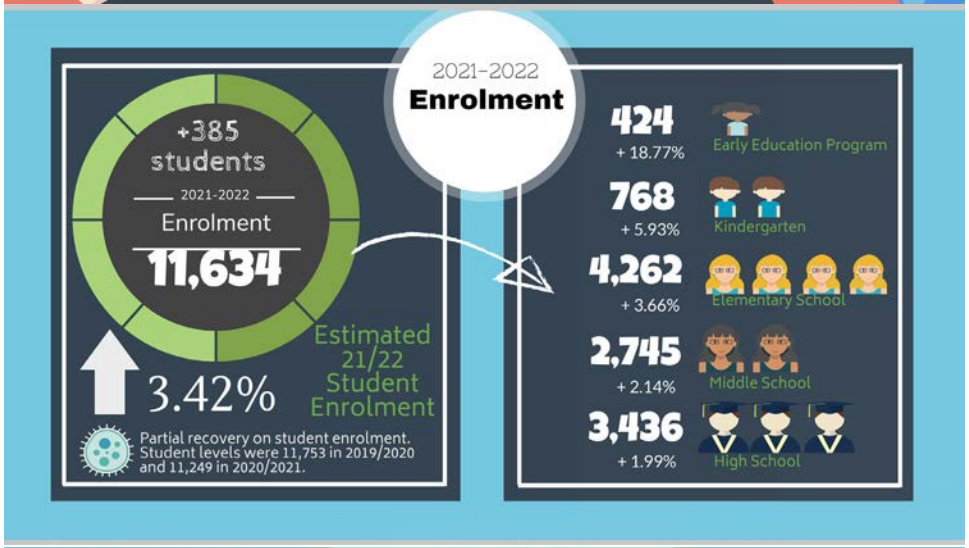
My Bird in Real Life by Synda Grimes, Dr. Probe - Gr. 3

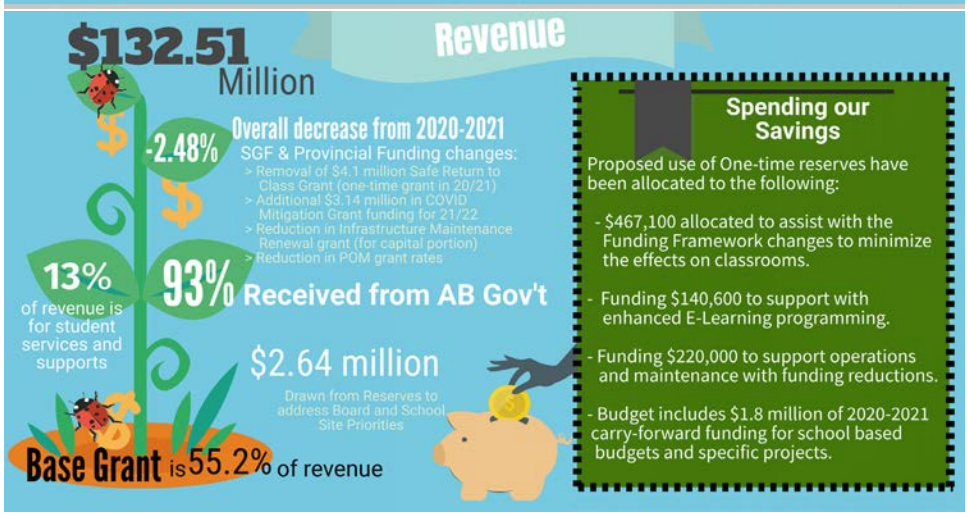
BUDGET INFOGRAPHICS

2021-2022 Budget Overview

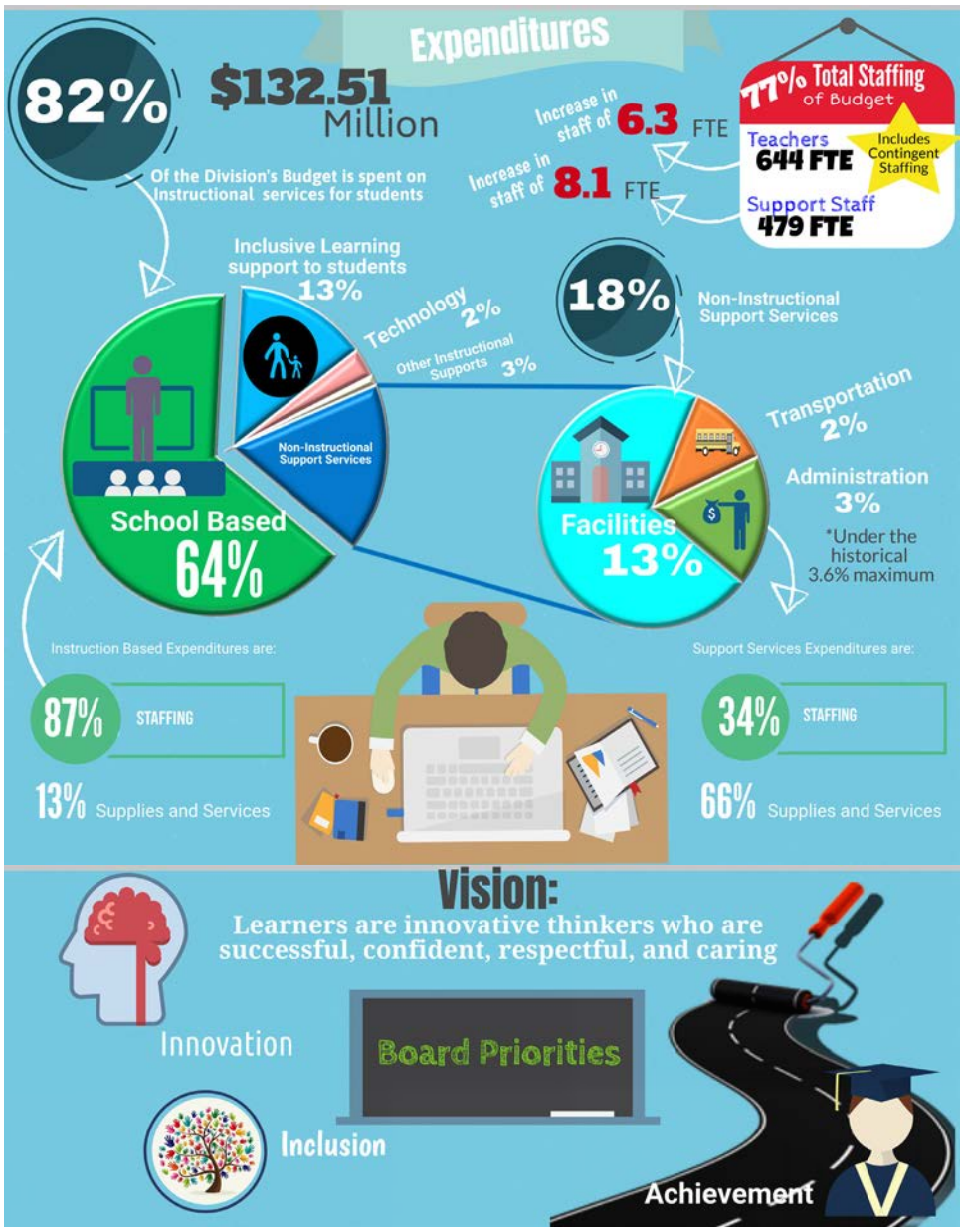
Click to View





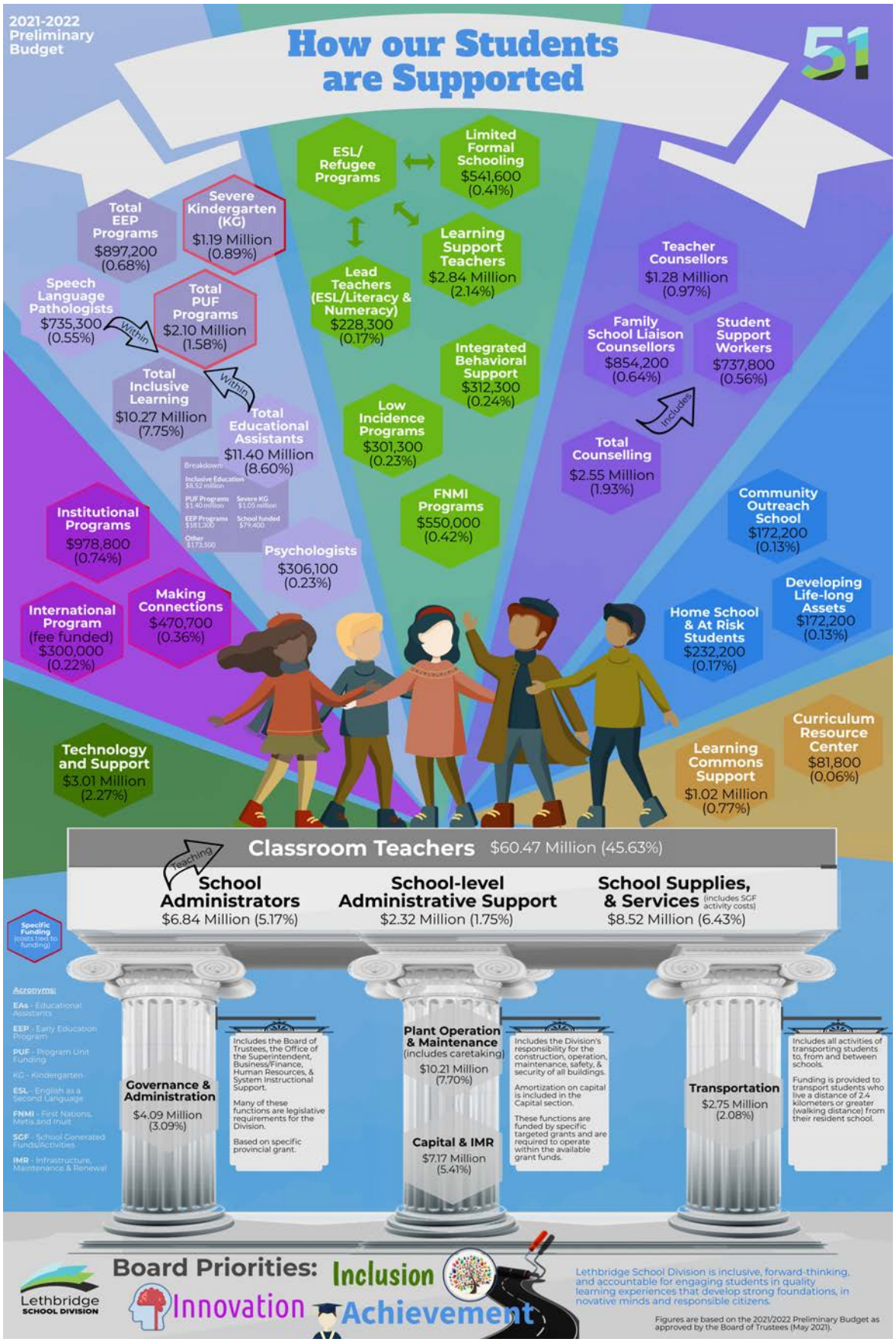


Click to View

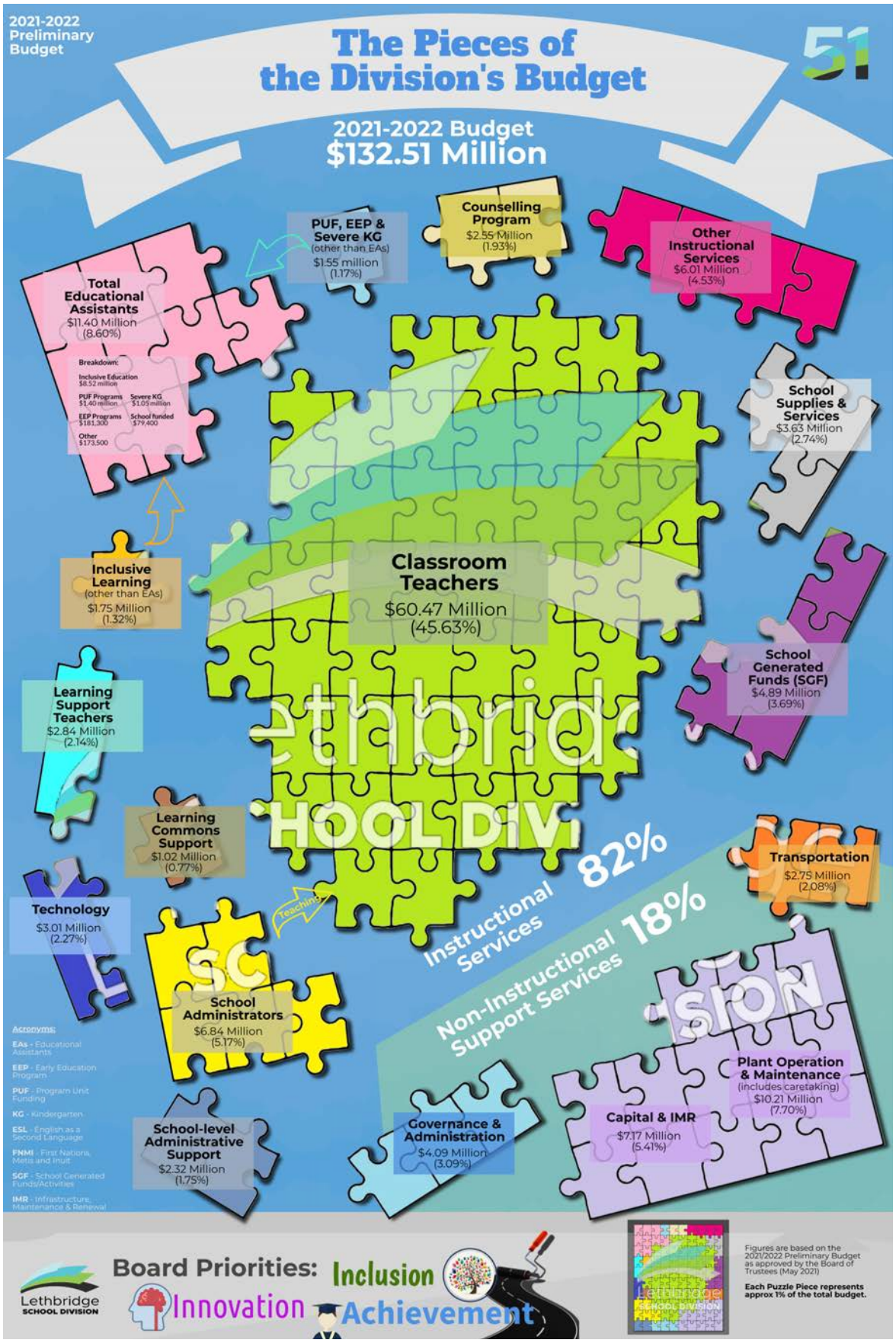


2021-2022 Budget Posters

Click to View

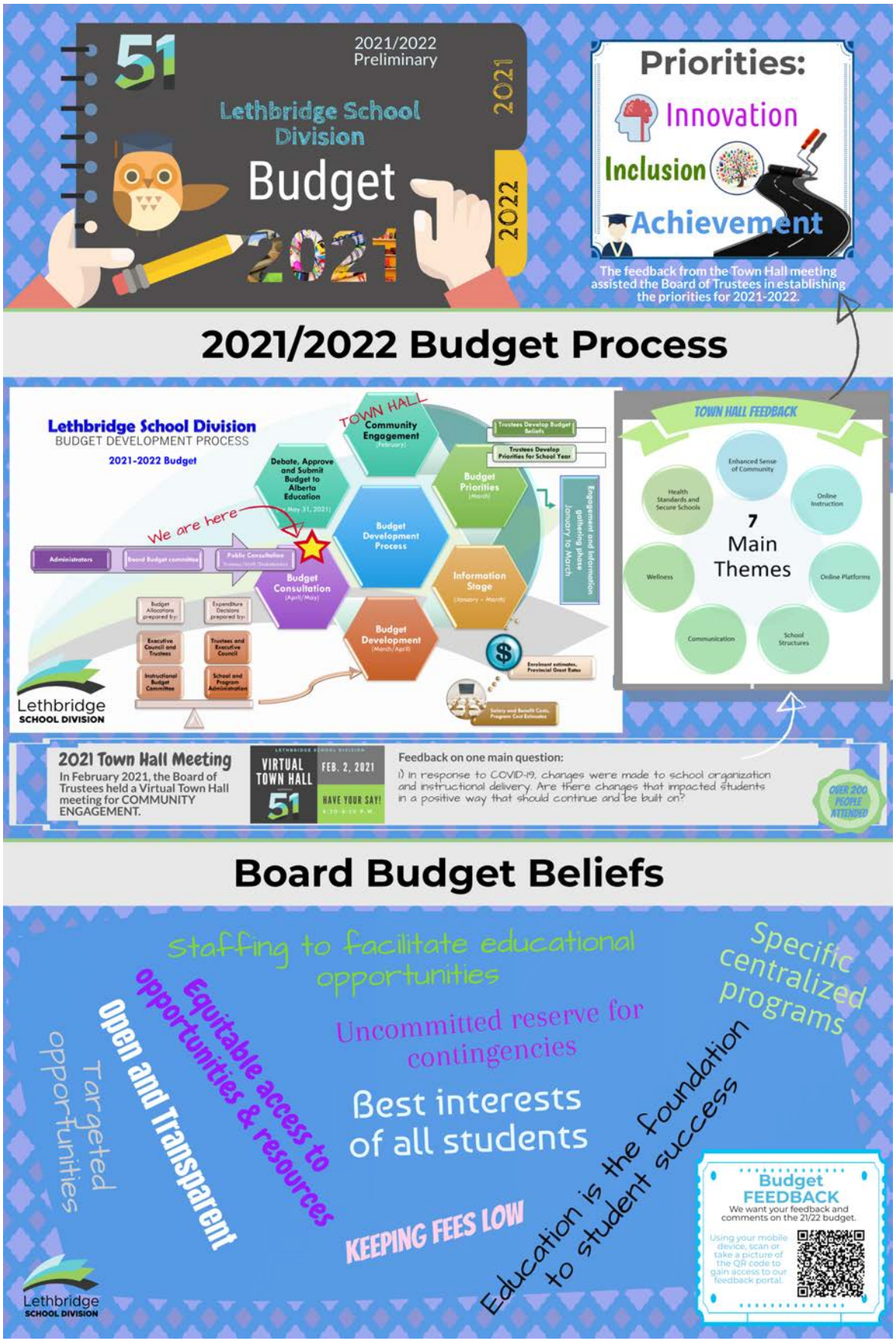


Click to View

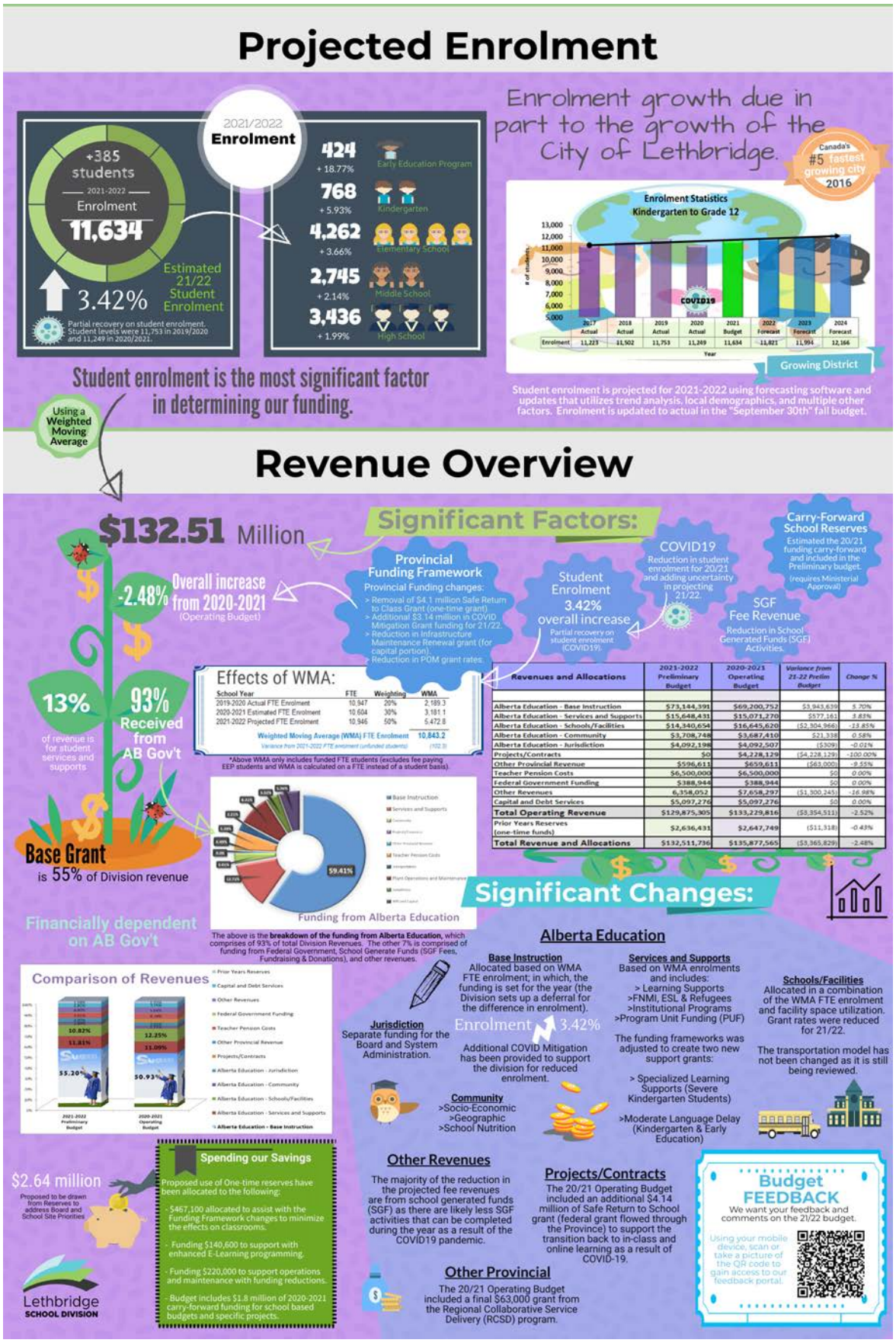


2021-2022 Budget Boards

Click to View

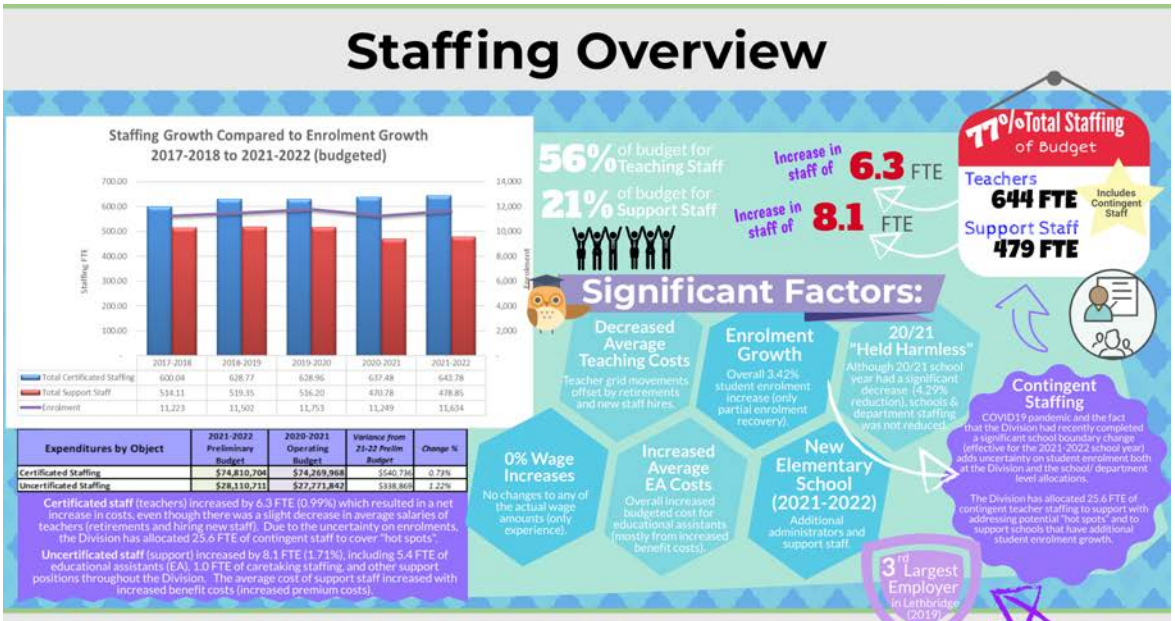


Note: The following Budget Boards were developed to assist in providing budget information to our community and are used for public engagement in the budget process and obtain budget feedback.


Projected Enrolment
+385 students
2021-2022
Enrolment
11,634
3.42%
Estimated 21/22 Student Enrolment
Partial recovery on student enrolment. Student levels were 11,753 in 2019/2020 and 11,249 in 2020/2021.
2021/2022 Enrolment
424 + 18.77% Early Education Program
768 + 5.93% Kindergarten
4,262 + 3.66% Elementary School
2,745 + 2.14% Middle School
3,436 + 1.99% High School
Enrolment growth due in part to the growth of the City of Lethbridge.
Canada's #5 fastest growing city 2016
Enrolment Statistics Kindergarten to Grade 12
COVID19
Growing District
Student enrolment is projected for 2021-2022 using forecasting software and updates that utilizes trend analysis, local demographics, and multiple other factors. Enrolment is updated to actual in the "September 30th" fall budget.
Student enrolment is the most significant factor in determining our funding.
Using a Weighted Moving Average
Revenue Overview
$132.51 Million
-2.48% Overall increase from 2020-2021 (Operating Budget)
13% of revenue is for student services and supports
93% Received from AB Gov't
Base Grant is 55% of Division revenue
Financially dependent on AB Gov't
Significant Factors:
Provincial Funding Framework
Provincial Funding changes:
> Removal of $4.1 million Safe Return to Class Grant (one-time grant)
> Additional $3.14 million in COVID Mitigation Grant funding for 21/22.
> Reduction in Infrastructure Maintenance Renewal grant (for capital portion).
> Reduction in POM grant rates.
Student Enrolment 3.42% overall increase
Partial recovery on student enrolment (COVID19).
COVID19
Reduction in student enrolment for 20/21 and adding uncertainty in projecting 21/22.
Carry-Forward School Reserves
Estimated the 20/21 funding carry-forward and included in the Preliminary budget.
(requires Ministerial Approval)
SGF Fee Revenue
Reduction in School Generated Funds (SGF) Activities.
Effects of WMA:
School Year | FTE | Weighting | WMA
2019-2020 Actual FTE Enrolment | 10,947 | 20% | 2,189.3
2020-2021 Estimated FTE Enrolment | 10,604 | 30% | 3,181.1
2021-2022 Projected FTE Enrolment | 10,946 | 50% | 5,472.8
Weighted Moving Average (WMA) FTE Enrolment 10,843.2
Variance from 2021-2022 FTE enrolment (unfunded students) (102.3)
*Above WMA only includes funded FTE students (excludes fee paying EEP students and WMA is calculated on a FTE instead of a student basis)
Revenues and Allocations | 2021-2022 Preliminary Budget | 2020-2021 Operating Budget | Variance from 21-22 Prelim Budget | Change %
Alberta Education - Base Instruction | $73,144,391 | $69,200,752 | $3,943,639 | 5.70%
Alberta Education - Services and Supports | $15,648,431 | $15,071,270 | $577,161 | 3.83%
Alberta Education - Schools/Facilities | $14,340,654 | $16,645,620 | ($2,304,966) | -13.85%
Alberta Education - Community | $3,708,748 | $3,687,410 | $21,338 | 0.58%
Alberta Education - Jurisdiction | $4,092,198 | $4,092,507 | ($309) | -0.01%
Projects/Contracts | $0 | $4,228,129 | ($4,228,129) | -100.00%
Other Provincial Revenue | $596,611 | $659,611 | ($63,000) | -9.55%
Teacher Pension Costs | $6,500,000 | $6,500,000 | $0 | 0.00%
Federal Government Funding | $388,944 | $388,944 | $0 | 0.00%
Other Revenues | 6,358,052 | $7,658,297 | ($1,300,245) | -16.98%
Capital and Debt Services | $5,097,276 | $5,097,276 | $0 | 0.00%
Total Operating Revenue | $129,875,305 | $133,229,816 | ($3,354,511) | -2.52%
Prior Years Reserves (one-time funds) | $2,636,431 | $2,647,749 | ($11,318) | -0.43%
Total Revenue and Allocations | $132,511,736 | $135,877,565 | ($3,365,829) | -2.48%
59.41%
Funding from Alberta Education
The above is the breakdown of the funding from Alberta Education, which comprises of 93% of total Division Revenues. The other 7% is comprised of funding from Federal Government, School Generate Funds (SGF Fees, Fundraising & Donations), and other revenues.
Comparison of Revenues
10.82%
11.81%
55.20%
12.25%
11.09%
50.93%
2021-2022 Preliminary Budget
2020-2021 Operating Budget
Significant Changes:
Alberta Education
Base Instruction
Allocated based on WMA FTE enrolment; in which, the funding is set for the year (the Division sets up a deferral for the difference in enrolment).
Jurisdiction
Separate funding for the Board and System Administration.
Enrolment 3.42%
Additional COVID Mitigation has been provided to support the division for reduced enrolment.
Services and Supports
Based on WMA enrolments and includes:
> Learning Supports
>FNMI, ESL & Refugees
>Institutional Programs
>Program Unit Funding (PUF)
The funding frameworks was adjusted to create two new support grants:
> Specialized Learning Supports (Severe Kindergarten Students)
>Moderate Language Delay (Kindergarten & Early Education)
Schools/Facilities
Allocated in a combination of the WMA FTE enrolment and facility space utilization. Grant rates were reduced for 21/22.
The transportation model has not been changed as it is still being reviewed.
Community
>Socio-Economic
>Geographic
>School Nutrition
Other Revenues
The majority of the reduction in the projected fee revenues are from school generated funds (SGF) as there are likely less SGF activities that can be completed during the year as a result of the COVID19 pandemic.
Projects/Contracts
The 20/21 Operating Budget 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
The 20/21 Operating Budget included a final $63,000 grant from the Regional Collaborative Service Delivery (RCSD) program.
$2.64 million
Proposed to be drawn from Reserves to address Board and School Site Priorities
Spending our Savings
Proposed use of One-time reserves have been allocated to the following:
- $467,100 allocated to assist with the Funding Framework changes to minimize the effects on classrooms.
- Funding $140,600 to support with enhanced E-Learning programming.
- Funding $220,000 to support operations and maintenance with funding reductions.
- Budget includes $1.8 million of 2020-2021 carry-forward funding for school based budgets and specific projects.
Lethbridge SCHOOL DIVISION
Budget FEEDBACK
We want your feedback and comments on the 21/22 budget.
Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.

Click to View

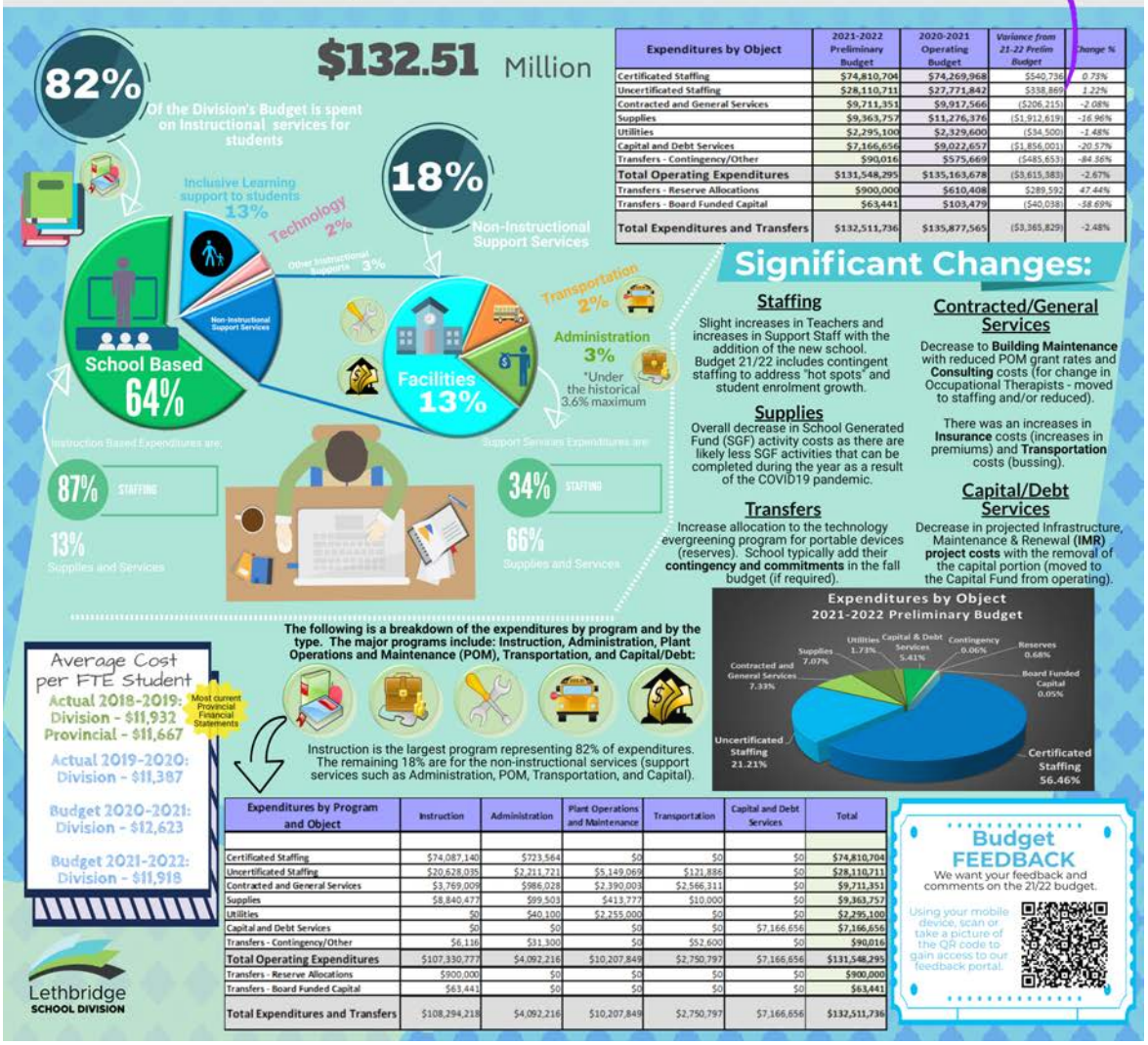
Staffing Overview



Staffing Growth Compared to Enrolment Growth 2017-2018 to 2021-2022 (budgeted)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total Certificated Staffing	600.04	628.77	628.96	637.48	643.78
Total Support Staff	514.11	519.35	516.20	470.78	478.85
Enrolment	11,223	11,502	11,753	11,249	11,634

Expenditures by Object	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Certificated Staffing	$74,810,704	$74,269,968	$540,736	0.73%
Uncertificated Staffing	$28,110,711	$27,771,842	$338,869	1.22%

Expenditure Overview



Expenditures by Object	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Certificated Staffing	$74,810,704	$74,269,968	$540,736	0.73%
Uncertificated Staffing	$28,110,711	$27,771,842	$338,869	1.22%
Contracted and General Services	$9,711,351	$9,917,566	($206,215)	-2.08%
Supplies	$9,363,757	$11,276,376	($1,912,619)	-16.96%
Utilities	$2,295,100	$2,329,600	($34,500)	-1.48%
Capital and Debt Services	$7,166,656	$9,022,657	($1,856,001)	-20.57%
Transfers - Contingency/Other	$90,016	$575,669	($485,653)	-84.36%
Total Operating Expenditures	$131,548,295	$135,163,678	($3,615,383)	-2.67%
Transfers - Reserve Allocations	$900,000	$610,408	$289,592	47.44%
Transfers - Board Funded Capital	$63,441	$103,479	($40,038)	-38.69%
Total Expenditures and Transfers	$132,511,736	$135,877,565	($3,365,829)	-2.48%

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	$74,087,140	$723,564	$0	$0	$0	$74,810,704
Uncertificated Staffing	$20,628,035	$2,211,721	$5,149,069	$121,886	$0	$28,110,711
Contracted and General Services	$3,769,009	$986,028	$2,390,003	$2,566,311	$0	$9,711,351
Supplies	$8,840,477	$99,503	$413,777	$10,000	$0	$9,363,757
Utilities	$0	$40,100	$2,255,000	$0	$0	$2,295,100
Capital and Debt Services	$0	$0	$0	$0	$7,166,656	$7,166,656
Transfers - Contingency/Other	$6,116	$31,300	$0	$52,600	$0	$90,016
Total Operating Expenditures	$107,330,777	$4,092,216	$10,207,849	$2,750,797	$7,166,656	$131,548,295
Transfers - Reserve Allocations	$900,000	$0	$0	$0	$0	$900,000
Transfers - Board Funded Capital	$63,441	$0	$0	$0	$0	$63,441
Total Expenditures and Transfers	$108,294,218	$4,092,216	$10,207,849	$2,750,797	$7,166,656	$132,511,736

Instructional Program

82% of the Division's Budget is spent on Instructional activities

The Instruction Program includes all schools and instructional programs.

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

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

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

Instructional Budget Committee (IBC)

IBC Decisions/Recommendations:

- Attempt to balance enrolment changes and the uncertainty of future student enrolment:
  - Deferral funding difference between funding level and projected student enrolment.
  - Contingent teacher staffing positions to be allocated to address "hot spots" and for enrolment growth.
- Attempt to maintain class-sizes:
  - Utilization of specific COVID Mitigation funding to support with reduced enrolments throughout the Division to maintain educational programming levels and class sizes.
  - Some reserve funds utilized to have some stability.
- Review the funding allocation towards the requests; whereas, all were supported other than:
  - Reinstating the Early Literacy allocation for Elementary as this was an expired grant (and no longer able to be funded through Class-size funding).
  - Funding of 0.5 FTE Family School Liaison Councillors (FSLC) at the middle schools as the Counselling model will provide 0.5 FTE and schools may top-up from school based budgets.

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

21/22 IBC Requests

- **Elementary**: > Maintain the administrative time; >Maintain the Early Literacy Allocation
- **Middle School**: > Continue to fund 0.5 FSLC at each middle school
- **High School**: > Retain funding model; > Review per Student Allocations
- **Admin**: > Allocation towards the Division's E-Learning program

School Based Instruction

64% of the District

87% STAFFING

13% RESOURCES

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

Instructional Support

18% of the District

Portion of total instructional support:

Allocation Factors:

Enrolment Growth 3.42% Increase | Use of the Weighted Moving Average (WMA) | Enrolment in 20/21 4.29% Decrease | COVID19 Pandemic | Class Sizes and Priorities

Spending by Program	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Elementary Schools	$30,278,874	$30,967,470	($688,596)	-2.22%
Middle Schools	$13,894,917	$14,521,950	($627,033)	-4.32%
High Schools	$20,470,080	$20,752,017	($281,937)	-1.36%
Inclusive Learning	$16,949,438	$16,607,260	$342,178	2.06%
Technology	$3,012,736	$2,639,705	$373,031	14.13%
Other Instructional Programs	$23,688,173	$24,294,162	($605,989)	-2.49%
Total Instruction	$108,294,218	$109,782,564	($1,488,346)	-1.36%

Expenditures by major group

Instruction	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Certificated Staffing	$74,087,140	$73,547,374	$539,766	0.73%
Uncertificated Staffing	$20,628,035	$20,418,483	$209,552	1.03%
Contracted and General Services	$3,769,009	$3,878,182	($109,173)	-2.82%
Supplies	$8,840,477	$10,750,953	($1,910,476)	-17.77%
Transfers - Contingency/Other	$6,116	$491,769	($485,653)	-98.76%
Total Operating Expenditures	$107,330,777	$109,086,761	($1,755,984)	-1.61%
Transfers - Reserve Allocations	$900,000	$610,408	$289,592	47.44%
Transfers - Board Funded Capital	$63,441	$85,395	($21,954)	-25.71%
Total Expenditures and Transfers	$108,294,218	$109,782,564	($1,488,346)	-1.36%

Significant Changes:

Total Instruction

Certificated Staffing

Overall increase of 6.3 FTE of **teachers** for the addition of a new school and the allocation of contingent teachers to address "hot spots" and student enrolment growth.

Uncertificated Staffing

Overall increase of 5.4 FTE in **educational assistants** (EAs) with the increase in the PUF allocations.

Other changes in uncertificated staffing includes additional staffing for the new school (administrative support, learning commons), and other changes to support staff to support instructional programs.

Contracted/General Services

Overall decreases in consulting costs relating to reduction in the consulting costs for Occupational Therapists (moved to staffing and/or reduced - complex services being provided by Alberta Health Services).

Supplies

Overall decrease relating to the reduction in School Generated Fund (SGF) activity costs as there are likely less SGF activities that can be completed during the year as a result of the COVID19 pandemic.

Transfers

Increase allocation to the technology evergreening program for portable devices (reserves). School typically add their **contingency and commitments** in the fall budget (if required).

Significant changes in Schools Budgets

Elementary Schools*

Enrolment increase of 194 students (4.00%) for Grades K-5 (note 20/21 was decreased by 437 student or 8.29% in prior year).

Certificated staff (teachers) classroom teachers decreased by 1.5 FTE (0.61%) for overall enrolment decrease and the 2.0 FTE addition of the new school.

Uncertificated staff (support) increased the administrative and learning commons staffing for the new school.

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

Middle Schools

Enrolment increase of 58 students (2.14%) for Grades 6-8 (note 20/21 was decreased by 56 student or 2.13% in prior year).

Certificated staff (teachers) decreased by 1.95 FTE (1.73%) for enrolment changes.

Uncertificated staff (support) decreased the Student Support staff by 2.0 FTE - which were one-time funded positions in the prior year.

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

High Schools*

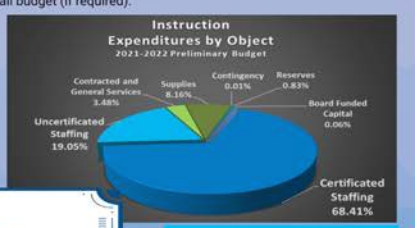
Enrolment increase of 67 students (1.99%) for Grades 9-12 (note 20/21 was decreased by 17 student or 0.51% in prior year).

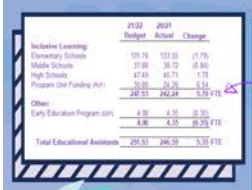
Certificated staff (teachers) increased by 0.82 FTE (0.52%) for enrolment growth.

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

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

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





Other Instructional Programs

Inclusive Learning

Overall induction in level of **educational assistant** by 5.7 FTE (EAs / AES) with increase in PUF allocations. EA allocations are based on student needs.

Other support staff had increases in Making Connections staff with approval of additional grant).

Decreased consulting costs for **Occupational Therapists** (moved to staffing and/or reduced).

Technology

Technology included an increase to the **technology evergreening** program to include portable devices phase (laptops & iPads).

Technology Support added 1.0 FTE added to support new school and other existing site for capacity.

Other

Certificated staff (teachers) increased by 6.97 FTE, (including contingent classroom teachers - offset by removal in federal funded staffing positions). The prior year included $1.1 million of average teacher savings.

Supplies decreased for the reduction in the SGF activity costs (result of COVID 19 pandemic).

Lethbridge SCHOOL DIVISION

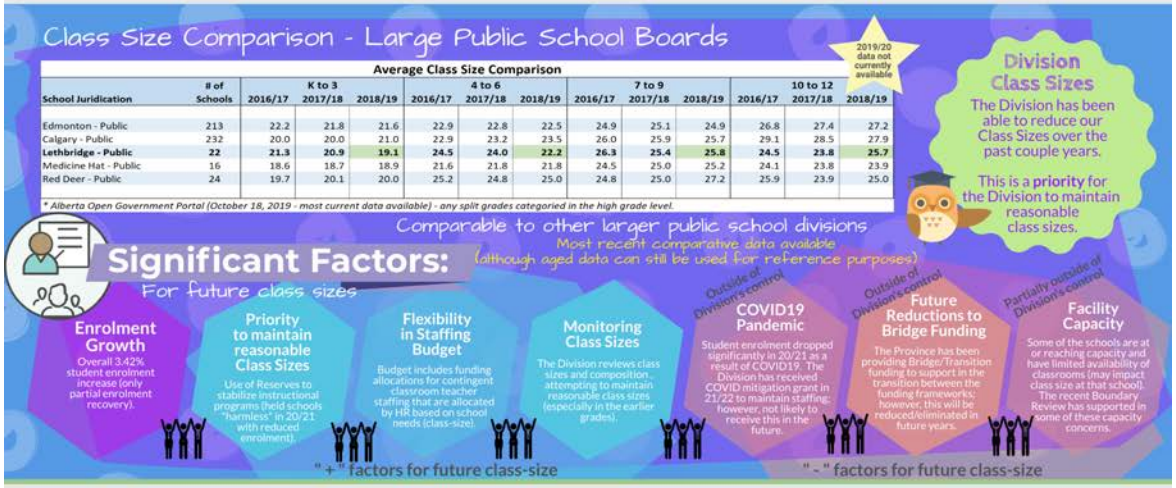
Budget FEEDBACK

We want your feedback and comments on the 21/22 budget.

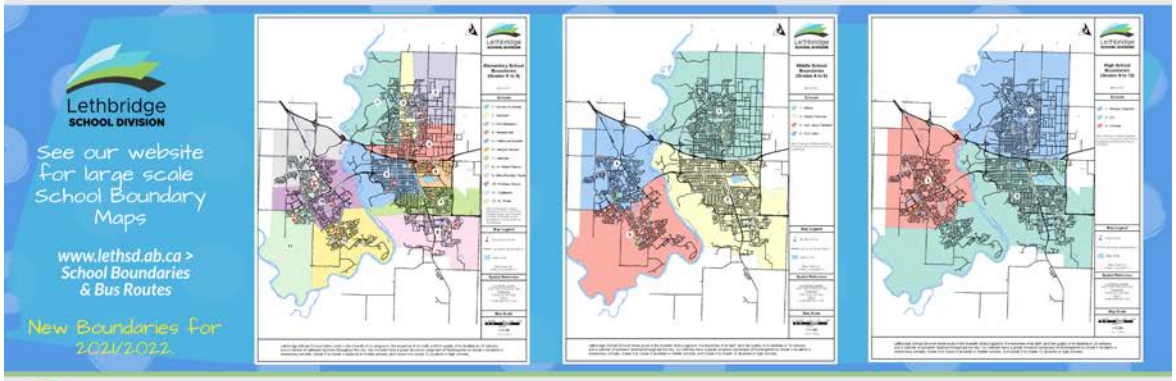
Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.

Click to View

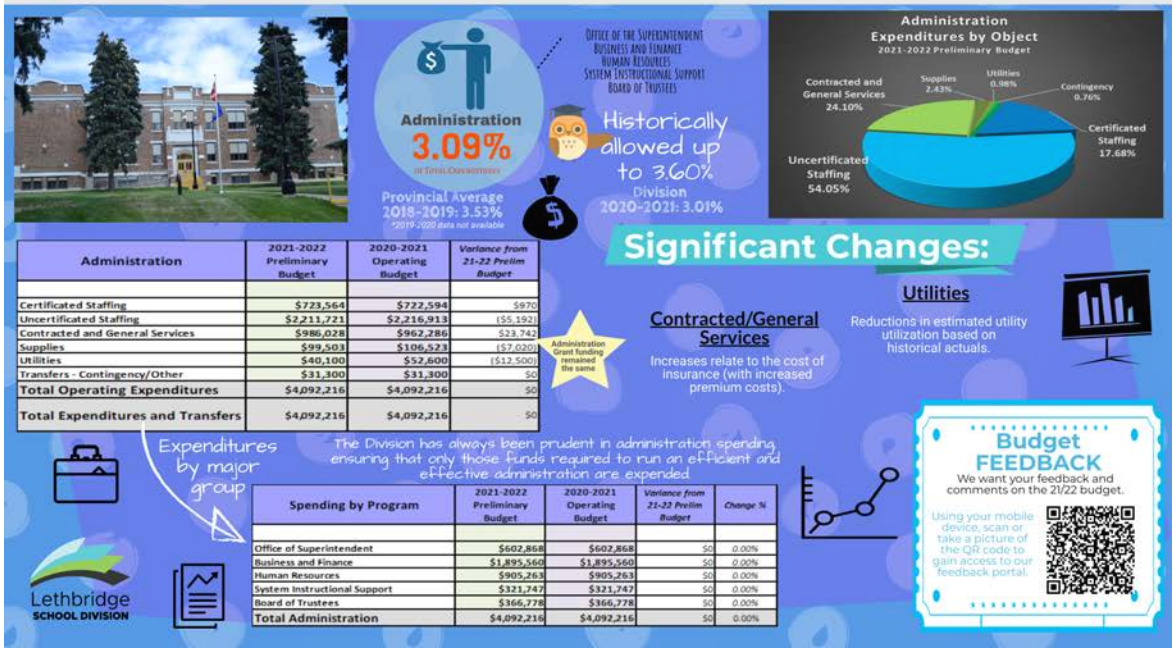
Class Size

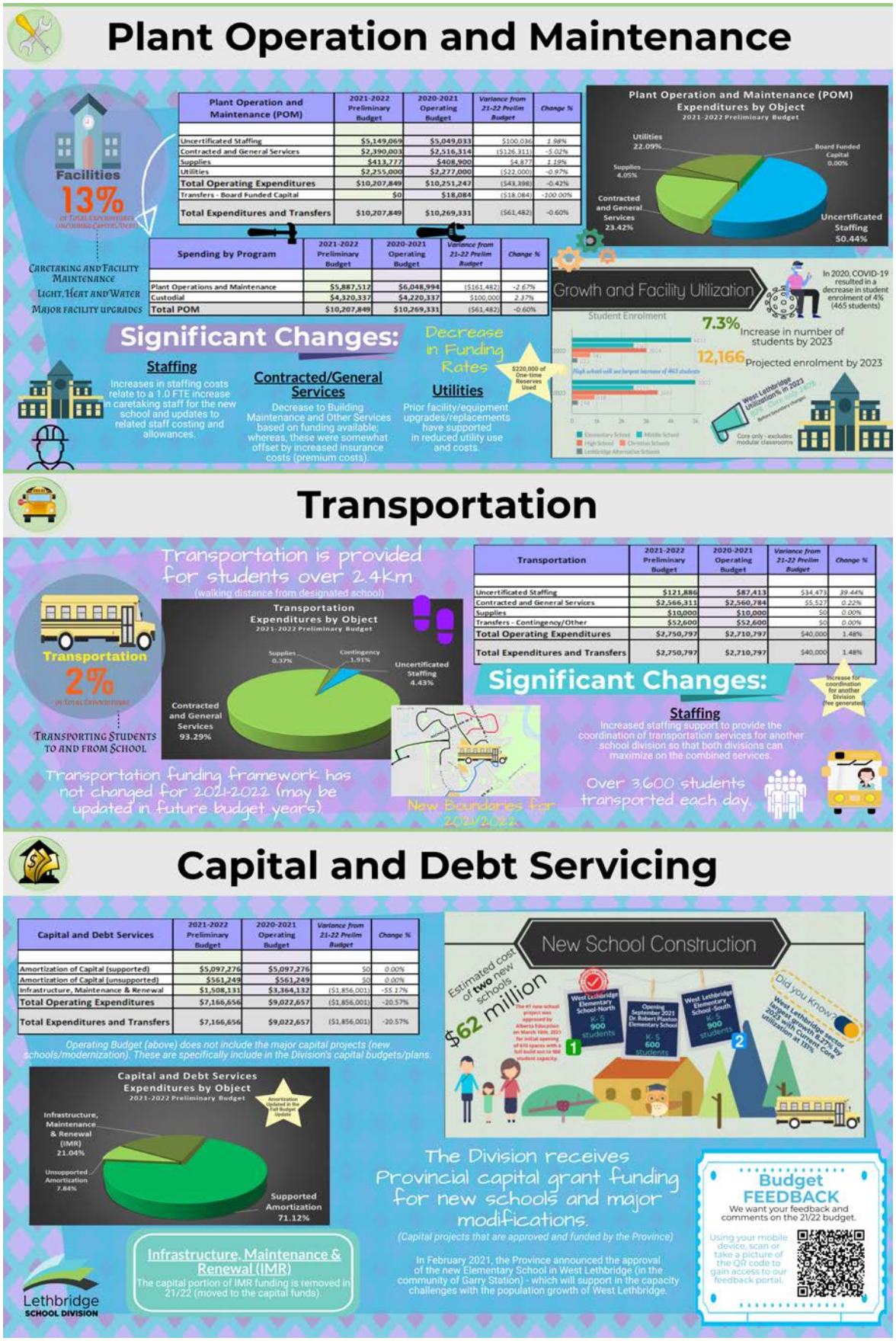


School Boundaries



Administration





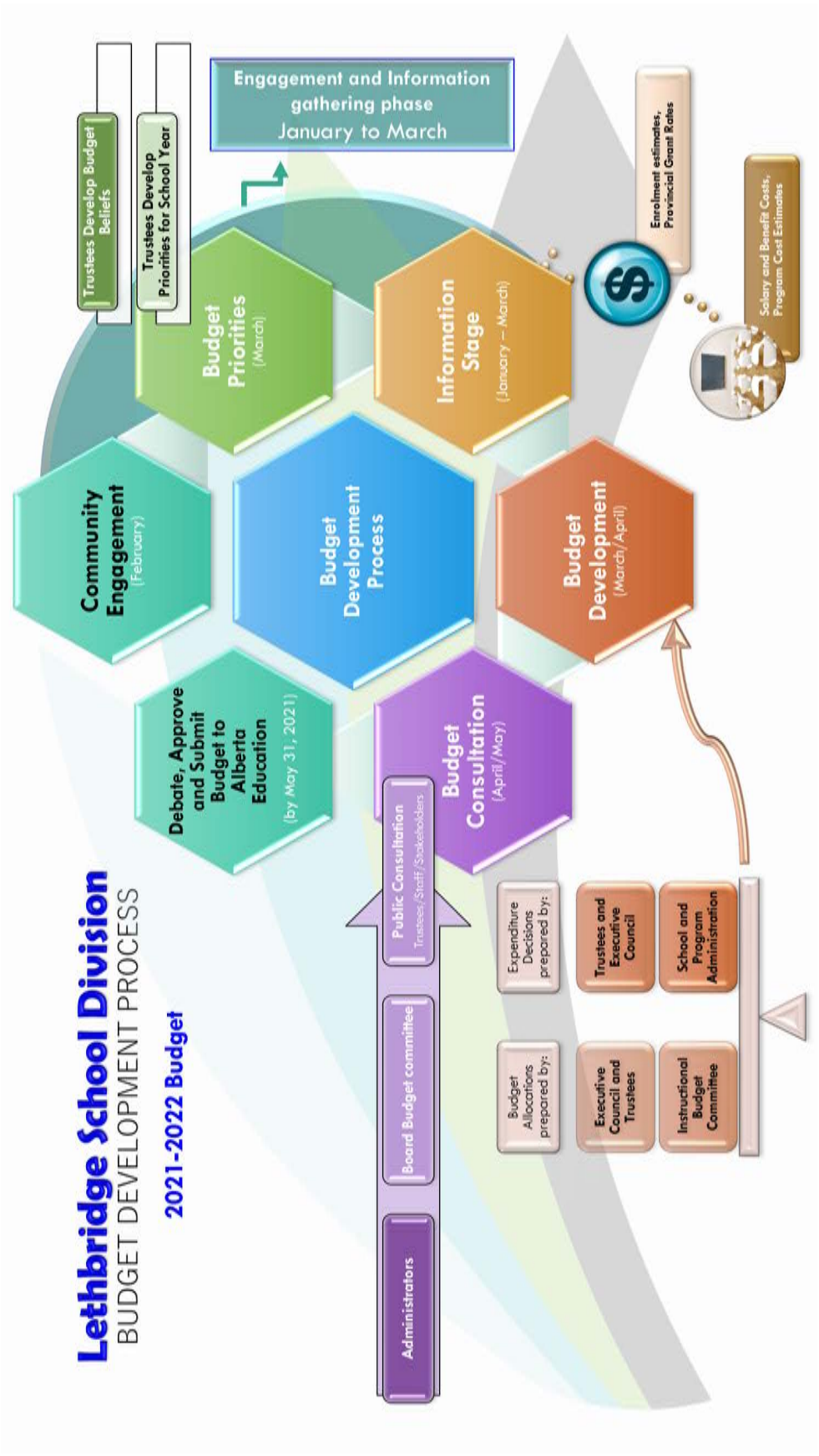
Plant Operation and Maintenance (POM)	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Uncertificated Staffing	$5,149,069	$5,049,033	$100,036	1.98%
Contracted and General Services	$2,390,003	$2,516,314	($126,311)	-5.02%
Supplies	$413,777	$408,900	$4,877	1.19%
Utilities	$2,255,000	$2,277,000	($22,000)	-0.97%
Total Operating Expenditures	$10,207,849	$10,251,247	($43,398)	-0.42%
Transfers - Board Funded Capital	$0	$18,084	($18,084)	-100.00%
Total Expenditures and Transfers	$10,207,849	$10,269,331	($61,482)	-0.60%

Spending by Program	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Plant Operations and Maintenance	$5,887,512	$6,048,994	($161,482)	-2.67%
Custodial	$4,320,337	$4,220,337	$100,000	2.37%
Total POM	$10,207,849	$10,269,331	($61,482)	-0.60%

Transportation	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Uncertificated Staffing	$121,886	$87,413	$34,473	39.44%
Contracted and General Services	$2,566,311	$2,560,784	$5,527	0.22%
Supplies	$10,000	$10,000	$0	0.00%
Transfers - Contingency/Other	$52,600	$52,600	$0	0.00%
Total Operating Expenditures	$2,750,797	$2,710,797	$40,000	1.48%
Total Expenditures and Transfers	$2,750,797	$2,710,797	$40,000	1.48%

Capital and Debt Services	2021-2022 Preliminary Budget	2020-2021 Operating Budget	Variance from 21-22 Prelim Budget	Change %
Amortization of Capital (supported)	$5,097,276	$5,097,276	$0	0.00%
Amortization of Capital (unsupported)	$561,249	$561,249	$0	0.00%
Infrastructure, Maintenance & Renewal	$1,508,131	$3,364,132	($1,856,001)	-55.17%
Total Operating Expenditures	$7,166,656	$9,022,657	($1,856,001)	-20.57%
Total Expenditures and Transfers	$7,166,656	$9,022,657	($1,856,001)	-20.57%

2021-2022 Budget Development Process





Budget Timeline 2021-2022

January

- Enrolment projected
- Staffing requirements reviewed with Administrators

February

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

March

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

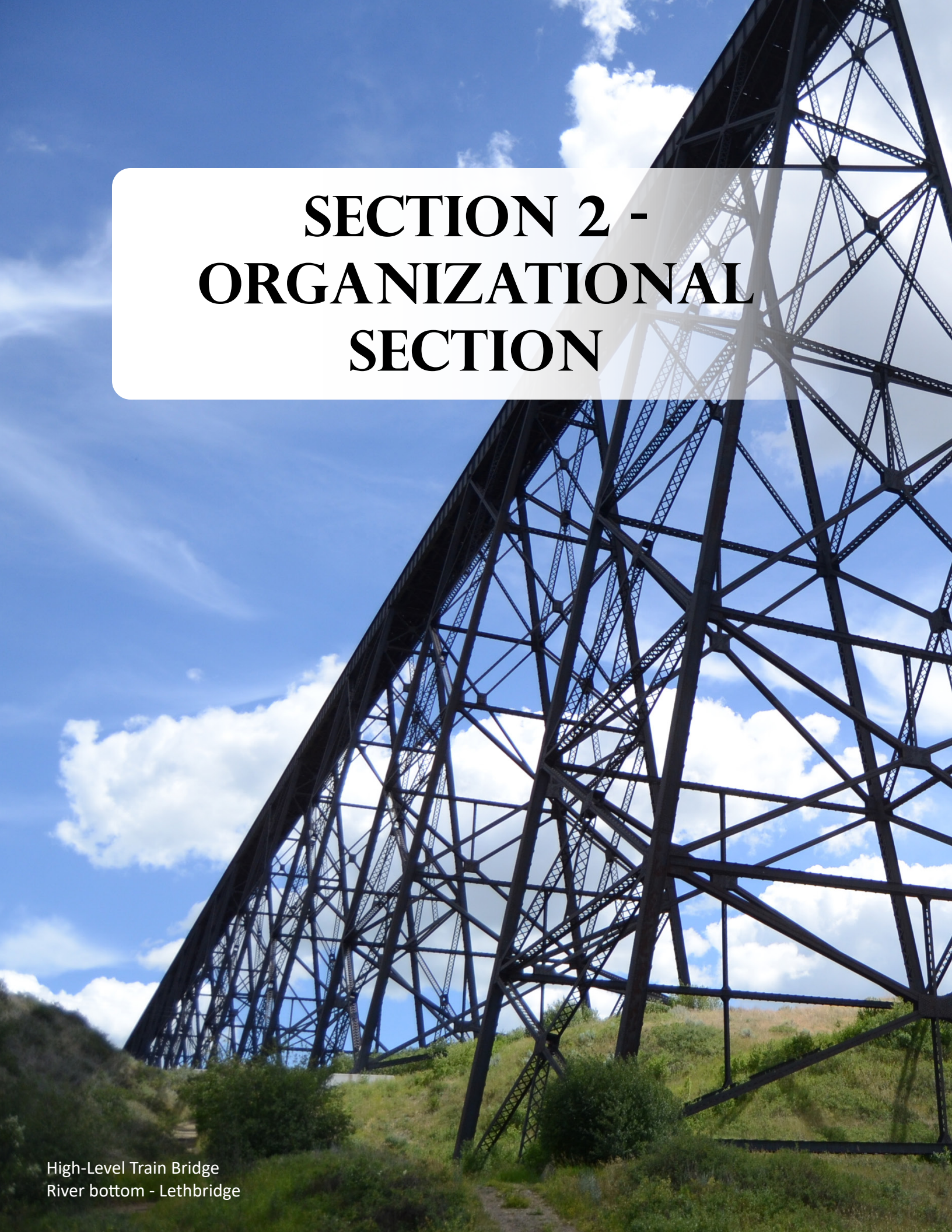
April

- Instructional Budget Committee meets to review and prepare budget allocations based on priorities and beliefs
- Budget allocations presented to administrators
- School based and program administrators begin development of budgets

May

- Site budgets completed and updated
- Draft budget is presented to Trustees and the public for feedback and comment on May 18th, 2021
- Board of Trustees debate and approve budget on May 25th, 2021
- Budget Submitted to Alberta Education on or before May 31st, 2021

SECTION 2 - ORGANIZATIONAL SECTION



High-Level Train Bridge
River bottom - Lethbridge

Section 2 - ORGANIZATIONAL SECTION

Division Profile **50**
- Geographical Location 50
- Elementary Schools 51
- Middle Schools 52
- High Schools 52
- Institutional Programs 52
- Services Provided by the Division 57

School Board Governance **58**
Board of Trustees 58
Division Administration 60
- Organizational Structure/Charts 60

Vision, Mission Statement, & Guiding Principles **62**
- Vision Statement 62
- Mission Statement 62
- Guiding Principles 63

Strategic Plan and Priorities **64**
- Division's Assurance Plan 64
- Ongoing Reporting of Measures 65
- Community Engagement 66
- 2021-2022 Board Priorities 67
- Budget Impacts of Board Priorities 68

Budget Development **70**
Basis of Budgeting 71
- Modified Accrual Basis of Accounting 71
- Fund Accounting 72
- Classification of Revenues and Expenses 74
- Local Revenue Sources 79

Board of Trustees Belief Statement 81
Financial Policies, Procedures and Principles 82
- System Budgeting Policy 83
- Financial Planning and Management Policy 85

Budget Timeline 86
Budget Development Process 87
Budget Assumptions 90
Meeting and Completion Schedule 94
Capital Planning Process 96

Back to Table of Contents

DIVISION PROFILE

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

The Division will serve approximately 11,634 students from early education (pre-school) to grade twelve in 2021-2022. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-four (24) schools and four (4) institutional programs.

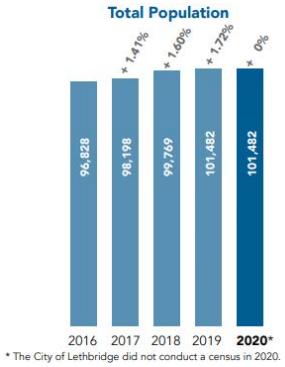
The Division is a local government entity established under the Alberta Education Act; whereas, the Division is chosen by and is accountable to the local community by means of local elections (elected Board of Trustees). The Division delivers its educational programs under the authority of the Alberta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

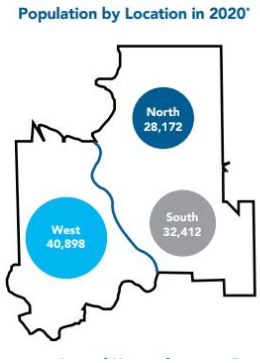
Geographical Location

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

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







** Statistical Information is an extract from the City of Lethbridge's 2020 Annual Report*

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



Lethbridge School Division operates 24 schools and other various outreach facilities throughout the City. Our schools have a grade structure comprised of the following:

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

Click the logos to go to the school website

Elementary Schools

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

Lethbridge School Division operates 15 elementary schools:

Coalbanks Elementary School
230 Coalbanks Blvd West
Grades K-5 - 567 students

Dr. Gerald B. Probe School
120 Rocky Mt Blvd West
Grades K-5 - 449 students

Dr. Robert Plaxton School
4510 Fairmont Gate South
Grades K-5 - 296 students

Ecole Agnes Davidson School
2103 20th St South
Grades K-5 - 524 students

Fleetwood Bawden School
1222 9th Ave South
Grades K-5 - 281 students

Galbraith School
1801 8th Ave A North
Grades K-5 - 341 students

General Stewart School
215 Corvette Cres South
Grades K-5 - 93 students

Immanuel Christian Elementary School
2010 - 5th Avenue North
Grades K-5 - 207 students

Lakeview School
1129 Henderson Lake Blvd South
Grades K-5 - 378 students

Lethbridge Christian School
3 St James Blvd North
Grades K-8 - 210 students

Mike Mountain Horse School
155 Jerry Potts Blvd West
Grades K-5 - 443 students

Nicholas Sheran School
380 Laval Blvd West
Grades K-5 - 304 students

Park Meadows School
50 Meadowlark Blvd North
Grades K-5 - 285 students

Senator Buchanan School
1101 7th Ave North
Grades K-5 - 267 students

Westminster School
402 18th St North
Grades K-5 - 197 students

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

Click the logos to go to the school website

Middle Schools

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

The four middle schools in the jurisdiction are:

Gilbert Paterson Middle School
2109 12th Ave South
Grades 6-8 - 772 students

Senator Joyce Fairbairn Middle School
301 Rocky Mountain Blvd West
Grades 6-8 - 553 students

G.S. Lakie Middle School
50 Blackfoot Blvd West
Grades 6-8 - 481 students

Wilson Middle School
2003 9th Ave North
Grades 6-8 - 668 students

High Schools

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

The five high schools in the jurisdiction are:

Chinook High School
259 Britannia Blvd West
Grades 9-12 - 1,133 students

Winston Churchill High School
1605 15th Ave North
Grades 9-12 - 898 students

Immanuel Christian Secondary School
802 - 6th Avenue North
Grades 6-12 - 294 students

Victoria Park High School
1515 5th Ave South
Grades 9-12 - 292 students

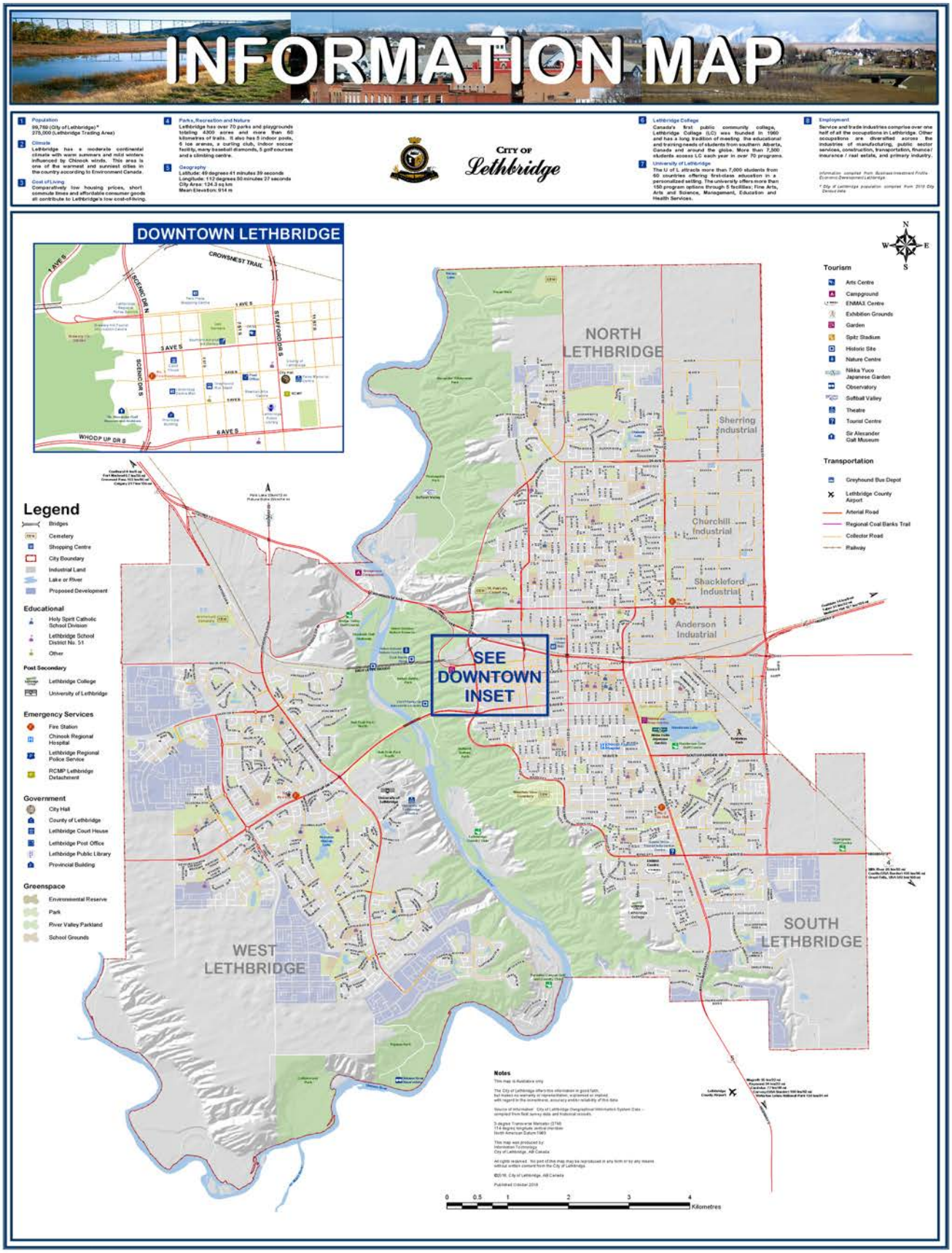
Lethbridge Collegiate Institute
1701 5th Ave South
Grades 9-12 - 963 students

Institutional Programs

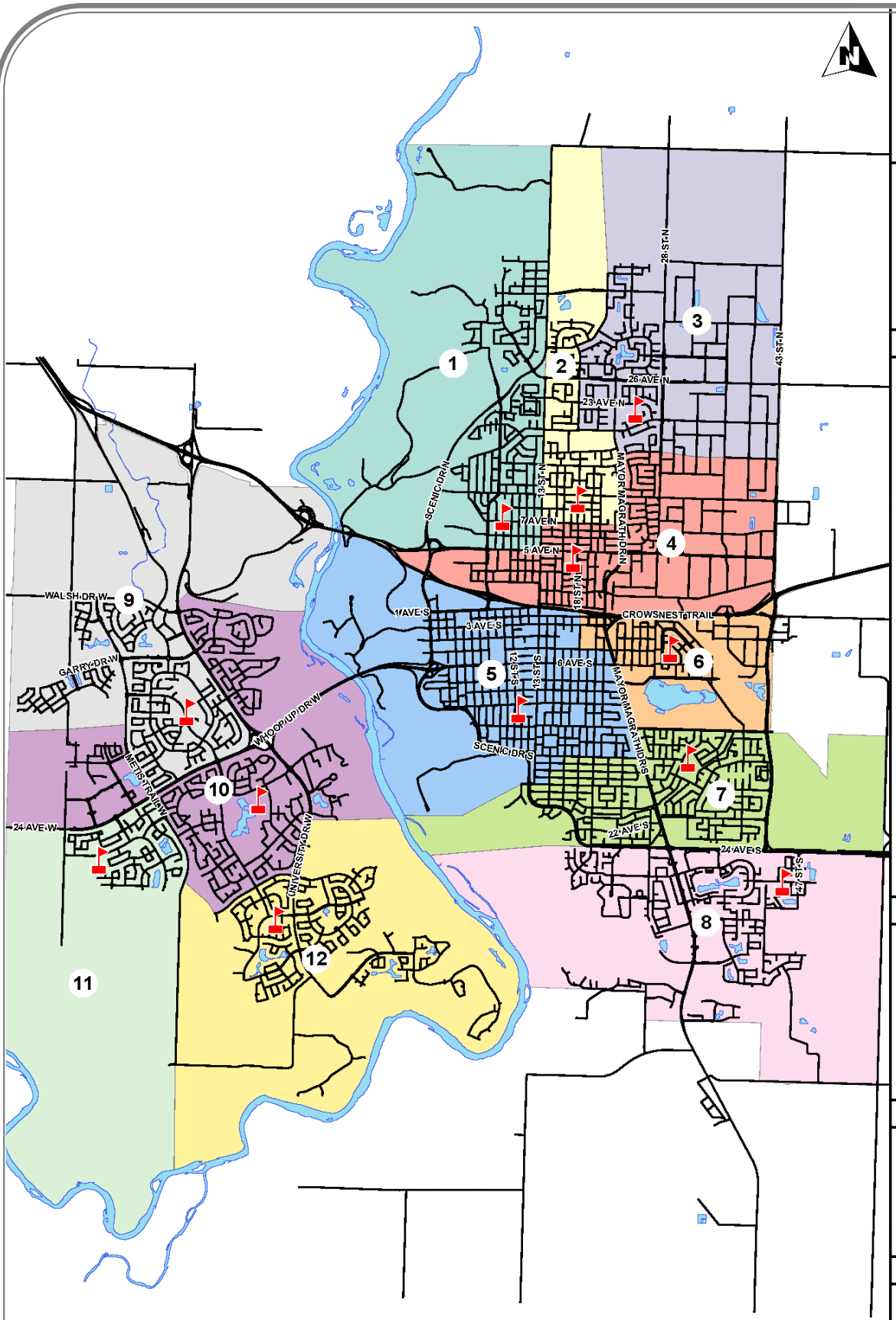
Lethbridge School Division has four institutional programs:

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

[Click Here for LSD51 School Locator]



[Click Here for other City of Lethbridge maps]



Lethbridge
SCHOOL DIVISION

Elementary School Boundaries (Grades K to 5)

March 2021

Schools

1 - Senator Buchanan
2 - Galbraith
3 - Park Meadows
4 - Westminster
5 - Fleetwood-Bawden
6 - General Stewart
7 - Lakeview
8 - Dr. Robert Plaxton
9 - Mike Mountain Horse
10 - Nicholas Sheran
11 - Coalbanks
12 - Dr. Probe

Note: École Agnes Davidson Elementary School, Lethbridge Christian School, and Immanuel Christian Elementary School boundaries cover the entire City of Lethbridge.

Map Legend

Elementary School
Lethbridge Street Network
Water Body

Map Drawn By:
Ventus Geospatial Inc.

Spatial Reference

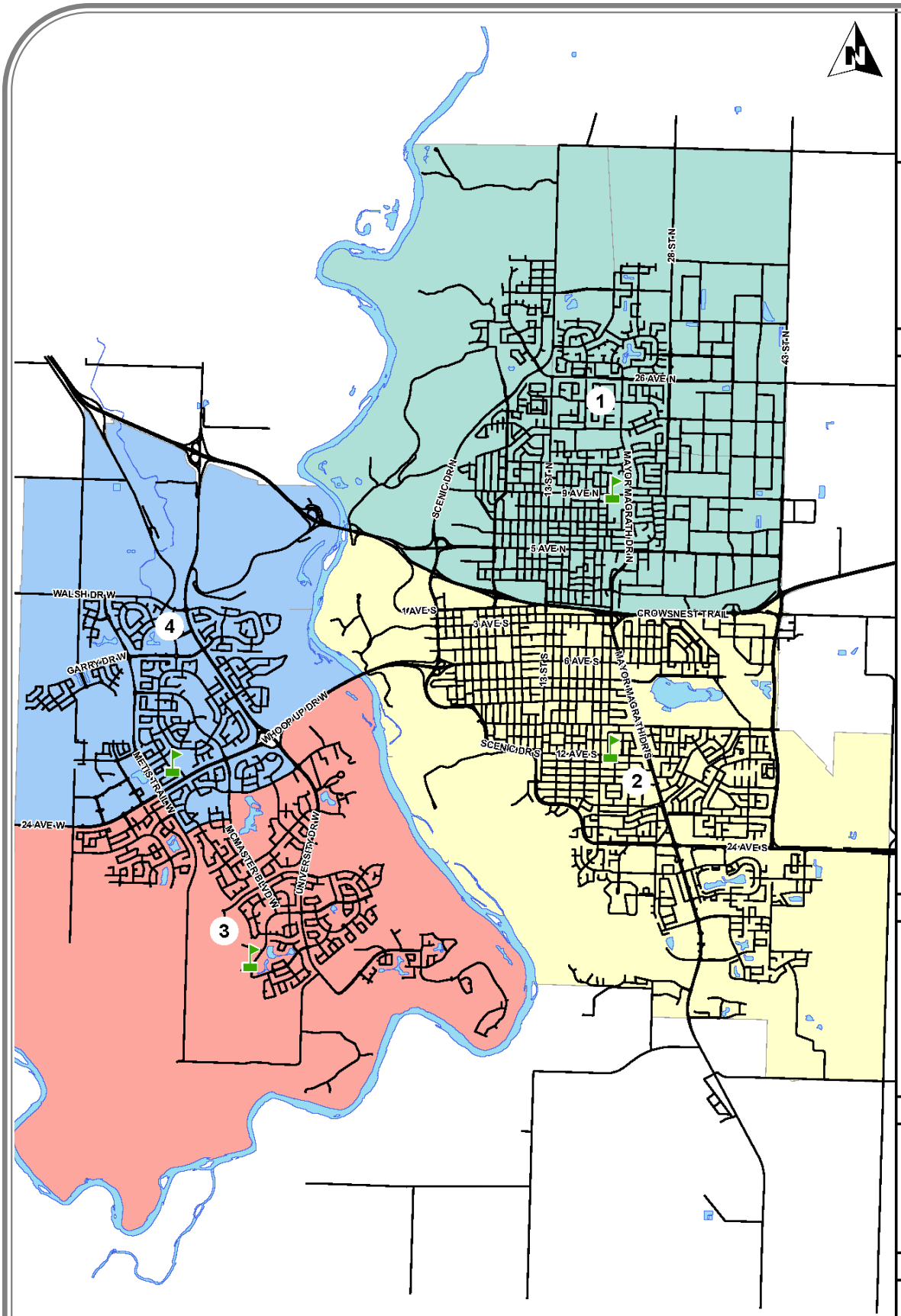
Coordinate System:
NAD 1983 UTM Zone 12N
Projection:
Transverse Mercator
Datum:
North American 1983

Map Scale

0 250 500 1,000 1,500 2,000
Metres
1:75,000
1 cm = 750 m

Immanuel Christian Elementary School and Lethbridge Christian School do not have specific boundaries.

Lethbridge School Division takes pride in the breadth of its programs, the expertise of its staff, and the quality of its facilities in 24 schools, and a number of outreach facilities throughout the city. Our schools have a grade structure comprised of Kindergarten to Grade 5 students in elementary schools, Grade 6 to Grade 8 students in middle schools, and Grade 9 to Grade 12 students in high schools.



Lethbridge SCHOOL DIVISION

Middle School Boundaries (Grades 6 to 8)

March 2021

Schools

- 1 - Wilson
- 2 - Gilbert Paterson
- 3 - Sen. Joyce Fairbairn
- 4 - G.S. Lakie

Note: Immanuel Christian Secondary School boundary covers the entire City of Lethbridge.

Map Legend

- Middle School
- Lethbridge Street Network
- Water Body

Map Drawn By:
Ventus Geospatial Inc.

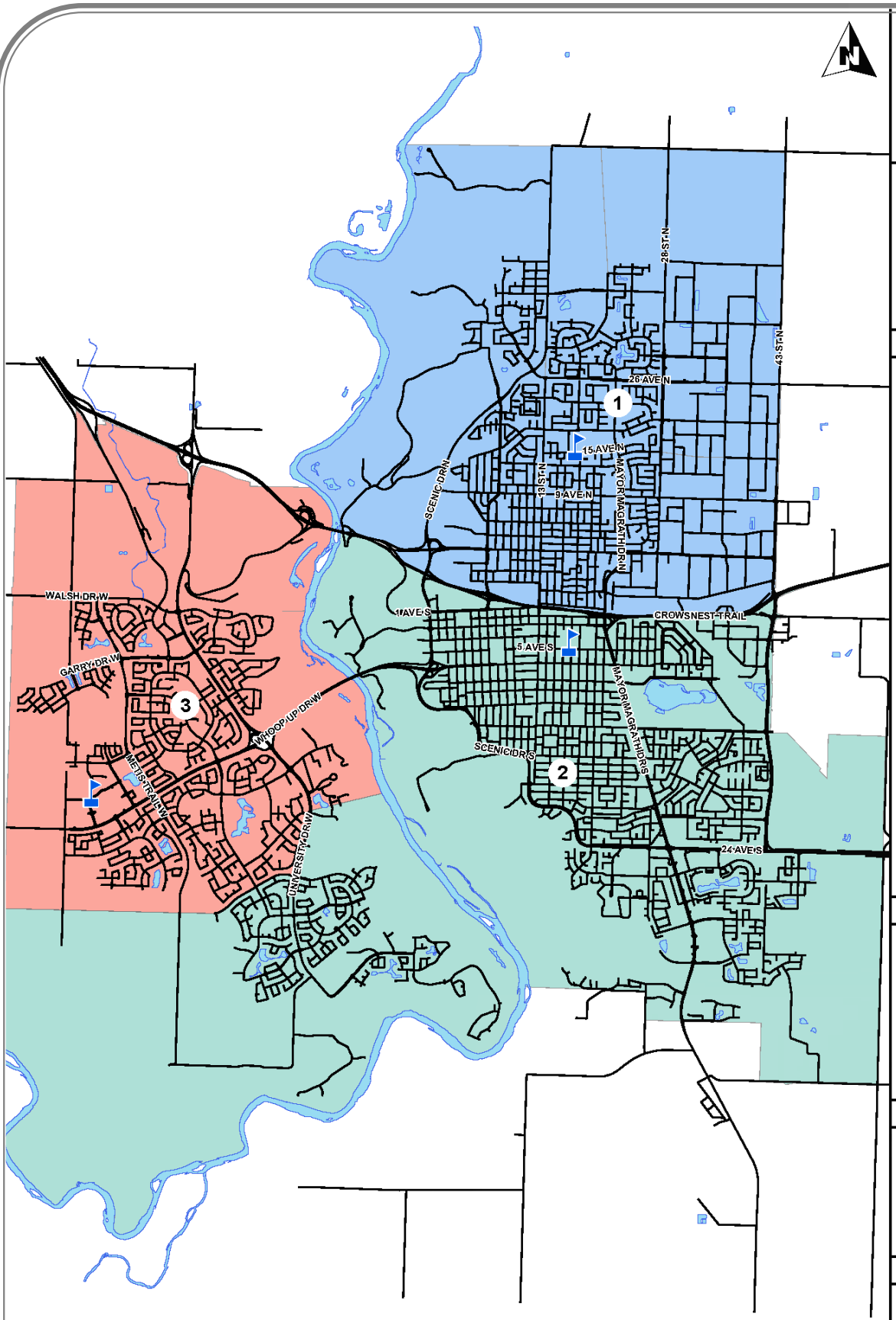
Spatial Reference

Coordinate System:
NAD 1983 UTM Zone 12N
Projection:
Transverse Mercator
Datum:
North American 1983

Map Scale

0 250 500 1,000 1,500 2,000
Metres
1:75,000
1 cm = 750 m

Lethbridge School Division takes pride in the breadth of its programs, the expertise of its staff, and the quality of its facilities in 24 schools, and a number of outreach facilities throughout the city. Our schools have a grade structure comprised of Kindergarten to Grade 5 students in elementary schools, Grade 6 to Grade 8 students in middle schools, and Grade 9 to Grade 12 students in high schools.



Lethbridge SCHOOL DIVISION

High School Boundaries (Grades 9 to 12)

March 2021

Schools

- 1 - Winston Churchill
- 2 - LCI
- 3 - Chinook

Note: Immanuel Christian Secondary School and Victoria Park High School boundaries cover the entire City of Lethbridge.

Map Legend

- High School
- Lethbridge Street Network
- Water Body

Map Drawn By:
Ventus Geospatial Inc.

Spatial Reference

Coordinate System:
NAD 1983 UTM Zone 12N
Projection:
Transverse Mercator
Datum:
North American 1983

Map Scale

0 250 500 1,000 1,500 2,000
Metres
1:75,000
1 cm = 750 m

Immanuel Christian Secondary School and Victoria Park High School do not have specific boundaries.

Lethbridge School Division takes pride in the breadth of its programs, the expertise of its staff, and the quality of its facilities in 24 schools, and a number of outreach facilities throughout the city. Our schools have a grade structure comprised of Kindergarten to Grade 5 students in elementary schools, Grade 6 to Grade 8 students in middle schools, and Grade 9 to Grade 12 students in high schools.

Services Provided by the Division

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

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

Other instructional programs include kindergarten offered in all elementary schools, First Nations, Métis and Inuit (FNMI) education, and early literacy. The Division's Early Education program will have 19 programs in nine schools effective September 2021. A Montessori program is established in grades one to five. Lethbridge Christian School provides Christian education for students from kindergarten to grade eight. In 2015-2016, the Division welcomed two new schools offering Christian education as alternate schools, Immanuel Christian Elementary and Immanuel Christian High School. The Division continues to enhance inclusive practices in order to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential.

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



SCHOOL BOARD GOVERNANCE

Board of Trustees

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



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

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

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



In October 2021 (towards the start of the 2021-2022 school year), the Division will hold its elections in conjunction with the City's municipal elections.

Click the Pictures to go to their Profiles

Board Members:



Christine Light
Board Chair / Trustee
2017-date



Tyler Demers
Vice-Chair / Trustee
2007-2010, 2013-date



Clark Bosch
Trustee
2017-date



Jan Foster
Trustee
1983-1992, 2007-date



Donna Hunt
Trustee
2013-date



Doug James
Trustee
2017-date



Lola Major
Trustee
2007-date

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

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



Division Administration

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

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



Dr. Cheryl Gilmore
Superintendent



Morag Asquith
Associate Superintendent, Instructional Services



Mike Nightingale
Associate Superintendent, Human Resources

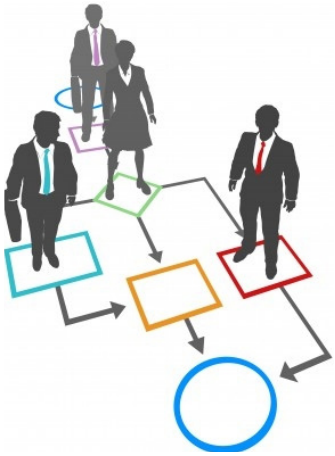


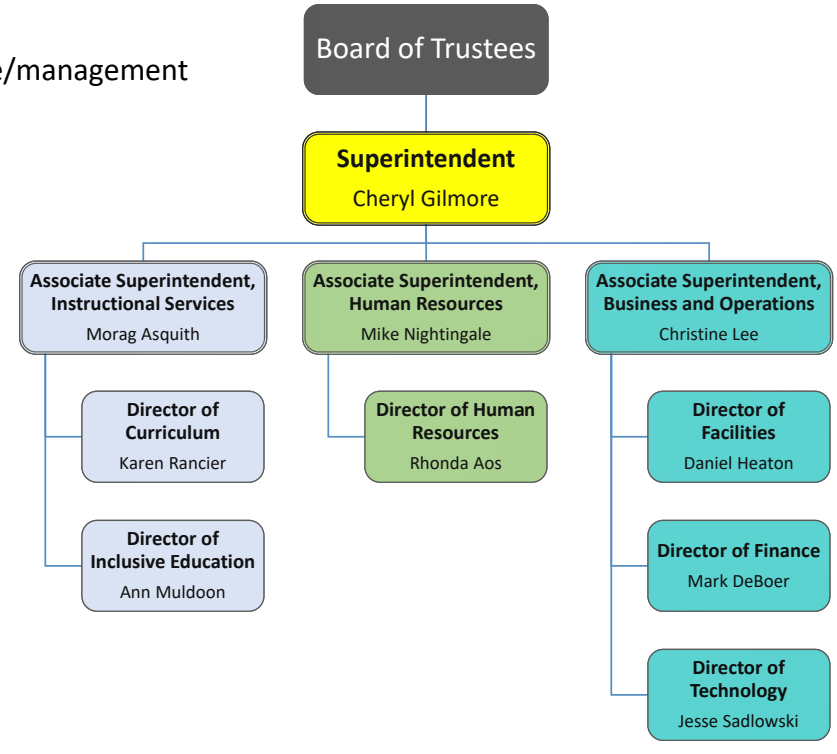
Christine Lee
Associate Superintendent, Business and Operations

Organizational Structure/Charts

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

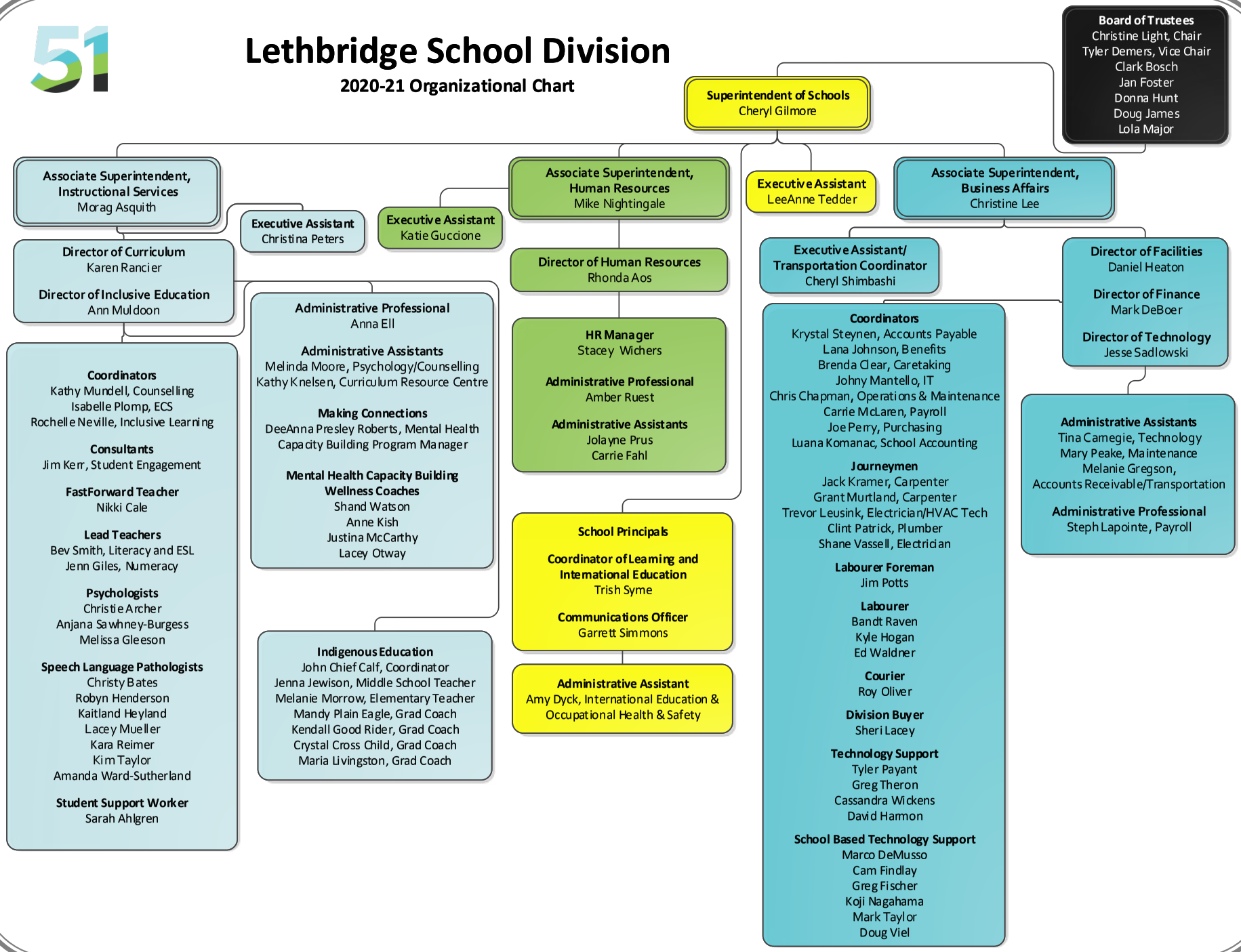
The following is the administrative/management structure of the Division:





Lethbridge School Division

2020-21 Organizational Chart



VISION, MISSION STATEMENT, & GUIDING PRINCIPLES



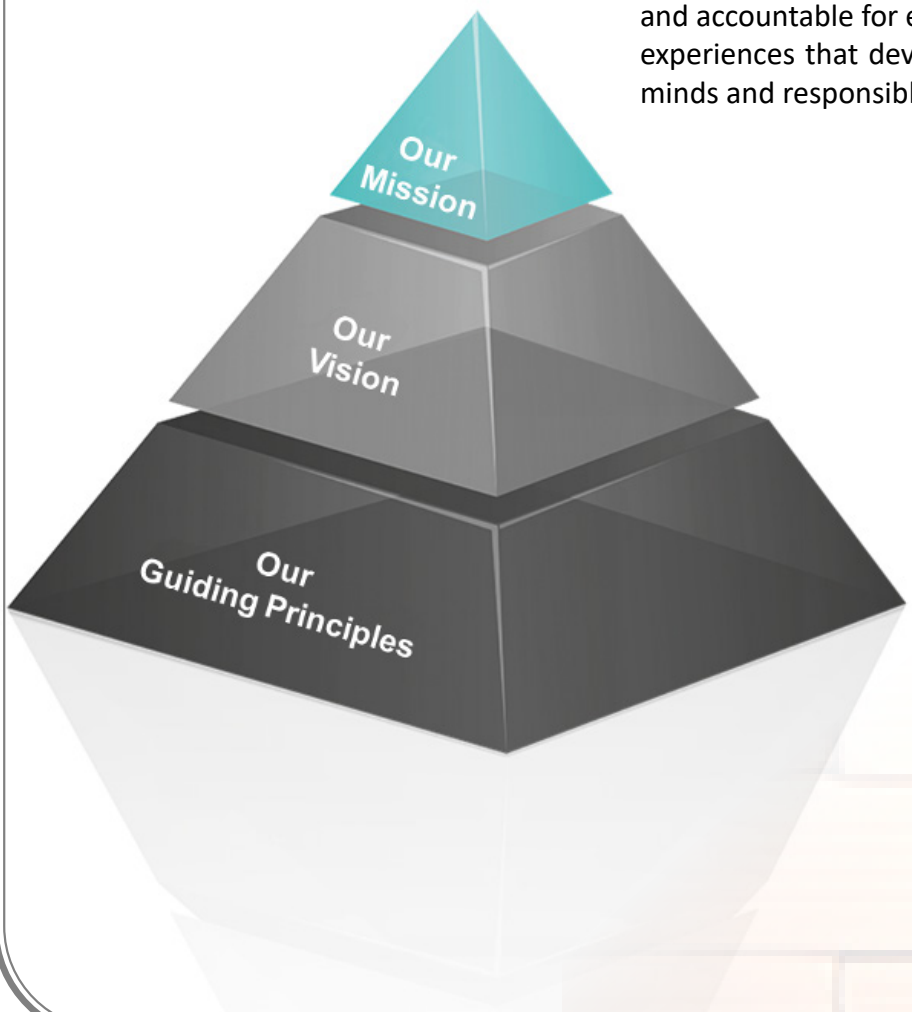


Vision Statement

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

Mission Statement

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



Lethbridge SCHOOL DIVISION

Guiding Principles

The Board believes a focus on learning builds capacity for continual improvement, innovative thinking, and confident, caring, and respectful citizens. The following principles provide the foundation for our learning system:

Learning Foundations

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

System Foundations

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

Cultural Foundations

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

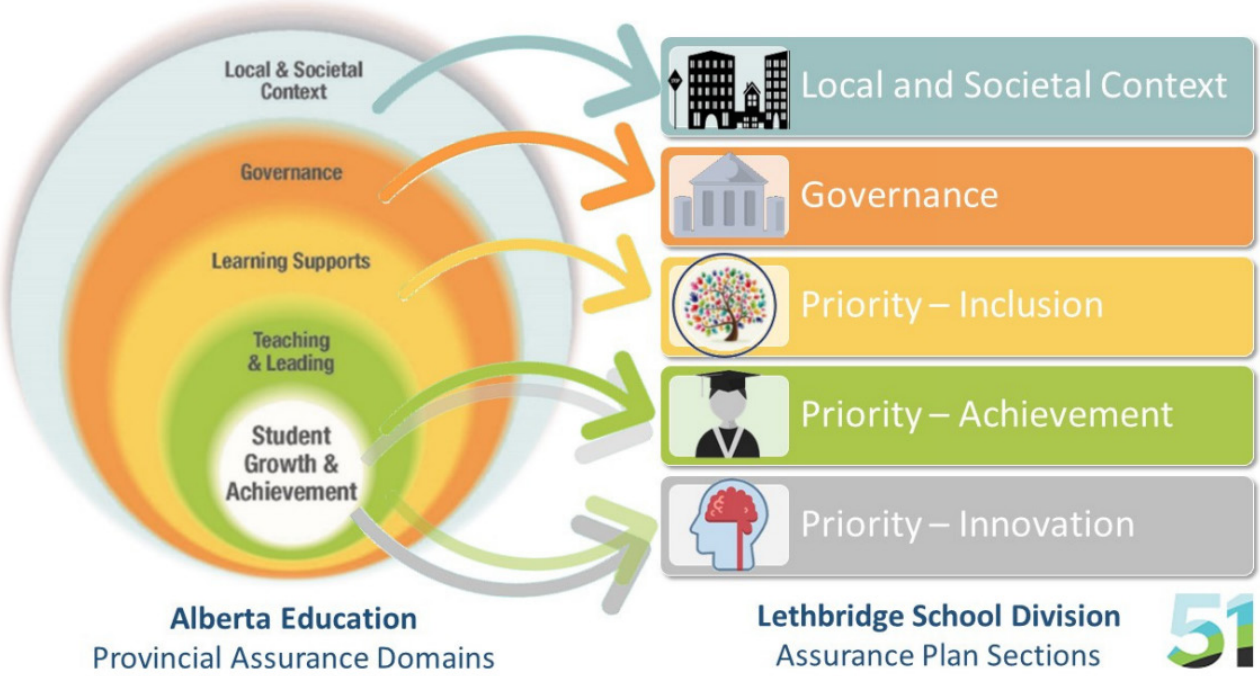
These guiding principles set the foundation of the Division's learning system. These assist in developing the Division's strategic plan and priorities.

STRATEGIC PLAN AND PRIORITIES

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

In 2020, Alberta Education introduced the Assurance Framework. The Assurance Framework is a broader and more balanced approach to accountability with the goal of continual improvement and enhanced public assurance.

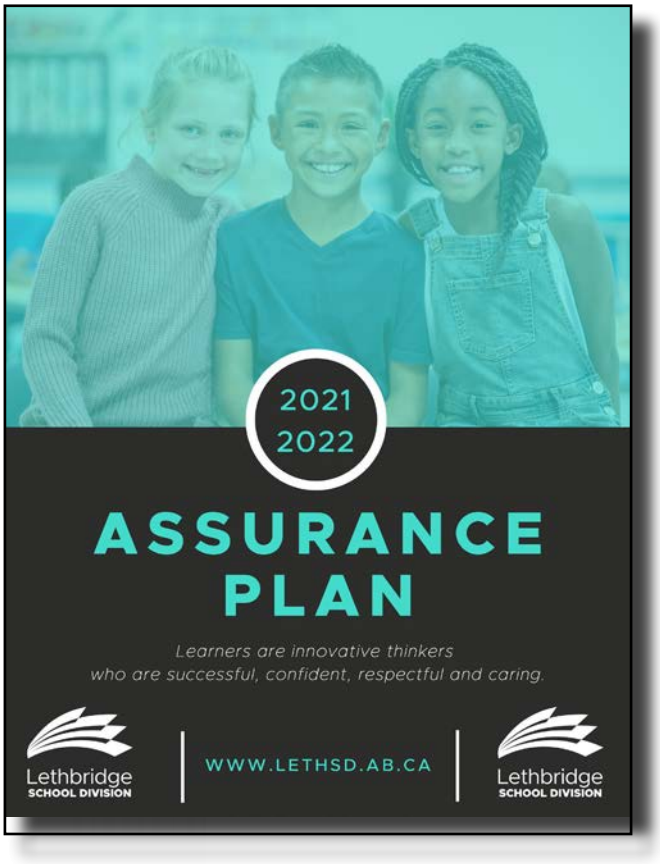
Division's Assurance Plan



Lethbridge School Division structures its planning and reporting using the Alberta Education Assurance Framework. The Board of Trustees uses the Vision, Mission statement and Guiding Principal for the development of priorities and strategies.

The Local and Societal Context Domain and the Governance Domain are separate sections in the Assurance Plan. The other three domains align with the Division's three priorities: Achievement, Inclusion and Innovation. The alignment is part of the outcomes and strategies for each priority.

The Division's Assurance Plan is part of a cyclical process that reflects on data on an ongoing basis. Measures and the "report locations" of the measures are identified in each Domain. Some measures are reported as part of the November Results Report annually while others are updated as data is available on the Division website using a Reporting Dashboard.



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

http://www.lethsd.ab.ca/Our Division/Plans & Reports/Assurance Plan

Click the Report Cover to go to the Assurance Plan

Ongoing Reporting of Measures

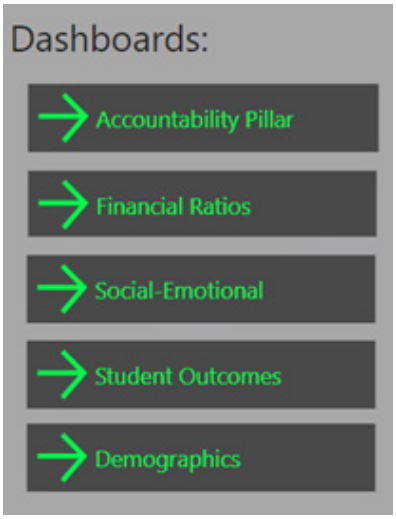
Performance measures allow the Division to review trends and continually look for improvements. The Division has developed Performance Measure Dashboards that are interactive and allows an individual to click on the specific financial information within the dashboard and the report will be adjusted to focus into the selected information. The dashboards includes the following performance measures:

• **Accountability Pillar:** Performance measure on the instructional and operational activities of the Division, including student achievement, opportunities, involvement, and preparedness for their future.

• **Financial Ratios:** Performance measures on the some of the financial aspects of the Division, including Adjusted Accumulated Surplus, Liquidity ratios, and on our capital assets.

• **Student Surveys - Social-Emotional & Student Outcomes:** Performance measures on the Division's student survey measures, including specific measures on Social-Emotional Outcomes and the Drivers of Student Outcomes.

• **Student Demographics:** Performance measures on the student demographics, including the different types of funding classifications and groups.



The Performance Measures Dashboards are provided on the Division's website and are made available to the public to be as transparent to the public as possible. These performance measures allow the Division to review trends and continually look for improvements.

The Division uses these dashboards to provide an interactive review on the performance measures including comparing to Provincial and other comparable data.

Click to go to the website for the Performance Measures Dashboard

Community Engagement

The Board of Trustees held a consultation session with the education stakeholders of the community. Although the Division typically hosts a highly successful in-person Town Hall meeting, considering the COVID19 pandemic, the Division hosted a virtual event through a Division Town Hall website and other online platforms. There were over 200 participants that joined our Virtual Town Hall. This year's consultation centered on one main question:

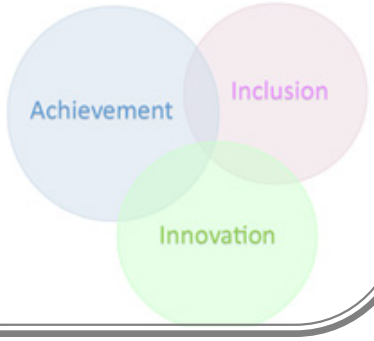
In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?



There were seven (7) main themes that emerged from the discussions and feedback our Division received from the Virtual Town Hall:

1. Enhanced Sense of Community
2. Online instruction
3. Online platform for communication and parent engagement
4. School structures
5. Communication
6. Wellness
7. Health standards and secure schools

The feedback on these questions assisted the Board of Trustees in establishing priorities for 2021-2022.



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

ACHIEVEMENT

OUTCOMES:

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

2021-2022
Board Priorities

INNOVATION

OUTCOMES:

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

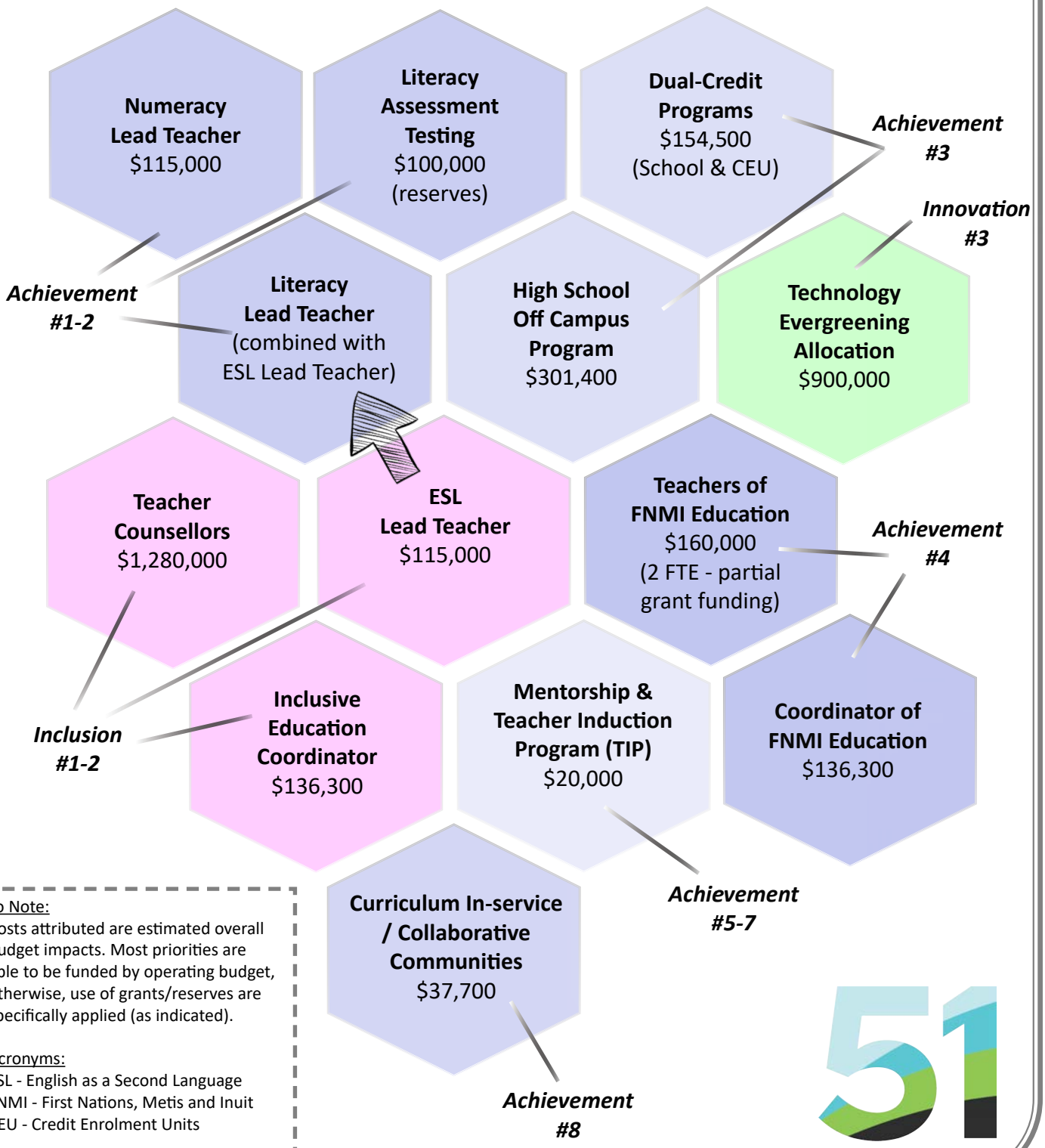
INCLUSION

OUTCOMES:

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

Budget Impacts of Board Priorities

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

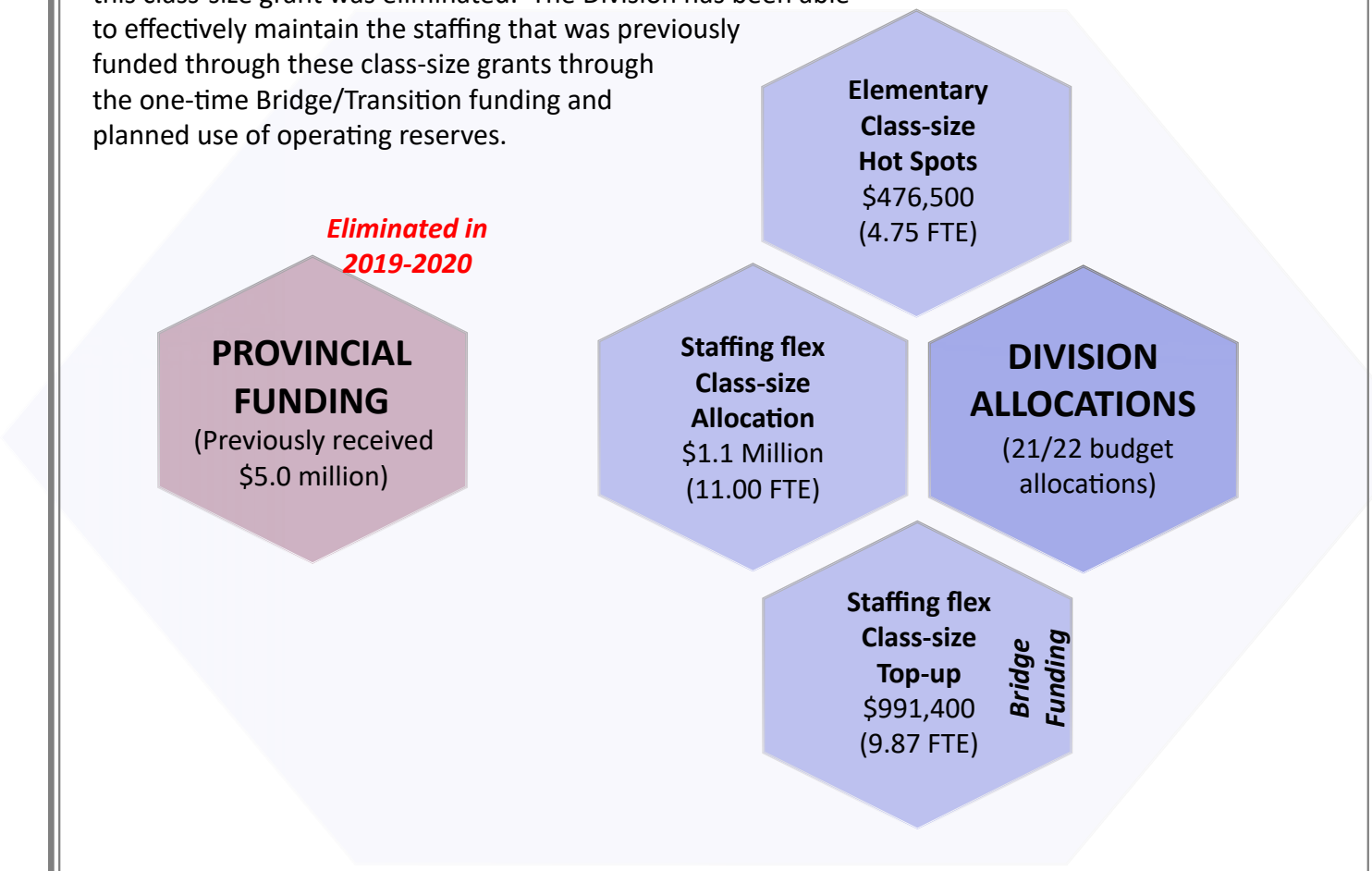


To Note:
Costs attributed are estimated overall budget impacts. Most priorities are able to be funded by operating budget, otherwise, use of grants/reserves are specifically applied (as indicated).

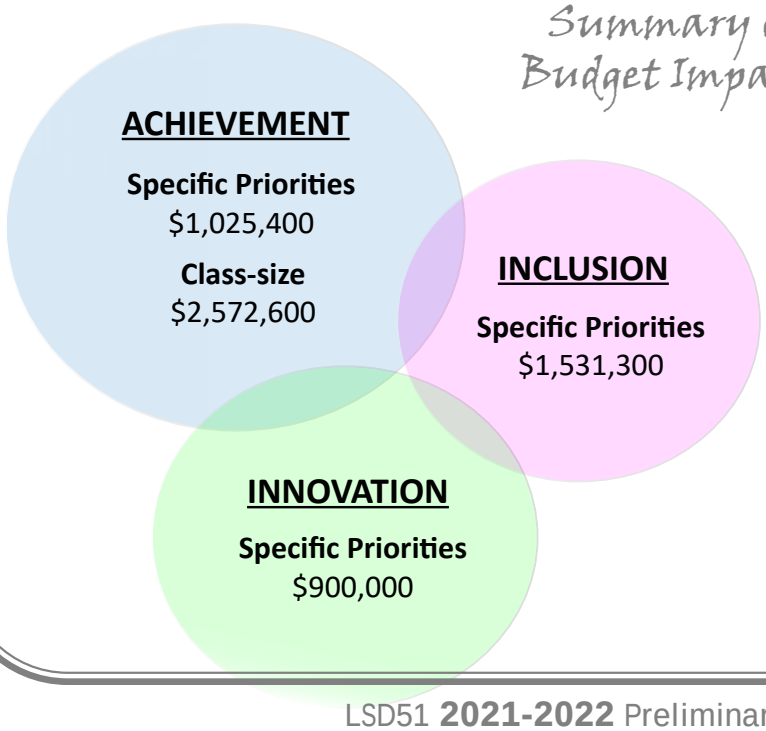
Acronyms:
ESL - English as a Second Language
FNMI - First Nations, Metis and Inuit
CEU - Credit Enrolment Units

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

The Division previously received specific Provincial grants to address class size; however, in 2019-2020 this class-size grant was eliminated. The Division has been able to effectively maintain the staffing that was previously funded through these class-size grants through the one-time Bridge/Transition funding and planned use of operating reserves.



Summary of Budget Impacts



There is a **total of $6,029,300** of budgeted funding that is allocated specifically towards the Board priorities; whereas, this represents 4.6% of the Division's total operating budget.

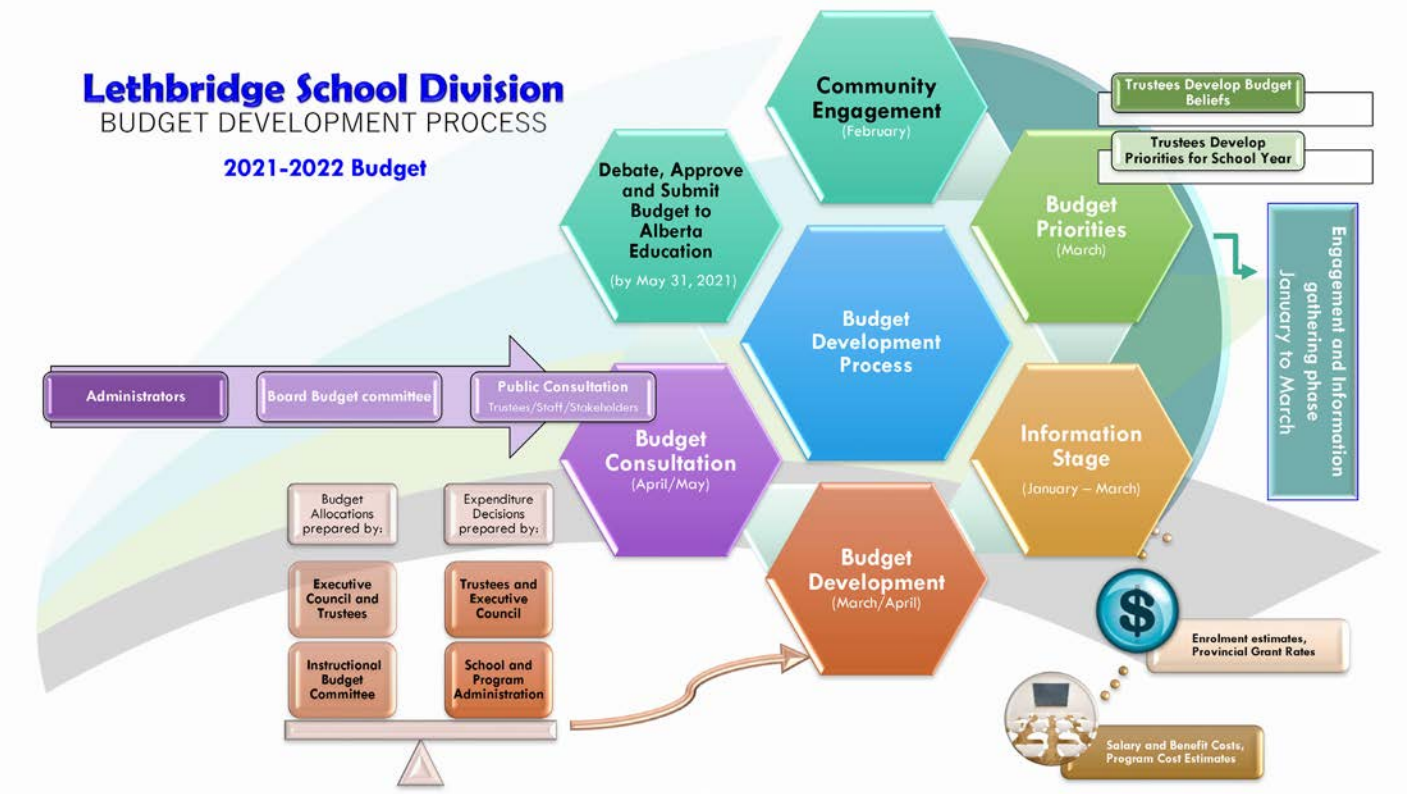
Many of the other strategies/outcomes are also funded within the Division's regular operating budget.

BUDGET DEVELOPMENT

The development of 2021-2022 Budget for Lethbridge School Division is the responsibility of Division administration in conjunction with the Board Budget Committee and the Instructional Budget Committee. The approval of the budget is the responsibility of the Division's Board of Trustees.

After final approval by the Board, the budget is then submitted to Alberta Education, as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31st of each year. This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements (included on the annual financial statements). The budget is subsequently updated for actual known enrolment, allocations, and other known changes as of September 30th, 2021. This updated budget will become the budget under which the Division operates for the 2021-2022 school year.

The following is the budget development process:



Instructional Budget Committee (IBC):

The IBC is comprised of representatives from elementary, middle, and high schools. It also includes members of Division Administration. This committee, through consultation with our schools and groups within the Division, determines the funding allocation for the Instructional programs. The Administration on the committee for the 21/22 budget:

- Cheryl Gilmore (Superintendent)
- Morag Asquith (Associate Superintendent, Instructional Services)
- Christine Lee (Associate Superintendent, Business & Operations)
- Mike Nightingale (Associate Superintendent, Human Resources)
- Mark DeBoer (Director of Finance)

Board Budget Committee:

The Board of Trustees appoints two (2) Trustees to be included on the Board Budget Committee. This committee is involved throughout the budget process. The Trustees on the committee for the 21/22 budget:

- Clark Bosch (Committee Chair)
- Donna Hunt (Trustee)

Basis of Budgeting

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

Modified Accrual Basis of Accounting

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

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

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



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

The precise determination of many revenue and expenditures is dependent on future events. As a result, the preparation of the budget for the 2021-2022 school year involved the use of estimates and approximations, which have been made using careful judgement. Actual results could differ from those estimates and approximations.

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

Fund Accounting

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

General Operating Funds

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

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

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

School Generated Funds (SGF)

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

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

Reserves

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

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

Provincially Funded Capital

The majority of the Division's tangible capital assets (TCA) are funded by the Province, including majority of the costs of schools, modulars, and equipment. These funds are provided by capital grants on a project-by-project basis and are not specifically included in the preliminary operating budget. Typically, the only transferred funds are to the Operating fund relating to capital revenues recognized based on amortization of supported TCA. The "net accumulated surplus" relating to these funds are referred to as the Unspent & Spent Deferred Capital Contributions (UDCC & SDCC) included in deferred contributions (in accordance with PSAS 3410 Government Transfers). SDCC is recognized at the same rate as supported amortization.

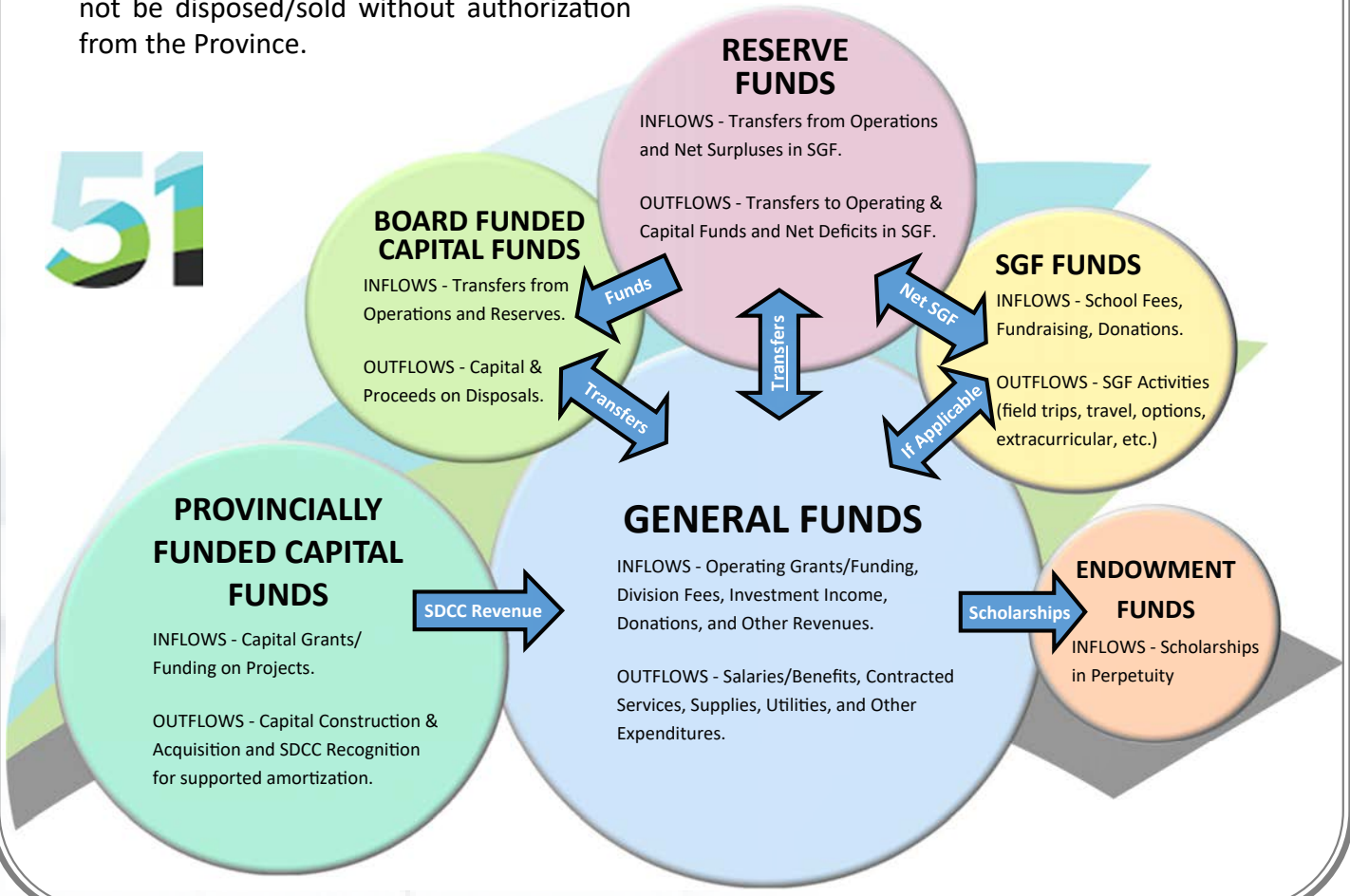
Some of the legislative restrictions on these funds include that the supported TCA may not be disposed/sold without authorization from the Province.

Board Funded Capital

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

Endowments

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



Classification of Revenues and Expenses

OPERATING REVENUES:

Operating revenues are classified based on the following major categories:

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for the Preliminary Budget; whereas, although there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year WMA adjustment).

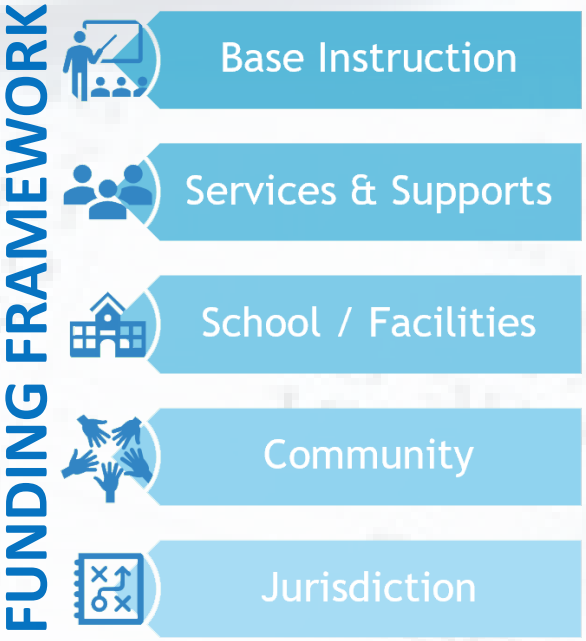
- **Alberta Education - Services and Supports** – Funding received by Alberta Education for various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as Specialized Learning Supports, Program Unit Funding (PUF), English as a Second Language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

- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization.

- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.

- **Alberta Education - Jurisdiction** – Funding received by Alberta Education specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces funding to a specified portion of the Division's Budget.

The 2021-2022 Budget included the Provincial Funding Framework (implemented in 2020-2021) for school divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.





Winter Wolves by Ella Nelson, GS Lakie - Gr. 6

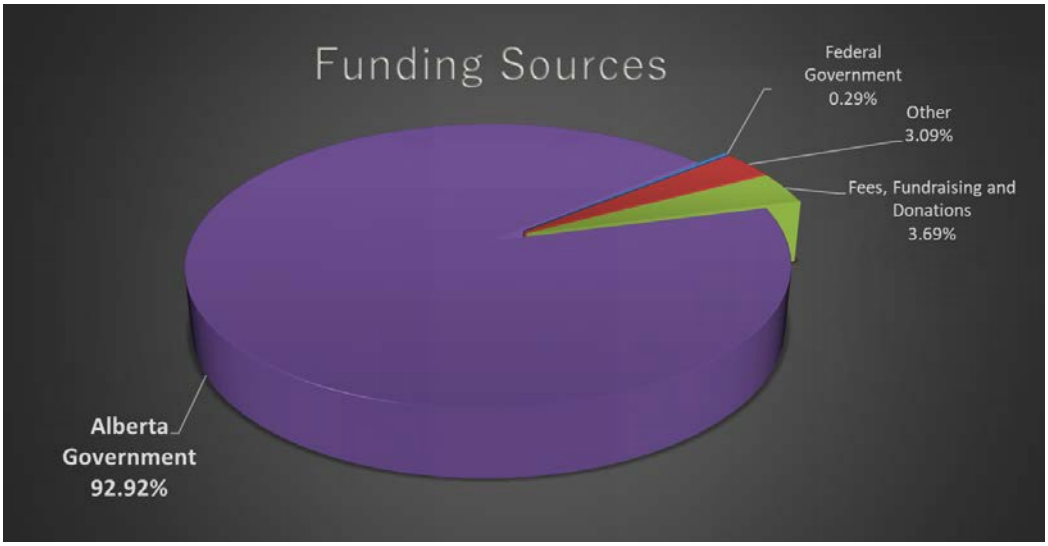
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.

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

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

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

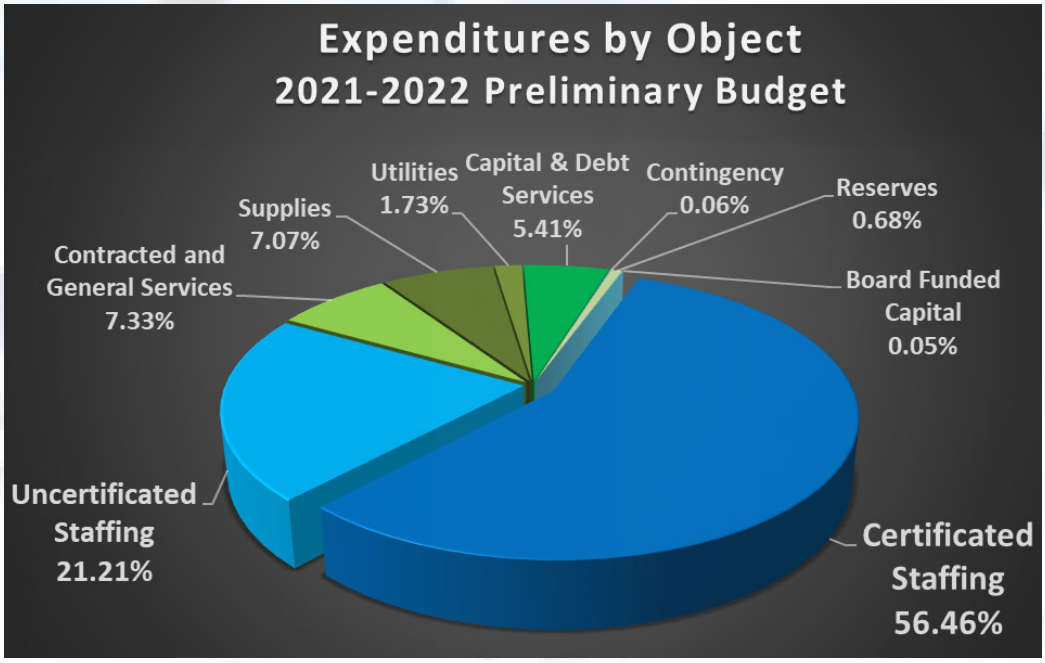
- **Capital Block** – Includes the provision for amortization of the jurisdiction's tangible capital assets (TCA) and interest on debenture debt that is paid by Alberta Education. The recognition of the Spent Deferred Capital Contributions (SDCC) is a transfer from the Provincially Funded Capital Funds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



OPERATING EXPENDITURES:

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

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



OPERATING PROGRAMS:

There are five (5) major operating programs:

- **Instruction** – includes all schools (elementary, middle, and high) and the other instructional programs and services offered to provide educational support to students within the Division.
- **Administration** – includes Board Governance, Office of the Superintendent, Board and Finance, Human Resources, and System Instructional Support
- **Plant Operation and Maintenance** – includes activities relating to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.
- **Transportation** – includes activities relating to transporting students to/from school (over 2.4 kilometers from their resident school).
- **Capital and Debt Services** – includes activities relating to the capital assets such as amortization of capital, the Infrastructure Maintenance Renewal (IMR) program, and the provision of debt services.

CAPITAL REVENUES:

Capital revenues are classified based on the following major categories:

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

CAPITAL EXPENDITURES:

Capital expenses are classified based on the following major categories:

- **Capital Project Outlays** – includes the relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.
- **Board Funded Capital Acquired** – includes the relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This includes purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for Maintenance department). This also includes capital improvements/modernizations that are funded by the Board.

Local Revenue Sources

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

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

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

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

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

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

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



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



Light in the Forest by Dulcie Bergen, ICSS - Gr. 9

LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2021-2022 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 believes 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 the Budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes education at the primary level is foundational to student success, and as such is a priority.
- The Board believes 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 equitable opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further innovative practices in schools.

Financial Policies, Procedures and Principles

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

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



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

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

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

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

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

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

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

801.1 System Budgeting

Policy

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

Regulations

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

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

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

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

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

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

Policy

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

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

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

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

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

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

References

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

Policy

800 – Business Procedures

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

801.9 Financial Planning and Management - General

Policy

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

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

Regulations

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

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

Policy

800 – Business Procedures



Budget Timeline 2021-2022

January

- Enrolment projected
- Staffing requirements reviewed with Administrators

February

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

March

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

April

- Instructional Budget Committee meets to review and prepare budget allocations based on priorities and beliefs
- Budget allocations presented to administrators
- School based and program administrators begin development of budgets

May

- Site budgets completed and updated
- Draft budget is presented to Trustees and the public for feedback and comment on May 18th, 2021
- Board of Trustees debate and approve budget on May 25th, 2021
- Budget Submitted to Alberta Education on or before May 31st, 2021

Lethbridge School Division
BUDGET DEVELOPMENT PROCESS
2021-2022 Budget
Engagement and Information gathering phase
January to March
Trustees Develop Budget Beliefs
Trustees Develop Priorities for School Year
Budget Priorities
(March)
Information Stage
(January – March)
Community Engagement
(February)
Budget Development Process
Budget Development
(March/April)
Debate, Approve and Submit Budget to Alberta Education
(by May 31, 2021)
Budget Consultation
(April/May)
Enrolment estimates, Provincial Grant Rates
Salary and Benefit Costs, Program Cost Estimates
Public Consultation
Trustees/Staff/Stakeholders
Board Budget committee
Administrators
Expenditure Decisions prepared by:
Trustees and Executive Council
School and Program Administration
Budget Allocations prepared by:
Executive Council and Trustees
Instructional Budget Committee

Lethbridge School Division
Budget Development Process

Step 1: Budget Process and Timeline Approval

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

Step 2: Enrolment Estimates

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

Step 3: Revenue Estimates

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

Step 4: Budget Priorities

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

Step 5: Expenditure Estimates

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

Step 6: Central Site Budget Estimates Prepared

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

Step 7: Draft Budget Document Prepared and Reviewed

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

Step 8: Instructional Budget Committee Review of Draft Budget

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

Step 9: School Site Budget Preparation

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

Step 10: Draft Budget Prepared

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

Step 11: Presentation of Draft Budget

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

Step 12: Budget Debate

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

Step 13: Budget Update

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

Step 14: Financial Monitoring

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

Budget Assumptions
March 2021

The following table outlines the assumptions used in developing the 2021-2022 operating budget, the basis for the assumption and the risk associated if the assumption is not correct or other factors influence the original assumption made.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Enrolment	Overall enrolment increase of about 385 students. This is approximately a 3.42**%** increase. EEP – 18.77% increase Kindergarten – 5.93% increase Elementary – 3.66% decrease Middle School – 2.14% increase High School – 1.99% increase **Total of 11,634 students.** *only a partial recovery compared to 11,753 students in 2019/20 (dropped to 11,249 in 2020/21).	Baragar is a statistical program that can be utilized in projecting enrolment, which includes factors such as current enrolment, historical growth, and projected growth in the City of Lethbridge. The effects of enrolment decreases as a result of the COVID-19 pandemic and the recent school boundary changes have added further complexity to estimating the student enrolment levels in 2021/2022. The Division used the Baragar projections (after boundary updates), the actual 2020/2021 student enrolment (effected by COVID19), and other information to project the student enrolment.	Risk of not achieving estimated enrolments, will result in potential decreased school & department allocations (if significant) and adjustments will need to be made to programming and staffing or draw on reserves to fill funding gap. The Division has mitigated some of these risks by staying conservative in the estimated enrolments and have only allocated staffed based on these conservative levels. A budget deficit beyond operating reserves is not allowed under legislation.
Funded/FTE Enrolment	FTE enrolment is based on estimating the number full-time equivalent (FTE) students. FTE enrolment projected at **10,946 FTE.** Early Education Program (EEP) & Kindergarten enrolment is considered 0.5 FTE. The Weighted Moving Average (WMA) is projected at **10,843 FTE**.	The Weighted Moving Average (WMA) is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year: 2019-2020 Actual FTE 10,947 (20% of WMA) 2020-2021 Estimated FTE 10,604 (30% of WMA) 2021-2022 Projected FTE 10,946 (50% of WMA) Effective funded WMA for 2021/2022 is 10,843 FTE. Provincial funding profile was set at 11,004 FTE.	For growing divisions, the use of the WMA has disadvantages as the funding is based on the effects from the prior years. Once the WMA is set in preliminary budget, there is no changes in the September 30th operating budget for actual enrolment; whereas, any changes have effect in the following budget year as a WMA adjustment. The Division may defer the WMA revenues that exceed the projected actuals to avoid large WMA adjustment effects.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Grant Revenues	Overall, **$3.36 million decrease** from 2020-2021 September 30th operating budget ($1.94 million decrease 2020-2021 preliminary budget). Includes $2.4 million decrease specifically for Operations and Maintenance. 2020-2021 September 30th operating budget included a $4.14 million Safe Return to Class grant (which has not been provided in 21/22).	The Division is under the new Provincial Funding Framework, including the use of the Weighted Moving Average (WMA) for funding enrolment. The funded WMA adjusted to reflect the projected student enrolment (difference in WMA is deferred from Provincial funding profile to avoid "claw-back" in following budget year). The projected reductions to the Operation and Maintenance grants relate to reductions in grant rates and the removal of the capital portion of the Infrastructure, Maintenance and Renewal (IMR) grant. One-time grant funding for Bridge/Transition funding and COVID Mitigation funding has been provided in 2021/2022.	See comments relating to Funded/FTE Enrolment for the WMA funded enrolment. Similar to the base WMA instructional funding, many of the other grants are also tied into the WMA factors. The risk to changes in enrolment have effect in the following budget years as the WMA adjustment could increase or decrease future budget revenues (if budgets are not updated to account for enrolment changes).
Teacher Salary costs (includes benefits) Average Teacher **$100,430**	Wage increase = 0% Assumes to date 5 net retirements (retirements less returning leaves). Grid movement cost with no retirements would be $1,098,100 or 1.94% for all teachers. This cost has been absorbed in the average teacher salary costs due to lower cost in 2020-2021 and projected retirements. Overall, due to the retirement of teaching staff and hiring of new teachers in prior year, the estimated average teaching costs is $100,430 including benefits (2020/2021 estimate of $99,106)	Salaries have been negotiated for 2019-2020 at the Provincial level with a 0% increase from prior years. Continuing a 0% for 2020-2021 and 2021-2022 assumption given economic outlook. Retirement Assumptions based on known retirements and hopeful retirements. Average benefit costs have increased from prior year with changes to premiums (see comments relating to benefits below). Estimated salaries has been compared to the recent actual monthly teaching salaries, and with the projected 1.94% increase for grid movements, the projected $100,430 average teaching costs is considered reasonable and slightly conservative.	Risk is that average salary costs maybe too high if significant number of retirements and new hires. If this happens, there will be unexpended funds, however creates opportunity to cover costs in future. True impact on Average Salary of staffing reductions not known until after May 31, the final day for staff to announce an intention to retire and most staffing has been hired. Hiring additional or a reduction in staff throughout the budget process also impacts the average salary estimate. Salary Estimates are revised September 30th if required. Risk that settlement is negotiated higher than 0%. Each 1% is a cost of $611,500. Risk is somewhat mitigated as this is negotiated by the Province (TEBA); whereas, additional costs may be funded by the Province.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Support Staff Salaries Average EA **$45,324**	CUPE 290 =0% CUPE 2843 = 0% Non-Union = 0% Other than teachers, the next largest staffing group is the EAs; whereas, the projected EA cost is $45,324 including benefits (2020/2021 estimate of $43,516).	CUPE 290 and CUPE 2843 Contracts have been negotiated for 2019-2020 with a 0% (provided a "me too" clause for increases if teachers receive wage increase). Continuing a 0% for 2020-2021 and 2021-2022 assumption given economic outlook. Non-Union not determined. All support staff wages are currently only based on projected grid movements.	CUPE 290 and CUPE 2843 risk if required to provide wage increase to impact a settlement.
Benefit Provider Rates	Local Authorities Pension Plan (LAPP) contribution rates remained the same from 2020 to 2021. Per ASEBP Board there has only been standardization of rate for the experience adjustments. The Division has seen increases in premium rates with higher experience adjustments. Overall, no changes to the estimated benefit rates applied to staffing.	LAPP per rates provided at 8.39% employee & 9.39% for employer (up to YMPE) in 2021. No known rate changes of 2022. ASEBP rates have increased with higher experience adjustments, which has impacts on all employee groups. The Division uses standard benefit rates for each of the position profiles. Teachers benefits are budgeted at 11.90% of salary/wages as pension costs are budgeted separately. Support Staff benefits are budgeted based on major groups. EAs as they are budgeted at 31.75% and other support positions range from 29.50% to 32.25%.	Risk will be minimal as rates are effectively known at budget development and the use of standard benefit rates are applied.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Services and Supplies Costs	It is assumed that Goods and Services Costs will increase overall by 1.4% from inflation/CPI as per Alberta Economic Outlook (February 2021). The lower value of the Canadian $ relative to the $US will impact cost of goods that may be required from US vendors. Rates for Utilities such as Electricity and Heat as negotiated, however will continue to see an impact relative to the Carbon Tax Levy on heating fuel and transportation costs.	Normally use Statistics Canada data for prior year to determine economic indicator for increase in goods and services. Given significant economic downturn in economy in Alberta the Alberta Economic Outlook was used to inform this data.	Risk that grant revenues will not be sufficient to cover estimated increased cost of supplies and services. This could result in decreased services and supplies as compared to prior year levels.

Lethbridge School Division
2021-2022 Budget Development Schedule (revised)

Date	Meeting/Process	Time	Who Attends	Meeting Description
February 2, 2021	Town Hall Meeting	6:00 to 8:30 pm	Trustees/Administration/Staff/Public	The Board hosts a Town Hall meeting to gather input on priorities for the coming school year and beyond. This information will influence planning and priorities for the budget.
March 4th & 5th, 2021	Board Strategic Planning Retreat	All Day both days	Trustees/Executive Council/Director of Finance	Trustees and Executive Council develop priorities for the 2021-2022 school year that will inform the development of the 2021-2022 Budget.
March 9, 2021	Preliminary Budget Estimates	11:30 am to 12:30 pm	Instructional Budget Committee	The Instructional Budget committee meets to discuss guiding principles for the development of the budget. Discussion of what was heard at the town hall meeting, and process for discussions with other administrators, process for input and feedback. The Instructional Budget Committee meets to review preliminary estimates of grant revenues, salary costs and potential issues with the preliminary information. This meeting is preliminary to consider the information available and start discussion of budget priorities. After this meeting, members of the Instructional Budget Committee should discuss particular areas of concern with their stakeholders.
March 16, 2021	Preliminary Budget Estimates	9:00 to 10:30 am	Instructional Budget Committee	
March 18, 2021	Instructional Budget Review	9:00 to 10:30 am	Instructional Budget Committee	The Instructional budget committee reviews the draft budget, and with the information gathered makes recommendations for allocations for schools and instructional programs.
March 23, 2021	Board Budget Committee Meeting	2:00 to 2:30 pm (In-camera portion of Board Meeting)	Board Budget Committee (Board as a whole)	Update Board Budget Committee on progress of budget discussions
April 19, 2021	Instructional Budget Committee	10:00 to 11:30 am	Instructional Budget Committee	Review of final budget allocation model, including updated enrolment and review of any changes to Provincial Funding model from expectations.
April 19, 2021	Instructional Budget Committee Presentation of Budget Recommendations to Admin Committee	3:30 to 4:30 pm	Administrators Committee (Special Meeting)	The Instructional Budget Committee (IBC) will present the recommendations for the budget allocations. The allocations will be reviewed and questions for clarification will be addressed. Administrators will have an opportunity to discuss the budget recommendations and provide feedback to the IBC.

Lethbridge School Division
2021-2022 Budget Development Schedule (revised)

Date	Meeting/Process	Time	Who Attends	Meeting Description
April 19th to 26th, 2021	MyBudgetfile available for Administrators to balance budgets			Budgets should be reviewed and discussed with Staff and School Councils - *MBF will remain open for a day or two after deadline for any last minute updates.*
May 6, 2021	**Review of Draft Budget**	9:30 to 10:30 am	**Board Budget Committee**	The Board Budget committee will get a summary review of the Budget highlights and recommendations made by the Instructional Budget Committee.
May 18, 2021	**Pre Budget Presentation briefing to the Board**	5:30 to 6:30 pm (prior to Public Presentation)	**Board and Executive Council**	Pre Budget Presentation to the Board to provide information contained in the Draft Budget to be presented to the public
May 18, 2021	**Public Presentation of the Draft Budget to the Public**	6:30 to 8:00 pm	**Trustees/Administration/Staff/Public**	The Draft Budget is presented to stakeholders. There will be an opportunity for questions and discussion of the Draft Budget
May 21, 2021	**Budget Feedback Due**			All stakeholders are invited to comment on the draft budget. This information is provided to the Trustees for consideration during the Board Budget Debate.
May 25, 2021	**Board Budget Debate**	1:00 to 2:00 pm (prior to Board meeting)	**Trustees/Executive Council/Director of Finance (public welcome)**	The Board reviews and Debates the Budget. This meeting is open to the public.
On or before May 31th, 2021	**Budget Submission to Alberta Education**			Per Legislation unless otherwise notified of different submission deadline

Instructional Budget Committee (IBC)	**School Representatives:** Cayley King (High), Dean Hawkins (Middle) & Angela Wilde (Elementary) **Administration:** Cheryl Gilmore, Mike Nightingale, Morag Asquith, Christine Lee & Mark DeBoer
Board Budget Committee	**Board Representatives:** Clark Bosch(Committee Chair) & Donna Hunt, **Administration:** Cheryl Gilmore, Christine Lee & Mark DeBoer

Lethbridge School Division

Capital Planning Process

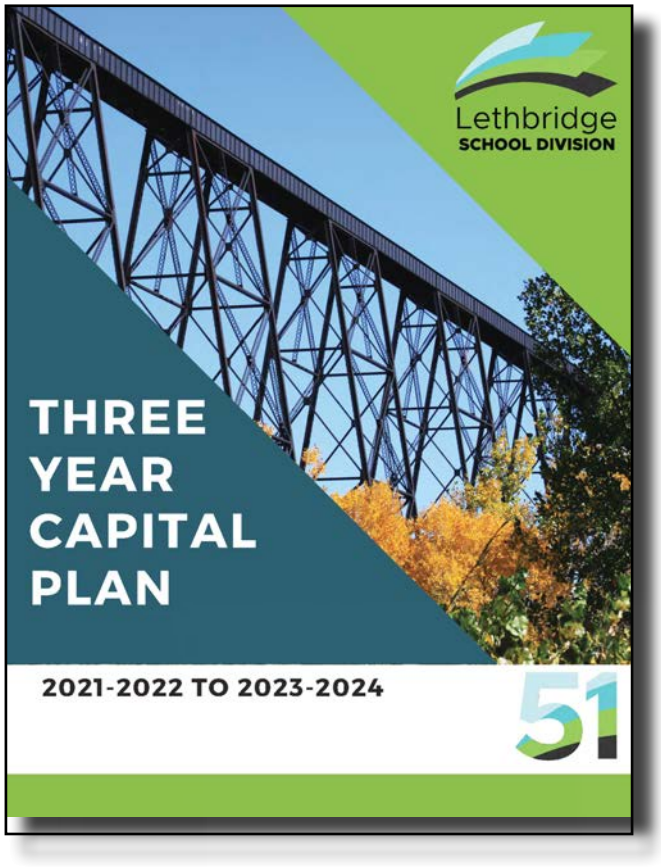
Lethbridge School Division prepares a capital plan that outlines capital projects that are requested over the next three year period. Capital project requests are submitted to Alberta Education and Alberta Infrastructure for review and approval. All capital projects are funded by Alberta Education. The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



Capital Planning:

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

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

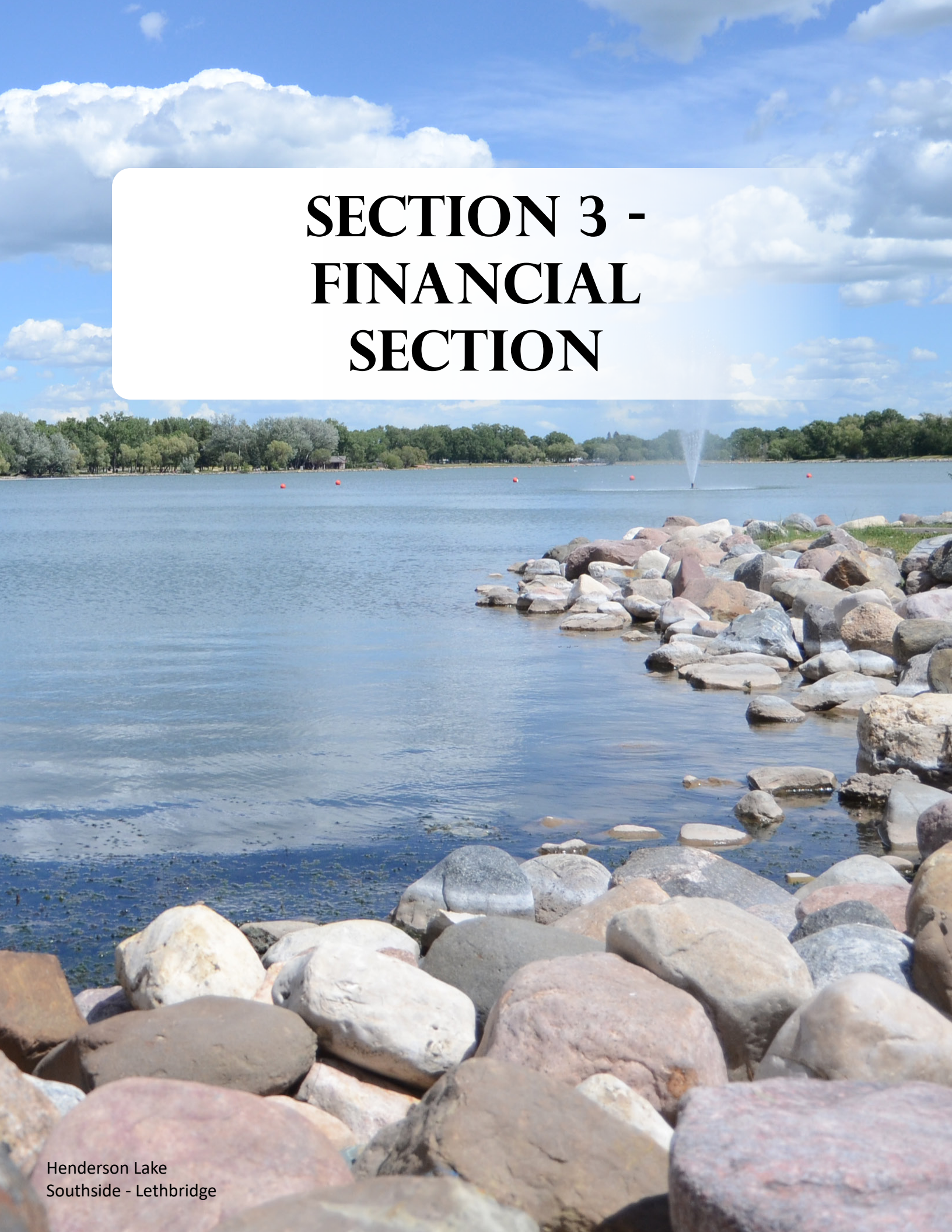


Lethbridge School Division has prepared a comprehensive Three (3) Year Capital Plan, through the Capital Planning Process, which is available to the public on the Division's website:

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

Click the Report Cover to go to the Capital Plan

SECTION 3 - FINANCIAL SECTION



Henderson Lake
Southside - Lethbridge

Section 3 - FINANCIAL SECTION

Financial Overview **100**
- Revenue & Funding Sources 101
  - Provincial Funding Model 101
  - Classification of Operating Revenues 103
  - Classification of Capital Revenues 104
- Expenditures & Spending 106
  - Major Operating Programs 106
  - Classification of Operating Expenditures 107
  - Classification of Capital Expenditures 107

Summary of All Funds **108**
  - Comparative Summary - All Fund Accounts 109
  - Fund Balances - All Fund Accounts 111
  - Overall Fund Allocation 112

Summary for Operating Funds **113**
  - Comparative Summary - All Operating Fund Accounts 115
- Operating Revenue Sources 116
- Operating Expenditures by Object 126
- Summary of Expenditures by Program 136
  - Average Cost per FTE 137
- Budget 2020/2021 - Operating Fund Summary 138
- Summary of Projected Operating Fund Balances 146
  - Fund Balances - All Operating Fund Accounts 147

Summary for Individual Operating Funds **150**
- Breakdown of Operating Funds 150
  - Comparative Summary - General Operating Fund Accounts 153
- General Operating Funds 155
  - Comparative Summary - SGF Operating Fund Accounts 161
- SGF Operating Funds 162

Summary by Operating Programs and Locations **165**
- Breakdown of Operating Programs 165
  - Budgeting and Allocations for Major Programs and Locations 167
- Goals, Objectives, and Performance Measures 172
- Breakdown of Operating Programs 174
  - Operating Expenses by Program and Object 175
- Instruction 176
  - Breakdown of Instructional Programs 183
  - Instruction - Elementary Schools 184
  - Instruction - Middle Schools 188
  - Instruction - High Schools 191
  - Instruction - Inclusive Learning 194
  - Instruction - Technology 198
  - Instruction - Other Instructional Programs 200
- Administration 208
- Plant Operation and Maintenance 214
- Transportation 220
- Capital and Debt Services 224

Summary for Capital Funds **228**
- Summary of Capital Projects 229
  - Comparative Summary - All Capital Fund Accounts 231
- Provincially Funded Capital Funds 233
- Board Funded Capital Funds and Reserves 235

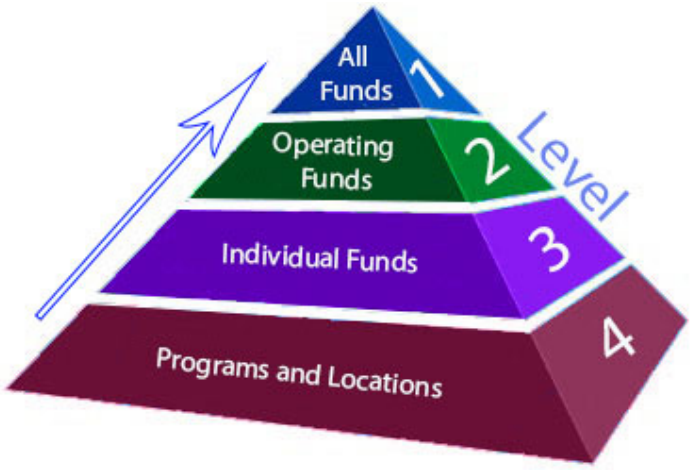
Other Financial Information **236**
- Endowment Funds 236
- Debt and Accrued Obligations 237
- Financial Health Indicators 238

Back to Table of Contents

FINANCIAL OVERVIEW

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

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



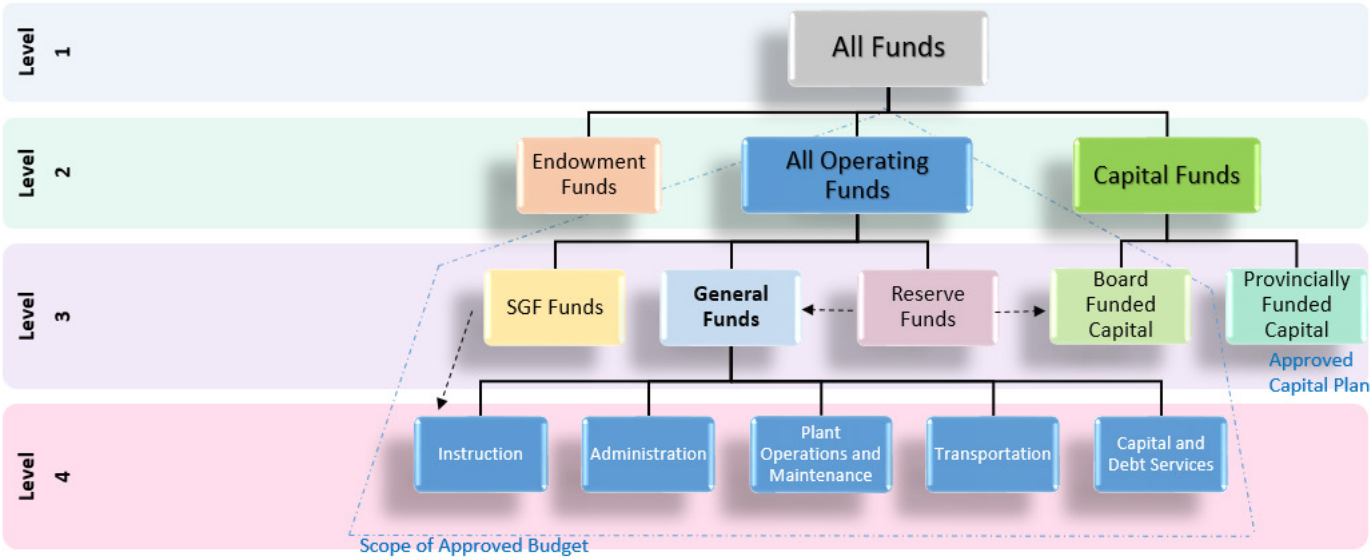
Level 1 - Summary of All Funds
Reviews the total revenues and expenses for the entire Division.

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

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

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

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

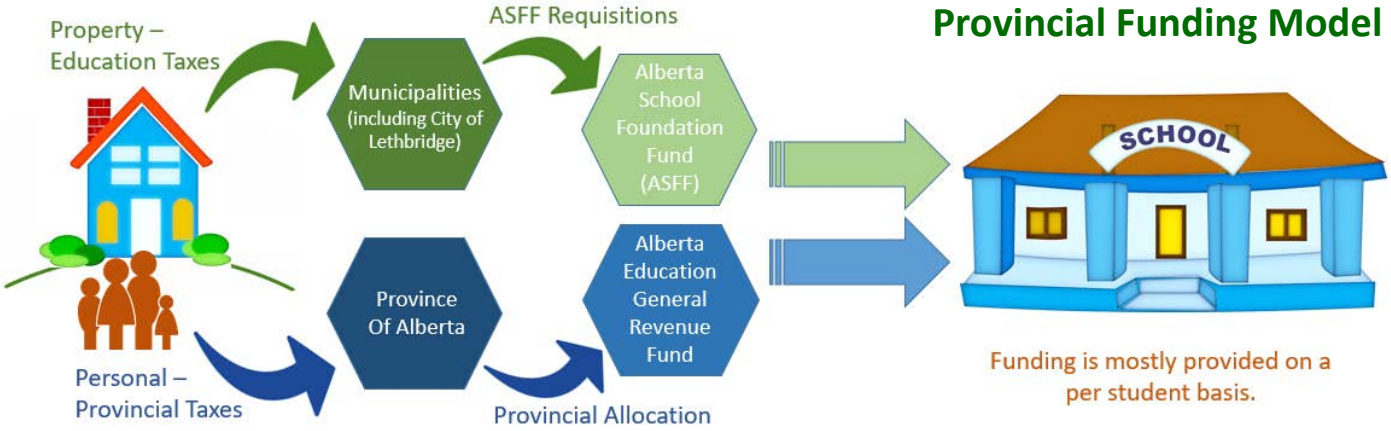


As shown above, the Approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and operating transfers to the Board Funded Capital; whereas, these components are all derived from the operating funding received by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

Revenue & Funding Sources

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

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



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

For the 2021 calendar year (most current available), the Province is maintaining a total requisition of $2.5 billion in education property taxes from Municipalities across the Province; however, with the reduction in the total assessable value in the Province, there has been a small rate increase to maintain the requisition amount. The provincial uniform education property tax rates have increased to $2.56 per $1,000 of equalized assessment for residential and farmland property (previously $2.55 per $1,000), and $3.76 per $1,000 of equalized assessment for non-residential (previously $3.75 per $1,000). Historically, these education property tax mill rates have either lowered or stayed the same (for over 20 years).

According to the 2020 Tax Bylaw for the City of Lethbridge (Bylaw 6222), the total taxable assessment of property for the City of Lethbridge is approximately $14.05 billion dollars; education property taxes collected on behalf of the province is approximately 22.4% of a residential property tax bill. Approximately $38.9 million is collected for Education Property Tax from public and catholic schools and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the City.

School jurisdictions' funding allocations are determined using the Provincial Funding Framework. Funding is distributed under five (5) main categories: Base Instruction, Services and Supports, Schools/Facilities, Community, and Jurisdiction.



The 2021-2022 Budget included the Provincial Funding Framework for school divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

The school jurisdiction has the flexibility and responsibility to allocate Base Instruction, Services and Supports, and Community funding to address local needs and priorities. The funding for Schools/Facilities and Jurisdiction is determined by Alberta Education and must be spent on these programs provided. The only other restriction is that the school jurisdiction may not spend more than allocated Jurisdiction funding on administration.

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

The Province of Alberta pays employer contributions to the Alberta Teacher Retirement Fund (ATRF) on behalf of the Division, this is approximately $6.5 million per year. These contributions are now recorded by the Division in grant revenues and the expenditure in Certificated Salary and Benefit costs. The Province contributes a total of $398 million per year for the current employer portion of teacher pensions for the Province (2020 ATRF financial statements).

Classification of Operating Revenues

Revenues are classified based on the following major categories:

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

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for the Preliminary Budget; whereas, although there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year WMA adjustment).

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

- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization.

- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.

- **Alberta Education - Jurisdiction** – Funding received by Alberta Education specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces funding to a specified portion of the Division's Budget.

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

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

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

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

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

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

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

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

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

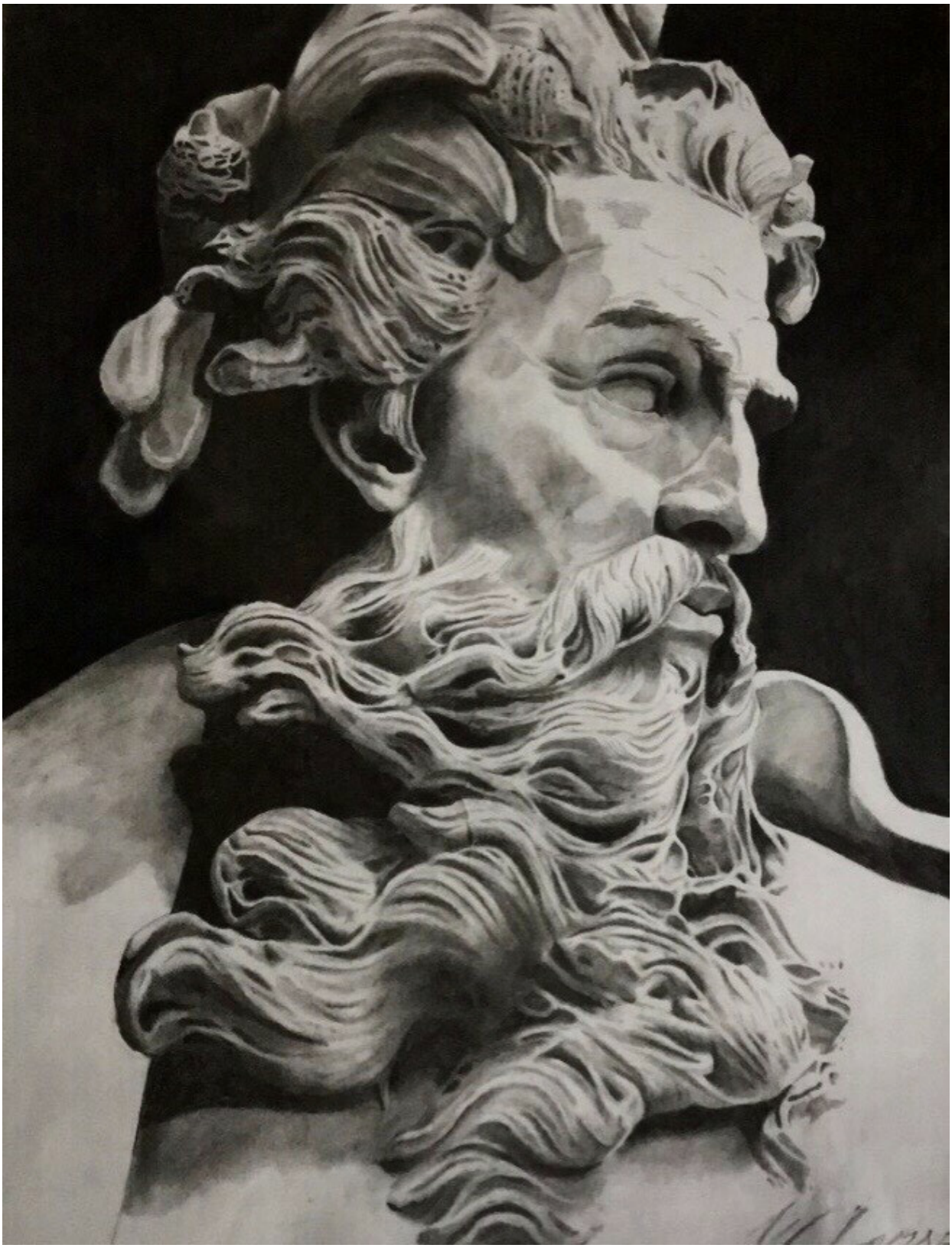
- **Rental of Facilities** – Relates to the facility rental agreements with the Southern Alberta Professional Development Consortium (SAPDC), the Boys and Girls Club, and with Lethbridge Public Local 41.

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

Classification of Capital Revenues

Capital revenues are classified based on the following major categories:

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



God of the Sea by Wesley Larson, Chinook - Gr. 12

Expenditures & Spending

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

Major Operating Programs

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



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



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



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



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



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

Classification of Operating Expenditures

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

Certificated Salaries and Benefits – Salaries and benefits of all certified teaching staff. This includes the cost of teachers, principals, psychologists, superintendents, and other certified teaching staff. Certified salaries and benefits typically represent over 56% of total operating expenditures.

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

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

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

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

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

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

Classification of Capital Expenditures

Capital expenses are classified based on the following major categories:

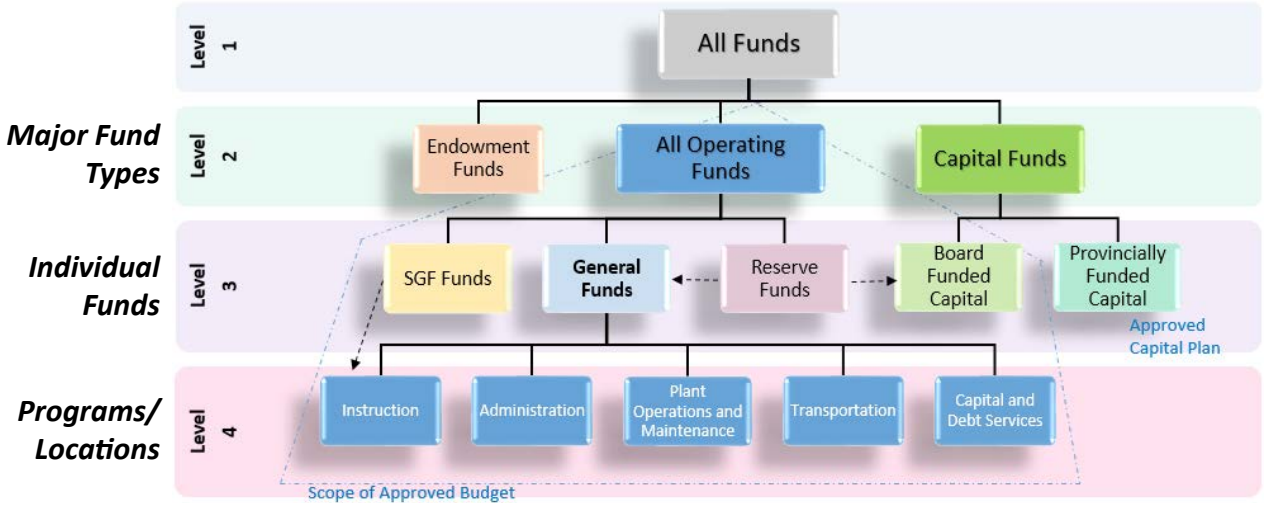
Capital Project Outlays – Relates to the capital expenditures made on the approved capital projects. This can include building construction costs, consulting/engineering, modular procurement, furniture/equipment, project labour, site development, and other project expenses.

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

SUMMARY OF ALL FUNDS

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

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



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

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

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

Lethbridge School Division

Comparative Summary - All Fund Accounts

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

for the Year Ended August 31

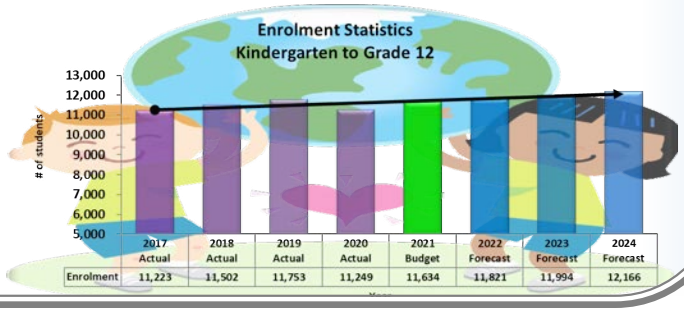
(in dollars)

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Revenues								
Operating Revenues	**$125,483,063**	**$128,902,529**	**$125,951,377**	**$128,952,585**	**$129,875,305**	**$126,141,340**	**$126,663,399**	**$128,323,793**
Government of Alberta - Alberta Education	$118,805,827	$121,725,881	$118,702,075	$126,036,989	$123,128,309	$119,492,113	$119,951,926	$121,549,779
Federal Government and Other Government	$387,100	$400,582	$495,542	$492,428	$388,944	$392,833	$396,761	$400,729
Fees	$1,731,863	$1,944,047	$1,480,790	$691,553	$2,499,931	$2,524,041	$2,548,383	$2,572,960
Other sales and services	$1,244,744	$1,435,503	$3,141,084	$773,950	$1,062,417	$900,000	$900,000	$900,000
Investment income	$271,924	$413,358	$201,809	$180,759	$193,000	$194,930	$196,879	$198,848
Gifts and Donations	$780,344	$796,801	$303,740	$271,844	$408,000	$408,000	$408,000	$408,000
Rentals of facilities	$27,504	$27,504	$21,044	$34,704	$34,704	$34,704	$34,704	$34,704
Fundraising	$2,233,757	$2,158,853	$1,605,293	$470,358	$2,160,000	$2,194,719	$2,226,746	$2,258,773
Capital Revenues	**$12,545,107**	**$7,687,937**	**$16,014,401**	**$8,027,937**	**$8,224,186**	**$11,695,210**	**$11,635,210**	**$6,180,210**
Government of Alberta - Alberta Infrastructure (Capital)	$12,545,107	$7,687,937	$16,014,401	$8,027,937	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Endowment Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Endowments Received	$0	$0	$0	$0	$0	$0	$0	$0
Total Revenues	**$138,028,170**	**$136,590,466**	**$141,965,778**	**$136,980,522**	**$138,099,491**	**$137,836,550**	**$138,298,609**	**$134,504,003**
Expenses by Object								
Operating Expenditures	**$123,655,587**	**$129,911,632**	**$124,649,043**	**$128,742,823**	**$131,548,295**	**$126,482,177**	**$126,682,373**	**$128,301,370**
Certificated salaries and benefits	$70,710,850	$73,229,502	$73,134,953	$73,117,066	$74,810,704	$72,392,570	$73,017,803	$74,064,808
Uncertificated salaries and benefits	$28,237,952	$29,320,153	$26,394,890	$27,748,827	$28,110,711	$26,707,040	$26,303,742	$26,648,560
Contracted and general services	$7,486,284	$7,339,221	$7,222,907	$10,327,707	$9,711,351	$9,172,572	$9,029,407	$9,134,245
Supplies	$4,008,425	$5,465,230	$5,049,677	$4,903,661	$4,469,554	$3,671,450	$3,705,601	$3,740,450
Utilities	$2,029,385	$2,219,606	$2,197,695	$2,329,600	$2,295,100	$2,331,346	$2,364,781	$2,398,217
Contingency, commitments and transfers	$274,874	$300,023	$128,897	$141,901	$90,016	$90,016	$90,016	$90,016
School Generated Activities	$4,564,411	$4,580,693	$3,596,346	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Amortization of Tangible Capital Assets	$5,138,185	$6,279,539	$5,623,241	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$1,200,887	$1,177,665	$1,300,437	$3,364,132	$1,508,131	$1,508,131	$1,508,131	$1,508,131
Interest on Capital Debt	$4,334	$0	$0	$0	$0	$0	$0	$0
Capital Expenditures	**$13,105,444**	**$8,691,047**	**$16,659,018**	**$8,235,069**	**$8,287,627**	**$13,320,210**	**$11,835,210**	**$8,005,210**
Capital Project Outlays	$12,391,070	$7,902,398	$16,193,234	$8,132,437	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Board Funded Capital Acquired	$714,374	$788,649	$465,784	$102,632	$63,441	$1,625,000	$200,000	$1,825,000
Total Expenses by Object	**$136,761,031**	**$138,602,679**	**$141,308,061**	**$136,977,892**	**$139,835,922**	**$139,802,387**	**$138,517,583**	**$136,306,580**
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	**$1,267,139**	**($2,012,213)**	**$657,717**	**$2,630**	**($1,736,431)**	**($1,965,837)**	**($218,974)**	**($1,802,578)**
SURPLUS (DEFICIT) FROM OPERATIONS	$1,827,476	($1,009,103)	$1,302,334	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
SURPLUS (DEFICIT) FROM CAPITAL	($560,337)	($1,003,110)	($644,617)	($207,132)	($63,441)	($1,625,000)	($200,000)	($1,825,000)
SURPLUS (DEFICIT) FROM ENDOWMENTS	$0	$0	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	**$1,267,139**	**($2,012,213)**	**$657,717**	**$2,630**	**($1,736,431)**	**($1,965,837)**	**($218,974)**	**($1,802,578)**

Operating Funds:

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

With historical consistent growth (average of 2.33% per year - excluding 19/20 effects of COVID-19) and continued projected growth of the City of Lethbridge, the Division can reasonably assume that the student enrolment will continue to grow within the Division (projected increases ranging from 1.44% to 3.42% per year). Student enrolment is projected using forecasting software that utilizes trend analysis, local demographics, and multiple other factors for the projections.



There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new Funding Framework model for education; whereas, this model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework. This Funding Framework has been maintained for Budget 2021/2022 with some slight updates for specific grant allocations. One of the most significant changes in the Provincial Funding Framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

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

The COVID-19 pandemic had significant impacts on student enrollment in the 2020/2021 school year; in which, student enrolment was estimated to increase to 12,019 students (an increase of 2.26% from the 11,753 students in 2019/2020); however, due to COVID-19 the actual enrolment was reduced to 11,249 students for 2020/2021 (4.29% decrease from 2019/2020). Budget 2021/2022 is projecting a partial recovery on student enrolment to 11,634 students, an increase of 3.42% from the 11,249 students in 2020/2021; however, still slightly less than the 2019/2020 enrolment of 11,753 students. This resulted in a reduced WMA and a reduction in direct base instructional funding. For Budget 2021/2022, the Provincial Government provided a one-time "COVID Mitigation" grant of $3.1 million to support the Division with the reduced base instructional funding.

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

With the estimated partial recovery in student enrolment, the effects of the Weighted Moving Average (WMA), and the other changes in the Provincial Funding Framework; the Division had to prioritize to determine the 2021/2022 funding allocations. It is a priority for the Division to maintain reasonable class-sizes; therefore, the Division was able to effectively maintain similar levels of teaching staff with a 0.99% increase in staffing (or 6.3 FTE) from the prior year budget, which mostly related to the one-time "COVID Mitigation" funding. The support staff had an overall increase of 8.1 full-time equivalent (FTE), including 5.3 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division.

There was a decrease from the prior year in the contracted and general services relating to building maintenance (with reduced Operation and Maintenance grants) and reduction in consulting costs for Occupational Therapists (partial moved to staffing position and partial reduction). Capital and Debt services were reduced with the removal of the capital portion of Infrastructure, Maintenance & Renewal (IMR) grant as it was specifically transferred to the capital funds.

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

Capital Funds:

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

For Budget 2021/2022, the projected capital funding and expenditures will be for the completion of Dr. Robert Plaxton Elementary School and the construction of the new west elementary school that was recently approved for funding. The Capital Maintenance and Renewal (CMR) grant has now been specifically separated from the operating Infrastructure, Maintenance & Renewal (IMR) grant and has been included within the capital funds.

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

Endowment Funds:

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

Lethbridge School Division

Fund Balances - All Fund Accounts

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

for the Year Ended August 31

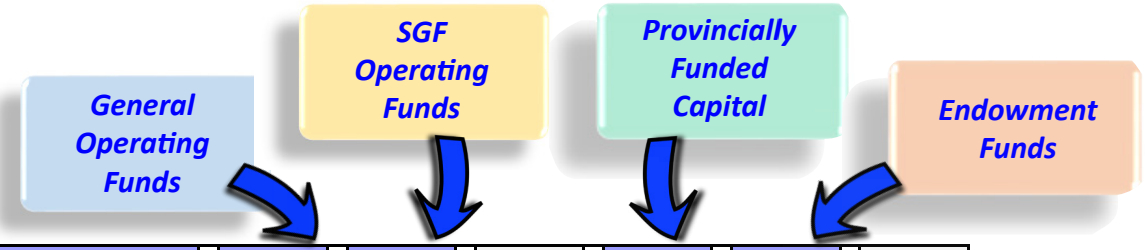
(in dollars)

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Accumulated Surplus								
Opening Accumulated Surplus (Total)	**$20,766,197**	**$22,593,673**	**$21,584,571**	**$22,886,905**	**$23,096,667**	**$21,423,677**	**$21,082,840**	**$21,063,866**
Transfers to/from General Fund	($78,846)	($57,629)	($8,723)	$0	$0	$0	$0	$0
Transfers to/from Operating Reserves	($1,593,450)	($436,332)	($132,790)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
Transfers to/from Capital Reserves	$3,346,648	($121,527)	$1,250,000	$1,264,320	$1,461,249	($394,376)	$980,624	($644,376)
Transfers to/from Board Funded Capital	$153,124	($393,614)	$193,847	($444,833)	($497,808)	$1,063,751	($361,249)	$1,263,751
Transfers to/from Endowments	$0	$0	$0	$0	$0	$0	$0	$0
Closing Accumulated Surplus (Total)	**$22,593,673**	**$21,584,571**	**$22,886,905**	**$23,096,667**	**$21,423,677**	**$21,082,840**	**$21,063,866**	**$21,086,289**
Change in Accumulated Surplus (Operating and Endowments)	$1,827,476	($1,009,102)	$1,302,334	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
Fund Balance - Unrestricted Surplus (General)	$757,838	$700,209	$691,486	$691,486	$691,486	$691,486	$691,486	$691,486
Fund Balance - General Operating Reserves	$7,905,556	$7,395,696	$7,545,006	$6,935,281	$4,298,850	$3,288,638	$2,650,289	$2,053,337
Fund Balance - SGF Operating Reserves	$2,424,478	$2,498,006	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906
Accumulated Surplus from Operations (ASO)	**$11,087,872**	**$10,593,911**	**$10,452,398**	**$9,842,673**	**$7,206,242**	**$6,196,030**	**$5,557,681**	**$4,960,729**
Fund Balance - Capital Reserves	$5,268,160	$5,146,633	$6,396,633	$7,660,953	$9,122,202	$8,727,826	$9,708,450	$9,064,074
Fund Balance - Board Funded Capital	$5,917,767	$5,524,153	$5,718,000	$5,273,167	$4,775,359	$5,839,110	$5,477,861	$6,741,612
Fund Balance - Endowment Funds	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874
Total Closing Accumulated Surplus	**$22,593,673**	**$21,584,571**	**$22,886,905**	**$23,096,667**	**$21,423,677**	**$21,082,840**	**$21,063,866**	**$21,086,289**
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unexpended (UDCR)	**$343,757**	**$497,794**	**$283,333**	**$104,500**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$12,545,107	$7,687,937	$16,014,401	$8,027,937	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Fund Expenses/Transfers to EDCR	($12,391,070)	($7,902,398)	($16,193,234)	($8,132,437)	($8,224,186)	($11,695,210)	($11,635,210)	($6,180,210)
Closing Provincially Funded Capital - Unexpended (UDCR)	**$497,794**	**$283,333**	**$104,500**	**$0**	**$0**	**$0**	**$0**	**$0**
Opening Provincially Funded Capital - Expended (EDCR)	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$148,641,096**	**$151,422,229**	**$154,295,111**	**$160,639,017**	**$166,922,923**
Transfers of capital expenditures from UDCR	$12,391,070	$7,902,398	$16,193,234	$8,132,437	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Capital recognized in revenues	($4,576,935)	($5,097,276)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)
Closing Provincially Funded Capital - Expended (EDCR)	**$134,994,044**	**$137,799,166**	**$148,641,096**	**$151,422,229**	**$154,295,111**	**$160,639,017**	**$166,922,923**	**$167,751,829**

Fund Balances:

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

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



2021-2022 - Fund Allocation	General Fund	SGF Fund	Total Operating	Provincially Funded Capital	Endowment Fund	Total Budget
Government of Alberta	$123,128,309		$123,128,309	$8,224,186		$131,352,495
Federal Government and Other Government	$388,944		$388,944			$388,944
Fees	$259,728	$2,240,203	$2,499,931			$2,499,931
Other sales and services	$928,417	$134,000	$1,062,417			$1,062,417
Investment income	$193,000		$193,000			$193,000
Gifts and Donations	$48,000	$360,000	$408,000		$0	$408,000
Rentals of facilities	$34,704		$34,704			$34,704
Fundraising		$2,160,000	$2,160,000			$2,160,000
Total Revenues	$124,981,102	$4,894,203	$129,875,305	$8,224,186	$0	$138,099,491
Transfer from Operating Reserves	$2,636,431		$2,636,431			$2,636,431
Transfer from Capital Reserves			$0			$0
Total Revenues and Transfers	$127,617,533	$4,894,203	$132,511,736	$8,224,186	$0	$140,735,922
Certificated salaries and benefits	$74,810,704		$74,810,704			$74,810,704
Uncertificated salaries and benefits	$28,110,711		$28,110,711			$28,110,711
Contracted and general services	$9,711,351		$9,711,351			$9,711,351
Supplies	$4,469,554	$4,894,203	$9,363,757			$9,363,757
Utilities	$2,295,100		$2,295,100			$2,295,100
Contingency, commitments and transfers	$90,016		$90,016			$90,016
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525			$5,658,525
Infrastructure, Maintenance and Renewal	$1,508,131		$1,508,131			$1,508,131
Interest on Capital Debt	$0		$0			$0
Capital Project Outlays			$0	$8,224,186		$8,224,186
Total Expenditures	$126,654,092	$4,894,203	$131,548,295	$8,224,186	$0	$139,772,481
Board Funded Capital Acquired	$63,441		$63,441			$63,441
Transfer To Operating Reserves	$0		$0			$0
Transfer To Capital Reserves	$900,000		$900,000			$900,000
Total Expenditures and Transfers	$127,617,533	$4,894,203	$132,511,736	$8,224,186	$0	$140,735,922
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($1,672,990)	$0	($1,672,990)	$0	$0	($1,672,990)
Board Funded Capital Acquired	($63,441)	$0	($63,441)	$0	$0	($63,441)
Transfer To/From Operating Reserves	$2,636,431	$0	$2,636,431	$0	$0	$2,636,431
Transfer To/From Capital Reserves	($900,000)	$0	($900,000)	$0	$0	($900,000)
NET EFFECT TO OPERATING FUND	$0	$0	$0	$0	$0	$0

Transfers from *Reserve Funds*

Transfers to *Board Funded Capital Funds*

Transfers to *Reserve Funds*

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

Approved Operating Budget

SUMMARY FOR OPERATING FUNDS

GENERAL COMMENTS

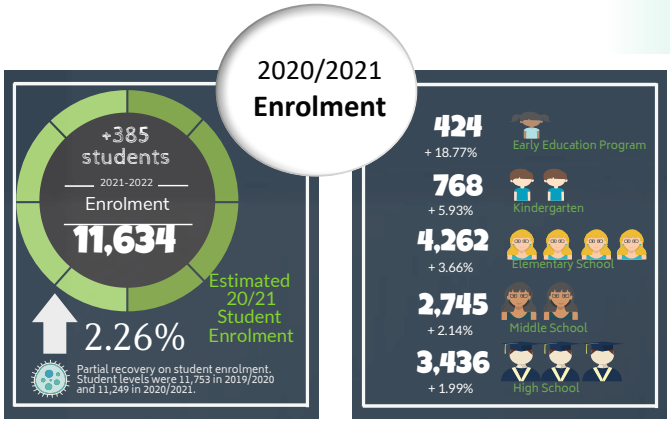
By law, school jurisdictions must develop a balanced operating budget every year. The development of operating budget with a deficit is not an option without Ministerial approval and a three year plan to come out of the deficit.

School jurisdictions in Alberta are completely dependent upon the Provincial Government for their funding. For Budget 2020/2021, the Province implemented a new Funding Framework model for education; whereas, this model is a "3-year funding commitment to education" to allow for predictability and sustainability. This Funding Framework has been maintained for Budget 2021/2022 with some slight updates for specific grant allocations.

One of the most significant changes in the new Funding Framework is the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years. The projected WMA student enrolment and effective grant rates allows the Division to set determine the provincial funding that will be set for the school year. This Funding Framework also allows for more predictable funding projects for future years based on the estimated enrolment growth.

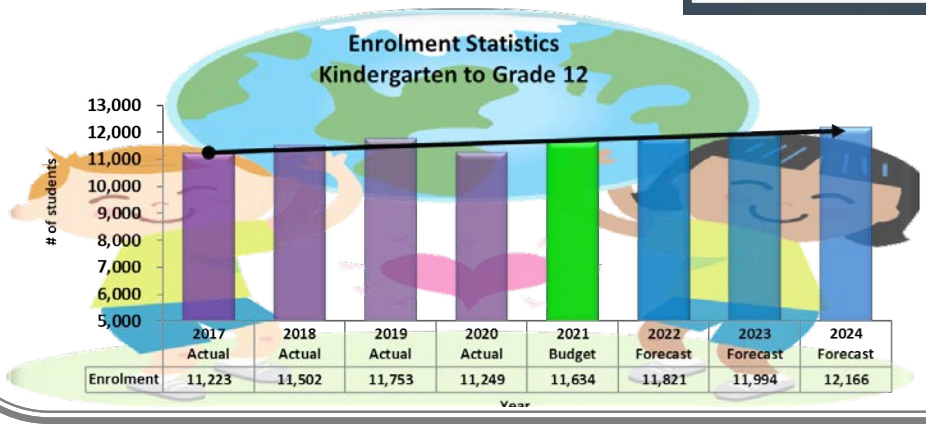
ENROLMENT

The Division is projecting to have 11,634 students enrolled in early education (pre-school) through Grade 12 in the 2021/2022 school year as compared to 11,249 in 2020/2021. The COVID-19 pandemic had significant impacts on student enrollment in the 2020/2021 school year; in which, student enrolment was estimated to increase to 12,019 students (an increase of 2.26% from the 11,753 students in 2019/2020); however, due to COVID-19 the actual enrolment was reduced to 11,249 students for 2020/2021 (4.29% decrease from 2019/2020). The projected 11,634 is a partial recovery on student enrolment compared prior to COVID-19.



The following are the increases:

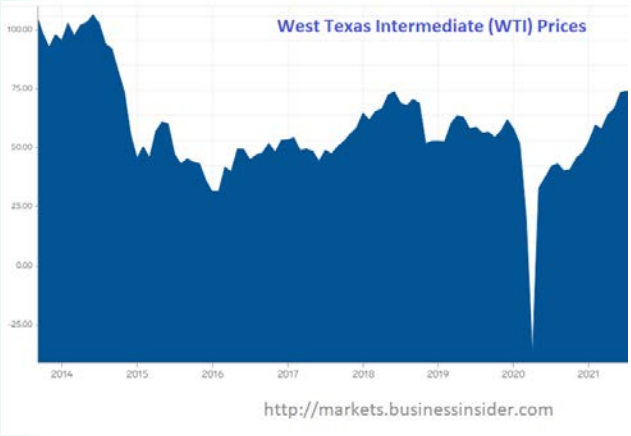
- Preschool students - 67 students (18.77%)
- Kindergarten students - 43 students (5.93%)
- Elementary students - 151 students (3.66%)
- Middle school students - 58 students (2.14%)
- Preschool students - 67 students (1.99%)



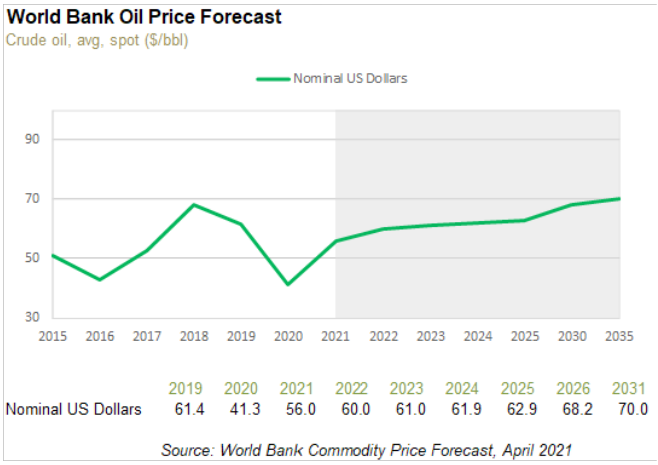
In the four year period 2020 to 2023 enrolments are projected to increase by 755 students or 6.28%. Enrolment fluctuations have a significant impact on future grant revenues.

OPERATING PROJECTIONS

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



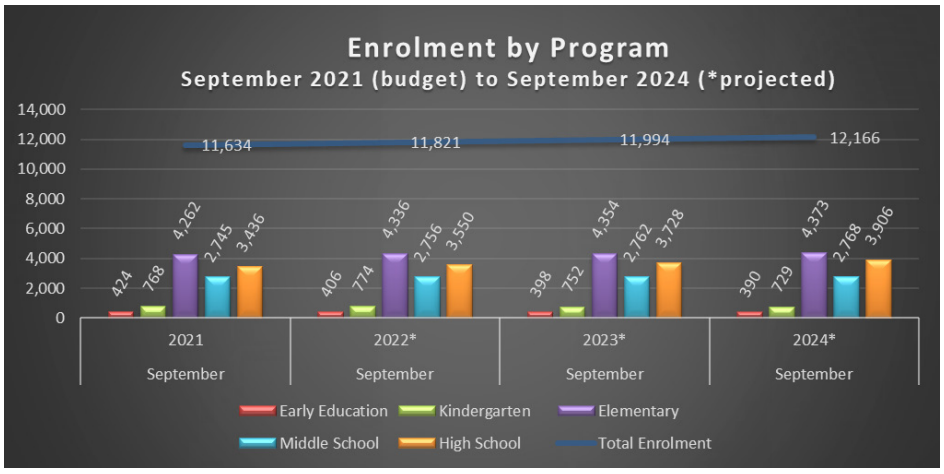
In June 2021, the average price of WTI was $67 US per barrel. As shown on the chart to the right, the oil prices have decreased significantly from 2014 prices and recently had another significant reduction in 2020; whereas, these prices are substantially lower than in prior years



As projected by the World Bank in April 2021, oil prices will not regain the +$100 US per barrel price, but are expected to reach around $70 by 2035. The current government is continually looking at diversify revenues to lessen the impact of oil prices on provincial finances.

With the new funding framework, the Province has committed to funding school boards for student growth based on this new framework (provided a three-year commitment), so unless there is a significant turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2023 to 2025 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approx. 60% of total revenues while other grants from the Province are approximately 30% of total revenues.

Student enrolment is expected to increase by 532 students (or 4.6%) over the next four years to September 2024. Enrolment impacts future grant revenues as well as programming and staffing decisions.



Lethbridge School Division

Comparative Summary - All Operating Fund Accounts

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

for the Year Ended August 31

(in dollars)

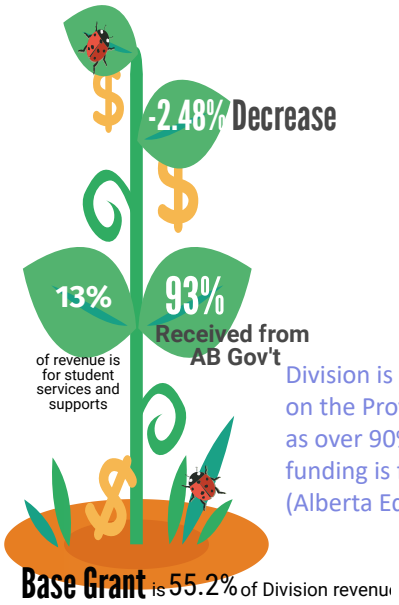
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues												
Government of Alberta	$118,904,236	$118,805,827	$123,711,022	$121,725,881	$120,904,896	$118,702,075	$125,182,575	$126,036,989	$123,128,309	$119,492,113	$119,951,926	$121,549,779
Federal Government and Other Government	$333,128	$387,100	$248,128	$400,582	$388,944	$495,542	$388,944	$492,428	$388,944	$392,833	$396,761	$400,729
Fees	$1,874,026	$1,731,863	$3,429,936	$1,944,047	$4,086,431	$1,480,790	$3,910,676	$691,553	$2,499,931	$2,524,041	$2,548,383	$2,572,960
Other sales and services	$1,065,175	$1,244,744	$1,574,219	$1,435,503	$964,751	$3,141,084	$951,917	$773,950	$1,062,417	$900,000	$900,000	$900,000
Investment income	$143,000	$271,924	$193,000	$413,358	$193,000	$201,809	$193,000	$180,759	$193,000	$194,930	$196,879	$198,848
Gifts and Donations	$390,000	$780,344	$423,000	$796,801	$408,000	$303,740	$408,000	$271,844	$408,000	$408,000	$408,000	$408,000
Rentals of facilities	$34,704	$27,504	$34,704	$27,504	$34,704	$21,044	$34,704	$34,704	$34,704	$34,704	$34,704	$34,704
Fundraising	$2,461,000	$2,233,757	$2,461,000	$2,158,853	$2,461,000	$1,605,293	$2,160,000	$470,358	$2,160,000	$2,194,719	$2,226,746	$2,258,773
Total Operating Revenues	$125,205,269	$125,483,063	$132,075,009	$128,902,529	$129,441,726	$125,951,377	$133,229,816	$128,952,585	$129,875,305	$126,141,340	$126,663,399	$128,323,793
Operating Expenses by Object												
Certificated salaries and benefits	$71,250,365	$70,710,850	$73,715,306	$73,229,502	$72,877,323	$73,134,953	$74,269,968	$73,117,066	$74,810,704	$72,392,570	$73,017,803	$74,064,808
Uncertificated salaries and benefits	$28,282,684	$28,237,952	$29,411,888	$29,320,153	$28,891,280	$26,394,890	$27,771,842	$27,748,827	$28,110,711	$26,707,040	$26,303,742	$26,648,560
Contracted and general services	$9,058,617	$7,486,284	$9,954,588	$7,339,221	$9,028,389	$7,222,907	$9,917,566	$10,327,707	$9,711,351	$9,172,572	$9,029,407	$9,134,245
Supplies	$4,933,145	$4,008,425	$5,404,969	$5,465,230	$4,465,480	$5,049,677	$4,963,661	$4,903,661	$4,469,554	$3,671,450	$3,705,601	$3,740,450
Utilities	$2,172,600	$2,029,385	$2,307,600	$2,219,606	$2,307,600	$2,197,695	$2,329,600	$2,329,600	$2,295,100	$2,331,346	$2,364,781	$2,398,217
Contingency, commitments and transfers	$798,192	$274,874	$991,431	$300,023	$266,562	$128,897	$575,669	$141,901	$90,016	$90,016	$90,016	$90,016
School Generated Activities	$4,565,173	$4,564,411	$6,129,088	$4,580,693	$6,481,461	$3,596,346	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Amortization of Tangible Capital Assets	$3,937,894	$5,138,185	$5,138,184	$6,279,539	$5,658,525	$5,623,241	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$3,267,728	$1,200,887	$2,951,592	$1,177,665	$3,231,505	$1,300,437	$3,364,132	$3,364,132	$1,508,131	$1,508,131	$1,508,131	$1,508,131
Interest on Capital Debt	$4,334	$4,334	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Operating Expenses by Object	$128,270,732	$123,655,587	$136,004,646	$129,911,632	$133,208,125	$124,649,043	$135,163,678	$128,742,823	$131,548,295	$126,482,177	$126,682,373	$128,301,370
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,065,463)	$1,827,476	($3,929,637)	($1,009,103)	($3,766,399)	$1,302,334	($1,933,862)	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	$0	($78,846)	$0	($57,629)	$0	($8,723)	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($132,790)	($2,637,341)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	$465,310	$3,346,648	$561,249	($121,527)	$1,161,249	$1,250,000	$1,161,249	$1,264,320	$1,461,249	($394,376)	$980,624	($644,376)
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	($242,311)	$153,124	($456,249)	($393,614)	($372,920)	$193,847	($457,770)	($444,833)	($497,808)	$1,063,751	($361,249)	$1,263,751
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,065,463)	$1,827,476	($3,929,637)	($1,009,102)	($3,766,399)	$1,302,334	($1,933,862)	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
Operating Expenses by Program												
Instruction	$105,729,920	$101,844,868	$111,972,648	$106,919,411	$108,637,612	$102,538,109	$109,086,761	$102,015,765	$107,330,777	$102,290,667	$102,548,617	$104,006,145
Administration	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$3,913,702	$4,092,216	$4,132,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312
Plant Operations and Maintenance	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,464,828	$10,251,247	$10,984,888	$10,207,849	$10,287,092	$10,190,927	$10,282,005
Transportation	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$1,808,726	$2,710,797	$2,587,297	$2,750,797	$2,763,217	$2,785,178	$2,803,252
Capital and Debt Services	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$6,923,678	$9,022,657	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Total Operating Expenses by Program	$128,270,732	$123,655,587	$136,004,646	$129,911,632	$133,208,125	$124,649,043	$135,163,678	$128,742,823	$131,548,295	$126,482,177	$126,682,373	$128,301,370

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

Operating Revenue Sources

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

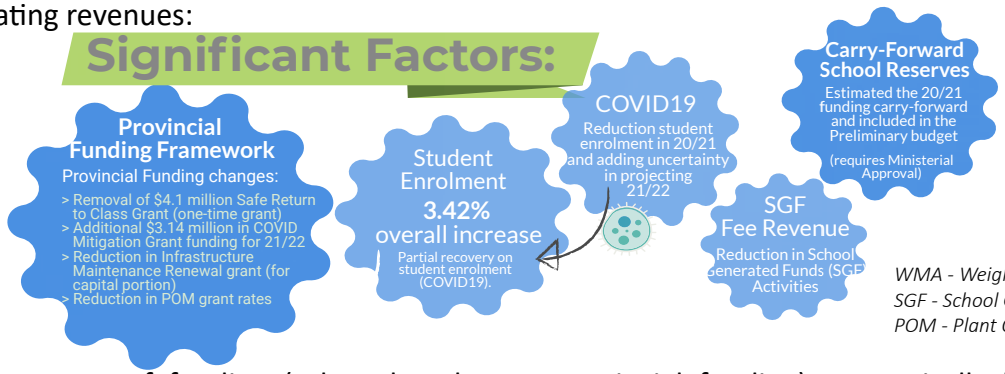
	Budget 2021-2022		Budget 2020-2021
Operating Revenues			
Government of Alberta	**$123,128,309**		**$125,182,575**
Alberta Education - Base Instruction	$73,144,391		$69,442,966
Alberta Education - Services and Supports	$15,648,431		$15,071,270
Alberta Education - Schools/Facilities	$14,340,654		$17,257,820
Alberta Education - Community	$3,708,748		$3,687,410
Alberta Education - Jurisdiction	$4,092,198		$4,092,507
Projects/Contracts	$0		$4,354,029
Other Provincial Revenue	$596,611		$533,711
Teacher Pension Costs paid by Government	$6,500,000		$6,500,000
Capital Block	$5,097,276		$5,097,276
Federal Government and Other Government	**$388,944**		**$388,944**
Fees	**$2,499,931**		**$3,910,676**
Other sales and services	**$1,062,417**		**$951,917**
Investment income	**$193,000**		**$193,000**
Gifts and Donations	**$408,000**		**$408,000**
Rentals of facilities	**$34,704**		**$34,704**
Fundraising	**$2,160,000**		**$2,160,000**
Total Operating Revenues	**$129,875,305**		**$133,229,816**
Transfer from Reserves	**$2,636,431**		**$2,647,749**
Total Operating Revenues and Transfers	**$132,511,736**		**$135,877,565**



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

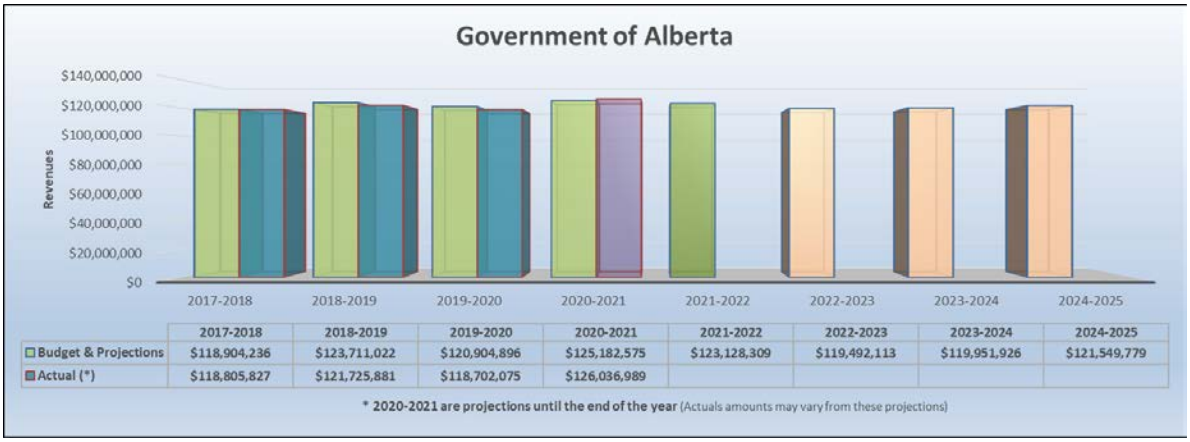
Total budgeted operating revenues for 2021-2022 are $129.88 million prior to the use of one-time reserve funds. One-time reserve funds of $2.64 million have been allocated to address Board priorities, supplement staffing, and student needs. With the use of one-time reserves, **total budgeted revenues and transfers are $132.51 million**.

The operating revenues are budgeted based on estimated enrolment and other factors. Student enrolment is projected for 2021-2022 using forecasting software that utilizes trend analysis, local demographics, and multiple other factors. Student enrolment is the largest factor for determining the funding from Alberta Education using a Weighted Moving Average (WMA). Other Provincial funding is based on the information available during the development of the budget, including Provincial budget announcements and other trends in funding. The following are some of the significant factors in determining the 2021-2022 operating revenues:



WMA - Weighted Moving Average
SGF - School Generated Funds
POM - Plant Operation & Maintenance

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



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

Provincial Revenue Estimates:
(Excluding reserves and other revenue sources)

	Projected 2021-2022	September 2020-2021	Total Change	% Change
Alberta Education Operating Grants	99,598,181	99,347,172	$251,009	0.25%
Operations and Maintenance	10,109,005	10,557,970	($448,965)	-4.25%
Transportation	2,723,518	2,723,518	$0	0.00%
Capital and Debt Servicing	5,097,276	5,097,276	$0	0.00%
Infrastructure Maintenance Renewal (IMR)	1,508,131	3,364,132	($1,856,001)	-55.17%
Jurisdiction	4,092,198	4,092,507	($309)	-0.01%
	123,128,309	125,182,575	($2,054,266)	-1.64%

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

There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new Funding Framework model for education; whereas, this model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework. This Funding Framework has been maintained for Budget 2021/2022 with some slight updates for specific grant allocations. One of the most significant changes in the Provincial Funding Framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

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

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. These fluctuations have somewhat been minimized with the new Provincial Funding Framework; whereas, the Provincial funding is now based on a Weighted Moving Average (WMA) based on the following weighting for the 2021-2022 funding:

School Year	FTE	Weighting	WMA
2019-2020 Actual FTE Enrolment	10,947	20%	2,189.3
2020-2021 Estimated FTE Enrolment	10,604	30%	3,181.1
2021-2022 Projected FTE Enrolment	10,946	50%	5,472.8
Weighted Moving Average (WMA) FTE Enrolment			**10,843.2**
Variance from 2021-2022 FTE enrolment (unfunded students)			*(102.3)*

The 2021-2022 Budget included the 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.

This Funding Framework has been maintained for with some slight updates for specific grant allocations.



The COVID-19 pandemic had significant impacts on student enrollment in the 2020/2021 school year; in which, there was only a partial recovery on student enrolment with a projection of 11,634 students for 2021/2022. Student levels were 11,753 in 2019/2020 and 11,249 in 2020/2021 (reduced as a effect of COVID-19). For Budget 2021/2022, the Provincial Government provided a one-time "COVID Mitigation" grant of $3.1 million to support the Division with the reduced base instructional funding.

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

The next projected three (3) budget years (22/23 to 24/25) also include increased student enrolment up to 12,166 students (4.57% over 3 years). The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial Funding Framework.

- **Alberta Education - Base Instruction**

  As part of the Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is set by Alberta Education for the 2021/2022 school year during the Preliminary Budget based on initial student enrolment projections; 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 COVID19 pandemic has negatively impacted student enrolment and has created additional uncertainty in estimating student enrolment. The initial student enrolment projections were estimated at recovering to the 12,019 student enrolment level; however, through obtaining additional information on enrolment and current levels of student registrations, the Division is now projecting student enrolment of 11,634 for 2021-2022. To effectively plan based on the updated enrolment, the Division has estimated a WMA adjustment relating to 2021-2022 at a total reduction of $1.81 million, including $927,000 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 defers 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 2022-2023 and having to payback the WMA adjustment relating to 2021-2022.

  Budget 2021-2022 also includes one-time transitional grants of $2.8 million in Bridge Funding and $3.1 million in COVID Mitigation funding in the budget year; whereas, these transitional grants are likely to be significantly reduced or eliminated in the next budget year (Bridge Funding projected to be cut in half for 2022-2023 school year and the COVID Mitigation funding is projected to be eliminated).

- **Alberta Education – Services and Supports**

  As part of the 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 Provincial Funding Framework was updated in 2021-2022; whereas, there were two additional grants that were identified and separated from the Specialized Learning Supports, including a grant for Specialized Learning Supports specifically for kindergarten students with severe needs and a grant for early education/kindergarten students with a moderate language delay. These two additional grants were funded by a reallocation from the general Specialized Learning Supports grant and some additional funding was provided by the Province in this area (reallocated from other sources).



The Magical Girl by Sarah Ridler, Gilbert Paterson - Gr. 6

- **Alberta Education – Schools/Facilities**
  As part of the 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. The capital portion of the Infrastructure Maintenance and Renewal (IMR) grant was removed from the funding framework (moved to the capital fund) and there were reductions to the Operations and Maintenance grant rates (2.3% reduction in per student rates).

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

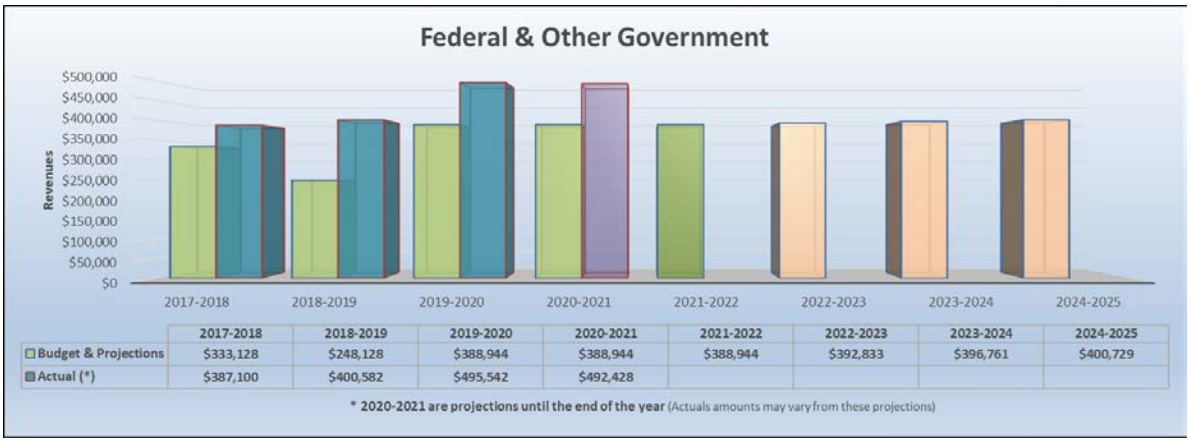
- **Alberta Education – Jurisdiction**
  As part of the Provincial Funding Framework, the Jurisdiction funding is specifically separated to identify the funding specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces the funding to a specified portion of the Division's budget.

- **Projects/Contracts**
  Project/Contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. There are currently no one-time targeted grants that have been identified or provided for the 2021-2022 school year. The 2020-2021 Operating Budget 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. There was also a two-year project grant relating to First Nations Metis and Inuit (FNMI) instruction that is being completed in 2020-2021.

- **Other Provincial Revenues**
  Other Provincial Revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network.

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

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



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$333,128	$248,128	$388,944	$388,944	$388,944	$392,833	$396,761	$400,729
Actual (*)	$387,100	$400,582	$495,542	$492,428				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

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

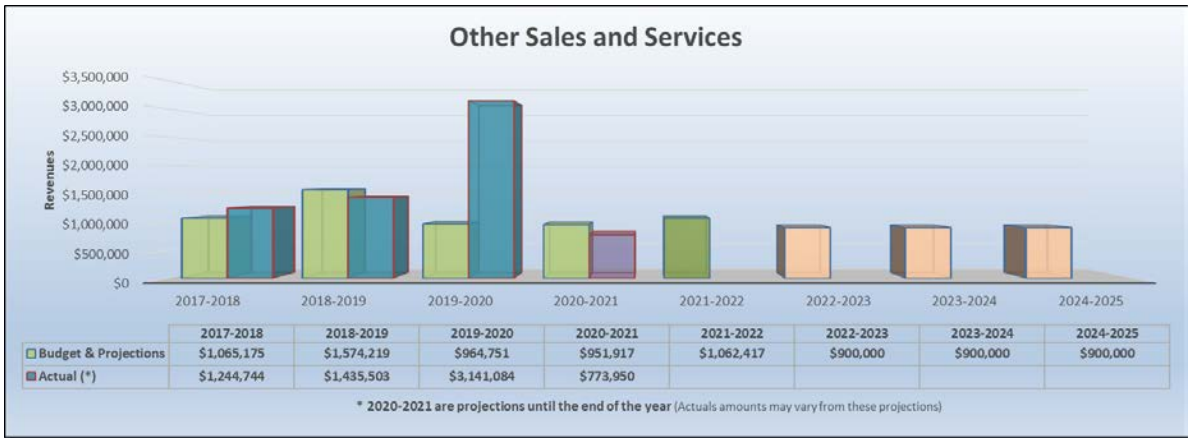


	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$1,874,026	$3,429,936	$4,086,431	$3,910,676	$2,499,931	$2,524,041	$2,548,383	$2,572,960
Actual (*)	$1,731,863	$1,944,047	$1,480,790	$691,553				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

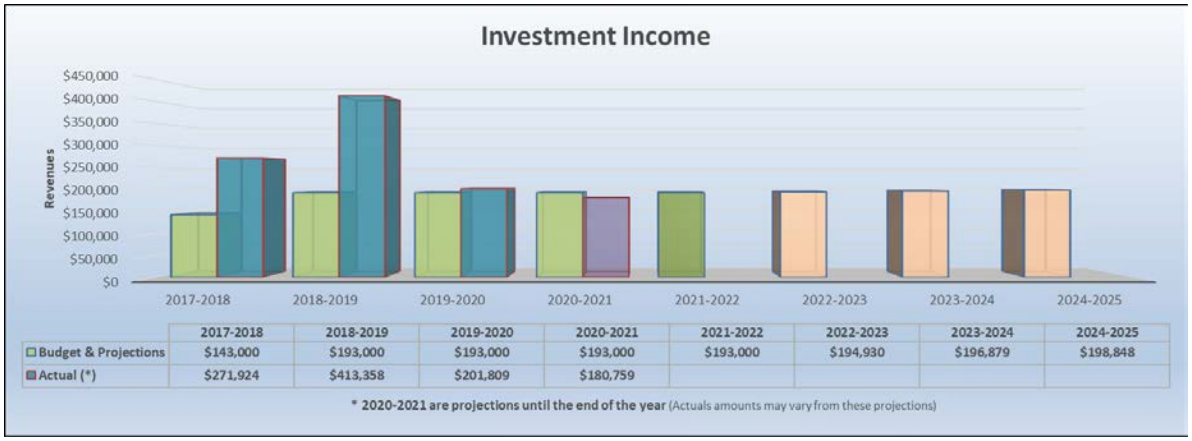
Fee Revenues include both Division Fees (General Funds) and Fees received for School Generated Activities (SGF Operating Funds). Historically, the fees revenues have been conservatively budgeted and the actual revenues have exceeded the budgets. In the past couple years, there has been more focus put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

In 2018/2019, there was a significant projected increase in the budgeted school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips). Therefore, with the increased SGF activities, there are increases both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus). The majority of the decrease relates to the reduction in the projected fee revenues from school generated funds (SGF) as there are likely less SGF activities that can be completed during the year as a result of the COVID-19 pandemic.



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

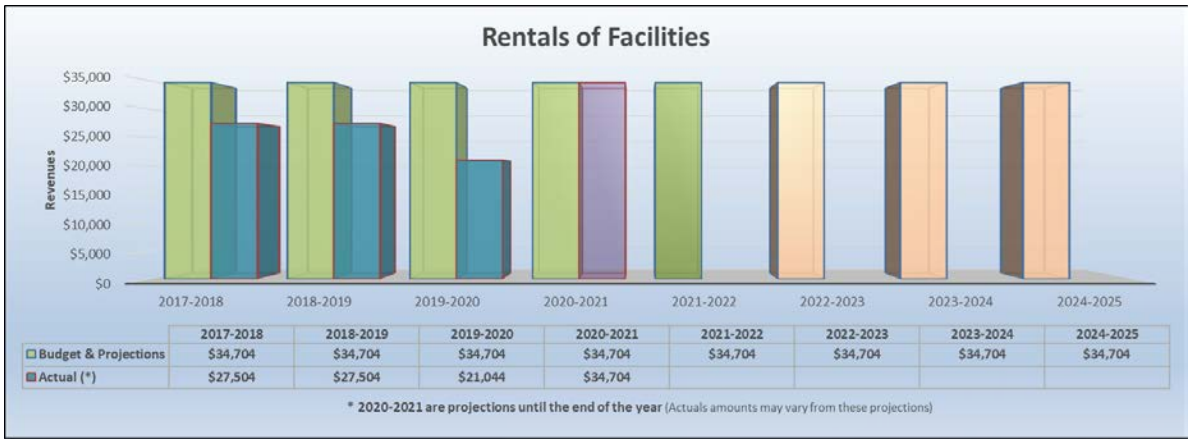
Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets. In 2019/2020, the Division received an approx. $2.06 million of one-time funding as part of the termination of the transportation/bussing services that were contracted through the City of Lethbridge for the accumulated bus replacement funds that the City managed for their capital replacement of school buses.



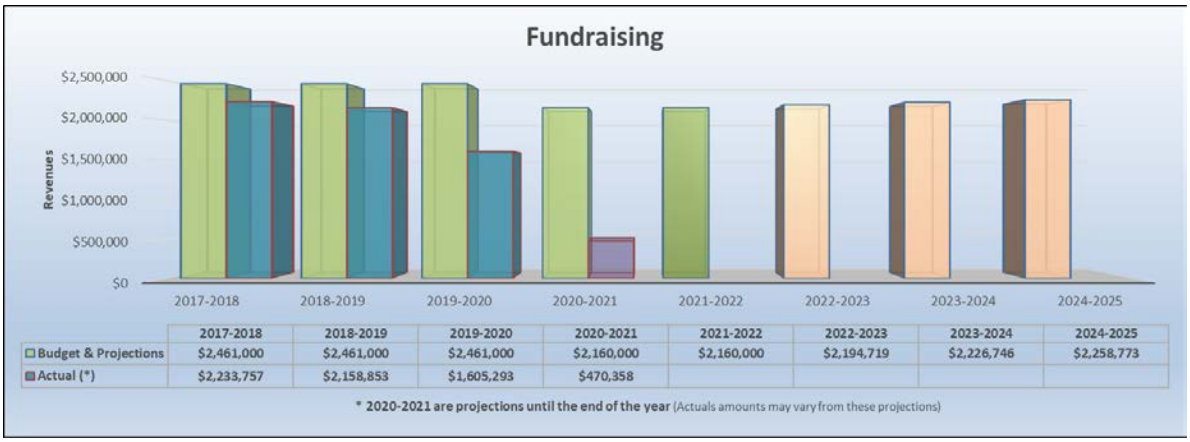
Investment Income revenue is the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances). Investment Income has been increasing over the past couple years with increases in financial assets and increased investment rates. During 2019/2020, the Division's investment rates dropped significantly as these rates are tied to the bank's prime rates. The Division budgets these revenues in a conservative basis; whereas, even with the reduction in investment rates, the Division has recently changed some investment strategies to further maximize the return on investments.



Gift and Donations revenues include both Division revenues (General Funds) and contributions received for School Generated Activities (SGF Operating Funds). Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets from year-to-year. The 2019/2020 and the projected 2020/2021 donations have been reduced from prior years and budgets as the decrease relates to the reduction in the school generated funds (SGF) activities that can be completed during the year as a result of the COVID19 pandemic. The current and projected budgets are continued to be budgeted conservatively as these funds could fluctuate significantly from year-to-year.



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



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$2,461,000	$2,461,000	$2,461,000	$2,160,000	$2,160,000	$2,194,719	$2,226,746	$2,258,773
Actual (*)	$2,233,757	$2,158,853	$1,605,293	$470,358				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

Fundraising revenues are received for School Generated Activities (SGF Operating Funds). These revenues include revenues received for school-based fundraising activities for sports/ athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. As the fundraising revenues are tied directly with the related costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased revenues will result in decreased costs on projects). The 2019/2020 and the projected 2020/2021 fundraising have been reduced from prior years and budgets as the decrease relates to the reduction in the school generated funds (SGF) activities that can be completed during the year as a result of the COVID19 pandemic.

REVENUE PROJECTION OVERVIEW

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

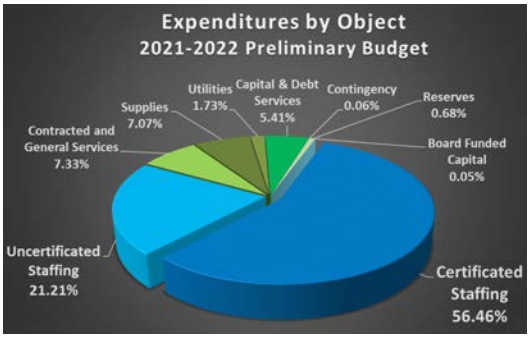
	Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Operating Revenues				
Government of Alberta	**$123,128,309**	**$119,492,113**	**$119,951,926**	**$121,549,779**
Alberta Education - Base Instruction	$73,144,391	$69,422,125	$69,392,959	$70,600,816
Alberta Education - Services and Supports	$15,648,431	$15,653,656	$15,885,254	$16,004,215
Alberta Education - Schools/Facilities	$14,340,654	$14,409,791	$14,532,036	$14,632,645
Alberta Education - Community	$3,708,748	$3,708,748	$3,708,748	$3,708,748
Alberta Education - Jurisdiction	$4,092,198	$3,974,546	$3,990,995	$4,043,312
Projects/Contracts	$0	$0	$0	$0
Other Provincial Revenue	$596,611	$602,940	$608,747	$614,526
Teacher Pension Costs paid by Government	$6,500,000	$6,568,956	$6,632,223	$6,695,180
Capital Block	$5,097,276	$5,151,351	$5,200,965	$5,250,336
Federal Government and Other Government	**$388,944**	**$392,833**	**$396,761**	**$400,729**
Fees	**$2,499,931**	**$2,524,041**	**$2,548,383**	**$2,572,960**
Other sales and services	**$1,062,417**	**$900,000**	**$900,000**	**$900,000**
Investment income	**$193,000**	**$194,930**	**$196,879**	**$198,848**
Gifts and Donations	**$408,000**	**$408,000**	**$408,000**	**$408,000**
Rentals of facilities	**$34,704**	**$34,704**	**$34,704**	**$34,704**
Fundraising	**$2,160,000**	**$2,194,719**	**$2,226,746**	**$2,258,773**
Total Operating Revenues	**$129,875,305**	**$126,141,340**	**$126,663,399**	**$128,323,793**
Transfer from Reserves	**$2,636,431**	**$1,010,212**	**$638,349**	**$596,953**
Total Operating Revenues and Transfers	**$132,511,736**	**$127,151,552**	**$127,301,748**	**$128,920,745**

The next projected three (3) budget years (22/23 to 24/25) also include increased student enrolment up to 12,166 students (4.57% over 3 years). The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial Funding Framework. The Alberta Education revenues for base instruction have been reduced with the projected removal of one-time funding (i.e., the "COVID Mitigation" grant funding).

Operating Expenditures by Object

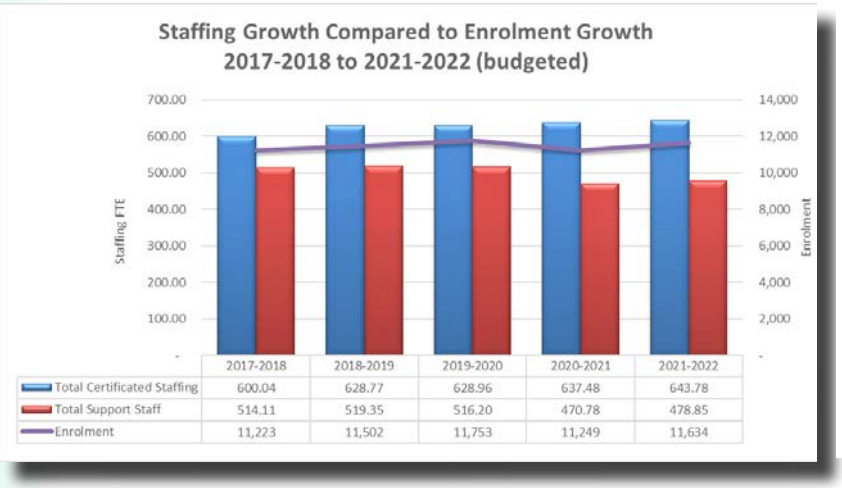
The sources of operating expenditures are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and the operating transfers to the Board Funded Capital. These operating funds combined together provide the expenditures included in the Board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

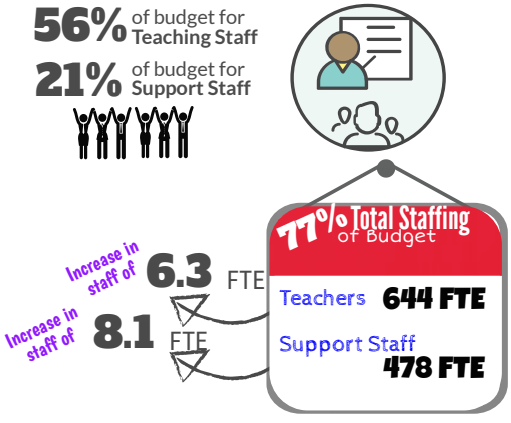
	Budget 2021-2022		Budget 2020-2021
Operating Expenses by Object			
Certificated salaries and benefits	$74,810,704		$74,269,968
Uncertificated salaries and benefits	$28,110,711		$27,771,842
Contracted and general services	$9,711,351		$9,917,566
Supplies	$4,469,554		$4,963,661
Utilities	$2,295,100		$2,329,600
Contingency, commitments and transfers	$90,016		$575,669
School Generated Activities	$4,894,203		$6,312,715
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525
Infrastructure, Maintenance and Renewal	$1,508,131		$3,364,132
Interest on Capital Debt	$0		$0
Total Operating Expenses by Object	$131,548,295		$135,163,678
Transfer to Reserves	$900,000		$610,408
Transfer to Board Funded Capital	$63,441		$103,479
Total Operating Expenses and Transfers	$132,511,736		$135,877,565



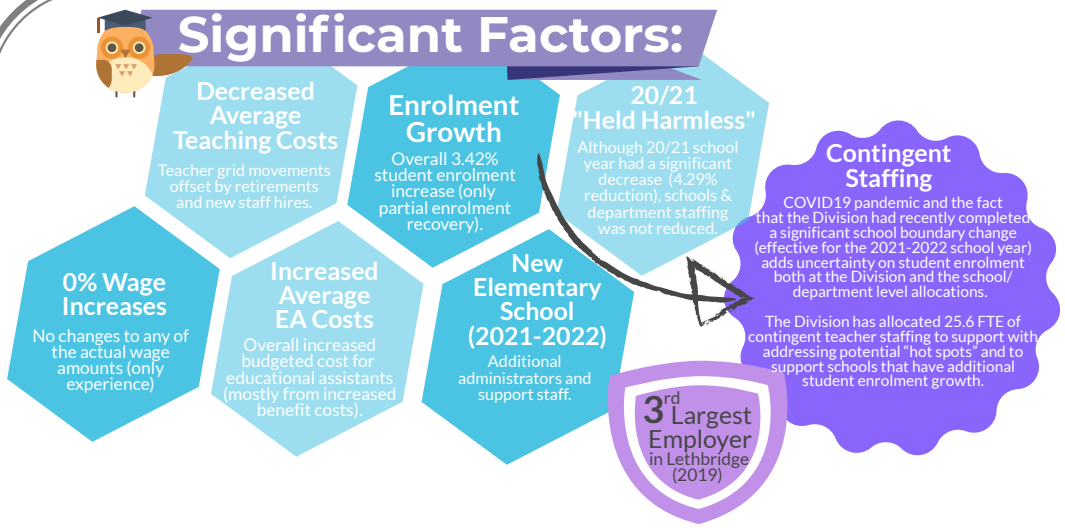
Total budgeted operating expenses for 2021-2022 are $131.55 million prior to transferring funds to reserves and Board funded capital. Operating funds of $900,000 have been allocated towards capital reserves for the Division's technology evergreening funding, which is effectively saved over multiple years and the technology is purchased/installed in large replacement phases. There is also $63,441 of funding in the current year budget being utilized for Board funded capital. With the transfer to reserves and Board funded capital, **total budgeted expenditures are $132.51 million**.

The operating expenditures are budgeted based on estimated staffing and costs to meet the projected enrolment and other factors. Expenditures are typically budgeted conservatively; whereas, costs are typically budgeted on the somewhat higher-end to ensure that actuals may be within budget (avoiding deficits). Staffing is the largest component of the Division's expenditures; whereas, salaries and benefits (certified and uncertified staffing) accounts for approximately 77% of the budget. The following is a comparison between the growth of staffing and enrolment:





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



Certified Staff increased by net of 6.3 FTE (0.99%) to total of 644 FTE.

Uncertified staff increased by 8.1 FTE (1.71%) to total of 479 FTE.

HUMAN RESOURCES

Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. The Division is projecting to employ 644 full-time equivalent (FTE) teachers and 479 full-time equivalents (FTE) support staff in 2021-2022.

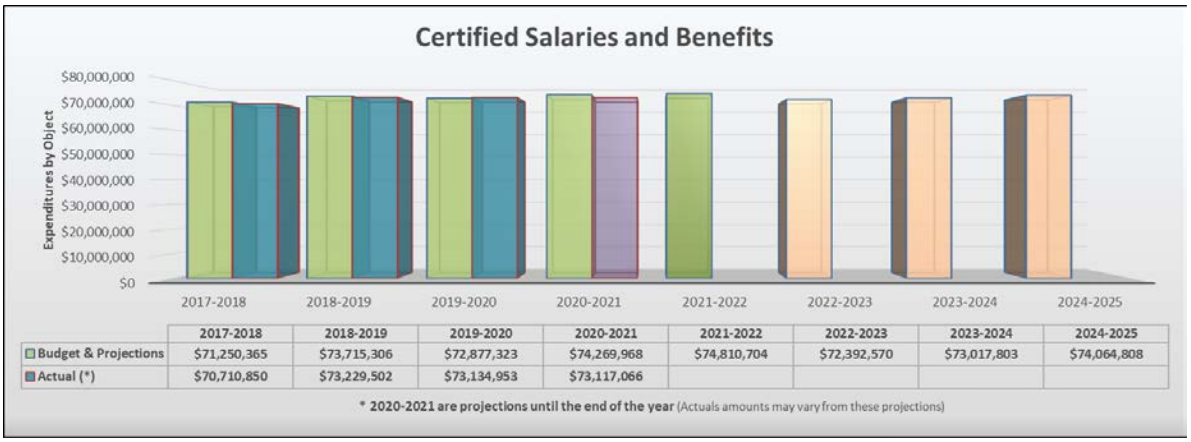
The Division spends 56% of the budget on teaching staff. Teaching staff will result in a slight increase by 6.3 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth); whereas, within the total 644 FTE of certificated staffing, there is 25.6 FTE of contingent staffing to support with addressing potential "hot spots" and to support schools that have additional student enrolment growth; in which, these positions may be allocated once more information is finalized relating to student enrolment levels.

Teacher Staffing (Certificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	244.25	245.75	(1.50)	(0.61%)
Middle Schools	110.75	112.70	(1.95)	(1.73%)
High Schools	159.23	158.40	0.82	0.52%
Inclusive Learning	18.60	18.65	(0.05)	(0.27%)
Other Instructional (including contingent)	43.35	36.38	6.97	19.17%
Classroom Teachers	**576.18**	**571.88**	**4.30**	**0.75%**
Other Certificated Staffing	67.600	65.600	2.00	3.05%
Total Teacher Staffing	**643.78**	**637.48**	**6.30**	**0.99%**

The Division spends 21% of the budget on support staff positions and resulted in an overall increase by 8.1 FTE in 2021-2022 including 5.4 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs.

Support Staffing (Uncertificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	131.76	133.55	(1.79)	(1.34%)
Middle Schools	37.88	38.72	(0.84)	(2.17%)
High Schools	47.49	45.71	1.78	3.89%
Program Unit Funding (PUF)	30.80	24.26	6.54	26.96%
Early Education Program (EEP)	4.00	4.35	(0.35)	(8.05%)
Educational Assistants	**251.93**	**246.59**	**5.35**	**2.17%**
Other Support Staffing	226.92	224.19	2.73	1.22%
Total Support Staffing	**478.85**	**470.78**	**8.07**	**1.71%**

In the five year period from 2017-2018 total Division staffing will have increased by 8.48 FTE or 0.76%; whereas, there has been significant fluctuation in funding during this period, including the implementation of a new Provincial Funding Framework. Teaching staff will have increased by 43.74 FTE or 7.29% and support staff has decreased by 35.26 FTE or 6.86%.



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$71,250,365	$73,715,306	$72,877,323	$74,269,968	$74,810,704	$72,392,570	$73,017,803	$74,064,808
Actual (*)	$70,710,850	$73,229,502	$73,134,953	$73,117,066				

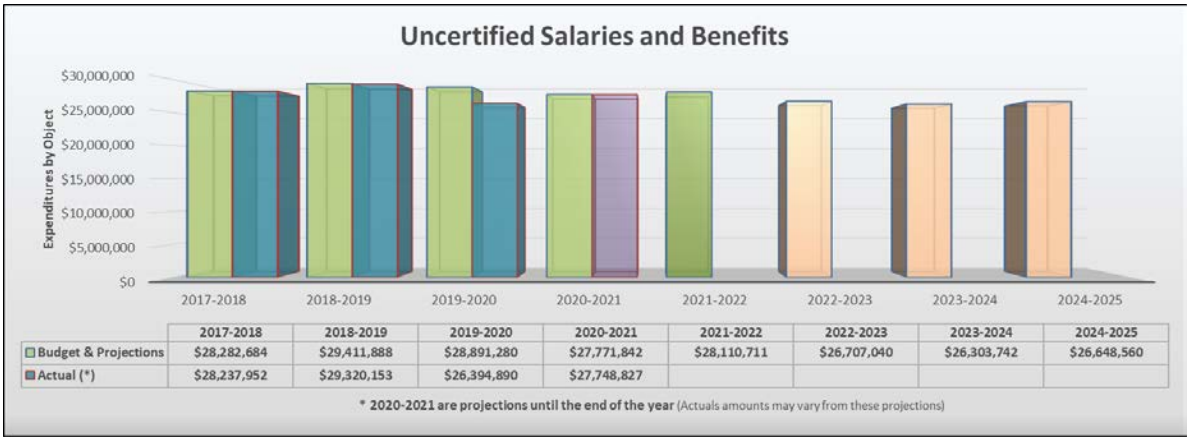
* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

Certificated salaries and benefits have been historically around 54-56% of total expenditures. No increased cost of negotiated salaries is anticipated in the projection period due to the economic circumstances of the Province. The teachers' contract for the period 2019/2020 to 2021/2022 has not yet been fully negotiated and finalized (negotiated on a Provincial level for standard teaching grids for across the Province).

Majority of certified salaries and benefits are budgeted based on average teacher costs. During the past couple years, the Division has been able to generate cost savings on the actual average teachers costs as the Division has been hiring more new teachers than estimated in the budgets (which are budgeted slightly conservative); therefore, savings have been able to be added to operating reserves for a staff stability fund (for future increases in teaching costs). For 2021/2022, these average costs are increased by projected staff experience increments (currently no projected increase to teacher grid rates - only grid movements) and this increase is offset by projected retirements of teaching staff (at higher experience grids). There was also a slight increase in the budgeted benefit costs for teaching staff. Overall, there has been a slight decrease in the average teacher costs projected for 2021/2022.

In 2021/2022, it is budgeted that the Division will have approximately $74.8 million expended on teaching staff (certificated staffing), which is approximately 56% of the total Division budget. The Division will expend 0.73% more on teaching staff costs in 2021/2022. **Overall there are approximately 6.3 FTE teachers increase than in 2020/2021, which is a 0.99% increase in the number of teaching staff.**

The projected costs of certified staff are expected to increase for Weighted Moving Average (WMA) growth of student enrolment over the next couple years; however, some of these increases are offset by the potential reduction in the one-time grant funding that has supported in this area. Projections for the next three (3) budget years (22/23 to 24/25) include a projected decrease in certified staffing with the removal of one-time funding with subsequent increases during the following budget years. The projected WMA growth of student enrolment will somewhat offset these effects. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming (i.e., utilization of reserves to mitigate funding reductions).



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$28,282,684	$29,411,888	$28,891,280	$27,771,842	$28,110,711	$26,707,040	$26,303,742	$26,648,560
Actual (*)	$28,237,952	$29,320,153	$26,394,890	$27,748,827				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

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

Many of the positions within uncertified salaries and benefits are budgeted based on average costs (including educational assistants). For 2021/2022, these average costs of these positions have increased from projected staff experience increments. There was also an increase in the budgeted benefit costs for support staff with increase premium costs. Overall there has been an increase in the average support staff costs projected for 2021/2022.

In 2020/2021, it is budgeted that the Division will have approximately $28.1 million expended on support staff, which is approximately 21% of the total Division budget. **Overall there is a 8.1 FTE or 1.71% increase in support staff.** This increase in support staffing includes 5.3 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs. The following is a summary of changes for the Educational Assistants from the prior year:

	21/22 Budget	20/21 Actual	Change	
Inclusive Learning:				
Elementary Schools	131.76	133.55	(1.79)	
Middle Schools	37.88	38.72	(0.84)	
High Schools	47.49	45.71	1.78	
Program Unit Funding (PUF)	30.80	24.26	6.54	
	247.93	242.24	5.70	FTE
Other:				
Early Education Program (EEP)	4.00	4.35	(0.35)	
	4.00	4.35	(0.35)	FTE
Total Educational Assistants	251.93	246.59	5.35	FTE

The majority of the increase in EA staffing is a result some changes to the Specialized Learning Support grants, including some increases in the PUF funding and the creation of a new grant to support with severe students in kindergarten. One-time reserve funds were also allocated to support with these programs.

Projections for the next three (3) budget years (22/23 to 24/25) include a projected decrease in support staffing with the removal of one-time funding with subsequent increases during the following budget years. The projected WMA growth of student enrolment will somewhat offset these effects. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming (i.e., utilization of reserves to mitigate funding reductions).

STAFFING SUMMARY

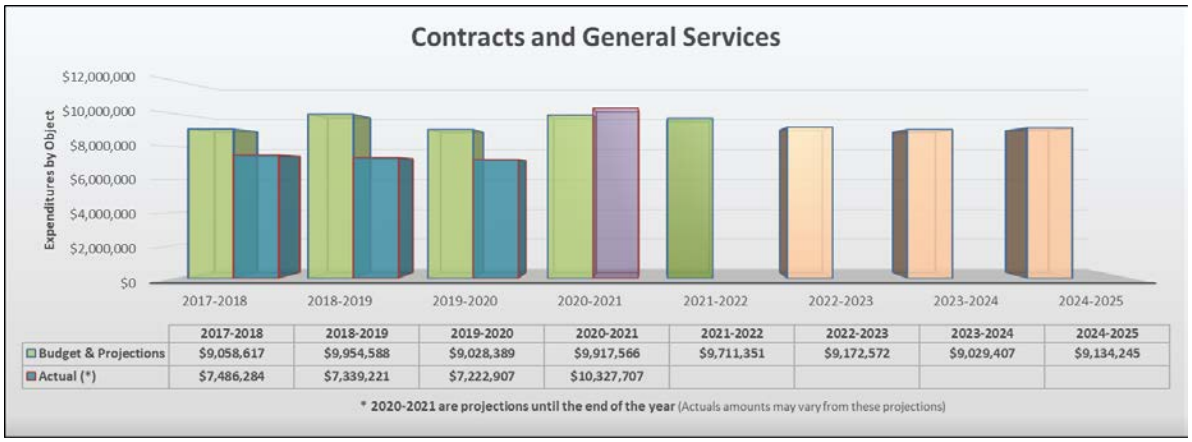
Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. Student enrolment growth is one of the largest factors in determining the staffing levels. The Division is projecting to increase certified staffing by 6.3 full-time equivalent (FTE) teachers and increase the uncertified staff by 8.1 full time equivalent (FTE) support staff.

The Division will employ 644 full-time equivalent (FTE) teachers and 479 full-time equivalents (FTE) support staff in 2021/2022.

Expenditures by Object	2021-2022 Preliminary Budget	2020-2021 Operating Budget	*Variance from 21-22 Prelim Budget*	*Change %*
Certificated Staffing	$74,810,704	$74,269,968	$540,736	*0.73%*
Uncertificated Staffing	$28,110,711	$27,771,842	$338,869	*1.22%*

Certificated staff (teachers) increased by 6.3 FTE (0.99%) which resulted in a net increase in costs, even though there was a slight decrease in average salaries of teachers (retirements and hiring new staff). Due to the uncertainty on enrolments, the Division has allocated 25.6 FTE of contingent staff to cover "hot spots".

Uncertificated staff (support) increased by 8.1 FTE (1.71%), including 5.4 FTE of educational assistants (EA), 1.0 FTE of caretaking staffing, and other support positions throughout the Division. The average cost of support staff increased with increased benefit costs (increased premium costs).

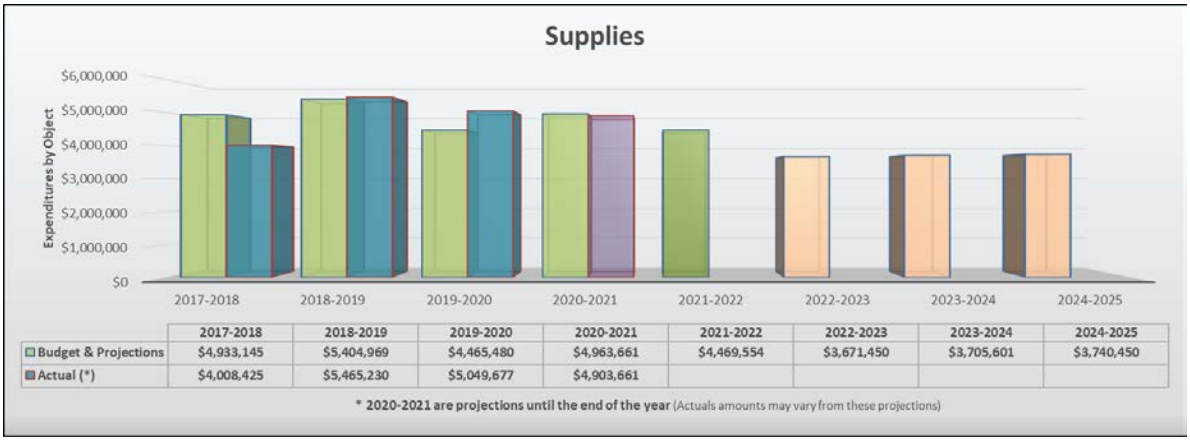


	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$9,058,617	$9,954,588	$9,028,389	$9,917,566	$9,711,351	$9,172,572	$9,029,407	$9,134,245
Actual (*)	$7,486,284	$7,339,221	$7,222,907	$10,327,707				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

Contract and General Services includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, leases and other services provided to the Division. Historically, these costs have been conservatively budgeted and the actual costs have been less than the budgets from year-to-year. In 2020/2021, it is budgeted to have a slight decrease; whereas, the majority of this decrease relate to decreases in building maintenance and consulting costs for Occupational Therapists (partial moved to staffing position and partial reduction); whereas, these decreases were partially offset by increases to insurance costs and the costs of transportation/bussing.

The current and projected budgets are continued to be budgeted conservatively as these the amount of these services could fluctuate significantly from year-to-year. The projections include the removal of one-time costs that are included within the 2020/2021 budget, changes in the overall Weighted Moving Average (WMA) student enrolment, and growth for inflationary factors of 1% to 2% for each projected year. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$4,933,145	$5,404,969	$4,465,480	$4,963,661	$4,469,554	$3,671,450	$3,705,601	$3,740,450
Actual (*)	$4,008,425	$5,465,230	$5,049,677	$4,903,661				

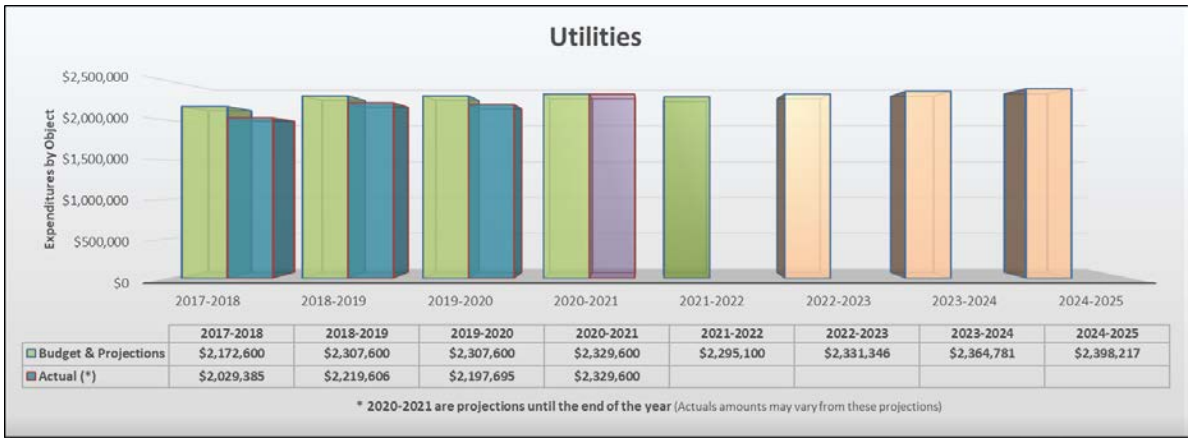
* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

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

The current and projected budgets are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year. The majority of the changes relates to fluctuations in furniture, equipment, and computer purchases requirements.

Note that starting in budget 2019/2020 the contributions to the technology evergreening are now reclassified as transfers to capital reserves instead of computer supplies as these costs are now being capitalized (accumulated technology evergreening fund balances held in operating reserves have been transferred to capital reserves).

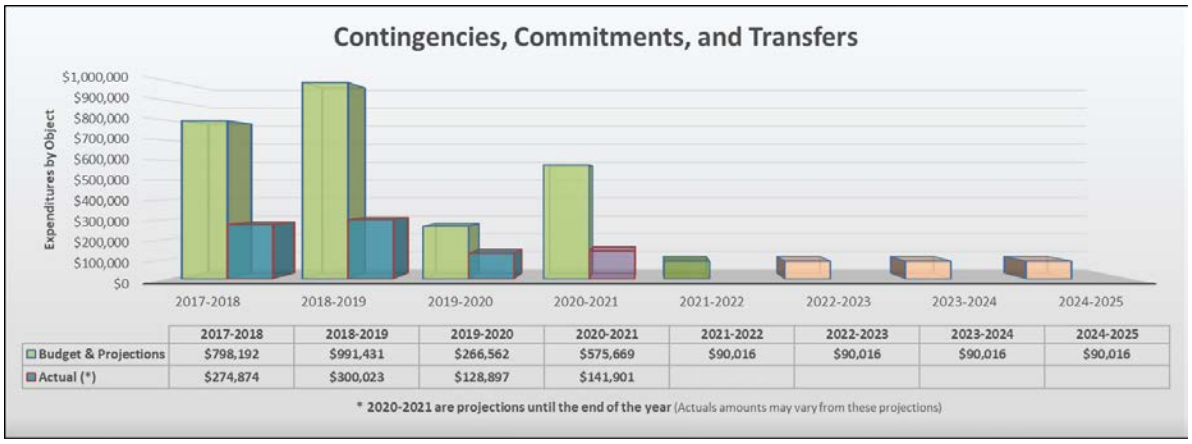
The projections include the removal of one-time costs that are included within the 2020/2021 budget, changes in the overall Weighted Moving Average (WMA) student enrolment, and growth for inflationary factors of 1% to 2% for each projected year. The consumer price index for the Province of Alberta was 2.0% as per the Alberta Economic Outlook for 2020 and has historically been 1% to 2%. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$2,172,600	$2,307,600	$2,307,600	$2,329,600	$2,295,100	$2,331,346	$2,364,781	$2,398,217
Actual (*)	$2,029,385	$2,219,606	$2,197,695	$2,329,600				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

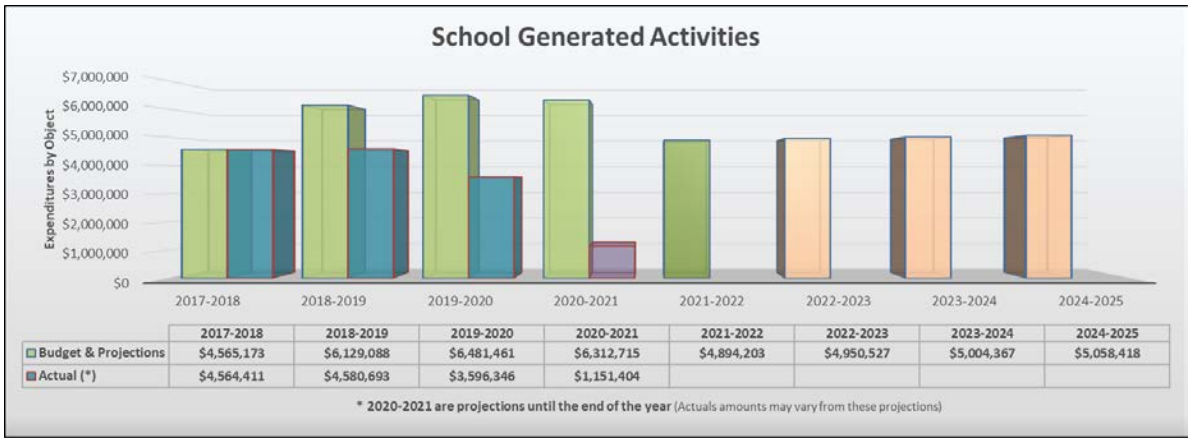
Utility costs have increased from year-to-year based on growth of the Division (new schools being added) and increases in the utility rates. The increase in the utility rates include the additional Alberta Carbon Levies that were implemented at the beginning of 2017 ($20/ tonne of CO2 emissions) and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



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$798,192	$991,431	$266,562	$575,669	$90,016	$90,016	$90,016	$90,016
Actual (*)	$274,874	$300,023	$128,897	$141,901				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

Contingencies, Commitments, and Transfers include the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. Typically, in the approved preliminary operating budget (approved in May prior to the start of the budget year) there is minimal funds set aside for each school's contingency and commitments (not determined until yearend); whereas, this is typically updated in the fall budget (after August 31st yearend). As shown above, up until the 2018-2019 school year, the updated fall budgets had including the full school reserve funds; whereas, typically, school contingencies are not fully utilized and these surpluses are carried-forward from year-to-year through the operating reserves. Effective for the 2019-2020 school year, the schools only used the reserves that they planned and were approved to use in the upcoming school year, which minimizes the fluctuations from year-to-year.

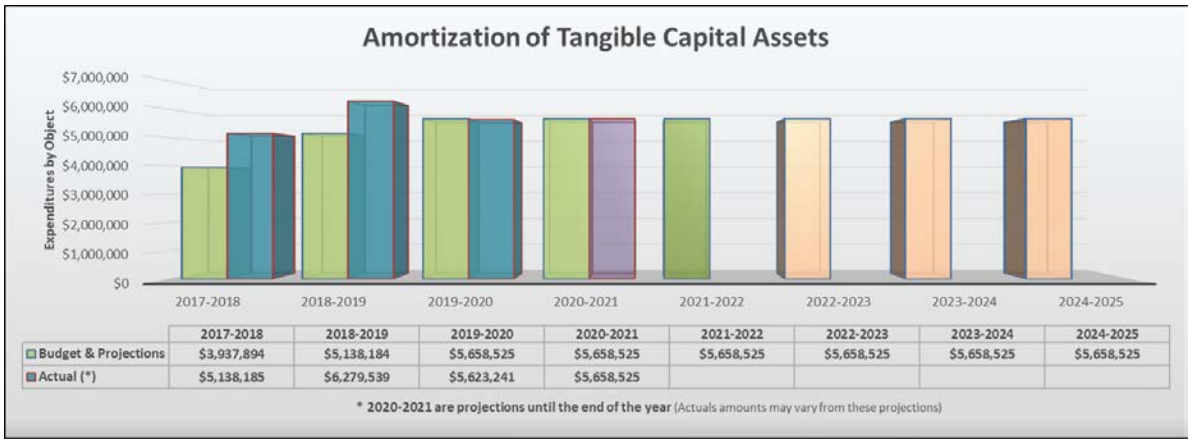


	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$4,565,173	$6,129,088	$6,481,461	$6,312,715	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Actual (*)	$4,564,411	$4,580,693	$3,596,346	$1,151,404				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

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

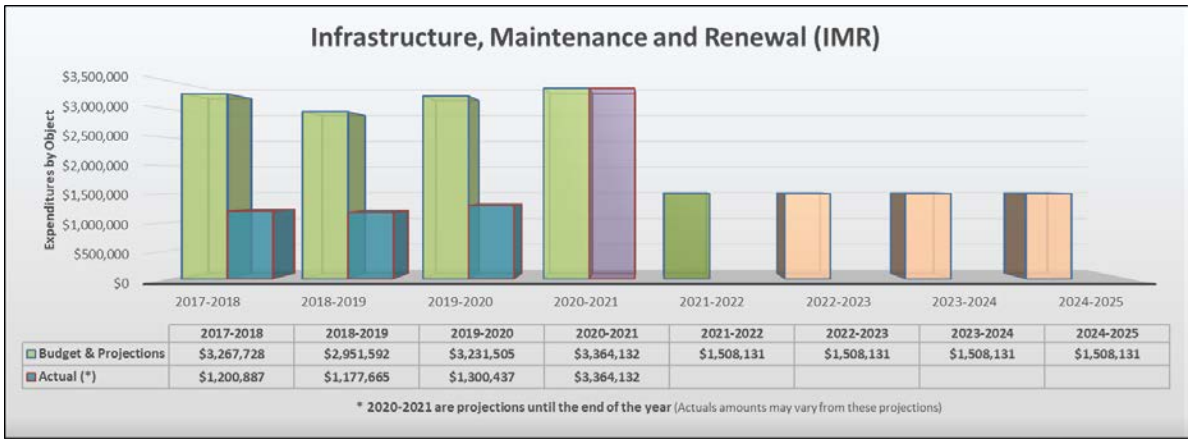
In 2019/2020 and 2020/2021, there were significant reductions in the school generated activities. The majority of the decrease relates to the reduction in the SGF activities that can be completed during the year as a result of the COVID19 pandemic. Effective for the 2021/2022 school year, many of the school generated activities are able to be reinstated; however, these are still reduced in certain areas such as international travel and trips.



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$3,937,894	$5,138,184	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Actual (*)	$5,138,185	$6,279,539	$5,623,241	$5,658,525				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

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

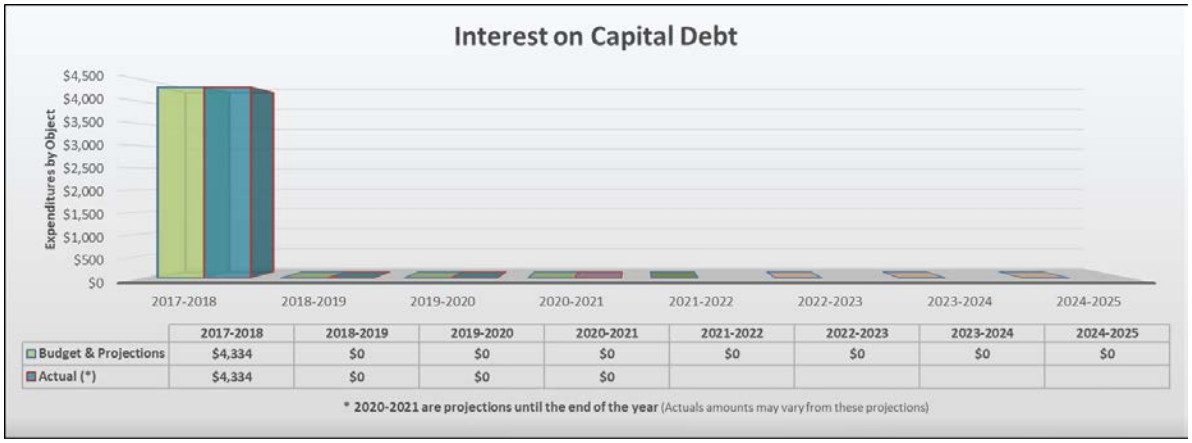


	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$3,267,728	$2,951,592	$3,231,505	$3,364,132	$1,508,131	$1,508,131	$1,508,131	$1,508,131
Actual (*)	$1,200,887	$1,177,665	$1,300,437	$3,364,132				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

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

In prior years, the Division has not utilized the full IMR operating grant funding and/or had increased IMR projects that the costs and relating funding was transferred to capital, including the two large IMR projects for HVAC (heating, ventilation, and air conditioning) have started in 2018/2019 for Senator Buchanan Elementary School and Westminster Elementary School and are projected to be completed within the 2020/2021 school year. Effective for the 2021/2022 school year, the capital portion of IMR was reallocated to the capital funds through the Capital Maintenance and Renewal (CMR) program.



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$4,334	$0	$0	$0	$0	$0	$0	$0
Actual (*)	$4,334	$0	$0	$0				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

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

EXPENSE PROJECTION OVERVIEW

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

	Budget 2021-2022	Projection 2022-2023	Projection 2023-2024	Projection 2024-2025
Operating Expenses by Object				
Certificated salaries and benefits	$74,810,704	$72,392,570	$73,017,803	$74,064,808
Uncertificated salaries and benefits	$28,110,711	$26,707,040	$26,303,742	$26,648,560
Contracted and general services	$9,711,351	$9,172,572	$9,029,407	$9,134,245
Supplies	$4,469,554	$3,671,450	$3,705,601	$3,740,450
Utilities	$2,295,100	$2,331,346	$2,364,781	$2,398,217
Contingency, commitments and transfers	$90,016	$90,016	$90,016	$90,016
School Generated Activities	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Amortization of Tangible Capital Assets	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$1,508,131	$1,508,131	$1,508,131	$1,508,131
Interest on Capital Debt	$0	$0	$0	$0
Total Operating Expenses by Object	$131,548,295	$126,482,177	$126,682,373	$128,301,370
Transfer to Reserves	$900,000	$0	$0	$0
Transfer to Board Funded Capital	$63,441	$0	$0	$0
Total Operating Expenses and Transfers	$132,511,736	$126,482,177	$126,682,373	$128,301,370

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

Projections for the next three (3) budget years (22/23 to 24/25) include a projected decrease in certified staffing with the removal of one-time funding with subsequent increases during the following budget years. The projected WMA growth of student enrolment will somewhat offset these effects. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming (i.e., utilization of reserves to mitigate funding reductions).

The cost of supplies and contracted services projections include the removal of one-time costs that are included within the 2020/2021 budget and will subsequently will increase a minimum of 1% per year over the next three years for inflation factors. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services.

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

Amortization is expected to be maintained as the amortization was updated in 2020/2021 with the capitalization of the technology evergreening phases. The amortization is typically re-evaluated after the end of each fiscal year end when the actual amortization is determined.

Summary of Expenditures by Program

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

	Budget 2021-2022		Budget 2020-2021
Operating Expenses by Program			
Instruction	$107,330,777		$109,086,761
Administration	$4,092,216		$4,092,216
Plant Operations and Maintenance	$10,207,849		$10,251,247
Transportation	$2,750,797		$2,710,797
Capital and Debt Services	$7,166,656		$9,022,657
Total Operating Expenses by Program	$131,548,295		$135,163,678
Transfer to Reserves	$900,000		$610,408
Transfer to Board Funded Capital	$63,441		$103,479
Total Operating Expenses and Transfers	$132,511,736		$135,877,565

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The $132.51 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.



Instruction



Administration



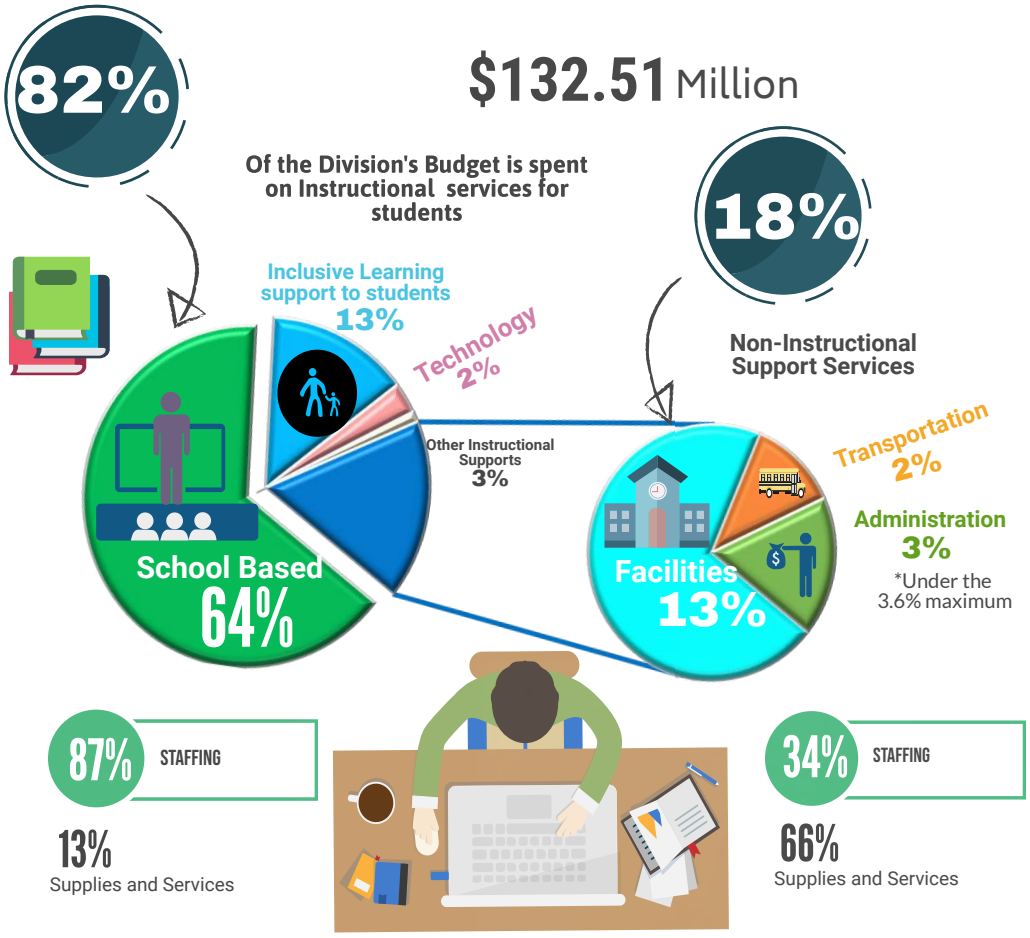
Plant Operation & Maintenance



Transportation



Capital & Debt Services



Instruction accounts for approximately 82% of the total operating expenditures. Non-Instructional services account for the remaining approximate 18% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

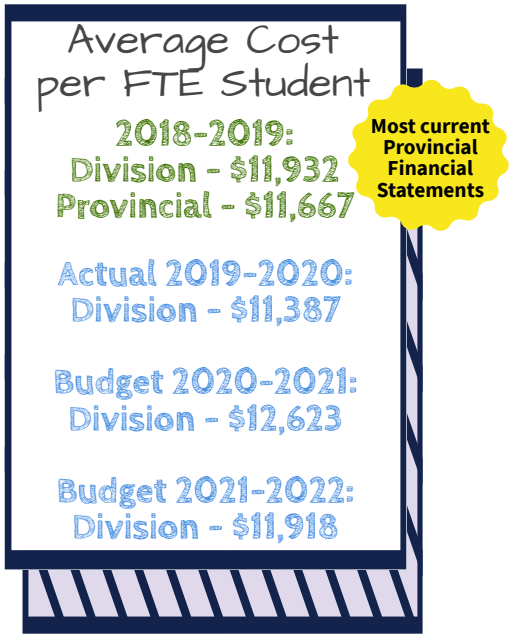
Click the Program Icons to go to the Program Section

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

2021-2022 - Expenditures by Program and Object	Instruction		Administration		Plant Operations and Maintenance		Transportation		Capital and Debt Services		Total
Certificated Staffing		$74,087,140		$723,564		$0		$0		$0	$74,810,704
Uncertificated Staffing		$20,628,035		$2,211,721		$5,149,069		$121,886		$0	$28,110,711
Contracted and General Services		$3,769,009		$986,028		$2,390,003		$2,566,311		$0	$9,711,351
Supplies		$8,840,477		$99,503		$413,777		$10,000		$0	$9,363,757
General Operating Supplies	$3,946,274		$99,503		$413,777		$10,000		$0		
School Generated Activities (SGF)	$4,894,203		$0		$0		$0		$0		
Utilities		$0		$40,100		$2,255,000		$0		$0	$2,295,100
Capital and Debt Services		$0		$0		$0		$0		$7,166,656	$7,166,656
Amortization of Tangible Capital Assets	$0		$0		$0		$0		$5,658,525		
Infrastructure, Maintenance and Renewal	$0		$0		$0		$0		$1,508,131		
Interest on Capital Debt	$0		$0		$0		$0		$0		
Transfers - Contingency/Commitments		$6,116		$31,300		$0		$52,600		$0	$90,016
Total Operating Expenditures		$107,330,777		$4,092,216		$10,207,849		$2,750,797		$7,166,656	$131,548,295
Transfers - Reserves Allocations		$900,000		$0		$0		$0		$0	$900,000
Transfers - Board Funded Capital		$63,441		$0		$0		$0		$0	$63,441
Total Expenditures and Transfers		$108,294,218		$4,092,216		$10,207,849		$2,750,797		$7,166,656	$132,511,736
Operating Expenditures		$107,330,777		$4,092,216		$10,207,849		$2,750,797		$7,166,656	$131,548,295
Transfers to Reserves		$900,000		$0		$0		$0		$0	$900,000
Transfers to Board Funded Capital		$63,441		$0		$0		$0		$0	$63,441
Total Expenditures and Transfers		$108,294,218		$4,092,216		$10,207,849		$2,750,797		$7,166,656	$132,511,736

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

Average Cost per FTE



In 2018-2019, the cost was approximately $11,932 to educate a full time equivalent student in Lethbridge School Division as compared to the provincial average of all public school authorities of $11,667per student (most current available financial statements for the Province).

In 2019-2020, the cost is projected at $11,387, 2020-2021 budget the cost is projected to be $12,623, and in the 2021-2022 budget the cost is projected to be $11,918 per full-time equivalent (FTE) student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for Lethbridge School Division students.

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

Student Enrolment FTE may differ from Provincially Funded FTE for fee paying students (i.e. EEP and International students).:
- *For Budget 2018/2019, total students is 11,502 (total FTE is 10,866)*
- *For Budget 2019/2020, total students is 11,753 (total FTE is 11,102)*
- *For Budget 2020/2021, total students is 11,249 (total FTE is 10,708)*
- *For Budget 2021/2022, total students is 11,634 (total FTE is 11,038)*

Budget 2020/2021 - Operating Fund Summary

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

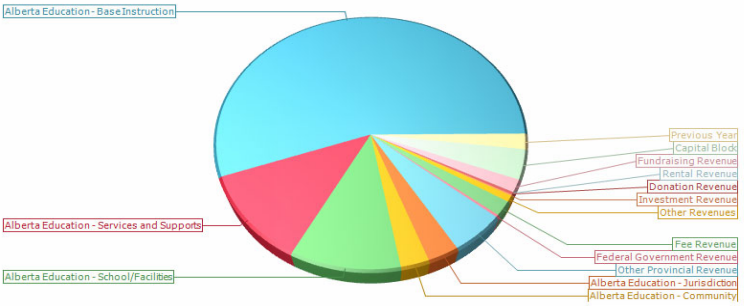
Revenues and Allocations	2021-2022		2020-2021		Variance	Change %
Alberta Education - Base Instruction		**$73,144,391**		**$69,200,752**	**$3,943,639**	**5.70%**
Alberta Education - Services and Supports		**$15,648,431**		**$15,071,270**	**$577,161**	**3.83%**
Alberta Education - Schools/Facilities		**$14,340,654**		**$16,645,620**	**($2,304,966)**	**-13.85%**
Alberta Education - Community		**$3,708,748**		**$3,687,410**	**$21,338**	**0.58%**
Alberta Education - Jurisdiction		**$4,092,198**		**$4,092,507**	**($309)**	**-0.01%**
Projects/Contracts		**$0**		**$4,354,029**	**($4,354,029)**	**-100.00%**
Federal and Other Government		**$388,944**		**$388,944**	**$0**	**0.00%**
Other Provincial Revenue		**$596,611**		**$533,711**	**$62,900**	**11.79%**
Teacher Pension Costs		**$6,500,000**		**$6,500,000**	**$0**	**0.00%**
Other Revenues		**$6,358,052**		**$7,658,297**	**($1,300,245)**	**-16.98%**
Fees	$2,499,931		$3,910,676			
Other sales and services	$1,062,417		$951,917			
Investment income	$193,000		$193,000			
Gifts and Donations	$408,000		$408,000			
Rentals of facilities	$34,704		$34,704			
Fundraising	$2,160,000		$2,160,000			
Capital and Debt Services		**$5,097,276**		**$5,097,276**	**$0**	**0.00%**
Total Operating Revenue		**$129,875,305**		**$133,229,816**	**($3,354,511)**	**-2.52%**
Prior Years Reserves		**$2,636,431**		**$2,647,749**	**($11,318)**	**-0.43%**
Total Revenue and Allocations		**$132,511,736**		**$135,877,565**	**($3,365,829)**	**-2.48%**
Operating Revenues		$129,875,305		$133,229,816		
Transfers from Reserves		$2,636,431		$2,647,749		
Total Revenue and Allocations		**$132,511,736**		**$135,877,565**		

Revenue and Allocations

Lethbridge School Division
2021-2022 Preliminary Budget

Lethbridge School Division — 2021-2022 Preliminary Budget

Lethbridge School Division



Category	Amount	Percentage
Alberta Education - Base Instruction	$73,144,391	55%
Alberta Education - Services and Supports	$15,648,431	12%
Alberta Education - School/Facilities	$14,340,654	11%
Alberta Education - Community	$3,708,748	3%
Alberta Education - Jurisdiction	$4,092,198	3%
Projects/Contracts	$0	0%
Other Provincial Revenue	$7,096,611	5%
Federal Government Revenue	$388,944	0%
Fee Revenue	$2,499,931	2%
Other Revenues	$1,062,417	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	$2,636,431	2%
Total Revenue and Allocations	**$132,511,736**	

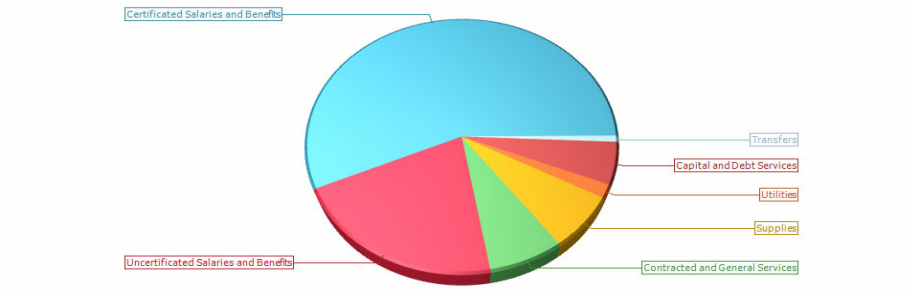
Expenditures by Object	2021-2022		2020-2021		Variance	Change %
Certificated Staffing		**$74,810,704**		**$74,269,968**	**$540,736**	**0.73%**
Uncertificated Staffing		**$28,110,711**		**$27,771,842**	**$338,869**	**1.22%**
Contracted and General Services		**$9,711,351**		**$9,917,566**	**($206,215)**	**-2.08%**
Supplies		**$9,363,757**		**$11,276,376**	**($1,912,619)**	**-16.96%**
General Operating Supplies	$4,469,554		$4,963,661			
School Generated Activities (SGF)	$4,894,203		$6,312,715			
Utilities		**$2,295,100**		**$2,329,600**	**($34,500)**	**-1.48%**
Capital and Debt Services		**$7,166,656**		**$9,022,657**	**($1,856,001)**	**-20.57%**
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525			
Infrastructure, Maintenance and Renewal	$1,508,131		$3,364,132			
Interest on Capital Debt	$0		$0			
Transfers - Contingency/Commitments		**$90,016**		**$575,669**	**($485,653)**	**-84.36%**
Total Operating Expenditures		**$131,548,295**		**$135,163,678**	**($3,615,383)**	**-2.67%**
Transfers - Reserves Allocations		**$900,000**		**$610,408**	**$289,592**	**47.44%**
Transfers - Board Funded Capital		**$63,441**		**$103,479**	**($40,038)**	**-38.69%**
Total Expenditures and Transfers		**$132,511,736**		**$135,877,565**	**($3,365,829)**	**-2.48%**

Operating Expenditures		$131,548,295		$135,163,678
Transfers to Reserves		$900,000		$610,408
Transfers to Board Funded Capital		$63,441		$103,479
Total Expenditures and Transfers		**$132,511,736**		**$135,877,565**

Expenditures

Lethbridge School Division
2021-2022 Preliminary Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	$74,810,704	56%
Uncertificated Salaries and Benefits	$28,110,711	21%
Contracted and General Services	$9,711,351	7%
Supplies	$9,363,757	7%
Utilities	$2,295,100	2%
Capital and Debt Services	$7,166,656	5%
Transfers	$1,053,457	1%
Total Expenditures	**$132,511,736**	

Overview - Revenues and Expenditures

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Kindergarten - Base Funding	$3,181,478	$3,306,396
WMA Rate - ECS Base Instruction	$3,032.00	$3,032.00
Weighted Moving Average - ECS Students	1,049.30 FTE	1,090.50 FTE
Grades 1-9 - Base Funding	$48,131,787	$48,269,440
WMA Rate - G1-9 Base Instruction	$6,064.00	$6,064.00
Weighted Moving Average - Gr 1-9 Students	7,937.30 FTE	7,960.00 FTE
Grades 10-12 - Base Funding	$16,647,901	$16,570,898
G10-12 (Yr 1-3) Base Instruction	$16,046,314	$15,971,606
G10-12 (Yr 4) Base Instruction	$364,871	$380,880
G10-12 (Yr 5+) Base Instruction	$46,526	$45,525
Online - Full Time	$0	$0
Online - Part Time	$0	$0
Summer school	$190,190	$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	$1,918	$1,700
WMA Rate - Home Education	$1,700.00	$1,700.00
Weighted Moving Average - Home Education	1.13 FTE	1.00 FTE
Stabilization Funding	$5,958,327	$2,902,074
Projected WMA Clawback	($927,020)	($1,999,756)
Total Alberta Education - Base Instruction	**$73,144,391**	**$69,200,752**
% of Revenue and Allocations to Budget Center	**55%**	**51%**

Alberta Education - Services and Supports	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Program Unit Funding (PUF)	$1,959,050	$1,731,150
PUF - Standard Code 47 - Half Day	$1,143,900	$1,262,700
PUF - Standard Code 47 - Full Day	$229,500	$0
PUF - Profound Code 47 - Half Day	$190,650	$210,450
PUF - Profound Code 47 - Full Day	$37,500	$0
PUF - Code 41-46 - Half Day	$307,500	$258,000
PUF - Code 41-46 - Full Day	$50,000	$0
Specialized Learning Supports - KG Severe	$1,318,400	
SLS-KG - Standard Code 47 - Half Day	$734,400	
SLS-KG - Standard Code 47 - Full Day	$145,350	
SLS-KG - Profound Code 47 - Half Day	$122,400	
SLS-KG - Profound Code 47 - Full Day	$23,750	
SLS-KG - Code 41-46 - Half Day	$240,000	
SLS-KG - Code 41-46 - Full Day	$52,500	
Specialized Learning Support	$8,072,472	$9,052,295
Learning Support - Multi-Disciplinary Teams	$6,308,062	$7,022,508
Learning Support - Mental Health	$884,238	$1,025,752
Learning Support - Jurisdiction Compositions	$880,172	$1,004,036
Moderate Language Delay (Code 48)	$368,000	

English as a Second Language (ESL/FSL)		$622,320		$627,456
WMA Rate - ESL	$1,200.00		$1,200.00	
Weighted Moving Average - ESL	518.60 FTE		522.88 FTE	
Refugee		$2,069,375		$2,350,288
WMA Rate - Refugee	$5,500.00		$5,500.00	
Weighted Moving Average - Refugee	376.25 FTE		427.33 FTE	
First Nations Metis and Inuit (FNMI)		$1,095,373		$1,118,211
FNMI Student Self Identification	$821,280		$871,560	
FNMI Truth & Reconciliation	$119,094		$87,818	
FNMI Demographics	$154,999		$158,833	
Institutional Program Grants		$861,133		$861,133
Projected WMA Clawback		($717,692)		($669,263)
Total Alberta Education - Services and Supports		**$15,648,431**		**$15,071,270**
% of Revenue and Allocations to Budget Center		**12%**		**11%**

Alberta Education - School/Facilities	**2021-2022 Preliminary Budget**	**2020-2021 Sept 30th Budget**
Operations and Maintenance	$9,995,009	$10,375,896
Baseline POM Funding	$2,647,771	$2,749,841
Utilized Space	$6,010,714	$6,355,765
Under-utilized Space	$1,336,524	$1,270,290
Transportation	$2,723,518	$2,723,518
SuperNet Funding	$278,376	$278,376
Infrastructure Maintenance and Renewal Grant Revenue	$1,508,131	$3,364,132
Projected WMA Clawback	($164,380)	($96,302)
Total Alberta Education - School/Facilities	**$14,340,654**	**$16,645,620**
% of Revenue and Allocations to Budget Center	**11%**	**12%**

Alberta Education - Community	**2021-2022 Preliminary Budget**	**2020-2021 Sept 30th Budget**
Socio-Economics Status	$2,195,676	$2,175,900
Geographic	$1,263,072	$1,261,510
Nutrition	$250,000	$250,000
Total Alberta Education - Community	**$3,708,748**	**$3,687,410**
% of Revenue and Allocations to Budget Center	**3%**	**3%**

Alberta Education - Jurisdiction	**2021-2022 Preliminary Budget**	**2020-2021 Sept 30th Budget**
System Administation	$4,092,198	$4,092,507
Overall Base Admin Funding	$4,806,773	$4,820,385
Base Factor - System Admin	0.85134 Factor	0.84900 Factor
Total Alberta Education - Jurisdiction	**$4,092,198**	**$4,092,507**
% of Revenue and Allocations to Budget Center	**3%**	**3%**

Projects/Contracts	**2021-2022 Preliminary Budget**	**2020-2021 Sept 30th Budget**
FNMI One-time Grant	$0	$87,629
Safe Return to Class Funding	$0	$4,140,500
Safe Return to Schools Funding	$0	$4,140,500
Total Projects/Contracts	**$0**	**$4,228,129**
% of Revenue and Allocations to Budget Center	**0%**	**3%**

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 Preliminary Budget

Other Provincial Revenue	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Alberta Mental Health - MC#3	$380,711	$380,711
Family Resource Network - MC#5	$90,000	$90,000
French Immersion Revenue	$125,900	$125,900
Regional Collaborative Services Delivery Revenue	$0	$63,000
Teacher Pension Costs Paid by Government	$6,500,000	$6,500,000
Total Other Provincial Revenue	**$7,096,611**	**$7,159,611**
% of Revenue and Allocations to Budget Center	**5%**	**5%**

Federal Government Revenue	2021-2022 Preliminary Budget	2020-2021 Sept 30th 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%**

Fee Revenue	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Fees for Optional Courses or Materials	$259,728	$251,961
Fee Revenue Collected	$259,728	$251,961
School Fees - School Generated Funds	$2,240,203	$3,658,715
Total Fee Revenue	**$2,499,931**	**$3,910,676**
% of Revenue and Allocations to Budget Center	**2%**	**3%**

Other Revenues	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Early Education Program Fees	$230,500	$230,500
Lethbridge FCSS - MC#4	$200,000	$0
Miscellaneous Sales Revenue	$138,802	$138,802
Teacher Secondment Revenue	$153,115	$153,115
Transportation Consulting Services	$40,000	
Tuition Fees (Foreign)	$300,000	$300,000
International Student Tuition Fees	$300,000	$300,000
Dual-Credit Tuition	$0	$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	$0	$259
Total Other Revenues	**$1,062,417**	**$951,917**
% of Revenue and Allocations to Budget Center	**1%**	**1%**

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 Preliminary Budget

Investment Revenue	2021-2022 Preliminary Budget	2020-2021 Sept 30th 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	2021-2022 Preliminary Budget	2020-2021 Sept 30th 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	2021-2022 Preliminary Budget	2020-2021 Sept 30th 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	2021-2022 Preliminary Budget	2020-2021 Sept 30th 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	2021-2022 Preliminary Budget	2020-2021 Sept 30th 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	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Instruction Surplus/(Deficit) Carry Forward	$2,216,431	$2,208,627
Maintenance Surplus/(Deficit) Carry Forward	$220,000	$0
Previous Year Committed funds	$200,000	$439,122
Prior Year Committed funds	$200,000	$439,122
Total Previous Year	**$2,636,431**	**$2,647,749**
% of Revenue and Allocations to Budget Center	**2%**	**2%**

Total Revenue and Allocations to Budget Center	**$132,511,736**	**$135,877,565**

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 Preliminary Budget

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Certificated Salaries and Benefits	**$74,810,704**	**$74,269,968**
% of Expenditures	**56%**	**55%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Uncertificated Salaries and Benefits	**$28,110,711**	**$27,771,842**
% of Expenditures	**21%**	**20%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Alberta Home and School AGM Registration Fees	$7,000	$7,000
Board Communications	$6,447	$6,447
Building Maintenance	$868,694	$1,054,190
Employee Assistance	$20,160	$20,160
Grounds Maintenance	$91,000	$91,000
Insurance/Bond Premium	$1,036,750	$898,471
District Health and Wellness Committee	$24,000	$24,000
Extra Curricular	$78,485	$78,712
Professional Learning	$847,224	$854,391
Auditor	$31,500	$31,500
Legal Services	$30,000	$30,000
Computer Services	$191,000	$192,960
Consultants	$892,035	$1,085,027
Election Expenses	$12,000	$12,000
Employee Assistance Expense	$720	$720
Postage	$54,045	$53,695
Telephone	$206,770	$201,850
Wide Area Network (WAN) Communications	$321,688	$321,688
Bussing Costs	$2,273,785	$2,213,785
Bus Pass Purchases	$235,000	$235,000
Bussing - Field Trips	$60,615	$72,925
Equipment Repair	$174,873	$154,488
Building Rentals	$26,000	$27,000
Equipment Rental/Leases	$93,100	$100,100
Server Evergreen	$5,000	$5,000
Dues/Fees	$162,108	$182,108
ASBA Membership Fees	$67,458	$67,458
Membership Zone 6	$2,850	$2,850
Printing	$353,950	$353,250
Advertising	$33,700	$33,700
Advertising & Recruitment of Personnel	$6,000	$6,000
Banquets and Lunches	$69,690	$69,690
Miscellaneous Services	$1,075,043	$1,066,345
Employee Recognition	$15,000	$15,000
Technology Department Costs	$26,798	$26,798
Multimedia Infrastructure Repairs	$17,053	$17,053
Travel and Subsistence	$102,703	$106,603
Car Allowances	$114,234	$123,729
Co-curricular	$76,874	$74,874
Total Contracted and General Services	**$9,711,351**	**$9,917,566**
% of Expenditures	**7%**	**7%**

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 Preliminary Budget

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Services, Contracts and Supplies School Generated Activities	$4,894,203	$6,312,715
Supplies	$2,593,462	$3,236,388
Media Materials	$84,768	$85,383
Computer Supplies and Software	$628,770	$710,391
Textbooks	$172,279	$192,429
Furniture and Equipment (Under $5000)	$399,887	$334,524
Computer Purchases	$390,388	$404,546
Commitments from prior year	$200,000	
Prior Year Committed funds	$200,000	
Total Supplies	**$9,363,757**	**$11,276,376**
% of Expenditures	**7%**	**8%**

Utilities	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Electricity	$1,550,000	$1,565,000
Gas	$532,500	$552,000
Water and Sewer	$212,600	$212,600
Total Utilities	**$2,295,100**	**$2,329,600**
% of Expenditures	**2%**	**2%**

Capital and Debt Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Amortization of Capital Assets	$5,658,525	$5,658,525
Infrastructure Maintenance and Renewal	$1,508,131	$3,364,132
Total Capital and Debt Services	**$7,166,656**	**$9,022,657**
% of Expenditures	**5%**	**7%**

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Capital Purchases (Over $5000)	$963,441	$703,479
Commitments from prior year		$439,122
Prior Year Committed funds		$439,122
Reserves	$0	$10,408
Contingency (Unallocated Expense)	$90,016	$136,546
Total Transfers	**$1,053,457**	**$1,289,556**
% of Expenditures	**1%**	**1%**

Total Expenditures	**$132,511,736**	**$135,877,565**

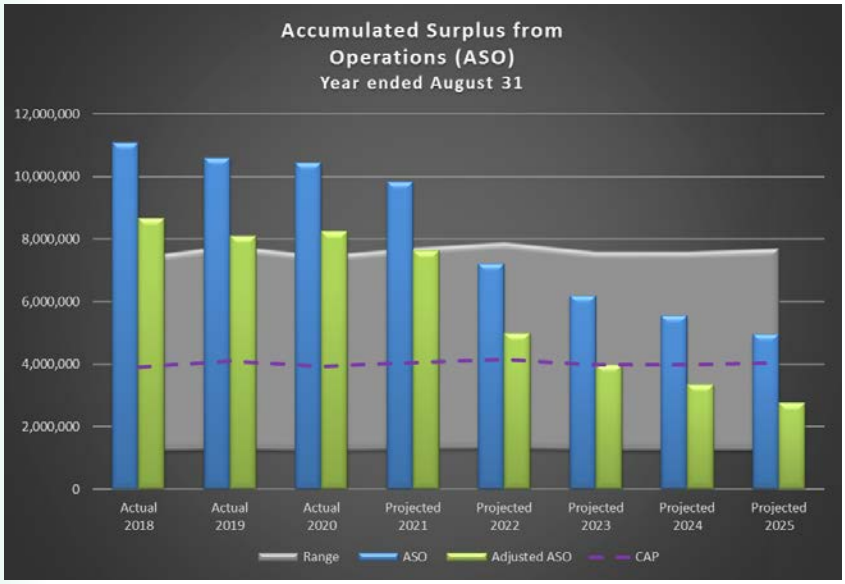
Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$132,511,736	$135,877,565
Total Expenditures	$132,511,736	$135,877,565
Variance	**$0**	**$0**

Summary of Projected Operating Fund Balances

The operating fund balances are comprised of the Division's Unrestricted Surplus and Operating Reserves (General & SGF). The Division has been able to build the Accumulated Surplus from Operations (ASO) in the years 2014 to 2016 as funds were being saved for the Division's evergreening of computers at the elementary school level in 2016-2017. Due to significant savings in the technology evergreening, the Division was able to retain much of the evergreening funds for an additional evergreening in 2018/2019.

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



Adjusted ASO ratios (actual):
2017/2018 - 7.01%
2018/2019 - 6.23%
2019/2020 - 6.61%

Adjusted ASO ratios (projected):
2020/2021 - 5.92%
2021/2022 - 3.79%
2022/2023 - 3.15%
2023/2024 - 2.64%
2024/2025 - 2.14%

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

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

As shown above, the Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 5.92% of total expenditures by the end of 2020/2021 and a ratio of 3.79% of total expenditures by the end of 2021/2022. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division had been accumulating funds for the technology evergreening in operating reserves (moved to capital reserves in 2017/2018).

The Division is projecting to remain at relatively consistent Adjusted ASO rations ranging from 2.14% to 3.15% in the next projected three (3) budget years (22/23 to 24/25). These ratios are within the recommended ranges and within the potential maximum limits. Therefore, as these are planned and within the recommended ratios there are no operational concerns relating to the fund balances. The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division.

Lethbridge School Division

Fund Balances - All Operating Fund Accounts

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Accumulated Surplus												
Opening Accumulated Surplus from Operations	$13,063,382	$13,063,382	$11,391,086	$11,391,086	$10,897,125	$10,897,125	$10,755,612	$10,755,612	$10,145,887	$7,509,456	$6,499,244	$5,860,895
Transfers to/from General Fund	$0	($78,846)	$0	($57,629)	$0	($8,723)	$0	$0	$0	$0	$0	$0
Transfers to/from Operating Reserves	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($132,790)	($2,637,341)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
Closing Accumulated Surplus from Operations	$9,774,920	$11,391,086	$7,356,449	$10,897,125	$6,342,397	$10,755,612	$8,118,271	$10,145,887	$7,509,456	$6,499,244	$5,860,895	$5,263,943
Fund Balance - Unrestricted Surplus (General)	$836,684	$757,838	$757,838	$700,209	$700,209	$691,486	$691,486	$691,486	$691,486	$691,486	$691,486	$691,486
Fund Balance - General Operating Reserves	$6,210,544	$7,905,556	$3,870,919	$7,395,696	$2,840,968	$7,545,006	$4,907,665	$6,935,281	$4,298,850	$3,288,638	$2,650,289	$2,053,337
Fund Balance - SGF Operating Reserves	$2,424,478	$2,424,478	$2,424,478	$2,498,006	$2,498,006	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906
Accumulated Surplus from Operations (ASO)	$9,471,706	$11,087,872	$7,053,235	$10,593,911	$6,039,183	$10,452,398	$7,815,057	$9,842,673	$7,206,242	$6,196,030	$5,557,681	$4,960,729
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	$9,471,706	$11,087,872	$7,053,235	$10,593,911	$6,039,183	$10,452,398	$7,815,057	$9,842,673	$7,206,242	$6,196,030	$5,557,681	$4,960,729
Less: School Generated funds in Reserves	($2,424,478)	($2,424,478)	($2,424,478)	($2,498,006)	($2,498,006)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)
Adjusted Accumulated Surplus from Operations (ASO)	$7,047,228	$8,663,394	$4,628,757	$8,095,905	$3,541,177	$8,236,492	$5,599,151	$7,626,767	$4,990,336	$3,980,124	$3,341,775	$2,744,823
Adjusted ASO as a % of Total Expenses	5.49%	7.01%	3.40%	6.23%	2.66%	6.61%	4.14%	5.92%	3.79%	3.15%	2.64%	2.14%

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

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

Lethbridge School Division

Future Use of Accumulated Surplus from Operations

Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	$691,486					
School site and program priorities		$2,551,518				
Stability, Growth and Grid Movement		$636,005				
COVID Mitigation Reserve		$550,000				
Instructional Program supports		$1,713,840				
New school start up costs		$550,000				
Special Project Fund		$76,488				
Emergent facilities maintenance support				$347,391		
Administrative facility, small equipment and software upgrade			$467,918			
Transportation service growth, inflationary costs, and routing contingency					$651,846	
School Generated Activities		$2,215,906				
Balance, August 31, 2020	**$691,486**	**$8,293,757**	**$467,918**	**$347,391**	**$651,846**	**$10,452,398**

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	$691,486					
School site and program priorities		$1,593,112				
Stability, Growth and Grid Movement		$459,244				
COVID Mitigation Reserve		$800,000				
Instructional Program supports		$2,265,782				
New school start up costs		$275,000				
Special Project Fund		$26,488				
Emergent facilities maintenance support				$347,391		
Administrative facility, small equipment and software upgrade			$392,918			
Transportation service growth, inflationary costs, and routing contingency					$775,346	
School Generated Activities		$2,215,906				
2021	**$691,486**	**$7,635,532**	**$392,918**	**$347,391**	**$775,346**	**$9,842,673**

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	$691,486					
School site and program priorities		$420,389				
Stability, Growth and Grid Movement		$459,244				
COVID Mitigation Reserve		$192,294				
Instructional Program supports		$1,629,780				
New school start up costs		$275,000				
Special Project Fund		$26,488				
Emergent facilities maintenance support				$127,391		
Administrative facility, small equipment and software upgrade			$392,918			
Transportation service growth, inflationary costs, and routing contingency					$775,346	
School Generated Activities		$2,215,906				
2022	**$691,486**	**$5,219,101**	**$392,918**	**$127,391**	**$775,346**	**$7,206,242**

The 2019-2020 school year (August 31, 2020 yearend) resulted with an overall Accumulated Surplus from Operations (ASO) of $10.45 million or 8.39% of operating expenditures; whereas, with the exclusion of the $2.21 million in unspent school generated funds (SGF), resulted in an Adjusted ASO of $8.24 million or 6.61% of operating expenditures.

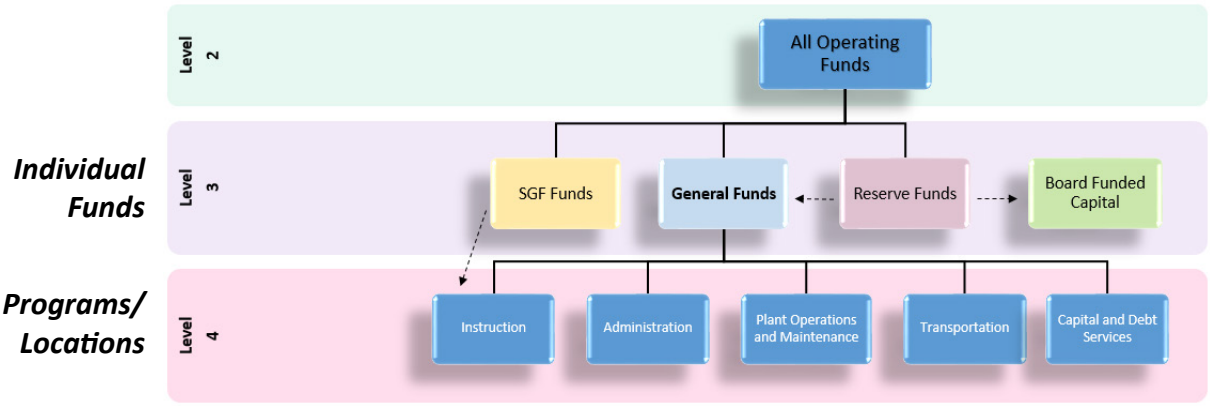
In budget 2020-2021, there was a total of $2.65 million in reserve funds planned to be utilized to balance expenditures. The Division planned $397,500 to assist with the Funding Framework changes to minimize the effects on the classroom, $550,000 to assist with the effects of WMA Adjustment from student 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. Overall, the Division was retained some staff savings, unused school contingency, and carryforward of specific project costs; therefore, the Division only was required to utilize approximately $609,700 of these reserves. As a result, August 31, 2021 has a total projected ASO of $9.8 million or 7.65% of planned expenditures and a projected Adjusted ASO of $7.6 million or 5.92% of planned expenditures.

In budget 2021-2022, there was a total of $2.64 million in reserve funds planned to be utilized to balance expenditures. The Division planned $467,100 to assist with the Funding Framework changes to minimize the effects on the classroom, $140,600 to support with enhanced E-Learning programming, $220,000 to support Operations and Maintenance with funding reductions, and operating reserves were also used to address priority areas and other carry-forward funding for specific projects. There is a projected $1.8 million of carry-forward funding from 2020-2021 that may be used in the 2021-2022 budget. The use of one-time reserves will reduce the Adjusted Accumulated Surplus from Operations (ASO) of the Division to approximately $5.0 million or 3.79% of operating expenditures.

Within the next three (3) projected budget years, it is planned that that there would be minimal specific uses of the Division's operating reserves as the Division should be adjusted to working within the New Provincial Funding Framework and would have already utilized the reserves to the appropriate levels (within the Provincial recommendations). The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the Division.

SUMMARY FOR INDIVIDUAL OPERATING FUNDS

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



Breakdown of Operating Funds

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

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

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

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

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

General Operating Funds

SGF Operating Funds



2021-2022 - Fund Allocation	General Fund	SGF Fund	Total Operating
Government of Alberta	$123,128,309		$123,128,309
Federal Government and Other Government	$388,944		$388,944
Fees	$259,728	$2,240,203	$2,499,931
Other sales and services	$928,417	$134,000	$1,062,417
Investment income	$193,000		$193,000
Gifts and Donations	$48,000	$360,000	$408,000
Rentals of facilities	$34,704		$34,704
Fundraising		$2,160,000	$2,160,000
Total Revenues	$124,981,102	$4,894,203	$129,875,305
Transfer from Operating Reserves	$2,636,431		$2,636,431
Total Revenues and Transfers	$127,617,533	$4,894,203	$132,511,736
Certificated salaries and benefits	$74,810,704		$74,810,704
Uncertificated salaries and benefits	$28,110,711		$28,110,711
Contracted and general services	$9,711,351		$9,711,351
Supplies	$4,469,554	$4,894,203	$9,363,757
Utilities	$2,295,100		$2,295,100
Contingency, commitments and transfers	$90,016		$90,016
Amortization of Tangible Capital Assets	$5,658,525		$5,658,525
Infrastructure, Maintenance and Renewal	$1,508,131		$1,508,131
Interest on Capital Debt	$0		$0
Total Expenditures	$126,654,092	$4,894,203	$131,548,295
Board Funded Capital Acquired	$63,441		$63,441
Transfer To Operating Reserves	$0		$0
Transfer To Capital Reserves	$900,000		$900,000
Total Expenditures and Transfers	$127,617,533	$4,894,203	$132,511,736
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($1,672,990)	$0	($1,672,990)
Board Funded Capital Acquired	($63,441)	$0	($63,441)
Transfer To/From Operating Reserves	$2,636,431	$0	$2,636,431
Transfer To/From Capital Reserves	($900,000)	$0	($900,000)
NET EFFECT TO OPERATING FUND	$0	$0	$0

Transfers from ***Reserve Funds***

Transfers to ***Board Funded Capital Funds***

Transfers to ***Reserve Funds***

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

Approved Operating Budget

Lethbridge School Division

Breakdown of Operating Funds

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues												
General Operating Revenues	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$122,640,923	$126,917,101	$127,801,181	$124,981,102	$121,190,813	$121,659,032	$123,265,375
SGF Operating Revenues	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$3,310,454	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Total Operating Revenues	$125,205,269	$125,483,063	$132,075,009	$128,902,529	$129,441,726	$125,951,377	$133,229,816	$128,952,585	$129,875,305	$126,141,340	$126,663,399	$128,323,793
Operating Expenses by Object												
General Operating Expenses	$123,705,559	$119,091,176	$129,875,558	$125,330,939	$126,726,664	$121,052,697	$128,850,963	$127,591,419	$126,654,092	$121,531,650	$121,678,006	$123,242,952
SGF Operating Expenses	$4,565,173	$4,564,411	$6,129,088	$4,580,693	$6,481,461	$3,596,346	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Total Operating Expenses by Object	$128,270,732	$123,655,587	$136,004,646	$129,911,632	$133,208,125	$124,649,043	$135,163,678	$128,742,823	$131,548,295	$126,482,177	$126,682,373	$128,301,370
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,065,463)	$1,827,476	($3,929,637)	($1,009,103)	($3,766,399)	$1,302,334	($1,933,862)	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
Accumulated Surplus												
Opening Accumulated Surplus (Total)	$20,766,197	$20,766,197	$22,593,673	$22,593,673	$21,584,571	$21,584,571	$22,886,905	$22,886,905	$23,096,667	$21,423,677	$21,082,840	$21,063,866
Transfers to/from General Fund	$0	($78,846)	$0	($57,629)	$0	($8,723)	$0	$0	$0	$0	$0	$0
Transfers to/from Operating Reserves	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($132,790)	($2,637,341)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
Transfers to/from Capital Reserves	$465,310	$3,346,648	$561,249	($121,527)	$1,161,249	$1,250,000	$1,161,249	$1,264,320	$1,461,249	($394,376)	$980,624	($644,376)
Transfers to/from Board Funded Capital	($242,311)	$153,124	($456,249)	($393,614)	($372,920)	$193,847	($457,770)	($444,833)	($497,808)	$1,063,751	($361,249)	$1,263,751
Transfers to/from Endowments	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Closing Accumulated Surplus (Total)	$17,700,734	$22,593,673	$18,664,036	$21,584,571	$17,818,172	$22,886,905	$20,953,043	$23,096,667	$21,423,677	$21,082,840	$21,063,866	$21,086,289
Change in Accumulated Surplus (Operating)	$3,065,463	($1,827,476)	$3,929,637	$1,009,102	$3,766,399	($1,302,334)	$1,933,862	($209,762)	$1,672,990	$340,837	$18,974	($22,422)

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

Lethbridge School Division

Comparative Summary - General Operating Fund Account

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
General Operating Revenues												
Government of Alberta	$118,904,236	$118,805,827	$123,711,022	$121,725,881	$120,904,896	$118,702,075	$125,182,575	$126,036,989	$123,128,309	$119,492,113	$119,951,926	$121,549,779
Alberta Education - Base Instruction	$75,187,867	$75,046,335	$77,101,473	$76,918,580	$76,796,136	$75,636,301	$69,200,752	$69,442,966	$73,144,391	$69,422,125	$69,392,959	$70,600,816
Alberta Education - Services and Supports	$15,597,828	$15,601,222	$16,395,822	$15,971,122	$15,278,732	$13,802,950	$15,071,270	$15,071,270	$15,648,431	$15,653,656	$15,885,254	$16,004,215
Alberta Education - Schools/Facilities	$14,341,478	$11,947,185	$14,091,404	$12,307,304	$14,956,000	$15,134,768	$16,645,620	$17,257,820	$14,340,654	$14,409,791	$14,532,036	$14,632,645
Alberta Education - Community	$1,207,070	$1,201,068	$1,405,742	$1,380,372	$1,425,527	$1,425,527	$3,687,410	$3,687,410	$3,708,748	$3,708,748	$3,708,748	$3,708,748
Alberta Education - Jurisdiction	$0	$0	$0	$0	$0	$0	$4,092,507	$4,092,507	$4,092,198	$3,974,546	$3,990,995	$4,043,312
Projects/Contracts	$1,197,609	$2,440,176	$2,269,420	$2,294,790	$62,500	$62,500	$4,354,029	$4,354,029	$0	$0	$0	$0
Other Provincial Revenue	$1,395,466	$1,415,598	$1,370,226	$1,370,226	$788,725	$788,725	$533,711	$533,711	$596,611	$602,940	$608,747	$614,526
Teacher Pension Costs paid by Government	$6,500,000	$6,572,974	$6,500,000	$6,459,273	$6,500,000	$6,500,000	$6,500,000	$6,500,000	$6,500,000	$6,568,956	$6,632,223	$6,695,180
Capital Block	$3,476,918	$4,581,269	$4,576,935	$5,024,214	$5,097,276	$5,351,304	$5,097,276	$5,097,276	$5,097,276	$5,151,351	$5,200,965	$5,250,336
Federal Government and Other Government	$333,128	$387,100	$248,128	$400,582	$388,944	$495,542	$388,944	$492,428	$388,944	$392,833	$396,761	$400,729
Fees	$263,853	$427,194	$255,848	$477,398	$559,970	$351,024	$251,961	$274,384	$259,728	$262,233	$264,762	$267,315
Other sales and services	$931,175	$1,108,756	$1,440,219	$1,149,759	$830,751	$2,907,424	$817,917	$733,917	$928,417	$766,000	$766,000	$766,000
Investment income	$143,000	$271,924	$193,000	$413,358	$193,000	$201,809	$193,000	$180,759	$193,000	$194,930	$196,879	$198,848
Gifts and Donations	$30,000	$69,373	$63,000	$61,306	$48,000	($37,995)	$48,000	$48,000	$48,000	$48,000	$48,000	$48,000
Rentals of facilities	$34,704	$27,504	$34,704	$27,504	$34,704	$21,044	$34,704	$34,704	$34,704	$34,704	$34,704	$34,704
Total General Operating Revenues	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$122,640,923	$126,917,101	$127,801,181	$124,981,102	$121,190,813	$121,659,032	$123,265,375
General Operating Expenses by Program and Object												
Instruction	$101,164,747	$97,280,457	$105,843,560	$102,338,718	$102,156,151	$98,941,763	$102,774,046	$100,864,361	$102,436,574	$97,340,140	$97,544,250	$98,947,727
Administration	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$3,913,702	$4,092,216	$4,132,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312
Plant Operations and Maintenance	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,464,828	$10,251,247	$10,984,888	$10,207,849	$10,287,092	$10,190,927	$10,282,005
Transportation	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$1,808,726	$2,710,797	$2,587,297	$2,750,797	$2,763,217	$2,785,178	$2,803,252
Capital and Debt Services	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$6,923,678	$9,022,657	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Total Operating Expenses by Program and Object	$123,705,559	$119,091,176	$129,875,558	$125,330,939	$126,726,664	$121,052,697	$128,850,963	$127,591,419	$126,654,092	$121,531,650	$121,678,006	$123,242,952
GENERAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,065,463)	$2,006,502	($3,929,637)	($1,075,151)	($3,766,399)	$1,588,226	($1,933,862)	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
Summary of Expenses by Object												
Certificated salaries and benefits	$71,250,365	$70,710,850	$73,715,306	$73,229,502	$72,877,323	$73,134,953	$74,269,968	$73,117,066	$74,810,704	$72,392,570	$73,017,803	$74,064,808
Uncertificated salaries and benefits	$28,282,684	$28,237,952	$29,411,888	$29,320,153	$28,891,280	$26,394,890	$27,771,842	$27,748,827	$28,110,711	$26,707,040	$26,303,742	$26,648,560
Contracted and general services	$9,058,617	$7,486,284	$9,954,588	$7,339,221	$9,028,389	$7,222,907	$9,917,566	$10,327,707	$9,711,351	$9,172,572	$9,029,407	$9,134,245
Supplies	$4,933,145	$4,008,425	$5,404,969	$5,465,230	$4,465,480	$5,049,677	$4,963,661	$4,903,661	$4,469,554	$3,671,450	$3,705,601	$3,740,450
Utilities	$2,172,600	$2,029,385	$2,307,600	$2,219,606	$2,307,600	$2,197,695	$2,329,600	$2,329,600	$2,295,100	$2,331,346	$2,364,781	$2,398,217
Contingency, commitments and transfers	$798,192	$274,874	$991,431	$300,023	$266,562	$128,897	$575,669	$141,901	$90,016	$90,016	$90,016	$90,016
Amortization of Tangible Capital Assets	$3,937,894	$5,138,185	$5,138,184	$6,279,539	$5,658,525	$5,623,241	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$3,267,728	$1,200,887	$2,951,592	$1,177,665	$3,231,505	$1,300,437	$3,364,132	$3,364,132	$1,508,131	$1,508,131	$1,508,131	$1,508,131
Interest on Capital Debt	$4,334	$4,334	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Expenses by Program and Object	$123,705,559	$119,091,176	$129,875,558	$125,330,939	$126,726,664	$121,052,697	$128,850,963	$127,591,419	$126,654,092	$121,531,650	$121,678,006	$123,242,952

Lethbridge School Division

Fund Balances - General Operating Fund Account

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
General Fund Balance												
Opening Unrestricted Surplus	**$836,684**	**$836,684**	**$757,838**	**$757,838**	**$700,209**	**$700,209**	**$691,486**	**$691,486**	**$691,486**	**$691,486**	**$691,486**	**$691,486**
Fund Revenues	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$122,640,923	$126,917,101	$127,801,181	$124,981,102	$121,190,813	$121,659,032	$123,265,375
Fund Expenditures	($123,705,559)	($119,091,176)	($129,875,558)	($125,330,939)	($126,726,664)	($121,052,697)	($128,850,963)	($127,591,419)	($126,654,092)	($121,531,650)	($121,678,006)	($123,242,952)
Transfer to/from Operating Reserves	$3,288,462	$1,414,424	$4,034,637	$502,381	$4,554,728	($153,102)	$2,637,341	$609,725	$2,636,431	$1,010,212	$638,349	$596,953
Transfer to/from Capital Reserves	($465,310)	($3,346,648)	($561,249)	$121,527	($1,161,249)	($1,250,000)	($1,161,249)	($1,264,320)	($1,461,249)	$394,376	($980,624)	$644,376
Transfer to/From Board funded Capital	$242,311	($153,124)	$456,249	$393,614	$372,920	($193,847)	$457,770	$444,833	$497,808	($1,063,751)	$361,249	($1,263,751)
Closing Unrestricted Surplus	**$836,684**	**$757,838**	**$757,838**	**$700,209**	**$700,209**	**$691,486**	**$691,486**	**$691,486**	**$691,486**	**$691,486**	**$691,486**	**$691,486**
Change in Unrestricted Surplus (General Fund)	$0	($78,846)	$0	($57,629)	$0	($8,723)	$0	$0	$0	$0	$0	$0
Reserve Fund Balance												
Opening Operating Reserves	**$11,923,484**	**$11,923,484**	**$10,330,034**	**$10,330,034**	**$9,893,702**	**$9,893,702**	**$9,760,912**	**$9,760,912**	**$9,151,187**	**$6,514,756**	**$5,504,544**	**$4,866,195**
Transfer to/from General Fund	($3,288,462)	($1,414,424)	($4,034,637)	($502,381)	($4,554,728)	$153,102	($2,637,341)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
Transfer to/from SGF Fund	$0	($179,026)	$0	$66,049	$0	($285,892)	$0	$0	$0	$0	$0	$0
Closing Operating Reserves	**$8,635,022**	**$10,330,034**	**$6,295,397**	**$9,893,702**	**$5,338,974**	**$9,760,912**	**$7,123,571**	**$9,151,187**	**$6,514,756**	**$5,504,544**	**$4,866,195**	**$4,269,243**
Change in Operating Reserves	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($132,790)	($2,637,341)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
Accumulated Surplus from Operations												
Accumulated Surplus from Operations (ASO)	**$9,471,706**	**$11,087,872**	**$7,053,235**	**$10,593,911**	**$6,039,183**	**$10,452,398**	**$7,815,057**	**$9,842,673**	**$7,206,242**	**$6,196,030**	**$5,557,681**	**$4,960,729**
Less: School Generated funds in Reserves	($1,615,578)	($2,424,478)	($2,424,478)	($2,498,006)	($2,498,006)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)	($2,215,906)
Adjusted Accumulated Surplus from Operations (ASO)	**$7,047,228**	**$8,663,394**	**$4,628,757**	**$8,095,905**	**$3,541,177**	**$8,236,492**	**$5,599,151**	**$7,626,767**	**$4,990,336**	**$3,980,124**	**$3,341,775**	**$2,744,823**
Adjusted ASO as a % of Total Expenses	**5.49%**	**7.01%**	**3.40%**	**6.23%**	**2.66%**	**6.61%**	**4.14%**	**5.92%**	**3.79%**	**3.15%**	**2.64%**	**2.14%**

General Operating Funds

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

The General Operating Funds provide a total of **$124.98 million of revenues** towards the Division operations, including the following:

- **Government of Alberta Funding** - Includes all of the Provincial Operating Grants of $123.13 million ($125.18 million in 20/21 budget - 1.64% decrease). The majority of the decrease is due to the removal of the $4.1 million in the 20/21 Safe Return to Class grant (projects/contracts); which is partially offset by the $3.1 million in the 21/22 COVID Mitigation grant. Other factors include the decreases in the Operations and Maintenance funding of $1.86 million with the reallocation of the capital portion of Infrastructure, Maintenance and Renewal (IMR) grant to capital funds and a reduction in specific Operations and Maintenance grant rates.

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

- **Division Fees** - Includes the school fees for optional courses/materials at secondary schools (Middle & High Schools) that are allocated toward the school-based budgets. These revenues of $259,728 are expected to have some growth from the prior year.

- **Other Sales and Services provided by the Division** - Includes the international student tuition, Making Connections programs, Early Education Program (EEP) tuition, dual-credit tuition, secondments, and other sales/services. These revenues of $928,417 are expected to increase from the prior year's budget of $817,917 for the addition to the Making Connections programs.

- **Investment Income** - Includes the interest earned on the cash and investments that the Division holds. These revenues of $193,000 are expected to remain the same as the prior year's budget. Although the investment rates have decreased, the Division has recently changed some investment strategies to further maximize the return on investments.

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

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

The next projected three (3) budget years (22/23 to 24/25) also include increased student enrolment up to 12,166 students (4.57% over 3 years). The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations, the projected removal of one-time grant funding, and the other factors included within the Provincial Funding Framework. For a more detailed analysis on these operational revenues and projections, please see the Operating Revenue Sources as discussed in the Summary for Operating Funds.

The General Operating Funds collected are used towards a total of **$126.65 million of expenditures** within in the Division operations, including the following:

- **Certified Salaries and Benefits** - Includes the costs of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of $74.81 million are expected to increase from the prior year's budget of $74.27 million (0.73% increase). Overall, there is a slight increase of 6.30 FTE (or 0.99%) teachers than in 2020/2021. The majority of the increase relates to the increase in teaching staffing, including the 25.6 FTE of contingent staffing to support with "hot spots".

  Average teacher costs are projected to slightly decrease from 2020/2021 Operating Budget, which is due to teacher grid movement being offset by new teachers hired and retirements. There was also a slight increase in the budgeted benefit costs for teaching staff. Staffing costs account for the majority of the operating budget.

- **Uncertified Salaries and Benefits** - Includes the costs of all of the uncertified support staff within the Division, including educational assistants, student support, maintenance, caretaking, administrative support, and other supporting staff. These expenditures of $28.11 million are expected to increase from the prior year's budget of $27.77 million (1.22% decrease). Overall, there is a 8.07 FTE (or 1.71%) increase in support staff than in 2020/2021, including 5.3 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs. Average educational assistants budgeted costs are projected to increase from 2020-2021 due to the overall staff grid movements throughout the Division and increases to support staff benefit costs. Staffing costs account for the majority of the operating budget.

- **Contracted and General Services** - Includes the contracting out of the bussing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, and other services provided to the Division. These expenditures of $9.71 million are expected to decrease over 2020/2021 by $206,200 (or 2.1%). The majority of this decrease relate to decreases in building maintenance and consulting costs for Occupational Therapists (partial moved to staffing position and partial reduction); whereas, these decreases were partially offset by increases to insurance costs and the costs of transportation/bussing.



Under the Sea by Alexson Narbonita, General Stewart - Gr. 5

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of $4.47 million are expected to decrease from the prior year's budget of $4.96 million (9.95% decrease) as the prior year included approximately $275,000 of resources/supplies for completing the outfitting the new SouthEast Elementary School (Dr. Robert Plaxton Elementary School) and other general supplies for classroom supplies.

- **Utilities** - Includes the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $2.30 million are expected to slightly decreased from the prior year's budget of $2.33 million with some saving in utility costs over the past couple years as a result of replacing and upgrading of related infrastructure as part of the Infrastructure Maintenance and Renewal (IMR) and Capital Maintenance & Renewal (CMR) programs.

- **Contingencies, Commitments and transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of $90,016 are expected to be less that prior year's budget as the prior year included higher levels of commitments as there were delays in receiving resources and equipment due to the COVID19 pandemic.

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

- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities. These expenditures of $1.51 million are expected to decrease from the prior year's budget of $3.36 million based on the reallocation of the capital portion of Infrastructure, Maintenance and Renewal (IMR) grant to capital funds and a reduction in specific Operations and Maintenance grant rates. An decrease in IMR grant funding decreases the projected IMR projects.

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

The next projected three (3) budget years (22/23 to 24/25) also include increased student enrolment up to 12,166 students (4.57% over 3 years). The projected increase in staffing costs mostly relates to increased Weighted Moving Average (WMA) student enrolment, the projected removal of one-time grant funding, and other updates based on changes in available funding.

Individual Operating Funds - Programs:

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

2021-2022 - Fund Allocation	General Fund	SGF Fund	Total Expenses	Transfers		Total Expenses & Transfers
				Reserve Funds	Board Funded Capital	
Instruction	$102,436,574	$4,894,203	$107,330,777	$900,000	$63,441	$108,294,218
Administration	$4,092,216		$4,092,216	$0	$0	$4,092,216
Plant Operations and Maintenance	$10,207,849		$10,207,849	$0	$0	$10,207,849
Transportation	$2,750,797		$2,750,797	$0	$0	$2,750,797
Capital and Debt Services	$7,166,656		$7,166,656	$0	$0	$7,166,656
Total Expenditures	$126,654,092	$4,894,203	$131,548,295	$900,000	$63,441	$132,511,736

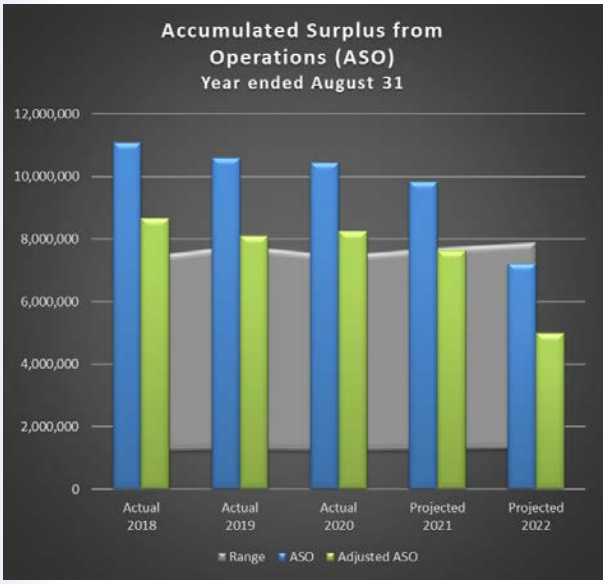







General Operating Fund Balances:

The General Operating Fund Balances are comprised of the Division's Unrestricted Surplus and Operating Reserves (excluding SGF Reserves). In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's operating reserves within the Accumulated Surplus from Operations (ASO). The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools; therefore, indicating the General Operating Fund Balances. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division (recommended ratio is between 1% and 5%).



The Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 5.92% of total expenditures by the end of 2020/2021 and a ratio of 3.79% of total expenditures by the end of 2021/2022. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division has been accumulating funds for the technology evergreening (moved to capital reserves).

Adjusted ASO ratios:

2017/2018 - 7.01%
2018/2019 - 6.23%
2019/2020 - 6.61%
2020/2021 - 5.92% (Projected)
2021/2022 - 3.79% (Projected)

The Division is projecting to remain at relatively consistent Adjusted ASO rations ranging from 2.14% to 3.15% in the next projected three (3) budget years (22/23 to 24/25). These ratios are within the recommended ranges and within the potential maximum limits. Therefore, as these are planned and within the recommended ratios there are no operational concerns relating to the fund balances. The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division.

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

Lethbridge School Division

Comparative Summary - SGF Operating Fund Account

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
SGF Operating Revenues												
Fees	$1,610,173	$1,304,669	$3,174,088	$1,466,649	$3,526,461	$1,129,766	$3,658,715	$417,169	$2,240,203	$2,261,808	$2,283,621	$2,305,645
Other sales and services	$134,000	$135,988	$134,000	$285,744	$134,000	$233,660	$134,000	$40,033	$134,000	$134,000	$134,000	$134,000
Gifts and Donations	$360,000	$710,971	$360,000	$735,495	$360,000	$341,735	$360,000	$223,844	$360,000	$360,000	$360,000	$360,000
Fundraising	$2,461,000	$2,233,757	$2,461,000	$2,158,853	$2,461,000	$1,605,293	$2,160,000	$470,358	$2,160,000	$2,194,719	$2,226,746	$2,258,773
Total SGF Operating Revenues	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$3,310,454	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
SGF Operating Expenses by Program and Object												
Instruction	$4,565,173	$4,564,411	$6,129,088	$4,580,693	$6,481,461	$3,596,346	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
School Generated Activities	$4,565,173	$4,564,411	$6,129,088	$4,580,693	$6,481,461	$3,596,346	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Total SGF Expenses by Program and Object	$4,565,173	$4,564,411	$6,129,088	$4,580,693	$6,481,461	$3,596,346	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
SGF SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	$0	($179,026)	$0	$66,048	$0	($285,892)	$0	$0	$0	$0	$0	$0

Lethbridge School Division

Funds Balances - SGF Operating Fund Account

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
School Generated Fund (SGF) Balance												
Opening School Generated Fund (SGF) - deferred revenues	$107,681	$107,681	$88,823	$88,823	$81,343	$81,343	$77,551	$77,551	$77,551	$77,551	$77,551	$77,551
Fund Revenues	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$3,310,454	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Fund Expenditures	($4,565,173)	($4,564,411)	($6,129,088)	($4,580,693)	($6,481,461)	($3,596,346)	($6,312,715)	($1,151,404)	($4,894,203)	($4,950,527)	($5,004,367)	($5,058,418)
Fund Transfers	$0	$160,168	$0	($73,528)	$0	$282,100	$0	$0	$0	$0	$0	$0
Closing School Generated Fund (SGF) - deferred revenues	$107,681	$88,823	$88,823	$81,343	$81,343	$77,551	$77,551	$77,551	$77,551	$77,551	$77,551	$77,551
Change in SGF balance	$0	($18,858)	$0	($7,480)	$0	($3,792)	$0	$0	$0	$0	$0	$0
Reserve Fund Balance												
Opening SGF Operating Reserves (included in Reserves)	$1,615,578	$1,615,578	$2,424,478	$2,424,478	$2,498,006	$2,498,006	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906
Transfer to/from General Reserve and Fund	$0	$808,900	$0	$73,528	$0	($282,100)	$0	$0	$0	$0	$0	$0
Closing Operating Reserves	$1,615,578	$2,424,478	$2,424,478	$2,498,006	$2,498,006	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906	$2,215,906
Change in SGF Reserve balance	$0	$808,900	$0	$73,528	$0	($282,100)	$0	$0	$0	$0	$0	$0
Total SGF Operating Funds	$1,723,259	$2,513,301	$2,513,301	$2,579,349	$2,579,349	$2,293,457	$2,293,457	$2,293,457	$2,293,457	$2,293,457	$2,293,457	$2,293,457

SGF Operating Funds

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

The SGF Operating Funds provide a total of **$4.89 million of revenues** towards the Division operations, including the following:

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

These SGF revenues of $2.24 million are expected to decrease from the prior year's budget of $3.66 million for a projected decreases in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and fees for optional courses. Therefore, with the decreased SGF activities, there are decreases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). Note the actuals for 2020/2021 as significantly less than budget as the majority of the SGF activities were not able to be completed during the year as a result of the COVID19 pandemic. Effective for the 2021/2022 school year, many of the school generated activities are able to be reinstated; however, these are still reduced in certain areas such as international travel and trips.

	Budget 2021-2022		Budget 2020-2021
Fees			
Transportation	$150		$2,950
Basic instruction supplies	$5,018		$6,080
Technology user fees	$130,500		$107,900
Alternative program fees	$15,750		$49,320
Fees for optional courses	$483,203		$570,600
Non-curricular travel	$258,519		$1,384,199
Extracurricular fees	$630,902		$801,915
Activity fees	$444,777		$497,119
Non-curricular supplies, materials, and services	$458,652		$420,278
Other fees to enhance education	$67,855		$68,095
Other fees	$4,605		$2,220
Total Fee Revenues	**$2,499,931**		**$3,910,676**
SGF Operating Fund - Fees	$2,240,203		$3,658,715
General Operating Fund - Fees	$259,728		$251,961
Total Fee Revenues	**$2,499,931**		**$3,910,676**

** Fees subject to Ministerial Approval*

Additional Extracurricular & Travel Opportunities - limited in 2021/2022 with the COVID-19 pandemic. These opportunities were effectively eliminated in the 2020/2021 actuals with the travel restrictions.

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

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

- **Gifts and Donations to the School** - Includes the gifts and donations received by the schools for school generated activities. These revenues of $360,000 are expected to remain consistent from the prior year (budgeted conservatively - the minimum received during the past 5 years is $341,700, excluding COVID-19 school year)

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

The SGF Operating Funds collected are used towards a total of **$4.89 million of expenditures** within in the Division operations for School Generated Activities. These can include the expenditures relating to the specific funding (i.e. fee and fundraising projects/activities) and can include school application including; extracurricular, school beautification, field trips, equipment purchases, family literacy/community resources, and other application expenses.

These expenditures of $4.89 million have decreased from the prior year's budget of $6.31 million with the projected decrease in the initially planned school-based activities, including fundraising and school-based activities (note that 2020/2021 budget planning did not take into account the COVID-19 effects). Therefore, with the decreased SGF activities, there are decreases in both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus).

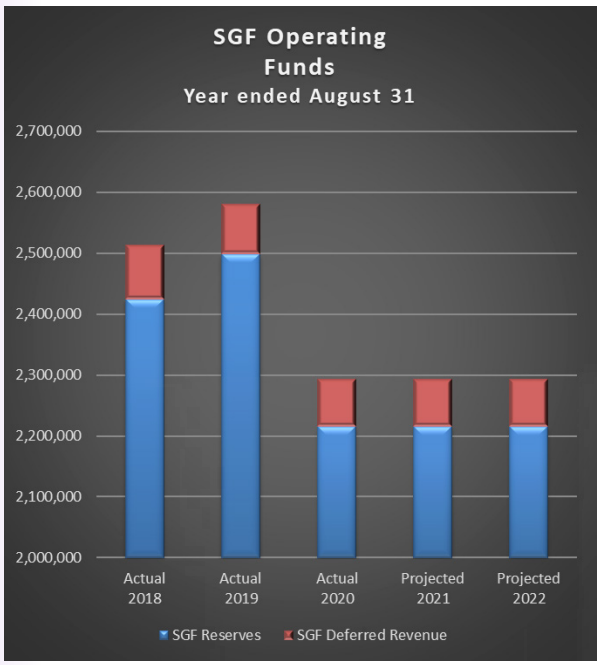
Overall, the SGF Operating Revenues are normally budgeted to equal the SGF Operating Expenditures; hence, there is no budgeted effect on the SGF Surpluses.

SGF Operating Fund Balances:

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

The SGF Deferred Revenues (liability account) is the SGF funds that have been collected in advance for the following school year. This includes SGF fees that have been received in advance for activities in the following, such as prepaid deposit on non-curricular travel in the summer (before school starts in September) so that the trip can be booked and/or planned. These revenues will be recognized in the year that the revenues relate to. As at August 31, 2020, there was $77,551 of deferred SGF revenues. The Division does not budget or project any changes to these fund balances.

The SGF Operating Reserve has increased over the past couple years from surpluses earned in these SGF account; which may be from saving from fundraising, donations, and other revenues for future projects. As at August 31, 2020, there was $2.21 million of SGF operating revenues. The Division does not budget or project any changes to these fund balances. As these are school-based funds, these SGF operating reserves are excluded from the calculated Accumulated Surplus from Operations (ASO) as these funds are not taken into account in determining the financial health of the School Division.



School Generated Funds
(Reserves & Deferred Revenue)
2017/2018 - $ 2,513,301
2018/2019 - $ 2,579,349
2019/2020 - $ 2,293,457
2019/2020 - $ 2,293,457 (Projected)
2020/2021 - $ 2,293,457 (Projected)

Note: The 2019/2020 SGF is indicated on Note 15 on the August 31, 2020 financial statements.

SUMMARY BY OPERATING PROGRAMS AND LOCATIONS

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

	Budget 2021-2022	Budget 2020-2021
Operating Expenses by Program		
Instruction	$107,330,777	$109,086,761
Administration	$4,092,216	$4,092,216
Plant Operations and Maintenance	$10,207,849	$10,251,247
Transportation	$2,750,797	$2,710,797
Capital and Debt Services	$7,166,656	$9,022,657
Total Operating Expenses by Program	$131,548,295	$135,163,678
Transfer to Reserves	$900,000	$610,408
Transfer to Board Funded Capital	$63,441	$103,479
Total Operating Expenses and Transfers	$132,511,736	$135,877,565

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The $132.51 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.



Instruction



Administration



Plant Operation & Maintenance

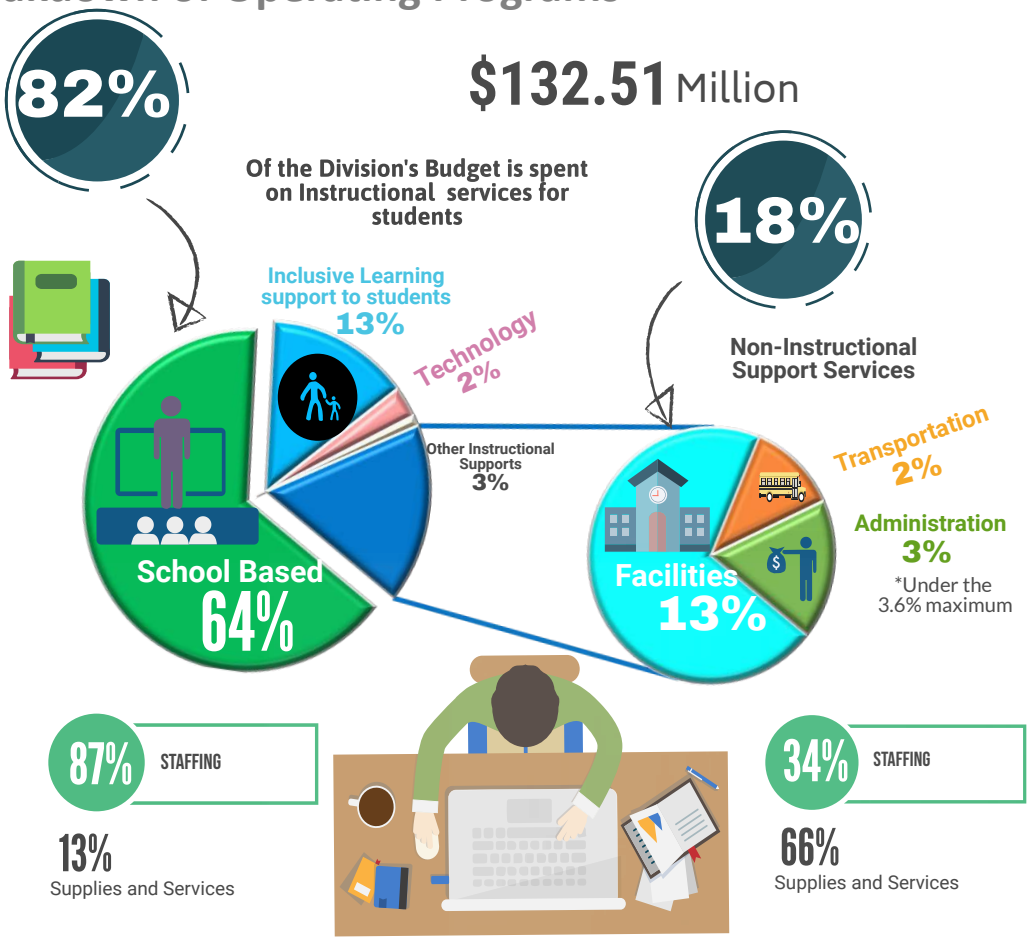


Transportation



Capital & Debt Services

Breakdown of Operating Programs



Instruction accounts for approximately 82% of the total operating expenditures. Non-Instructional services account for the remaining approximate 18% of operating expenditures and includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services.

Click the Program Icons to go to each Section

Lethbridge School Division

Breakdown of Operating Programs

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

for the Year Ended August 31

(in dollars)

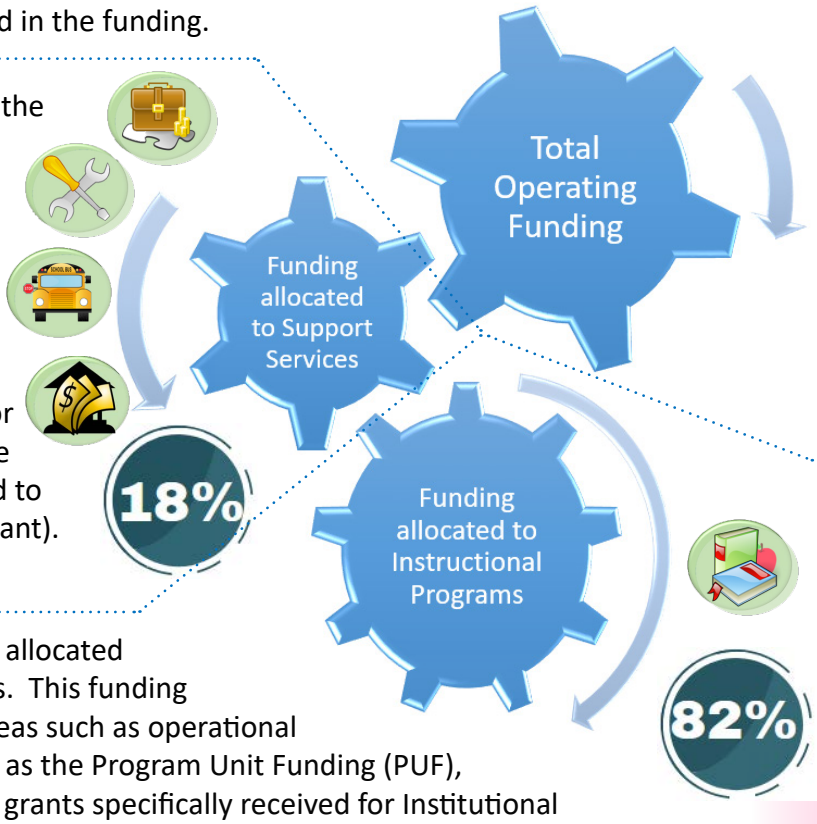
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues												
General Operating Revenues	$120,640,096	$121,097,678	$125,945,921	$124,255,788	$122,960,265	$122,640,923	$126,917,101	$127,801,181	$124,981,102	$121,190,813	$121,659,032	$123,265,375
SGF Operating Revenues	$4,565,173	$4,385,385	$6,129,088	$4,646,741	$6,481,461	$3,310,454	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Total Operating Revenues	$125,205,269	$125,483,063	$132,075,009	$128,902,529	$129,441,726	$125,951,377	$133,229,816	$128,952,585	$129,875,305	$126,141,340	$126,663,399	$128,323,793
Operating Expenses by Program												
Instruction	$105,729,920	$101,844,868	$111,972,648	$106,919,411	$108,637,612	$102,538,109	$109,086,761	$102,015,765	$107,330,777	$102,290,667	$102,548,617	$104,006,145
Administration	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$3,913,702	$4,092,216	$4,132,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312
Plant Operations and Maintenance	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,464,828	$10,251,247	$10,984,888	$10,207,849	$10,287,092	$10,190,927	$10,282,005
Transportation	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$1,808,726	$2,710,797	$2,587,297	$2,750,797	$2,763,217	$2,785,178	$2,803,252
Capital and Debt Services	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$6,923,678	$9,022,657	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Total Operating Expenses by Program	$128,270,732	$123,655,587	$136,004,646	$129,911,632	$133,208,125	$124,649,043	$135,163,678	$128,742,823	$131,548,295	$126,482,177	$126,682,373	$128,301,370
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,065,463)	$1,827,476	($3,929,637)	($1,009,103)	($3,766,399)	$1,302,334	($1,933,862)	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND	$0	($78,846)	$0	($57,629)	$0	($8,723)	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	($132,790)	($2,637,341)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	$465,310	$3,346,648	$561,249	($121,527)	$1,161,249	$1,250,000	$1,161,249	$1,264,320	$1,461,249	($394,376)	$980,624	($644,376)
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	($242,311)	$153,124	($456,249)	($393,614)	($372,920)	$193,847	($457,770)	($444,833)	($497,808)	$1,063,751	($361,249)	$1,263,751
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($3,065,463)	$1,827,476	($3,929,637)	($1,009,102)	($3,766,399)	$1,302,334	($1,933,862)	$209,762	($1,672,990)	($340,837)	($18,974)	$22,422
Transfer From Operating Reserves	($3,351,392)	($1,794,551)	($4,104,637)	($776,164)	($4,554,728)	($255,725)	($2,647,749)	($2,647,749)	($2,636,431)	($1,010,212)	($638,349)	($596,953)
Instruction	($3,149,061)	($1,322,433)	($3,889,601)	($706,469)	($4,339,692)	$0	($2,647,749)	($2,647,749)	($2,416,431)	($1,010,212)	($638,349)	($596,953)
Administration	$0	($58,010)	($120,000)	$0	($120,000)	($227,793)	$0	$0	$0	$0	$0	$0
Plant Operations and Maintenance	($202,331)	($414,108)	($95,036)	($69,695)	($95,036)	$0	$0	$0	($220,000)	$0	$0	$0
Transportation	$0	$0	$0	$0	$0	($27,932)	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	$62,930	$201,101	$70,000	$339,832	$0	$408,827	$10,408	$2,038,024	$0	$0	$0	$0
Instruction	$62,930	$139,111	$70,000	$116,146	$0	$343,159	$10,408	$1,914,524	$0	$0	$0	$0
Administration	$0	$0	$0	$190,749	$0	$0	$0	$0	$0	$0	$0	$0
Plant Operations and Maintenance	$0	$0	$0	$0	$0	$54,309	$0	$0	$0	$0	$0	$0
Transportation	$0	$61,990	$0	$32,937	$0	$11,359	$0	$123,500	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM OPERATING RESERVES	($3,288,462)	($1,593,450)	($4,034,637)	($436,332)	($4,554,728)	$153,102	($2,637,341)	($609,725)	($2,636,431)	($1,010,212)	($638,349)	($596,953)

Budgeting and Allocations for Major Programs and Locations

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

Within each of the five (5) major programs include multiple locations (budget centers). Each of these locations are allocated a portion of funding available for operating purposes. For budgeting purposes all of the Division revenues are combined at the Division level (for all operating fund accounts); in which, these funds are allocated to each of the locations/budget centers based on ensuring that the Division meets the needs of the students and that the schools remain viable. Many of these funding allocations are correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding.

The Budget Allocation Model is to allocate the funding required to operate the Division's Support Services which accounts for approximately 18% of the total available funding. Support Services includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services. These allocations are typically based on the amounts received for the specific operating grants and applicable restrictions (i.e. Administration is restricted to the amount received for the Jurisdiction grant).



Approximately 82% of operating funding is allocated to the Instructional programs and locations. This funding is first allocated to the specific/targeted areas such as operational grants that are for specified purposes such as the Program Unit Funding (PUF), School Nutrition Program, and operational grants specifically received for Institutional Programs. The remaining operating funding is then available for allocations for schools and the other instructional programs.

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

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

Lethbridge School Division

Summary of Funding Allocations and Programs

(current and prior year budget review)

	2021-2022 Preliminary Budget			2020-2021 Operating Budget			Variance from 21-22 Prelim Budget			
Revenues Sources	**Operating Revenues**	**One-time Reserves**	**2021-2022 Preliminary Budget**	**Operating Revenues**	**One-time Reserves**	**2020-2021 Operating Budget**	***Operating Revenues***	***One-time Reserves***	***Variance from 21-22 Prelim Budget***	***Change %***
Alberta Government	$123,128,309	$0	$123,128,309	$125,182,575	$0	$125,182,575	($2,054,266)	$0	($2,054,266)	-1.64%
Fees, Fundraising and Donations	$4,894,203	$0	$4,894,203	$6,312,715	$0	$6,312,715	($1,418,512)	$0	($1,418,512)	-22.47%
Other Revenues	$1,463,849	$0	$1,463,849	$1,345,582	$0	$1,345,582	$118,267	$0	$118,267	8.79%
Federal Government	$388,944	$0	$388,944	$388,944	$0	$388,944	$0	$0	$0	0.00%
One-time Reserves	$0	$2,636,431	$2,636,431	$0	$2,647,749	$2,647,749	$0	($11,318)	($11,318)	-0.43%
Total Allocations	$129,875,305	$2,636,431	$132,511,736	$133,229,816	$2,647,749	$135,877,565	($3,354,511)	($11,318)	($3,365,829)	-2.48%

	2021-2022 Preliminary Budget			2020-2021 Operating Budget			Variance from 21-22 Prelim Budget			
Funding Allocations	**Operating Revenues**	**One-time Reserves**	**2021-2022 Preliminary Budget**	**Operating Revenues**	**One-time Reserves**	**2020-2021 Operating Budget**	***Operating Revenues***	***One-time Reserves***	***Variance from 21-22 Prelim Budget***	***Change %***
Instruction	$105,877,787	$2,416,431	$108,294,218	$107,134,815	$2,647,749	$109,782,564	($1,257,028)	($231,318)	($1,488,346)	-1.36%
Administration	$4,092,216	$0	$4,092,216	$4,092,216	$0	$4,092,216	$0	$0	$0	0.00%
Plant Operations and Maintenance	$9,987,849	$220,000	$10,207,849	$10,269,331	$0	$10,269,331	($281,482)	$220,000	($61,482)	-0.60%
Transportation	$2,750,797	$0	$2,750,797	$2,710,797	$0	$2,710,797	$40,000	$0	$40,000	1.48%
Capital and Debt Services	$7,166,656	$0	$7,166,656	$9,022,657	$0	$9,022,657	($1,856,001)	$0	($1,856,001)	-20.57%
Total Allocations	$129,875,305	$2,636,431	$132,511,736	$133,229,816	$2,647,749	$135,877,565	($3,354,511)	($11,318)	($3,365,829)	-2.48%

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

Funding Allocations and Programs:
Funding is allocated to Division programs and services to ensure the programs meet the needs of the students and align with the Division's priorities.

As shown on the Summary of Funding Allocations and Programs, with the available operating revenue sources, there is an overall net effect was a decrease of $3.37 million in funding available for allocations. This decrease included a $3.35 million net decrease in operating revenues, including $2.05 million decrease in Provincial Grant funding, $1.42 million decrease to School Generated Funds (reduced SGF activities), and other changes in operating funding. The following is a summary of changes in Provincial Grant funding:

Provincial Revenue Estimates:
(Excluding reserves and other revenue sources)

	Projected 2021-2022	September 2020-2021	Total Change	% Change
Alberta Education Operating Grants	99,598,181	99,347,172	$251,009	0.25%
Operations and Maintenance	10,109,005	10,557,970	($448,965)	-4.25%
Transportation	2,723,518	2,723,518	$0	0.00%
Capital and Debt Servicing	5,097,276	5,097,276	$0	0.00%
Infrastructure Maintenance Renewal (IMR)	1,508,131	3,364,132	($1,856,001)	-55.17%
Jurisdiction	4,092,198	4,092,507	($309)	-0.01%
	123,128,309	**125,182,575**	**($2,054,266)**	**-1.64%**

Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding. As shown above in the summary of provincial revenues, there is a $1.56 million decrease in the Infrastructure, Maintenance and Renewal (IMR) directly correlates to the reduction in the IMR costs (within the Capital and Debt Services program) and the $1.42 million decrease in School Generated Funds (SGF) revenues directly correlates to the reduction in the SGF activity costs (within the Instructional program). Overall, there was a $1.48 million (or 1.36%) decrease to instructional allocations with the decrease in SGF revenues and the reduction in the available one-time reserves. The net increase in Operating grants effectively offset the reduction in the available one-time reserves.

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

- **Administration** - The funding allocation is based on the Jurisdiction grants provided of $4.09 million, which is the same as the prior year allocation.

- **Plant Operations and Maintenance** - The funding allocation is based on the Operations and Maintenance grants provided of $10.11 million (less the amount that is transferred to/from capital/ debt services for the related amortization). One-time reserves of $220,000 of specific reserves were utilized to support with the grant rate reductions.

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

- **Capital and Debt Services** - The funding allocation is based on the Capital and Debt Servicing funding of $5.10 million, the Infrastructure Maintenance and Renewal (IMR) funding of $1.51 million (capital portion of IMR reallocated to capital funds), and the amounts transferred to/from other programs for amortization.

Instructional Budget Committee (IBC):

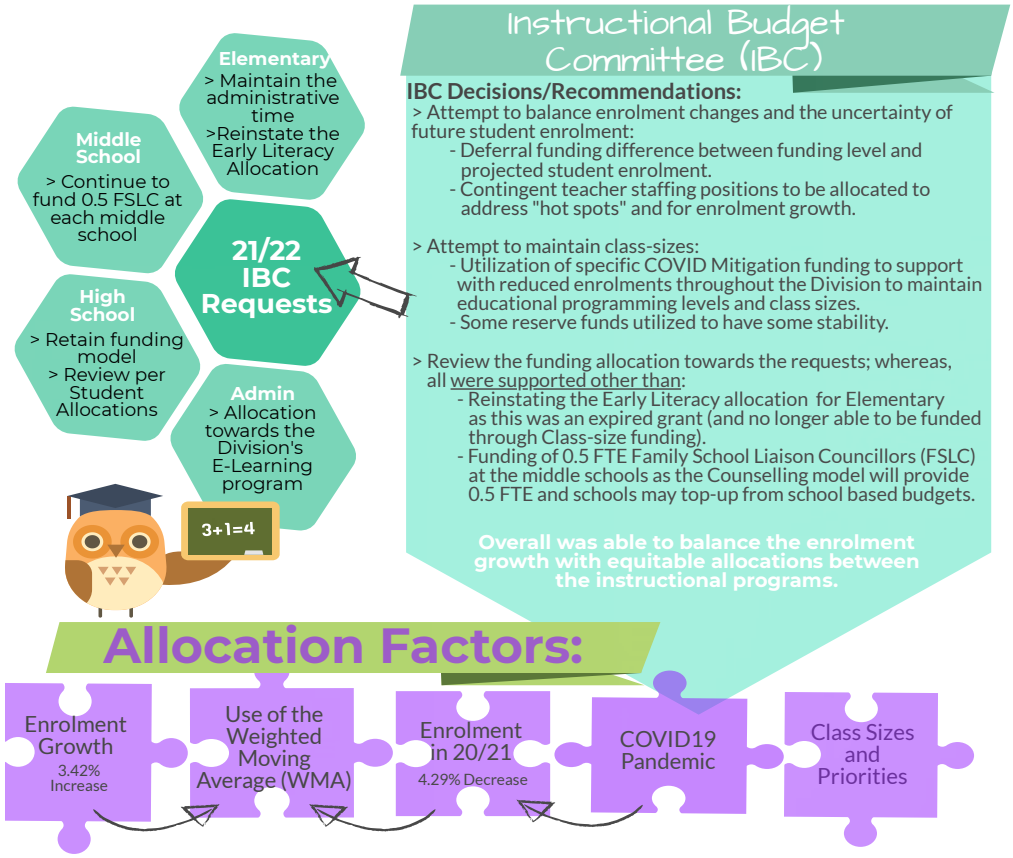
The representatives from the IBC committee meet with their respective groups to discuss their budget priorities and bring forward funding requests to the committee. Through the budget process, the IBC committee will review each of the requests to see if the committee can accommodate the requests within the available funding. For 2021/2022 budget, the following funding requests were proposed to the Committee for their objectives:

- **Elementary Schools** - Requested maintain funding for administrative time for school principals with the increased amount of time to administer the school and staff. There was also a request to reinstate the Early Literacy allocation within elementary (which was not able to be funded in 21/22 as this allocation was eliminated in 20/21 as it was based on expired grants).

- **Middle Schools** - Requested maintain funding for Family School Liaison Councillors (FSLC) at the middle schools, whereas, the four middle schools would each get 0.5 full time equivalent (FTE) funded at each of the middle schools (which was not able to be funded in 21/22 and FSLC were still being provided through the Counselling department).

- **High Schools** - Requested to retain the current per student funding model to the high schools and to review the per-student allocations. There was also a request to review the per student allocations.

- **Administration** - Based on the Board Priorities, Administration specifically requested to fund an E-Learning program that can be offered during 21/22.



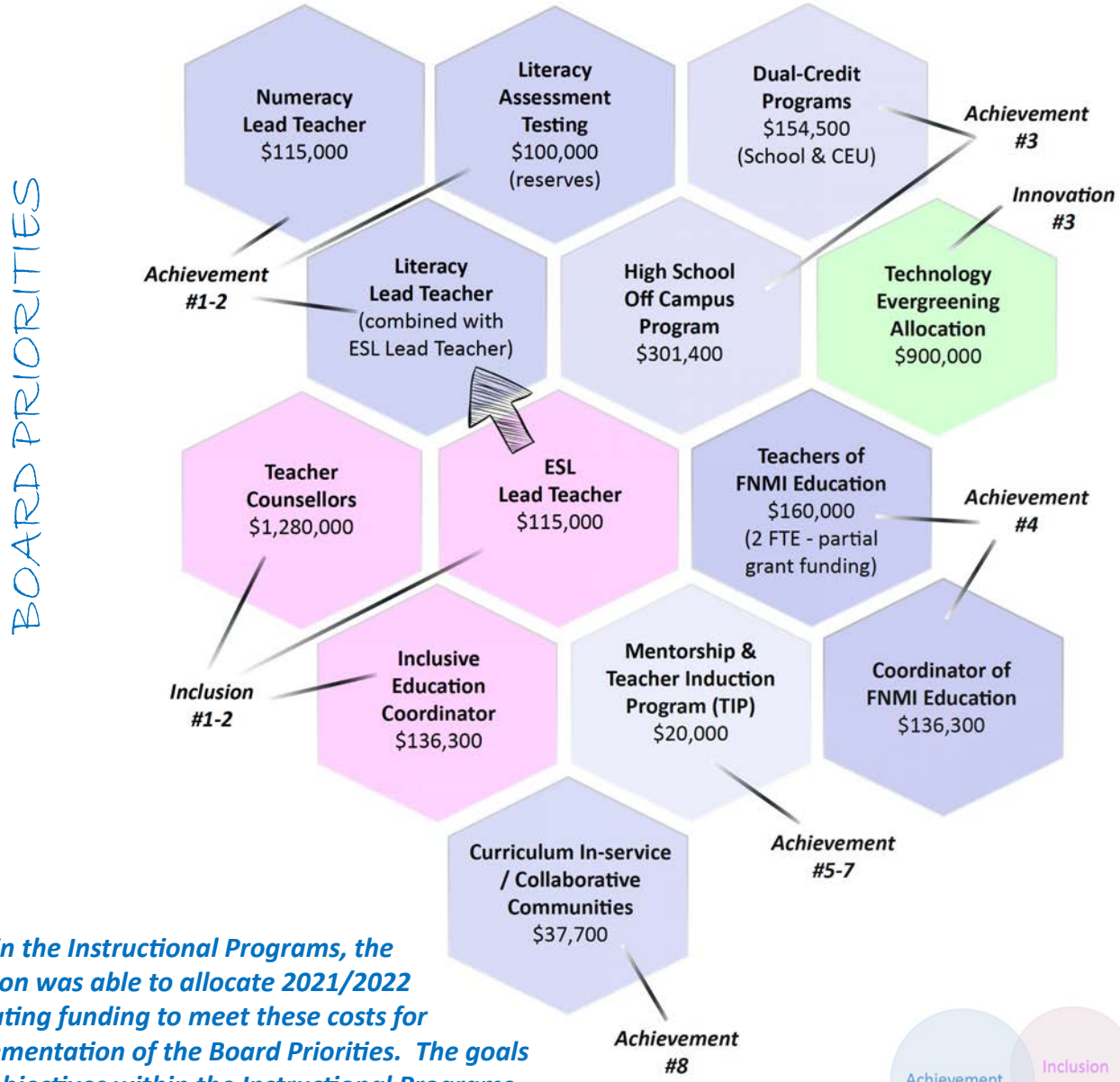


Beautiful Basket with Flowers by Roxana Albu, GS Lakie - Gr. 8

Goals, Objectives, and Performance Measures

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

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



Within the Instructional Programs, the Division was able to allocate 2021/2022 operating funding to meet these costs for implementation of the Board Priorities. The goals and objectives within the Instructional Programs were highly correlated to the Board Priorities.



INSTRUCTIONAL PROGRAM:

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

Objectives within the Instructional Program include the implementation of the related Board Priorities and also included some of the additional objectives that were presented within the Instructional Budget Committee (as discussed in the previous section). All of these objectives would be implemented within the 2021/2022 budget (most objectives started for the beginning of the school year).

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

ADMINISTRATION PROGRAM:

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

PLANT OPERATION AND MAINTENANCE & CAPITAL PROGRAMS:

The goals and objectives of the Plant Operation and Maintenance (POM) Program and Capital Program are to provide the Division's responsibilities for the construction, operation, maintenance, safety and security of all school buildings (which supports the Instructional Programs). Objectives within the POM Program includes ensuring the Division schools are properly maintained (including caretaking) so that the facilities are appropriate for student learning and other operations purposes. Performance measures typically include the utilization of facilities, the condition/repair of the Division facilities, removal and clearing of snow in a timely basis, and the cleanliness of the facilities (large priority for 2021/2022 with the COVID-19 pandemic as the safety of students and staff is priority).

TRANSPORTATION PROGRAM:

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

Breakdown of Operating Programs

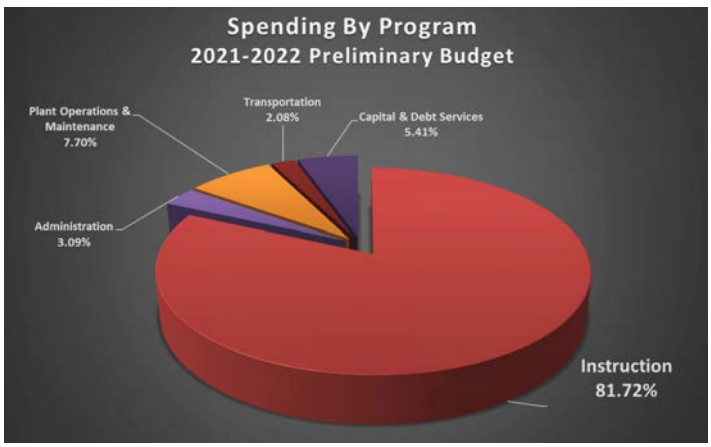
As previously indicated, the operating revenues are combined on a Division basis (for all operating funds); whereas, each of the programs and locations are allocated funding available to cover the program/location's expenditures. Therefore, these programs and locations do not specifically have any operating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

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



Spending by Program	2021-2022		2020-2021		Variance	Change %
Instruction		**$108,294,218**		**$109,782,564**	**($1,488,346)**	**-1.36%**
Operating Expenditures	$107,330,777		$109,086,761			
Transfer to Reserves	$900,000		$610,408			
Board Funded Capital	$63,441		$85,395			
Administration		**$4,092,216**		**$4,092,216**	**$0**	**0.00%**
Operating Expenditures	$4,092,216		$4,092,216			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Plant Operations and Maintenance		**$10,207,849**		**$10,269,331**	**($61,482)**	**-0.60%**
Operating Expenditures	$10,207,849		$10,251,247			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$18,084			
Transportation		**$2,750,797**		**$2,710,797**	**$40,000**	**1.48%**
Operating Expenditures	$2,750,797		$2,710,797			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Capital and Debt Services		**$7,166,656**		**$9,022,657**	**($1,856,001)**	**-20.57%**
Operating Expenditures	$7,166,656		$9,022,657			
Transfer to Reserves	$0		$0			
Board Funded Capital	$0		$0			
Operating Expenditures		$131,548,295		$135,163,678		
Transfers to Reserves		$900,000		$610,408		
Transfers to Board Funded Capital		$63,441		$103,479		
Total Expenditures and Transfers		**$132,511,736**		**$135,877,565**		

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



2021-2022 - Expenditures by Program and Object	Instruction		Administration		Plant Operations and Maintenance		Transportation		Capital and Debt Services		Total
Certificated Staffing		**$74,087,140**		**$723,564**		**$0**		**$0**		**$0**	**$74,810,704**
Uncertificated Staffing		**$20,628,035**		**$2,211,721**		**$5,149,069**		**$121,886**		**$0**	**$28,110,711**
Contracted and General Services		**$3,769,009**		**$986,028**		**$2,390,003**		**$2,566,311**		**$0**	**$9,711,351**
Supplies		**$8,840,477**		**$99,503**		**$413,777**		**$10,000**		**$0**	**$9,363,757**
General Operating Supplies	$3,946,274		$99,503		$413,777		$10,000		$0		
School Generated Activities (SGF)	$4,894,203		$0		$0		$0		$0		
Utilities		**$0**		**$40,100**		**$2,255,000**		**$0**		**$0**	**$2,295,100**
Capital and Debt Services		**$0**		**$0**		**$0**		**$0**		**$7,166,656**	**$7,166,656**
Amortization of Tangible Capital Assets	$0		$0		$0		$0		$5,658,525		
Infrastructure, Maintenance and Renewal	$0		$0		$0		$0		$1,508,131		
Interest on Capital Debt	$0		$0		$0		$0		$0		
Transfers - Contingency/Commitments		**$6,116**		**$31,300**		**$0**		**$52,600**		**$0**	**$90,016**
Total Operating Expenditures		**$107,330,777**		**$4,092,216**		**$10,207,849**		**$2,750,797**		**$7,166,656**	**$131,548,295**
Transfers - Reserves Allocations		**$900,000**		**$0**		**$0**		**$0**		**$0**	**$900,000**
Transfers - Board Funded Capital		**$63,441**		**$0**		**$0**		**$0**		**$0**	**$63,441**
Total Expenditures and Transfers		**$108,294,218**		**$4,092,216**		**$10,207,849**		**$2,750,797**		**$7,166,656**	**$132,511,736**
Operating Expenditures		$107,330,777		$4,092,216		$10,207,849		$2,750,797		$7,166,656	**$131,548,295**
Transfers to Reserves		$900,000		$0		$0		$0		$0	**$900,000**
Transfers to Board Funded Capital		$63,441		$0		$0		$0		$0	**$63,441**
Total Expenditures and Transfers		**$108,294,218**		**$4,092,216**		**$10,207,849**		**$2,750,797**		**$7,166,656**	**$132,511,736**

Instruction

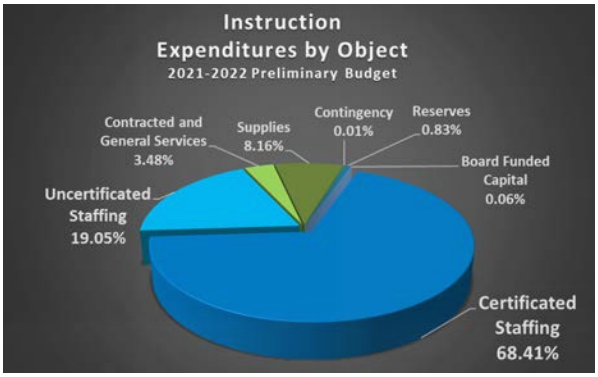


Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the School Division. Some of the other instructional programs and services include the First Nations Métis and Inuit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

The following is an overview of the Instruction Program expenditures:

Instructional Program	2021-2022		2020-2021		Variance	Change %
Certificated Staffing		**$74,087,140**		**$73,547,374**	**$539,766**	**0.73%**
Uncertificated Staffing		**$20,628,035**		**$20,418,483**	**$209,552**	**1.03%**
Contracted and General Services		**$3,769,009**		**$3,878,182**	**($109,173)**	**-2.82%**
Supplies		**$8,840,477**		**$10,750,953**	**($1,910,476)**	**-17.77%**
General Operating Supplies	$3,946,274		$4,438,238			
School Generated Activities (SGF)	$4,894,203		$6,312,715			
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$6,116**		**$491,769**	**($485,653)**	**-98.76%**
Total Operating Expenditures		**$107,330,777**		**$109,086,761**	**($1,755,984)**	**-1.61%**
Transfers - Reserves Allocations		**$900,000**		**$610,408**	**$289,592**	**47.44%**
Transfers - Board Funded Capital		**$63,441**		**$85,395**	**($21,954)**	**-25.71%**
Total Expenditures and Transfers		**$108,294,218**		**$109,782,564**	**($1,488,346)**	**-1.36%**
Operating Expenditures		$107,330,777		$109,086,761		
Transfers to Reserves		$900,000		$610,408		
Transfers to Board Funded Capital		$63,441		$85,395		
Total Expenditures and Transfers		**$108,294,218**		**$109,782,564**		

Overall the Instruction Program has **total expenditures and transfers of $108.29 million** (1.36% decrease), where the majority of the decrease from the prior year relates to the reduction in the School Generated Fund activity costs.



The majority of instructional expenditures relate to staffing, including approximately 68% toward certified teachers and 19% for uncertified support staffing. The following chart illustrates the change in class size and compares our Division's class sizes to the other four (4) largest public school jurisdictions within the Province of Alberta:

Average Class Size Comparison

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

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

Most recent data available - although aged data, can still be used for reference purposes.

Lethbridge School Division

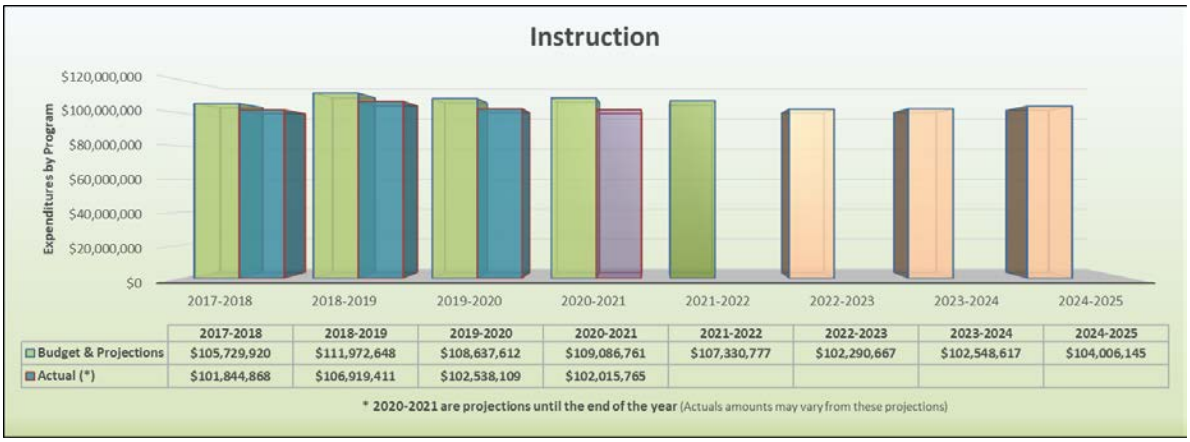
Comparative Summary - Instruction Program

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues and Allocations												
Program Revenue Allocations	$102,846,788	$104,592,993	$108,258,047	$105,778,620	$105,086,249	$104,307,209	$107,134,815	$101,999,395	$105,877,787	$101,949,830	$102,529,643	$104,028,568
Transfer from Reserves	$3,149,061	$1,322,433	$3,889,601	$706,469	$4,339,692	$0	$2,647,749	$2,647,749	$2,416,431	$1,010,212	$638,349	$596,953
Total Program Allocations	$105,995,849	$105,915,426	$112,147,648	$106,485,089	$109,425,941	$104,307,209	$109,782,564	$104,647,144	$108,294,218	$102,960,042	$103,167,992	$104,625,520
Operating Expenses by Object												
Instruction	$105,729,920	$101,844,868	$111,972,648	$106,919,411	$108,637,612	$102,538,109	$109,086,761	$102,015,765	$107,330,777	$102,290,667	$102,548,617	$104,006,145
Certificated salaries and benefits	$70,525,987	$69,884,314	$72,990,247	$72,362,940	$72,154,729	$72,288,963	$73,547,374	$72,394,472	$74,087,140	$71,669,006	$72,294,239	$73,341,244
Uncertificated salaries and benefits	$21,323,241	$21,463,166	$22,375,902	$22,424,223	$21,748,589	$19,555,238	$20,418,483	$20,355,468	$20,628,035	$19,263,128	$18,807,048	$19,087,466
Contracted and general services	$3,950,087	$2,338,994	$4,451,014	$2,500,541	$3,950,113	$2,323,510	$3,878,182	$3,678,182	$3,769,009	$3,257,557	$3,264,984	$3,313,666
Supplies	$4,646,140	$3,398,009	$5,113,866	$4,829,891	$4,120,058	$4,729,055	$4,438,238	$4,378,238	$3,946,274	$3,144,332	$3,171,863	$3,199,235
Contingency, commitments and transfers	$719,292	$195,974	$912,531	$221,123	$182,662	$44,997	$491,769	$58,001	$6,116	$6,116	$6,116	$6,116
School Generated Activities (SGF)	$4,565,173	$4,564,411	$6,129,088	$4,580,693	$6,481,461	$3,596,346	$6,312,715	$1,151,404	$4,894,203	$4,950,527	$5,004,367	$5,058,418
Transfer to Operating Reserves	$62,930	$139,111	$70,000	$116,146	$0	$343,159	$10,408	$1,914,524	$0	$0	$0	$0
Transfer to Capital Reserves	$0	$3,399,998	$0	($782,263)	$600,000	$978,063	$600,000	$716,855	$900,000	$669,375	$619,375	$619,375
Board Funded Capital	$202,999	$531,449	$105,000	$231,795	$188,329	$447,878	$85,395	$0	$63,441	$0	$0	$0
Total Program Costs	$105,995,849	$105,915,426	$112,147,648	$106,485,089	$109,425,941	$104,307,209	$109,782,564	$104,647,144	$108,294,218	$102,960,042	$103,167,992	$104,625,520



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$105,729,920	$111,972,648	$108,637,612	$109,086,761	$107,330,777	$102,290,667	$102,548,617	$104,006,145
Actual (*)	$101,844,868	$106,919,411	$102,538,109	$102,015,765				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

The Instruction program has been allocated $105.88 million of operating revenues and $2.42 million of one-time operating reserves to fund the total of **$108.29 million of expenditures and transfers** within the Division operations ($107.33 million of expenditures and $963,400 of transfers), including the following:

- **Certified Salaries and Benefits** - Includes the vast majority of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of $74.09 million are expected to increase from the prior year's budget of $73.55 million (0.73% increase).

  Overall, there is net increase of 6.3 full time equivalent (FTE) certified teachers than in the prior year. The addition of the new Dr. Robert Plaxton Elementary School had increases the elementary teachers by 2.0 FTE for the principal/vice-principal positions. There was also increases in the other instructional programs that related to the 25.6 FTE of contingent staffing which may be allocated in the fall budget update once enrolment is known; whereas, the prior year included the Federal Safe Return to Class grant which included 20.3 FTE that was eliminated in 21/22.

Teacher Staffing (Certificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	244.25	245.75	(1.50)	(0.61%)
Middle Schools	110.75	112.70	(1.95)	(1.73%)
High Schools	159.23	158.40	0.82	0.52%
Inclusive Learning	18.60	18.65	(0.05)	(0.27%)
Other Instructional (including contingent)	43.35	36.38	6.97	19.17%
Classroom Teachers	**576.18**	**571.88**	**4.30**	**0.75%**
Other Certificated Staffing	67.600	65.600	2.00	3.05%
Total Teacher Staffing	**643.78**	**637.48**	**6.30**	**0.99%**

- **Uncertified Salaries and Benefits** - Includes the majority of the uncertified support staff within the Division, including educational assistants, student support, administrative support, and other supporting staff. These expenditures of $20.63 million are expected to increase from the prior year's budget of $20.42 million (1.03% increase).

  Overall, there is approximately 6.2 FTE increase in support staff, including 5.4 FTE increase in educational assistants. Other changes in uncertificated staffing includes the support staffing for the new school (i.e., admin support, library, caretaker), there was an additional technology support added (with new school and other capacity), and increases to the making connections staff with the FCSS grant being approved. The average cost of educational assistants has also increased from the prior year with experience increment increases across the Division and increase in benefit premium costs.

Support Staffing (Uncertificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	131.76	133.55	(1.79)	(1.34%)
Middle Schools	37.88	38.72	(0.84)	(2.17%)
High Schools	47.49	45.71	1.78	3.89%
Program Unit Funding (PUF)	30.80	24.26	6.54	26.96%
Early Education Program (EEP)	4.00	4.35	(0.35)	(8.05%)
Educational Assistants	**251.93**	**246.59**	**5.35**	**2.17%**
Other Support Staffing	226.92	224.19	2.73	1.22%
Total Support Staffing	**478.85**	**470.78**	**8.07**	**1.71%**

- **Contracted and General Services** - Includes the professional learning, consultants, building maintenance, and other services provided for instructional services. These expenditures of $3.77 million are expected to decrease from the prior year's budget of $3.88 million (2.82% decrease). The reductions to these costs mostly relate to reductions in contracted services for Occupational Therapists as these costs were either moved to staffing in 20/21 or reduced as Alberta Health Services (AHS) is providing services for some of the complex needs (previously provided through RCSD programs). The contracted and general services are projected to continue to increase over the next couple years with enrolment growth within the Division (excluding the one-time reserve funded service costs in 2021/2022).

- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of $3.95 million are expected to decrease from the prior year's budget of $4.44 million (11.08% decrease). These decreases mostly relate to the additional supply costs of $275,000 for resources/supplies in the prior year for outfitting the new SouthEast Elementary School (Dr. Robert Plaxton Elementary School). There was also reductions in general supplies and equipment as some of these were purchased with one-time reserve funding in prior year. The general supplies are projected to continue to increase over the next couple years with enrolment growth within the Division (excluding the one-time reserve funded supply costs in 2021/2022).

- **Contingency, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of $6,100 are expected to significantly decrease the prior year's budget of $491,769 (98.76% decrease); whereas, the prior year included the school-based commitments (which are updated in the fall budget once determined).

- **School Generated Activities (Supplies)** - Includes the expenditures from the SGF Operating Funds (School Fees, Donations, Fundraising, and Other Sales/Services). Historically, the costs of SGF activities revenues have been comparable to budgets, where any net surpluses of the SGF Operating Funds are included in the SGF operating reserves. These are consolidated within the Supplies category (with the General Funds supplies). These expenditures of $4.89 million are expected to decrease from the prior year's budget of $6.31 million (22.47% decrease) with the projected reduction in the amount of relating SGF activities.

Transfers to/from Reserves and Board Funded Capital:
There is a total of $2.42 million of one-time reserves used to fund the costs within the instructional programs, including the following:

- Funding allocated to assist with the Funding Framework changes to minimize the effect on classrooms of $467,100; in which, majority of this funding was to support classroom teacher positions.
- Funding for the Literacy Assessment Testing of $100,000 (Board Priority)
- Funding for additional E-Learning staffing of $140,600 to support with E-Learning pilot project in 2021/2022 (for top-up of 1.4 FTE teaching staffing).
- Funding carry-forward of $1.7 million, which is projected to be retained from the 2020/2021 year. This includes an estimated $1.17 million from school-based carry-forward funding and $536,000 from central program carry-forward funding. Majority of the school-based carry-forward funding has been allocated to the "budget allocation clearing" budget so that these funds may be allocated appropriately in the fall budget update.

The 2021/2022 budget does include $900,000 of operating funding to be transferred to capital reserves for the technology evergreening program, which was increased from the prior year allocation of $600,000 as the Division has enhanced the technology evergreening program to include portable devices (i.e., laptops and iPads).

There are $63,441 of operating funds that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available.

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

Total Instruction

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$108,294,218**	**$109,782,564**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$108,294,218**	**$109,782,564**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$74,087,140**	**$73,547,374**
% of Expenditures	**68%**	**67%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$20,628,035**	**$20,418,483**
% of Expenditures	**19%**	**19%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Building Maintenance	$187,973	$184,960
Employee Assistance	$16,800	$16,800
Insurance/Bond Premium	$37,500	$37,500
District Health and Wellness Committee	$24,000	$24,000
Extra Curricular	$78,485	$78,712
Professional Learning	$777,889	$785,056
Consultants	$780,639	$919,580
Postage	$44,895	$44,545
Telephone	$135,270	$130,350
Wide Area Network (WAN) Communications	$321,688	$321,688
Bussing - Field Trips	$60,615	$72,925
Equipment Repair	$102,773	$103,388
Building Rentals	$26,000	$27,000
Equipment Rental/Leases	$62,100	$69,100
Server Evergreen	$5,000	$5,000
Dues/Fees	$138,608	$158,608
Printing	$321,950	$318,750
Advertising	$7,700	$7,700
Banquets and Lunches	$23,500	$23,500
Miscellaneous Services	$363,843	$285,843
Technology Department Costs	$26,798	$26,798
Multimedia Infrastructure Repairs	$17,053	$17,053
Travel and Subsistence	$43,463	$47,363
Car Allowances	$87,594	$97,089
Co-curricular	$76,874	$74,874
Total	**$3,769,009**	**$3,878,182**
% of Expenditures	**3%**	**4%**

Instruction

Lethbridge School Division

2021-2022 Preliminary Budget

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Services, Contracts and Supplies School Generated Activities	$4,894,203	$6,312,715
Supplies	$2,200,959	$2,836,865
Media Materials	$84,768	$85,383
Computer Supplies and Software	$566,870	$648,491
Textbooks	$172,279	$192,429
Furniture and Equipment (Under $5000)	$356,010	$295,524
Computer Purchases	$365,388	$379,546
Commitments from prior year	$200,000	
Prior Year Committed funds	$200,000	
Total	**$8,840,477**	**$10,750,953**
% of Expenditures	**8%**	**10%**

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Capital Purchases (Over $5000)	$963,441	$685,395
Transfers to (-) / from other sites (+)	($83,900)	($83,900)
Commitments from prior year		$439,122
Prior Year Committed funds		$439,122
Reserves	$0	$10,408
Contingency (Unallocated Expense)	$90,016	$136,546
Total	**$969,557**	**$1,187,572**
% of Expenditures	**1%**	**1%**

Total Expenditures	**$108,294,218**	**$109,782,564**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$108,294,218	$109,782,564
Total Expenditures	$108,294,218	$109,782,564
Variance	**$0**	**$0**

Breakdown of Instructional Programs

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

- **Elementary Schools** - Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 15 elementary schools.

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

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

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

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

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

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

2021-2022 - Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	$27,349,636	$12,327,813	$17,527,546	$2,545,295	$166,154	$14,170,696	$74,087,140
Uncertificated Staffing	$1,686,682	$760,072	$1,364,731	$13,773,169	$1,144,224	$1,899,157	$20,628,035
Contracted and General Services	$478,847	$329,407	$689,521	$482,710	$434,639	$1,353,885	$3,769,009
Supplies	$732,755	$477,625	$796,080	$131,687	$451,619	$6,250,711	$8,840,477
Utilities	$0	$0	$0	$0	$0	$0	$0
Capital and Debt Services	$0	$0	$0	$0	$0	$0	$0
Transfers - Contingency/Commitments	$30,954	$0	$28,761	$16,577	($83,900)	$13,724	$6,116
Total Operating Expenditures	$30,278,874	$13,894,917	$20,406,639	$16,949,438	$2,112,736	$23,688,173	$107,330,777
Transfers - Reserves Allocations	$0	$0	$0	$0	$900,000	$0	$900,000
Transfers - Board Funded Capital	$0	$0	$63,441	$0	$0	$0	$63,441
Total Expenditures and Transfers	$30,278,874	$13,894,917	$20,406,639	$16,949,438	$2,112,736	$24,651,614	$108,294,218

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

Instruction - Elementary Schools

Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 15 elementary schools. The overall goals and objectives of the elementary schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2021-2022		2020-2021		Variance	Change %
Elementary Schools		**$30,278,874**		**$30,967,470**	**($688,596)**	**-2.22%**
Coalbanks Elementary School	$3,244,854		$3,224,412			
Dr. Gerald B. Probe School	$2,583,378		$2,973,678			
Dr. Robert Plaxton School	$1,805,329		$0			
Ecole Agnes Davidson School	$3,045,688		$2,960,158			
Fleetwood Bawden School	$1,802,453		$2,004,320			
Galbraith School	$2,135,916		$2,359,595			
General Stewart School	$710,333		$840,306			
Immanuel Christian Elementary School	$1,426,424		$1,569,794			
Lakeview School	$2,202,550		$3,049,344			
Lethbridge Christian School	$1,395,576		$1,310,968			
Mike Mountain Horse School	$2,837,029		$2,818,506			
Nicholas Sheran School	$2,030,200		$2,969,718			
Park Meadows School	$1,907,519		$1,841,906			
Senator Buchanan School	$1,775,537		$1,809,258			
Westminster School	$1,376,088		$1,235,507			
Kindergarten Central	$0		$0			
Certificated Staffing		**$27,349,636**		**$27,414,675**	**($65,039)**	**-0.24%**
Uncertificated Staffing		**$1,686,682**		**$1,637,173**	**$49,509**	**3.02%**
Contracted and General Services		**$478,847**		**$491,172**	**($12,325)**	**-2.51%**
Supplies		**$732,755**		**$1,220,598**	**($487,843)**	**-39.97%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$30,954**		**$188,852**	**($157,898)**	**-83.61%**
Total Operating Expenditures		**$30,278,874**		**$30,952,470**	**($673,596)**	**-2.18%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$15,000**	**($15,000)**	**-100.00%**
Total Expenditures and Transfers		**$30,278,874**		**$30,967,470**	**($688,596)**	**-2.22%**

Elementary Schools is the detailed budget for the Elementary School locations as a group. Increase in Grades K-5 enrolment of 194 students (4.00%) - note that 2020/2021 was decreased by 437 students or 8.29% in prior year as a result of COVID-19; therefore, only a partial recovery on student enrolment.

Elementary Schools teaching FTE will decrease by 1.50 FTE (0.61%) of classroom teachers for overall net enrolment changes and the effects of funding reductions in the Instructional programs (note that school staffing was held "harmless" during COVID-19 with reduced enrolments). Certificated Salaries and Benefits decreased by an approx. $65,000 (0.24%) as there were also some cost savings on reduced average teacher costs.

Uncertificated Salaries and Benefits increased by an approx. $49,500 which mostly relates to the 1.79 FTE reduction in educational assistants and the additional of support staffing for the new school (i.e., admin support, library, caretaker).

There is an approx. $487,800 (39.97%) decrease in supplies mainly of general supplies and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2020/2021.

Transfers are reduced for the amount of contingency and commitments.

Elementary Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$30,278,874**	**$30,967,470**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$30,278,874**	**$30,967,470**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$27,349,636**	**$27,414,675**
% of Expenditures	**90%**	**89%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$1,686,682**	**$1,637,173**
% of Expenditures	**6%**	**5%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Building Maintenance	$34,613	$34,600
Extra Curricular	$10,752	$10,979
Professional Learning	$100,467	$113,262
Consultants	$71,331	$63,231
Postage	$10,200	$8,350
Telephone	$46,450	$46,700
Bussing - Field Trips	$4,300	$10,800
Equipment Repair	$7,135	$7,750
Equipment Rental/Leases	$29,100	$34,100
Printing	$139,500	$136,500
Banquets and Lunches	$7,500	$7,500
Miscellaneous Services	$16,000	$16,000
Travel and Subsistence	$1,500	$1,400
Total	**$478,847**	**$491,172**
% of Expenditures	**2%**	**2%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Supplies	$576,191	$856,616
Media Materials	$27,368	$25,983
Computer Supplies and Software	$26,550	$90,800
Textbooks	$28,130	$31,656
Furniture and Equipment (Under $5000)	$42,316	$70,615
Computer Purchases	$32,200	$144,928
Total	**$732,755**	**$1,220,598**
% of Expenditures	**2%**	**4%**

Instruction - Elementary Schools

Lethbridge School Division

2021-2022 Preliminary Budget

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Capital Purchases (Over $5000)	$0	$15,000
Commitments from prior year		$169,546
Prior Year Committed funds		$169,546
Contingency (Unallocated Expense)	$30,954	$19,306
Total	**$30,954**	**$203,852**
% of Expenditures	**0%**	**1%**

Total Expenditures	**$30,278,874**	**$30,967,470**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$30,278,874	$30,967,470
Total Expenditures	$30,278,874	$30,967,470
Variance	**$0**	**$0**

Coalbanks Elementary School
230 Coalbanks Blvd West
Grades K-5

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

Dr. Robert Plaxton School
4510 Fairmont Gate South
Grades K-5

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

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

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

General Stewart School
215 Corvette Cres South
Grades K-5

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

Lakeview School
1129 Henderson Lake Blvd South
Grades K-5

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

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

Nicholas Sheran School
380 Laval Blvd West
Grades K-5

Park Meadows School
50 Meadowlark Blvd North
Grades K-5

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

Westminster School
402 18th St North
Grades K-5

Instruction - Elementary Schools

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Dr. Robert Plaxton Elementary School	Ecole Agnes Davidson School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	$2,940,581	$2,360,111	$1,606,884	$2,765,332	$1,606,884	$1,981,489	$592,538	$1,268,434	$2,008,605
Uncertificated Salaries and Benefits	$144,707	$123,989	$107,776	$141,624	$108,688	$97,878	$86,621	$92,524	$113,292
Contracted and General Services	$44,500	$35,805	$32,011	$48,719	$48,750	$31,123	$11,727	$24,054	$33,500
Supplies	$115,066	$63,473	$31,710	$90,013	$38,131	$25,426	$19,447	$41,412	$47,153
Transfers	$0	$0	$26,948	$0	$0	$0	$0	$0	$0
Total	$3,244,854	$2,583,378	$1,805,329	$3,045,688	$1,802,453	$2,135,916	$710,333	$1,426,424	$2,202,550

2020-2021 September 30th Budget

Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Dr. Robert Plaxton Elementary School	Ecole Agnes Davidson School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	$2,878,350	$2,662,556	$0	$2,615,628	$1,734,695	$2,067,515	$716,066	$1,384,731	$2,723,068
Uncertificated Salaries and Benefits	$142,679	$160,008	$0	$139,636	$107,230	$96,739	$85,776	$96,489	$133,373
Contracted and General Services	$44,000	$35,805	$0	$43,719	$48,750	$41,823	$11,727	$32,349	$44,500
Supplies	$140,835	$107,907	$0	$114,813	$94,000	$135,254	$24,962	$45,872	$122,052
Transfers	$18,548	$7,402	$0	$46,362	$19,645	$18,264	$1,775	$10,353	$26,351
Total	$3,224,412	$2,973,678	$0	$2,960,158	$2,004,320	$2,359,595	$840,306	$1,569,794	$3,049,344

This document compares each of the Elementary School Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - Elementary Schools (Continued)

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Nicholas Sheran School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	$1,255,378	$2,613,195	$1,807,745	$1,725,392	$1,606,884	$1,210,184	$27,349,636
Uncertificated Salaries and Benefits	$97,621	$129,643	$136,927	$108,291	$101,283	$95,818	$1,686,682
Contracted and General Services	$19,100	$41,000	$25,213	$32,834	$26,550	$23,961	$478,847
Supplies	$23,477	$50,435	$60,315	$41,002	$39,570	$46,125	$732,755
Transfers	$0	$2,756	$0	$0	$1,250	$0	$30,954
Total	$1,395,576	$2,837,029	$2,030,200	$1,907,519	$1,775,537	$1,376,088	**$30,278,874**

2020-2021 September 30th Budget

Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Nicholas Sheran School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	$1,159,825	$2,573,804	$2,622,214	$1,633,841	$1,613,670	$1,028,712	$27,414,675
Uncertificated Salaries and Benefits	$96,489	$127,900	$145,056	$110,016	$101,041	$94,741	$1,637,173
Contracted and General Services	$19,600	$48,000	$30,029	$38,849	$26,059	$25,962	$491,172
Supplies	$33,042	$57,550	$159,248	$55,577	$65,300	$64,186	$1,220,598
Transfers	$2,012	$11,252	$13,171	$3,623	$3,188	$21,906	$203,852
Total	$1,310,968	$2,818,506	$2,969,718	$1,841,906	$1,809,258	$1,235,507	**$30,967,470**

This document compares each of the Elementary School Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - Middle Schools

Includes all middle schools that provide instruction to students from grade 6 to grade eight. The Division currently operates 4 middle schools. The overall goals and objectives of the middle schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2021-2022		2020-2021		Variance	Change %
Middle Schools		**$13,894,917**		**$14,521,950**	**($627,033)**	**-4.32%**
Gilbert Paterson Middle School	$4,236,057		$4,298,370			
G.S. Lakie Middle School	$2,744,816		$2,810,261			
Senator Joyce Fairbairn Middle School	$3,100,064		$3,368,376			
Wilson Middle School	$3,813,980		$4,044,943			
Certificated Staffing		**$12,327,813**		**$12,576,541**	**($248,728)**	**-1.98%**
Uncertificated Staffing		**$760,072**		**$858,080**	**($98,008)**	**-11.42%**
Contracted and General Services		**$329,407**		**$333,139**	**($3,732)**	**-1.12%**
Supplies		**$477,625**		**$636,426**	**($158,801)**	**-24.95%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$0**		**$60,291**	**($60,291)**	**-100.00%**
Total Operating Expenditures		**$13,894,917**		**$14,464,477**	**($569,560)**	**-3.94%**
Transfers - Reserves Allocations		**$0**		**$10,408**	**($10,408)**	**-100.00%**
Transfers - Board Funded Capital		**$0**		**$47,065**	**($47,065)**	**-100.00%**
Total Expenditures and Transfers		**$13,894,917**		**$14,521,950**	**($627,033)**	**-4.32%**

Middle Schools is the detailed budget for the Middle School locations as a group. Student enrolment will increase by 58 students (2.14%) - note that 2020/2021 was decreased by 56 students or 2.13% in prior year as a result of COVID-19; therefore, only a recovery on student enrolment.

Middle Schools teaching FTE will decrease by 1.95 FTE (1.93%) of classroom teachers for overall net enrolment changes and the effects of funding reductions in the Instructional programs (note that school staffing was held "harmless" during COVID-19 with reduced enrolments). Certificated Salaries and Benefits decreased by an approx. $248,700 (1.98%) as there were also some cost savings on reduced average teacher costs.

Uncertificated Salaries and Benefits decreased by an approx. $98,000 which mostly relates to the 0.84 FTE reduction in educational assistants and a decrease of 2.0 FTE for Student Support Workers (was a one-time top up in 2020/2021).

There is an approx. $158,800 (24.95%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2020/2021.

Total net Transfers had an approx. $117,800 decrease from the 2020/2021 September 30th budget as there is a reduced amount of contingency/commitments and capital (updated in fall budget).

Middle Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$13,894,917**	**$14,521,950**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$13,894,917**	**$14,521,950**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$12,327,813**	**$12,576,541**
% of Expenditures	**89%**	**87%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$760,072**	**$858,080**
% of Expenditures	**5%**	**6%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Building Maintenance	$67,000	$64,000
Extra Curricular	$18,000	$18,000
Professional Learning	$41,768	$45,000
Consultants	$2,500	$6,000
Postage	$13,500	$13,500
Telephone	$25,000	$25,000
Bussing - Field Trips	$10,000	$10,000
Equipment Repair	$13,000	$13,000
Equipment Rental/Leases	$15,000	$15,000
Dues/Fees	$5,000	$5,000
Printing	$63,000	$63,000
Miscellaneous Services	$23,275	$23,275
Travel and Subsistence	$2,000	$2,000
Co-curricular	$30,364	$30,364
Total	**$329,407**	**$333,139**
% of Expenditures	**2%**	**2%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Supplies	$337,442	$418,963
Media Materials	$20,000	$20,000
Computer Supplies and Software	$24,644	$68,399
Textbooks	$31,500	$32,500
Furniture and Equipment (Under $5000)	$64,039	$96,564
Total	**$477,625**	**$636,426**
% of Expenditures	**3%**	**4%**

Instruction - Middle Schools

Lethbridge School Division

2021-2022 Preliminary Budget

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Capital Purchases (Over $5000)	$0	$47,065
Commitments from prior year		$55,291
Prior Year Committed funds		$55,291
Reserves	$0	$10,408
Contingency (Unallocated Expense)	$0	$5,000
Total	**$0**	**$117,764**
% of Expenditures	**0%**	**1%**

Total Expenditures	**$13,894,917**	**$14,521,950**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$13,894,917	$14,521,950
Total Expenditures	$13,894,917	$14,521,950
Variance	**$0**	**$0**

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

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

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

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

Instruction - Middle Schools

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	$3,856,522	$2,420,369	$2,611,187	$3,439,735	$12,327,813
Uncertificated Salaries and Benefits	$197,623	$177,045	$185,094	$200,310	$760,072
Contracted and General Services	$66,521	$70,922	$137,000	$54,964	$329,407
Supplies	$115,391	$76,480	$166,783	$118,971	$477,625
Transfers	$0	$0	$0	$0	$0
Total	$4,236,057	$2,744,816	$3,100,064	$3,813,980	**$13,894,917**

2020-2021 September 30th Budget

Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	$3,807,253	$2,440,676	$2,823,923	$3,504,689	$12,576,541
Uncertificated Salaries and Benefits	$194,200	$174,103	$236,727	$253,050	$858,080
Contracted and General Services	$66,521	$70,922	$137,000	$58,696	$333,139
Supplies	$156,747	$99,480	$166,994	$213,205	$636,426
Transfers	$73,649	$25,080	$3,732	$15,303	$117,764
Total	$4,298,370	$2,810,261	$3,368,376	$4,044,943	**$14,521,950**

This document compares each of the Middle School Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - High Schools

Includes all high schools that provide instruction to students from grade nine to grade twelve (except Immanuel Christian Secondary School that is from grade six to grade twelve). The Division currently operates 5 high schools. The overall goals and objectives of the high schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2021-2022		2020-2021		Variance	Change %
High Schools		**$20,470,080**		**$20,752,017**	**($281,937)**	**-1.36%**
Chinook High School	$6,294,481		$6,828,671			
Immanuel Christian Secondary School	$1,902,252		$1,920,299			
Lethbridge Collegiate Institute	$5,138,498		$4,838,443			
Winston Churchill High School	$1,998,663		$2,052,058			
Victoria Park High School	$5,136,186		$5,112,546			
Certificated Staffing		**$17,527,546**		**$17,523,320**	**$4,226**	**0.02%**
Uncertificated Staffing		**$1,364,731**		**$1,336,797**	**$27,934**	**2.09%**
Contracted and General Services		**$689,521**		**$710,066**	**($20,545)**	**-2.89%**
Supplies		**$796,080**		**$944,218**	**($148,138)**	**-15.69%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$28,761**		**$214,286**	**($185,525)**	**-86.58%**
Total Operating Expenditures		**$20,406,639**		**$20,728,687**	**($322,048)**	**-1.55%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$63,441**		**$23,330**	**$40,111**	**171.93%**
Total Expenditures and Transfers		**$20,470,080**		**$20,752,017**	**($281,937)**	**-1.36%**

The Division High Schools also offer the following:
- Chinook High School offers Advanced Placement Programing
- Immanuel Christian High School offers Alternative Christian Education
- Lethbridge Collegiate Institute offers Advanced Placement Programing
- Winston Churchill High School offers International Baccalaureate Programming
- Victoria Park High School offers Alternative Learning Opportunities

All of the high school are also participating in the Dual-Credit programs, which allow for post-secondary credits to be earned by students for completion of the these courses.

High Schools is the detailed budget for the High School locations as a group. Student enrolment will increase by 67 students (1.99%) - note that 2020/2021 was decreased by 17 students or 0.51% in prior year as a result of COVID-19; therefore, only a recovery and growth on student enrolment.

High Schools teaching FTE will increase by 0.82 FTE (0.52%) of classroom teachers for overall net enrolment changes and the effects of funding reductions in the Instructional programs (note that school staffing was held "harmless" during COVID-19 with reduced enrolments). Certificated Salaries and Benefits decreased by an approx. $4,200 (0.02%) as there were also some cost savings on reduced average teacher costs.

Uncertificated Salaries and Benefits decreased by an approx. $27,900 (2.09%) which mostly relates to updated staffing costing, based on actual staff salaries (some staffing turn-over & replacement).

There is an approx. $148,100 (15.69%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2020/2021.

Total net Transfers had an approx. $145,400 decrease from the 2020/2021 September 30th budget as there is a reduced amount of contingency/commitments and capital (updated in fall budget).

Instruction - High Schools

Lethbridge School Division

2021-2022 Preliminary Budget

High Schools

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$20,470,080**	**$20,752,017**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$20,470,080**	**$20,752,017**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$17,527,546**	**$17,523,320**
% of Expenditures	**86%**	**84%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$1,364,731**	**$1,336,797**
% of Expenditures	**7%**	**6%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Building Maintenance	$86,360	$86,360
Extra Curricular	$49,733	$49,733
Professional Learning	$79,121	$83,564
Consultants	$24,488	$27,350
Postage	$21,145	$22,645
Telephone	$43,370	$44,500
Bussing - Field Trips	$30,940	$36,750
Equipment Repair	$63,076	$63,076
Building Rentals	$26,000	$27,000
Equipment Rental/Leases	$18,000	$20,000
Printing	$117,400	$117,200
Banquets and Lunches	$2,500	$2,500
Miscellaneous Services	$67,478	$67,478
Travel and Subsistence	$13,400	$17,400
Co-curricular	$46,510	$44,510
Total	**$689,521**	**$710,066**
% of Expenditures	**3%**	**3%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Supplies	$476,135	$512,995
Media Materials	$37,400	$39,400
Computer Supplies and Software	$62,300	$65,300
Textbooks	$103,409	$116,309
Furniture and Equipment (Under $5000)	$73,000	$101,278
Computer Purchases	$43,836	$108,936
Total	**$796,080**	**$944,218**
% of Expenditures	**4%**	**5%**

Instruction - High Schools

Lethbridge School Division

2021-2022 Preliminary Budget

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Capital Purchases (Over $5000)	$63,441	$23,330
Commitments from prior year		$214,285
Prior Year Committed funds		$214,285
Contingency (Unallocated Expense)	$28,761	$0
Total	**$92,202**	**$237,616**
% of Expenditures	**0%**	**1%**

Total Expenditures	**$20,470,080**	**$20,752,017**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$20,470,080	$20,752,017
Total Expenditures	$20,470,080	$20,752,017
Variance	**$0**	**$0**

Chinook High School
259 Britannia Blvd West
Grades 9-12

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

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

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

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

Instruction - High Schools

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Chinook High School	Immanuel Christian Secondary School	Lethbridge Collegiate Institute	Victoria Park High School	Winston Churchill High School	Total
Certificated Salaries and Benefits	$5,071,728	$1,657,056	$4,680,050	$1,699,782	$4,418,930	$17,527,546
Uncertificated Salaries and Benefits	$522,938	$110,330	$231,810	$175,192	$324,461	$1,364,731
Contracted and General Services	$276,850	$46,700	$115,997	$48,746	$201,228	$689,521
Supplies	$359,524	$88,166	$81,880	$74,943	$191,567	$796,080
Transfers	$63,441	$0	$28,761	$0	$0	$92,202
Total	$6,294,481	$1,902,252	$5,138,498	$1,998,663	$5,136,186	**$20,470,080**

2020-2021 September 30th Budget

Expenditures

CategoryName	Chinook High School	Immanuel Christian Secondary School	Lethbridge Collegiate Institute	Victoria Park High School	Winston Churchill High School	Total
Certificated Salaries and Benefits	$5,496,563	$1,656,405	$4,377,080	$1,706,960	$4,286,312	$17,523,320
Uncertificated Salaries and Benefits	$509,333	$108,829	$227,554	$173,019	$318,062	$1,336,797
Contracted and General Services	$276,850	$51,700	$115,997	$45,876	$219,643	$710,066
Supplies	$423,874	$101,114	$86,880	$115,813	$216,537	$944,218
Transfers	$122,051	$2,251	$30,932	$10,390	$71,992	$237,616
Total	$6,828,671	$1,920,299	$4,838,443	$2,052,058	$5,112,546	**$20,752,017**

This document compares each of the High School Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the school's expenditures by object category.

Instruction - Inclusive Learning

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

Spending by Program	2021-2022		2020-2021		Variance	Change %
Inclusive Learning		**$16,949,438**		**$16,607,260**	**$342,178**	**2.06%**
Inclusive Learning Supports	$10,270,876		$11,744,452			
Counselling	$2,551,501		$2,475,148			
English as a Second Language (ESL)	$175,800		$185,800			
Program Unit Funding (PUF) - PreK	$2,095,050		$1,731,149			
Specialized Learning Supports - Severe KG	$1,185,500		$0			
Making Connections Programs	$670,711		$470,711			
Certificated Staffing		**$2,545,295**		**$2,535,791**	**$9,504**	**0.37%**
Uncertificated Staffing		**$13,773,169**		**$13,172,301**	**$600,868**	**4.56%**
Contracted and General Services		**$482,710**		**$719,214**	**($236,504)**	**-32.88%**
Supplies		**$131,687**		**$122,016**	**$9,671**	**7.93%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$16,577**		**$57,938**	**($41,361)**	**-71.39%**
Total Operating Expenditures		**$16,949,438**		**$16,607,260**	**$342,178**	**2.06%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$16,949,438**		**$16,607,260**	**$342,178**	**2.06%**

The Inclusive Learning category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

Inclusive Learning Supports:
Inclusive Learning Supports in Lethbridge School Division provides programming and support aimed at assisting students with mild, moderate and severe disabilities including the gifted and talented as well as support for English Language Learners. An inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age. Inclusive Learning Supports includes all of the Specialized Learning Supports (SLS) programs other than for Severe Kindergarten (which is a separate budget center).

The Inclusive Learning Supports budget includes the cost of administering Inclusive Education Programs. These costs include the Director of Student Services, psychologists, itinerant behaviour assistants and clerical support. These positions provided administrative support for, as well as, assessment, program development and student monitoring.

Counselling:
After consultations with staff, students, parents, and the community on how to strengthen the emotional health of students at the Division's Town Hall meeting held in February 2013, a new counselling program has been developed to provide universal counseling supports to students at middle school and high school. A team approach will be implemented that will provide a continuum of supports to students from general support, career guidance, counseling, and therapy; ensuring that students receive the emotional supports they need.

The centralized model enhances counseling supports by adding family liaison counselors and career practitioners to the counselling teams and has Teachers, FNMI liaisons, Student support workers, career practitioners, and family liaison workers working together to provide support to students and families.

English as a Second Language (ESL):
The English as a Second Language (ESL) program provides coordination of professional learning opportunities for staff providing English as a Second Language services.

Program Unit Funding (PUF) - Pre-K:
Program Unit Funding (PUF) is provided to approved Early Childhood Services (ECS) operators for children with severe disabilities who require additional support beyond that offered in a regular ECS program. Funding is provided for individual programs that meet the educational needs of children with severe disabilities. Program Unit Funding is only available for pre-Kindergarten (Pre-K) children for each eligible child who is at least two years eight months (2 years, 8 months) of age on September 1 and less than four years eight months (4 years, 8 months) of age on September 1. The Program Unit Funding personnel allocation provides for individual assistant support for students with severe disabilities.

Contract and General Services includes provision for Speech/Language Therapy, and contracted space in private pre-school settings as determined by the Director of Student Services.

Specialized Learning Supports - Severe KG:
The Specialized Learning Supports Kindergarten (KG) Severe Grant provides funding for kindergarten children with severe disabilities and severe language delay who require additional supports beyond that offered in a regular kindergarten program.

Making Connections Programs:
Making Connections #1 is funded by the provincial government through Southwest Child and Family Services. Making Connections #2 is funding through the Family Centre. Making Connections #3 is funded by the provincial government through Alberta Mental Health. Making Connections #4 is funded by the City of Lethbridge through Family and Community Social Services (FCSS). Making Connections #5 is funded by the provincial government through Family Resource Network.

Making Connections #1 & #2 were not renewed for 2021/2022.

Making Connections is a school based family support program available in all Lethbridge School Division elementary schools and Wilson Middle School. The purpose of the Making Connections program is to ensure that all children, youth and families have equal opportunities for healthy development leading to physical, social and emotional well-being. The program model reflects a continuum of service from universal programming, targeted services, and intensive supports to external referrals as required. At all levels of the continuum the focus is on the promotion of the skills and knowledge required for children and families to build on their strengths, address challenges, cope with adversity and increase their capacity to care for themselves and others. This assistance is provided within a school setting, where children spend most of their time and families often seek support.

Instruction - Inclusive Learning

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding - PreK	Specialized Learning Supports - Severe KG	Making Connections #3 - Alberta Mental Health	Making Connections #4 - FCSS	Making Connections #5 - Family Resource Network	Total
Certificated Salaries and Benefits	$608,571	$1,416,780	$113,175	$406,769	$0	$0	$0	$0	$2,545,295
Uncertificated Salaries and Benefits	$9,225,657	$1,090,097	$49,549	$1,620,503	$1,176,085	$353,304	$168,475	$89,499	$13,773,169
Contracted and General Services	$353,500	$37,000	$6,500	$53,400	$5,000	$8,750	$18,560	$0	$482,710
Supplies	$72,195	$2,000	$6,576	$14,378	$4,415	$18,657	$12,965	$501	$131,687
Transfers	$10,953	$5,624	$0	$0	$0	$0	$0	$0	$16,577
Total	$10,270,876	$2,551,501	$175,800	$2,095,050	$1,185,500	$380,711	$200,000	$90,000	**$16,949,438**

2020-2021 September 30th Budget

Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding - PreK	Specialized Learning Supports - Severe KG	Making Connections #3 - Alberta Mental Health	Making Connections #4 - FCSS	Making Connections #5 - Family Resource Network	Total
Certificated Salaries and Benefits	$652,481	$1,422,005	$113,023	$348,282	$0	$0	$0	$0	$2,535,791
Uncertificated Salaries and Benefits	$10,343,025	$1,015,569	$49,549	$1,327,442	$0	$354,256	$0	$82,460	$13,172,301
Contracted and General Services	$622,600	$29,636	$14,228	$44,000	$0	$8,750	$0	$0	$719,214
Supplies	$76,346	$0	$9,000	$11,425	$0	$17,705	$0	$7,540	$122,016
Transfers	$50,000	$7,938	$0	$0	$0	$0	$0	$0	$57,938
Total	$11,744,452	$2,475,148	$185,800	$1,731,149	$0	$380,711	$0	$90,000	**$16,607,260**

This document compares each of the Inclusive Learning Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the program's expenditures by object category.

For Budget 2021/2022, the following are the significant changes within Inclusive Learning:

- **Inclusive Learning Supports** - Uncertificated Salaries and Benefits decreased by an approx. $1.12 million (10.80%) in the Inclusive Learning Supports; whereas, this is mostly a reclassification of EAs from Inclusive Learning Supports to the Specialized Learning Supports - Severe KG. Both of these categories would be within the "Elementary Schools Educational Assistants" category.

  The reductions to contracted services mostly relate to Occupational Therapists as these costs were either moved to staffing in 20/21 or reduced as Alberta Health Services (AHS) is providing services for some of the complex needs (previously provided through RCSD programs).

	21/22 Budget	20/21 Actual	Change	
Inclusive Learning:				
Elementary Schools	131.76	133.55	(1.79)	
Middle Schools	37.88	38.72	(0.84)	
High Schools	47.49	45.71	1.78	
Program Unit Funding (PUF)	30.80	24.26	6.54	
	247.93	**242.24**	**5.70**	FTE
Other:				
Early Education Program (EEP)	4.00	4.35	(0.35)	
	4.00	**4.35**	**(0.35)**	FTE
Total Educational Assistants	**251.93**	**246.59**	**5.35**	FTE

- **Program Unit Funding (PUF) - Pre-K** - there was an increase in the available funding as the program carried forward $136,000 in one-time reserve funding and the Division allocated some of the COVID Mitigation funding towards this program. Overall there was an increase of 6.54 FTE of educational assistants to support this program.

- **Specialized Learning Supports - Severe KG** - new grant implemented in 2021/2022; whereas, this funding was effectively reallocated from the other SLS grants included within the Inclusive Learning Supports. Uncertificated Salaries and Benefits increased by an approx. $1.17 million (effectively offsetting reduction in the Inclusive Learning Supports).

- **Making Connections Programs** - there was increase in the Making Connections grant funding as Making Connections #4 (FCSS) was renewed for 2021/2022. Making Connections #1 (Southwest Child and Family Services) & #2 (Family Centre) were discontinued in 2020/2021 (not renewed in 2021/2022).

Inclusive Learning Supports

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$16,949,438**	**$16,607,260**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$16,949,438**	**$16,607,260**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$2,545,295**	**$2,535,791**
% of Expenditures	**15%**	**15%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$13,773,169**	**$13,172,301**
% of Expenditures	**81%**	**79%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Professional Learning	$102,000	$138,956
Consultants	$257,000	$461,000
Telephone	$7,950	$1,650
Dues/Fees	$5,000	$20,000
Miscellaneous Services	$61,000	$58,000
Travel and Subsistence	$8,000	$8,000
Car Allowances	$41,760	$31,608
Total	**$482,710**	**$719,214**
% of Expenditures	**3%**	**4%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Supplies	$100,111	$78,016
Computer Supplies and Software	$12,000	$20,000
Textbooks	$1,576	$4,000
Furniture and Equipment (Under $5000)	$16,000	$20,000
Computer Purchases	$2,000	$0
Total	**$131,687**	**$122,016**
% of Expenditures	**1%**	**1%**

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Contingency (Unallocated Expense)	$16,577	$57,938
Total	**$16,577**	**$57,938**
% of Expenditures	**0%**	**0%**

Total Expenditures	**$16,949,438**	**$16,607,260**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$16,949,438	$16,607,260
Total Expenditures	$16,949,438	$16,607,260
Variance	**$0**	**$0**

Instruction - Technology

Includes the technology budget center, which provides technology and support through the Division and its school locations. The Technology Program is based on a standards-driven plan to provide the infrastructure to support current and future needs, trends and applications in the School Division for the implementation of information and communication technology. The overall goals and objectives of the technology program includes providing the technology and applicable software and resources to assist in the Division providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2021-2022		2020-2021		Variance	Change %
Technology		**$3,012,736**		**$2,639,705**	**$373,031**	**14.13%**
Technology	$3,012,736		$2,639,705			
Certificated Staffing		**$166,154**		**$165,931**	**$223**	**0.13%**
Uncertificated Staffing		**$1,144,224**		**$1,083,086**	**$61,138**	**5.64%**
Contracted and General Services		**$434,639**		**$434,639**	**$0**	**0.00%**
Supplies		**$451,619**		**$439,949**	**$11,670**	**2.65%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**($83,900)**		**($83,900)**	**$0**	**0.00%**
Total Operating Expenditures		**$2,112,736**		**$2,039,705**	**$73,031**	**3.58%**
Transfers - Reserves Allocations		**$900,000**		**$600,000**	**$300,000**	**50.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$3,012,736**		**$2,639,705**	**$373,031**	**14.13%**

Instruction - Technology

Lethbridge School Division
2021-2022 Preliminary Budget ***2020-2021 September 30th Budget***

Expenditures

CategoryName	Technology	Total
Certificated Salaries and Benefits	$166,154	$166,154
Uncertificated Salaries and Benefits	$1,144,224	$1,144,224
Contracted and General Services	$434,639	$434,639
Supplies	$451,619	$451,619
Transfers	$816,100	$816,100
Total	$3,012,736	**$3,012,736**

CategoryName	Technology	Total
Certificated Salaries and Benefits	$165,931	$165,931
Uncertificated Salaries and Benefits	$1,083,086	$1,083,086
Contracted and General Services	$434,639	$434,639
Supplies	$439,949	$439,949
Transfers	$516,100	$516,100
Total	$2,639,705	**$2,639,705**

This document compares the Technology Budget for the 2021-2022 school year with the 2020-2021 school year. The Budget shows a comparative of the program's expenditures by object category.

For Budget 2021/2022, the following are the significant changes:

- **Technology** - In the prior year, there was an overall $72,700 reduction to technology relates to a one-time 3% reduction; whereas, this funding was reinstated for 2021/2022. Uncertificated Salaries and Benefits increased by an approx. $61,100 (5.64%) as there was an additional technology support added (with the new elementary school and other capacity requirements).

  The technology evergreening program increased by $300,000 in 2021/2022 with the addition of the portable devices phase in 20/21 (i.e., laptops/iPads) which was funded by the per student funding reallocation from schools. This was agreed to by the schools to add the portable devices phase.

Technology

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$3,012,736**	**$2,639,705**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$3,012,736**	**$2,639,705**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$166,154**	**$165,931**
% of Expenditures	**6%**	**6%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$1,144,224**	**$1,083,086**
% of Expenditures	**38%**	**41%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Professional Learning	$15,000	$15,000
Consultants	$5,000	$5,000
Telephone	$12,000	$12,000
Wide Area Network (WAN) Communications	$321,688	$321,688
Server Evergreen	$5,000	$5,000
Banquets and Lunches	$3,500	$3,500
Technology Department Costs	$26,798	$26,798
Multimedia Infrastructure Repairs	$17,053	$17,053
Travel and Subsistence	$6,600	$6,600
Car Allowances	$22,000	$22,000
Total	**$434,639**	**$434,639**
% of Expenditures	**14%**	**16%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Computer Supplies and Software	$320,088	$320,088
Computer Purchases	$131,531	$119,861
Total	**$451,619**	**$439,949**
% of Expenditures	**15%**	**17%**

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Capital Purchases (Over $5000)	$900,000	$600,000
Transfers to (-) / from other sites (+)	($83,900)	($83,900)
Total	**$816,100**	**$516,100**
% of Expenditures	**27%**	**20%**

Total Expenditures	**$3,012,736**	**$2,639,705**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$3,012,736	$2,639,705
Total Expenditures	$3,012,736	$2,639,705
Variance	**$0**	**$0**

Instruction - Other Instructional Programs

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

Spending by Program	2021-2022		2020-2021		Variance	Change %
Other Instructional Programs		**$23,688,173**		**$24,294,162**	**($605,989)**	**-2.49%**
Division of Instructional Services	$667,554		$692,554			
Early Education Program	$897,246		$891,893			
Shared Instructional Services	$10,494,881		$9,436,043			
School Generated Funds (SGF)	$4,894,203		$6,312,715			
CAMP (Lethbridge Regional Hospital School)	$219,697		$219,697			
Community Outreach School	$172,151		$172,150			
Developing Lifelong Assets Program	$172,151		$172,150			
Distance Learning Program	$111,690		$55,845			
Dual-Credit Program	$154,500		$154,500			
First Nations, Metis and Inuit Program	$550,000		$637,630			
Harbour House School	$169,958		$169,958			
High School Off Campus Program	$301,408		$301,409			
International Services	$300,000		$300,000			
Pitawani School	$333,177		$333,176			
Poverty Intervention Committee	$23,000		$3,000			
Ready-Set-Go Program	$45,000		$45,000			
Safe Return to Class Grant	$0		$4,140,500			
Stafford Ridge School (AADAC)	$255,942		$255,942			
Budget Allocation Clearing	$3,925,615		$0			
Certificated Staffing		**$14,170,696**		**$13,331,116**	**$839,580**	**6.30%**
Uncertificated Staffing		**$1,899,157**		**$2,331,046**	**($431,889)**	**-18.53%**
Contracted and General Services		**$1,353,885**		**$1,189,952**	**$163,933**	**13.78%**
Supplies		**$6,250,711**		**$7,387,746**	**($1,137,035)**	**-15.39%**
Utilities		**$0**		**$0**	**$0**	**0.00%**
Capital and Debt Services		**$0**		**$0**	**$0**	**0.00%**
Transfers - Contingency/Commitments		**$13,724**		**$54,302**	**($40,578)**	**-74.73%**
Total Operating Expenditures		**$23,688,173**		**$24,294,162**	**($605,989)**	**-2.49%**
Transfers - Reserves Allocations		**$0**		**$0**	**$0**	**0.00%**
Transfers - Board Funded Capital		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$23,688,173**		**$24,294,162**	**($605,989)**	**-2.49%**

The Other Instructional Programs category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

Division of Instructional Services:
The Division of Instructional Services relates to activities of certificated and uncertificated staff across the school jurisdiction that provide system based instruction services to such things as support for implementation of instruction and curriculum, coordination of in-service instruction, assist teachers on program delivery, and implementation of system wide educational change initiatives. These activities are at the discretion of the board and are budgeted at the system level as a part of the System Instructional Support program rather than at the school level.

Early Education Programs:
Early Education Programs (EEP), also known as Pre-school, is an early education program that provides support for children with Mild Moderate needs through 19 early education programs.

Shared Instructional Program:
Shared Instructional Services includes programs and expenditures that provide support to the schools within the jurisdiction. Staffing expenditures include principal and assistant principal administrative allowances, provision for sick leave, and professional learning for staff of the jurisdiction.

School Generated Funds:
School Generated Funds (SGF) includes revenues and associated expenditures related to school activities that are not curricular in nature. These activities include fees, fundraising, and donations for sports, clubs, travel groups, band, choir, and other student related activities at the school level. These are all included within the SGF Operating Fund.

CAMP (Lethbridge Regional Hospital School):
CAMP (Lethbridge Regional Hospital School program) is both an inpatient and outpatient program for youth who require psychiatric treatment and mental health services as well as those patients requiring specialized assistance with school curriculum. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

Community Outreach School:
The Community Outreach School provides an alternate educational program for children aged 12 to 15 who have not experienced success in a traditional school setting.

Developing Lifelong Assets Program:
The Developing Lifelong Assets Program is a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting which meets their academic and psychosocial needs. Through therapy these youth can receive a level of care which greatly enhances their opportunity to integrate into the main stream education program and be successful in graduating and becoming productive citizens.

Distance Learning Program:
The Distance Learning program provides instructional support for students who receive instruction partially at school and at home.

Dual-Credit Program:
The Dual-Credit programs are being offered throughout the Division's high school, which allow for students to earn post-secondary credits (i.e. College/University) upon completion of the these courses. These courses include Liberal Education, Management, Cinema, and Mechanic courses. Certain high schools will offer these programs at their location and these programs will be made available to all of the high school students within the Division.

First Nations and Métis and Inuit Program:
The First Nations Métis and Inuit (FNMI) Program provides ongoing support for aboriginal students in their efforts to obtain an education, and provide opportunities for aboriginal students to study and experience their own and other aboriginal cultures and lifestyles

Harbour House School:
Harbour House School provides interim education and support to students of women who reside at the Women's Emergency Shelter. The program is designed to meet the individual needs of the students who attend. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

High School Off Campus Program:
High Schools in Lethbridge School Division have been providing students with opportunities to gain valuable learning opportunities through work placements for many years. Support provided to students from all high schools will now be centralized in 2014-2015 to provide greater opportunities for students to gain valuable work experience and educational opportunities in the High School Off Campus Program. Support to this program includes a teacher and administrative support staff.

International Services:
The International Services program is a program that started in 2011-2012 to attract and provide education opportunities to students who live outside of Canada. The International Services program recruits and places International students within Lethbridge School Division schools to provide a progressive engaging educational experience for all our students. A 0.6 full time equivalent (FTE) teaching position assists in administering this program.

Pitawani School:
Pitawani School is attached to the Sifton Family and Youth Services site and provides educational programming to students who reside in the centre who have behavioural and emotional difficulties as well as students who are in Secure Services. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

Poverty Intervention Committee:
Established as a committee of the Board of Trustees to provide support to help school supporting the breakfast programs, food, and clothing for students in need. The work of the committee is supported through donations and through financial support of the Division.

Ready-Set-Go Program:
The Ready-Set-Go is an initiative that provides school supplies, backpacks, clothing, and many other goods and services to children in need during a back-to-school fair, held before the first day of school each year.

Safe Return to Class Grant:
One-time Grant in 2020/2021 to support with the COVID-19 pandemic and the related costs of online instructional programs.

Stafford Ridge School (AADAC):
Stafford Ridge Outreach School is located at AADAC's Youth Residential Treatment Centre. It is a co-ed residential school within a 12 week voluntary addictions treatment program. At any particular time, there are a maximum of 8 youth, aged 12-18 years. Students participate in daily addictions treatment. While the primary focus is addictions treatment, the school staff keeps in contact with students' home schools in order to build and maintain each student's academic program. Stafford Ridge makes every effort to build on the strengths of students while remaining sensitive to their individual needs. As an institutional program, this program is fully supported by Alberta Education through Institutional Grant funding.

Budget Allocation Clearing:
The Budget Allocation Clearing cost center is funding that has been allocated towards a specific purpose; however, at the time of the preliminary budget was developed, the funding is still to be determined which schools/locations will receive the funding.



Honey Bee Mine by Mya Duncan, Victoria Park - Gr. 11

Instruction - Other Instructional Programs

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program	Dual-Credit Program	First Nations, Metis and Inuit Program
Certificated Salaries and Benefits	$408,875	34074	$9,540,771	$0	$156,176	$100,430	$100,430	$108,835	$62,769	$296,776
Uncertificated Salaries and Benefits	$124,305	$818,345	$353,313	$0	$55,256	$48,188	$48,188	$0	$6,199	$171,097
Contracted and General Services	$44,888	$30,000	$599,938	$0	$400	$12,956	$7,728	$1,000	$75,532	$59,325
Supplies	$89,486	$4,827	$0	$4,894,203	$7,865	$10,577	$15,805	$1,855	$10,000	$22,802
Transfers	$0	$10,000	$859	$0	$0	$0	$0	$0	$0	$0
Total	$667,554	$897,246	$10,494,881	$4,894,203	$219,697	$172,151	$172,151	$111,690	$154,500	$550,000

2020-2021 September 30th Budget

Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program	Dual-Credit Program	First Nations, Metis and Inuit Program
Certificated Salaries and Benefits	$408,327	$32,945	$8,326,546	$0	$155,977	$100,854	$100,854	$54,345	$63,034	$291,669
Uncertificated Salaries and Benefits	$124,305	$728,217	$198,950	$0	$53,506	$48,116	$48,116	$0	$6,094	$213,872
Contracted and General Services	$44,888	$65,000	$584,688	$0	$729	$12,956	$7,375	$500	$75,372	$103,325
Supplies	$115,034	$15,731	$325,000	$6,312,715	$9,485	$6,781	$15,805	$1,000	$10,000	$28,764
Transfers	$0	$50,000	$859	$0	$0	$3,443	$0	$0	$0	$0
Total	$692,554	$891,893	$9,436,043	$6,312,715	$219,697	$172,150	$172,150	$55,845	$154,500	$637,630

This document compares each of the Other Instructional Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the program's expenditures by object category.

Instruction - Other Instructional Programs (Continued)

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Ready-Set-Go Program	Safe Return to Class Grant	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	$146,357	$113,175	$81,776	$255,741	$0	$0	$0	$191,791	$2,572,720	$14,170,696
Uncertificated Salaries and Benefits	$17,546	$109,478	$24,990	$68,413	$0	$0	$0	$53,839	$0	$1,899,157
Contracted and General Services	$1,000	$69,529	$188,234	$1,555	$0	$0	$0	$1,800	$260,000	$1,353,885
Supplies	$5,055	$9,226	$5,000	$7,468	$23,000	$45,000	$0	$8,512	$1,090,030	$6,250,711
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$2,865	$13,724
Total	$169,958	$301,408	$300,000	$333,177	$23,000	$45,000	$0	$255,942	$3,925,615	**$23,688,173**

2020-2021 September 30th Budget

Expenditures

CategoryName	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Ready-Set-Go Program	Safe Return to Class Grant	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	$146,161	$113,023	$81,667	$255,398	$0	$0	$3,008,679	$191,637	$0	$13,331,116
Uncertificated Salaries and Benefits	$17,183	$108,884	$24,990	$68,202	$0	$0	$636,948	$53,663	$0	$2,331,046
Contracted and General Services	$1,247	$69,529	$188,343	$1,555	$0	$0	$32,500	$1,945	$0	$1,189,952
Supplies	$5,367	$9,973	$5,000	$8,021	$3,000	$45,000	$462,373	$8,697	$0	$7,387,746
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$54,302
Total	$169,958	$301,409	$300,000	$333,176	$3,000	$45,000	$4,140,500	$255,942	$0	**$24,294,162**

This document compares each of the Other Instructional Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the program's expenditures by object category.

For Budget 2021/2022, the following are the significant changes within the Other Instructional Programs:

- **Shared Instructional Services** - The majority of the decrease relates to that the prior year had $1.1 million average teacher cost savings included in the 2020/2021 operating budget for the completion which was eliminated in 2021/2022 as overall average teacher costs increased with staff grid movements. There was also $275,000 in start-up costs for SouthEast Elementary School included in the prior year budget.

- **School Generated Funds** - There is a projected decrease of approx. $1.4 million in the school-based activities, including fundraising and school-based activities. The majority of the decrease relates to the reduction in the projected reduction in SGF activities that can be completed during the year as a result of the COVID-19 pandemic.

- **Distance Learning Program** - There was an enhancement to the Division's Distance Learning Program; whereas, the staffing increased from 0.5 FTE to 1.0 FTE.

- **First Nations, Métis and Inuit (FNMI) Program** - The prior year included the remaining $87,600 of a one-time specific grant to enhance FNMI instructional programs. This grant supported a FNMI teacher position; whereas, this position was able to be maintained in 2021/2022 with some changes structures within the FNMI programs.

- **Safe Return to Class Grant** - The prior year included a significant one-time grant to support with the COVID-19 pandemic and the related costs of online instructional programs. This included 20.3 FTE of online teaching staffing, caretaking staff and supplies, substitute teaching/support costs, and other related costs of online instructional programs.

- **Budget Allocation Clearing** - This program/cost center relates to the funding that has been allocated towards a specific purpose; however, at the time of the preliminary budget was developed, the funding is still to be determined which schools/locations will receive the funding. This includes some teaching staff allocations available for schools (to be allocated by Human Resources and Instructional Services) while trying to maintain reasonable class sizes.

  With the total projected school-based carry-forward funding of $1.1 million from 2020/2021 (required Ministerial Approval for carry-forward funding - approved in preliminary budget); these carry-forward funding has been allocated within this budget for $260,000 for additional contracted/general services at schools, $640,000 for additional supplies and equipment at schools, and $200,000 of carry-forward commitments for schools. This will be updated in the fall budget to account for the final allocations that are determined.

  The Division has allocated 25.6 FTE of contingent classroom teaching staffing (to be allocated within the school groups). These contingent teaching staff positions are held until additional enrolment information is know for 2021/2022 so that the Division can address class-size "hot spots"; whereas, this allows some flexibility for the fall budget as the Division.

Instruction - Other Instructional Programs

Lethbridge School Division

2021-2022 Preliminary Budget

Other Instructional Supports

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$23,688,173**	**$24,294,162**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$23,688,173**	**$24,294,162**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$14,170,696**	**$13,331,116**
% of Expenditures	**60%**	**55%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$1,899,157**	**$2,331,046**
% of Expenditures	**8%**	**10%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Employee Assistance	$16,800	$16,800
Insurance/Bond Premium	$37,500	$37,500
District Health and Wellness Committee	$24,000	$24,000
Professional Learning	$439,533	$389,274
Consultants	$420,320	$356,999
Postage	$50	$50
Telephone	$500	$500
Bussing - Field Trips	$15,375	$15,375
Equipment Repair	$19,562	$19,562
Dues/Fees	$128,608	$133,608
Printing	$2,050	$2,050
Advertising	$7,700	$7,700
Banquets and Lunches	$10,000	$10,000
Miscellaneous Services	$196,090	$121,090
Travel and Subsistence	$11,963	$11,963
Car Allowances	$23,834	$43,481
Total	**$1,353,885**	**$1,189,952**
% of Expenditures	**6%**	**5%**

Instruction - Other Instructional Programs

Lethbridge School Division

2021-2022 Preliminary Budget

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Services, Contracts and Supplies School Generated Activities	$4,894,203	$6,312,715
Supplies	$711,080	$970,275
Computer Supplies and Software	$121,288	$83,904
Textbooks	$7,664	$7,964
Furniture and Equipment (Under $5000)	$160,655	$7,067
Computer Purchases	$155,821	$5,821
Commitments from prior year	$200,000	
Prior Year Committed funds	$200,000	
Total	**$6,250,711**	**$7,387,746**
% of Expenditures	**26%**	**30%**

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Contingency (Unallocated Expense)	$13,724	$54,302
Total	**$13,724**	**$54,302**
% of Expenditures	**0%**	**0%**

Total Expenditures	**$23,688,173**	**$24,294,162**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$23,688,173	$24,294,162
Total Expenditures	$23,688,173	$24,294,162
Variance	**$0**	**$0**

Administration

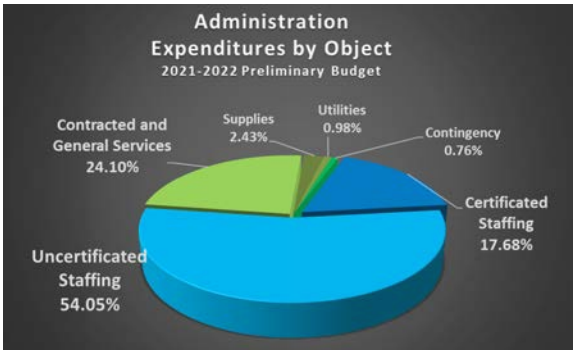


Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. The goals and objectives of the Administrative Program is to provide governance, administration, and support services to the Instructional Programs.

The following is an overview of the Administration Program expenditures:

Administration	2021-2022		2020-2021		Variance	Change %
Certificated Staffing		$723,564		$722,594	$970	0.13%
Uncertificated Staffing		$2,211,721		$2,216,913	($5,192)	-0.23%
Contracted and General Services		$986,028		$962,286	$23,742	2.47%
Supplies		$99,503		$106,523	($7,020)	-6.59%
Utilities		$40,100		$52,600	($12,500)	-23.76%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$31,300		$31,300	$0	0.00%
Total Operating Expenditures		$4,092,216		$4,092,216	$0	0.00%
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$0		$0	$0	0.00%
Total Expenditures and Transfers		$4,092,216		$4,092,216	$0	0.00%
Operating Expenditures		$4,092,216		$4,092,216		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$0		$0		
Total Expenditures and Transfers		$4,092,216		$4,092,216		

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



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

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

Grant Funding:
The Division is restricted that these Administration Expenditures must not exceed the $4.09 million Jurisdictional grant funding provided by the Province (part of Provincial Funding Framework).

Lethbridge School Division

Comparative Summary - Administration Program

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

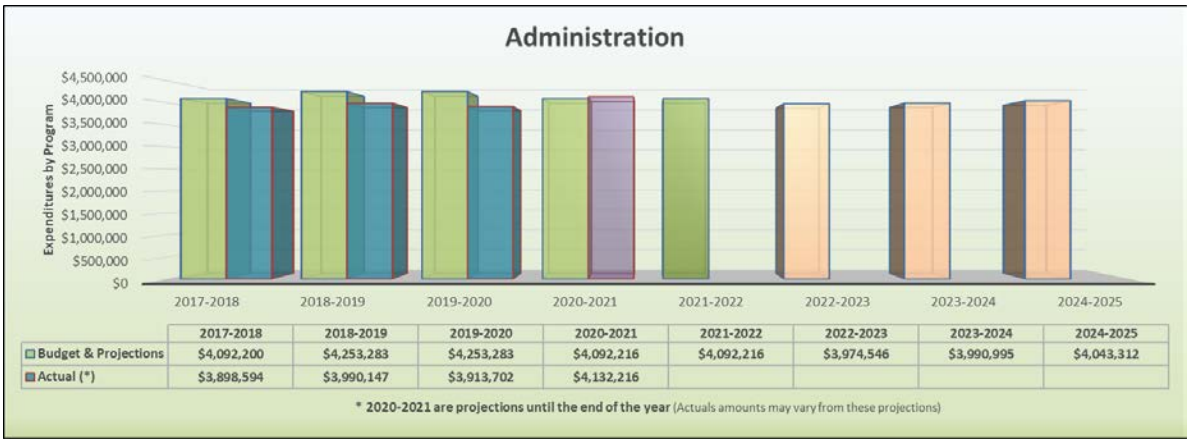
for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues and Allocations												
Program Revenue Allocations	$4,092,200	$3,840,584	$4,133,283	$4,590,944	$4,133,283	$3,693,472	$4,092,216	$4,132,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312
Transfer from Reserves	$0	$58,010	$120,000	$0	$120,000	$227,793	$0	$0	$0	$0	$0	$0
Total Program Allocations	$4,092,200	$3,898,594	$4,253,283	$4,590,944	$4,253,283	$3,921,265	$4,092,216	$4,132,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312
Operating Expenses by Object												
Administration	$4,092,200	$3,898,594	$4,253,283	$3,990,147	$4,253,283	$3,913,702	$4,092,216	$4,132,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312
Certificated salaries and benefits	$724,378	$826,536	$725,059	$866,562	$722,594	$845,990	$722,594	$722,594	$723,564	$723,564	$723,564	$723,564
Uncertificated salaries and benefits	$2,297,227	$2,223,691	$2,288,749	$2,292,592	$2,424,996	$2,236,123	$2,216,913	$2,256,913	$2,211,721	$2,148,133	$2,157,023	$2,185,299
Contracted and general services	$895,807	$629,087	$1,060,336	$685,456	$915,565	$675,118	$962,286	$962,286	$986,028	$934,807	$941,966	$964,735
Supplies	$95,888	$138,809	$100,239	$82,367	$106,228	$88,638	$106,523	$106,523	$99,503	$96,642	$97,042	$98,314
Utilities	$52,600	$54,167	$52,600	$36,870	$52,600	$36,533	$52,600	$52,600	$40,100	$40,100	$40,100	$40,100
Contingency, commitments and transfers	$26,300	$26,304	$26,300	$26,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300	$31,300
Transfer to Operating Reserves	$0	$0	$0	$190,749	$0	$0	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$0	$0	$410,048	$0	$7,563	$0	$0	$0	$0	$0	$0
Total Program Costs	$4,092,200	$3,898,594	$4,253,283	$4,590,944	$4,253,283	$3,921,265	$4,092,216	$4,132,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312



BUDGET HIGHLIGHTS



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$4,092,200	$4,253,283	$4,253,283	$4,092,216	$4,092,216	$3,974,546	$3,990,995	$4,043,312
Actual (*)	$3,898,594	$3,990,147	$3,913,702	$4,132,216				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

The Administration program has been allocated $4.09 million of operating revenues and did not require any one-time operating reserves to fund the total of **$4.09 million of expenditures** within the Division operations, including the following:

- **Certified Salaries and Benefits** - Includes the remaining portion of the certified teaching staff within the District (outside of the Instructional Programs) and relate to the certified staff within the Superintendent's Office, Human Resources, and System Instructional Support. These expenditures of $723,564 are expected to remain consistent from the prior year.

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff within the District's Administration. These expenditures of $2.21 million are expected to remain consistent from the prior year.

- **Contracted and General Services** - Includes the consultants, legal services, liability insurance, property insurance for the administration building, and other services provided for Administration These expenditures of $986,028 are expected to increase from the prior year's budget of $962,286 (2.47% increase). The increase mostly relates to the increased costs of general liability insurance and other various other updates to costs.

- **Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. These expenditures of $99,503 are expected to decrease from the prior year's budget of $106,523 (6.59% decrease). The decrease mostly relates to the updating costs based on total available funds through the grant.

- **Utilities** - Includes the estimated costs of the utilities of the administration building, including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $40,100 are expected to decrease from the prior year's budget of $52,600 (23.76% decrease). The decrease mostly relates to the updating costs based on historical actuals and savings on reduced rates.

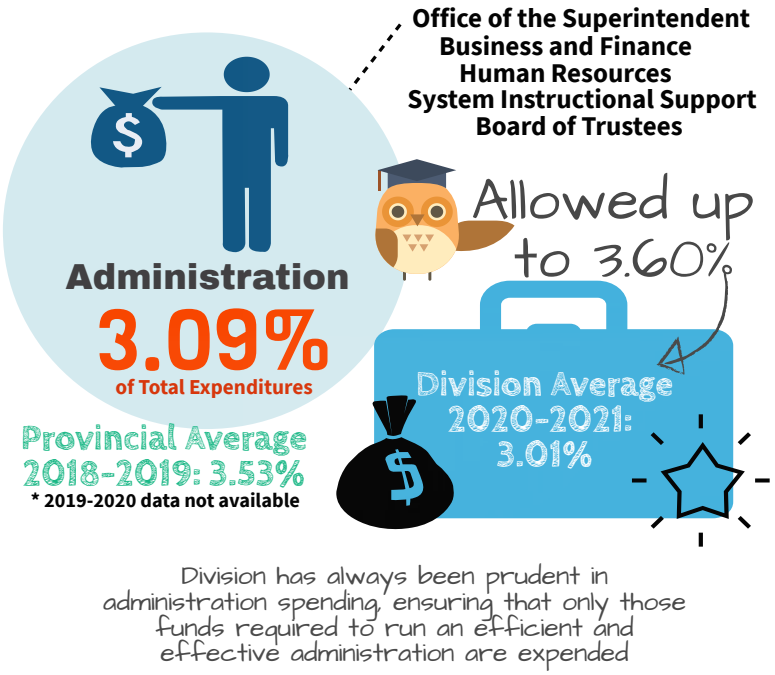
- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Administration. Administration does not have any budgeted contingencies nor commitments.

Transfers to/from Reserves and Board Funded Capital:
For budget 2021/2022 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (22/23 to 24/25) include increased student enrolment which is factored into projected budgets with increased inflation factors to result in a slight increase in staffing costs, services and supply costs; however, 22/23 includes a projected reduction with the removal of the one-time COVID Mitigation funding (partial effect).

The allowable Administrative expenditures was historically up to 3.60% of total operating expenditures, and is potentially having a 3.15% threshold applied in future years. The Division only spends 3.09% on Administration which is significantly below the total 3.15% potential cap allowable and the 3.53% Provincial Average.

By minimizing Administrative spending funding can be reallocated back to Instructional Programs.



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

Administration

Lethbridge School Division

2021-2022 Preliminary Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$4,092,216**	**$4,092,216**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$4,092,216**	**$4,092,216**

Expenditures

Certificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$723,564**	**$722,594**
% of Expenditures	**18%**	**18%**

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$2,211,721**	**$2,216,913**
% of Expenditures	**54%**	**54%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th 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	$188,700	$160,921
Professional Learning	$43,503	$43,503
Auditor	$31,500	$31,500
Legal Services	$30,000	$30,000
Computer Services	$191,000	$192,960
Consultants	$65,870	$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	$32,000	$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	**$986,028**	**$962,286**
% of Expenditures	**24%**	**24%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Supplies	$72,503	$79,523
Furniture and Equipment (Under $5000)	$12,000	$12,000
Computer Purchases	$15,000	$15,000
Total	**$99,503**	**$106,523**
% of Expenditures	**2%**	**3%**

Utilities	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Electricity	$20,000	$25,000
Gas	$17,500	$25,000
Water and Sewer	$2,600	$2,600
Total	**$40,100**	**$52,600**
% of Expenditures	**1%**	**1%**

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Transfers to (-) / from other sites (+)	$31,300	$31,300
Total	**$31,300**	**$31,300**
% of Expenditures	**1%**	**1%**

Total Expenditures	**$4,092,216**	**$4,092,216**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$4,092,216	$4,092,216
Total Expenditures	$4,092,216	$4,092,216
Variance	**$0**	**$0**

Administration

Lethbridge School Division
2021-2022 Preliminary Budget

Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits	$0	$0	$210,953	$301,659	$210,952	$723,564
Uncertificated Salaries and Benefits	$215,120	$1,158,835	$566,816	$186,775	$84,175	$2,211,721
Contracted and General Services	$151,658	$590,600	$120,420	$97,730	$25,620	$986,028
Supplies	$0	$74,725	$7,074	$16,704	$1,000	$99,503
Utilities	$0	$40,100	$0	$0	$0	$40,100
Transfers	$0	$31,300	$0	$0	$0	$31,300
Total	$366,778	$1,895,560	$905,263	$602,868	$321,747	**$4,092,216**

2020-2021 September 30th Budget

Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits	$0	$0	$210,670	$301,255	$210,669	$722,594
Uncertificated Salaries and Benefits	$215,120	$1,163,320	$566,817	$186,775	$84,881	$2,216,913
Contracted and General Services	$151,658	$565,321	$122,380	$97,730	$25,197	$962,286
Supplies	$0	$83,019	$5,396	$17,108	$1,000	$106,523
Utilities	$0	$52,600	$0	$0	$0	$52,600
Transfers	$0	$31,300	$0	$0	$0	$31,300
Total	$366,778	$1,895,560	$905,263	$602,868	$321,747	**$4,092,216**

This document compares each of the Administration Department Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the program's expenditures by object category.

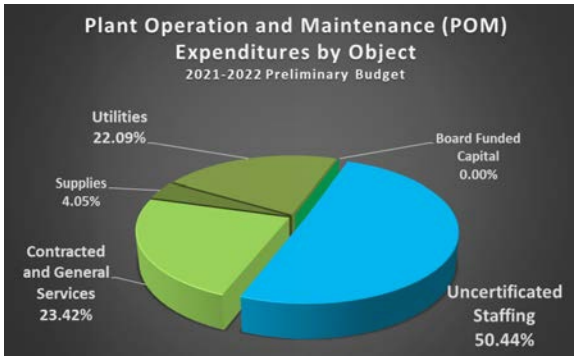
Plant Operation and Maintenance

The Plant Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.

The following is an overview of the Plant Operation & Maintenance Program expenditures:

Plant Operation and Maintenance	2021-2022		2020-2021		Variance	Change %
Certificated Staffing		$0		$0	$0	0.00%
Uncertificated Staffing		$5,149,069		$5,049,033	$100,036	1.98%
Contracted and General Services		$2,390,003		$2,516,314	($126,311)	-5.02%
Supplies		$413,777		$408,900	$4,877	1.19%
Utilities		$2,255,000		$2,277,000	($22,000)	-0.97%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$0		$0	$0	0.00%
Total Operating Expenditures		$10,207,849		$10,251,247	($43,398)	-0.42%
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$0		$18,084	($18,084)	-100.00%
Total Expenditures and Transfers		$10,207,849		$10,269,331	($61,482)	-0.60%
Operating Expenditures		$10,207,849		$10,251,247		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$0		$18,084		
Total Expenditures and Transfers		$10,207,849		$10,269,331		

Costs associated with this program include the Director of Facilities and all clerical and support staff for this program. It also includes repair, maintenance and security of school buildings, which includes grounds maintenance, cost of custodial services, utilities, insurance, maintenance of equipment, and maintenance of school facilities.



Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these Society owned facilities. Amortization of school facilities is shown under the Capital and Debt Services budget.

Grant Funding:
There was a $449,000 decrease in the grants relating to Plant Operations and Maintenance (POM); whereas, these decreases related to grant rate reductions to the specific Student Weighted Moving Average (WMA) and Space-Utilization grants.

Note: the Division utilized $220,000 of one-time reserves to support with the grant rate reductions; whereas, there were certain costs such as insurance that was needing to be managed and has increased from prior years. The Department also had to provide additional caretaking staff to support with the new school.

Lethbridge School Division

Comparative Summary - Plant Operation and Maintenance Program

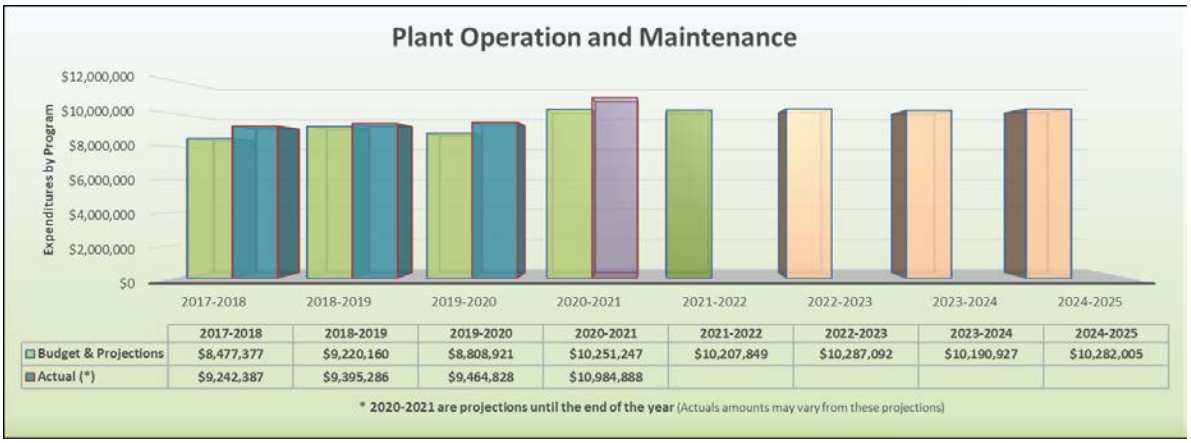
(four years budget/actual, current year budget, & three years projected budgets)

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues and Allocations												
Program Revenue Allocations	$8,295,046	$9,011,204	$9,125,124	$9,472,397	$8,713,885	$9,529,480	$10,269,331	$11,087,520	$9,987,849	$10,287,092	$10,190,927	$10,282,005
Transfer from Reserves	$202,331	$414,108	$95,036	$69,695	$95,036	$0	$0	$0	$220,000	$0	$0	$0
Total Program Allocations	$8,497,377	$9,425,312	$9,220,160	$9,542,092	$8,808,921	$9,529,480	$10,269,331	$11,087,520	$10,207,849	$10,287,092	$10,190,927	$10,282,005
Operating Expenses by Object												
Plant Operations and Maintenance	$8,477,377	$9,242,387	$9,220,160	$9,395,286	$8,808,921	$9,464,828	$10,251,247	$10,984,888	$10,207,849	$10,287,092	$10,190,927	$10,282,005
Uncertificated salaries and benefits	$4,562,833	$4,464,710	$4,659,824	$4,516,865	$4,630,282	$4,518,433	$5,049,033	$5,049,033	$5,149,069	$5,173,893	$5,217,785	$5,253,909
Contracted and general services	$1,613,427	$2,333,145	$2,124,472	$2,144,707	$1,694,445	$2,556,039	$2,516,314	$3,249,955	$2,390,003	$2,401,525	$2,221,898	$2,237,281
Supplies	$181,117	$469,314	$180,864	$550,978	$229,194	$229,194	$408,900	$408,900	$413,777	$420,428	$426,563	$432,698
Utilities	$2,120,000	$1,975,218	$2,255,000	$2,182,736	$2,255,000	$2,161,162	$2,277,000	$2,277,000	$2,255,000	$2,291,246	$2,324,681	$2,358,117
Contingency, commitments and transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	$0	$0	$0	$0	$0	$54,309	$0	$0	$0	$0	$0	$0
Board Funded Capital	$20,000	$182,925	$0	$146,806	$0	$10,343	$18,084	$102,632	$0	$0	$0	$0
Total Program Costs	$8,497,377	$9,425,312	$9,220,160	$9,542,092	$8,808,921	$9,529,480	$10,269,331	$11,087,520	$10,207,849	$10,287,092	$10,190,927	$10,282,005

In 2017/2018 to 2020/2021, the Division was also able to receive additional lease grant revenues from the Province for the leased facilities of the Societies that own and maintain Lethbridge Christian School and Immanuel Christian Schools; whereas, the majority of this funding is provided to the Societies as lease payments. This is not budgeted as the funding is determined year-to-year and not guaranteed (in prior years the revenues and expenses increased accordingly)



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$8,477,377	$9,220,160	$8,808,921	$10,251,247	$10,207,849	$10,287,092	$10,190,927	$10,282,005
Actual (*)	$9,242,387	$9,395,286	$9,464,828	$10,984,888				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

The Plant Operation and Maintenance (POM) program has been has been allocated $9.99 million of operating revenues and $220,000 of one-time operating reserves to fund the total of **$10.21 million of expenditures and transfers** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including staff in maintenance and caretaking. These expenditures of $5.15 million are expected to increase from the prior year's budget of $5.05 million (1.98% increase) as the majority of the increase relating to a 1.0 FTE increase in caretaking staffing for the new school and the updates to staffing costs.

- **Contracted and General Services** - Includes the building maintenance, property insurance, and other services provided for maintenance/caretaking. These expenditures of $2.39 million are expected to decrease from the prior year's budget of $2.52 million (5.02% decrease) as there was a $110,500 increases in insurance costs (with increased premiums) and offsetting decreases to building/ground maintenance costs other miscellaneous services to support with the increases in the insurance and the funding decreases.

- **Utilities** - Includes the estimated costs of the utilities of all facilities (other than the administration building), including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of $2.26 million are expected to have a slight decrease from the prior year as the Division has been able to generate savings from the replacement/upgrades to infrastructure as part of the IMR/CMR projects in the past years.

Transfers to/from Reserves and Board Funded Capital:
For budget 2021/2022 there are no budgeted transfers to reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available.

The next projected three (3) budget years (22/23 to 24/25) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in slight increase in staffing costs, services, supply and utility costs; however, 22/23 includes a projected reduction with the removal of the one-time COVID Mitigation funding (partial effect).

Plant Operations and Maintenance

Lethbridge School Division

2021-2022 Preliminary Budget

Plant Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$10,207,849**	**$10,269,331**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$10,207,849**	**$10,269,331**

Expenditures

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$5,149,069**	**$5,049,033**
% of Expenditures	**50%**	**49%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Building Maintenance	$650,721	$839,230
Employee Assistance	$3,360	$3,360
Grounds Maintenance	$91,000	$91,000
Insurance/Bond Premium	$810,550	$700,050
Professional Learning	$15,832	$15,832
Telephone	$43,500	$43,500
Equipment Repair	$67,100	$46,100
Dues/Fees	$2,000	$2,000
Advertising	$1,000	$1,000
Banquets and Lunches	$2,500	$2,500
Miscellaneous Services	$693,200	$762,502
Travel and Subsistence	$5,240	$5,240
Car Allowances	$4,000	$4,000
Total	**$2,390,003**	**$2,516,314**
% of Expenditures	**23%**	**25%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Supplies	$320,000	$320,000
Computer Supplies and Software	$61,900	$61,900
Furniture and Equipment (Under $5000)	$31,877	$27,000
Total	**$413,777**	**$408,900**
% of Expenditures	**4%**	**4%**

Utilities	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Electricity	$1,530,000	$1,540,000
Gas	$515,000	$527,000
Water and Sewer	$210,000	$210,000
Total	**$2,255,000**	**$2,277,000**
% of Expenditures	**22%**	**22%**

These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Plant Operation and Maintenance program.

Plant Operations and Maintenance

Lethbridge School Division

2021-2022 Preliminary Budget

Lethbridge School Division 2021-2022 Preliminary Budget

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Capital Purchases (Over $5000)	$0	$18,084
Total	**$0**	**$18,084**
% of Expenditures	**0%**	**0%**

Total Expenditures	**$10,207,849**	**$10,269,331**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$10,207,849	$10,269,331
Total Expenditures	$10,207,849	$10,269,331
Variance	**$0**	**$0**

Plant Operations and Maintenance

Lethbridge School Division
2021-2022 Preliminary Budget ***2020-2021 September 30th Budget***

Expenditures

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	$3,976,388	$1,172,681	$5,149,069
Contracted and General Services	$14,072	$2,375,931	$2,390,003
Supplies	$329,877	$83,900	$413,777
Utilities	$0	$2,255,000	$2,255,000
Transfers	$0	$0	$0
Total	$4,320,337	$5,887,512	**$10,207,849**

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	$3,881,265	$1,167,768	$5,049,033
Contracted and General Services	$14,072	$2,502,242	$2,516,314
Supplies	$325,000	$83,900	$408,900
Utilities	$0	$2,277,000	$2,277,000
Transfers	$0	$18,084	$18,084
Total	$4,220,337	$6,048,994	**$10,269,331**

This document compares each of the Plant operation and Maintenance Department Budgets for the 2021-2022 school year with the 2020-2021 school year. Each Budget shows a comparative of the program's expenditures by object category.





Beauty of Rose Blossom by Mehnaz Aliyah Khan, Coalbanks - Gr. 3

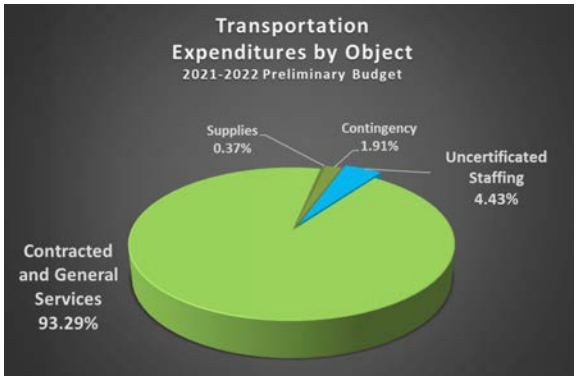
Transportation



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

The following is an overview of the Transportation Program expenditures:

Transportation	2021-2022		2020-2021		Variance	Change %
Certificated Staffing		$0		$0	$0	0.00%
Uncertificated Staffing		$121,886		$87,413	$34,473	39.44%
Contracted and General Services		$2,566,311		$2,560,784	$5,527	0.22%
Supplies		$10,000		$10,000	$0	0.00%
Utilities		$0		$0	$0	0.00%
Capital and Debt Services		$0		$0	$0	0.00%
Transfers - Contingency/Commitments		$52,600		$52,600	$0	0.00%
Total Operating Expenditures		$2,750,797		$2,710,797	$40,000	1.48%
Transfers - Reserves Allocations		$0		$0	$0	0.00%
Transfers - Board Funded Capital		$0		$0	$0	0.00%
Total Expenditures and Transfers		$2,750,797		$2,710,797	$40,000	1.48%
Operating Expenditures		$2,750,797		$2,710,797		
Transfers to Reserves		$0		$0		
Transfers to Board Funded Capital		$0		$0		
Total Expenditures and Transfers		$2,750,797		$2,710,797		



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

The School Division contracts the bussing of students to and from school through the City of Lethbridge. Included in the cost of busing is the replacement of school buses which the Division cost shares with the Catholic School Board in the City of Lethbridge. The Division is proud that it continues to offer busing to students who live 2.4 kilometres or greater for their boundary school without charging additional fees.

Grant Funding:
The funding framework for Transportation did not change from the prior year as these grants are still being reviewed by the Province for updates. Overall funding has an increase as the Province provided the same transportation funding as the prior year with an increase based on growth.

Transportation did have a $40,000 increase in other operational funding as the Division has started providing the coordination of transportation/bussing services for both Lethbridge School Division and Holy Spirit School Division (to maximize efficiencies between these services). The Division charges $40,000 fee per year for these coordination services.

Lethbridge School Division

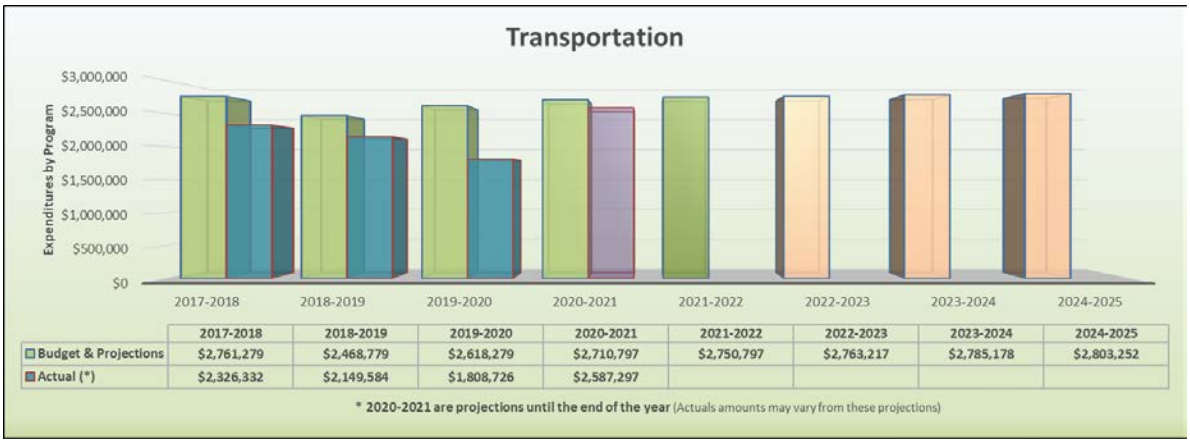
Comparative Summary - Transportation Program

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues and Allocations												
Program Revenue Allocations	$2,761,279	$2,388,322	$2,468,779	$2,182,521	$2,618,279	$1,792,153	$2,710,797	$2,710,797	$2,750,797	$2,763,217	$2,785,178	$2,803,252
Transfer from Reserves	$0	$0	$0	$0	$0	$27,932	$0	$0	$0	$0	$0	$0
Total Program Allocations	$2,761,279	$2,388,322	$2,468,779	$2,182,521	$2,618,279	$1,820,085	$2,710,797	$2,710,797	$2,750,797	$2,763,217	$2,785,178	$2,803,252
Operating Expenses by Object												
Transportation	$2,761,279	$2,326,332	$2,468,779	$2,149,584	$2,618,279	$1,808,726	$2,710,797	$2,587,297	$2,750,797	$2,763,217	$2,785,178	$2,803,252
Uncertificated salaries and benefits	$99,383	$86,385	$87,413	$86,473	$87,413	$85,096	$87,413	$87,413	$121,886	$121,886	$121,886	$121,886
Contracted and general services	$2,599,296	$2,185,058	$2,318,766	$2,008,517	$2,468,266	$1,668,240	$2,560,784	$2,437,284	$2,566,311	$2,578,683	$2,600,559	$2,618,563
Supplies	$10,000	$2,293	$10,000	$1,994	$10,000	$2,790	$10,000	$10,000	$10,000	$10,048	$10,133	$10,203
Contingency, commitments and transfers	$52,600	$52,596	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600	$52,600
Transfer to Operating Reserves	$0	$61,990	$0	$32,937	$0	$11,359	$0	$123,500	$0	$0	$0	$0
Board Funded Capital	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Costs	$2,761,279	$2,388,322	$2,468,779	$2,182,521	$2,618,279	$1,820,085	$2,710,797	$2,710,797	$2,750,797	$2,763,217	$2,785,178	$2,803,252



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$2,761,279	$2,468,779	$2,618,279	$2,710,797	$2,750,797	$2,763,217	$2,785,178	$2,803,252
Actual (*)	$2,326,332	$2,149,584	$1,808,726	$2,587,297				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

The Transportation program has been allocated $2.75 million of operating revenues and did not require any one-time operating reserves to fund the total of **$2.75 million of expenditures** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including budgeted costs of the Transportation Coordinator. These expenditures of $121,886 are expected to increase from the prior year's budget of $87,413 (3.44% increase) as the majority of the increase relating to a 0.5 FTE increase in additional support in coordination of bussing services.

- **Contracted and General Services** - Includes the bussing contract to provide bussing services. These expenditures of $2.56 million are expected to remain consistent with the prior year.

- **Supplies** - Includes the purchase of general supplies and computers/technology. These expenditures of $10,000 are expected to remain consistent with the prior year.

- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Transportation. Transportation does not have any budgeted contingencies nor commitments..

Transfers to/from Reserves and Board Funded Capital:
For budget 2021/2022 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (22/23 to 24/25) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in bussing services.

Transportation

Lethbridge School Division

2021-2022 Preliminary Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$2,750,797**	**$2,710,797**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$2,750,797**	**$2,710,797**

Expenditures

Uncertificated Salaries and Benefits	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$121,886**	**$87,413**
% of Expenditures	**4%**	**3%**

Contracted and General Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Professional Learning	$10,000	$10,000
Consultants	$45,526	$100,000
Bussing Costs	$2,273,784	$2,213,784
Bus Pass Purchases	$235,000	$235,000
Travel and Subsistence	$2,000	$2,000
Total	**$2,566,311**	**$2,560,784**
% of Expenditures	**93%**	**94%**

Supplies	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Computer Purchases	$10,000	$10,000
Total	**$10,000**	**$10,000**
% of Expenditures	**0%**	**0%**

Transfers	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Transfers to (-) / from other sites (+)	$52,600	$52,600
Total	**$52,600**	**$52,600**
% of Expenditures	**2%**	**2%**

Total Expenditures	**$2,750,797**	**$2,710,797**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$2,750,797	$2,710,797
Total Expenditures	$2,750,797	$2,710,797
Variance	**$0**	**$0**

Transportation

Lethbridge School Division

2021-2022 Preliminary Budget ***2020-2021 September 30th Budget***

Expenditures

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	$121,886	$121,886
Contracted and General Services	$2,566,311	$2,566,311
Supplies	$10,000	$10,000
Transfers	$52,600	$52,600
Total	$2,750,797	**$2,750,797**

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	$87,413	$87,413
Contracted and General Services	$2,560,784	$2,560,784
Supplies	$10,000	$10,000
Transfers	$52,600	$52,600
Total	$2,710,797	**$2,710,797**

This document compares the Transportation Department Budgets for the 2021-2022 school year with the 2020-2021 school year. The Budget shows a comparative of the program's expenditures by object category.

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

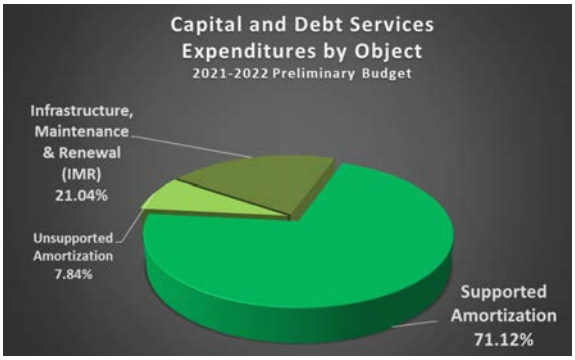
Capital and Debt Services

Capital and Debt Services includes the provision of funding for supported debenture debt payments from the Province of Alberta, amortization of tangible capital assets, and the Infrastructure Maintenance Renewal Program (IMR).

The following is an overview of the Capital and Debt Services Program expenditures:

Capital and Debt Services	2021-2022		2020-2021		Variance	Change %
Amortization of Tangible Capital Assets		**$5,658,525**		**$5,658,525**	**$0**	**0.00%**
Amortization of Capital (supported)	$5,097,276		$5,097,276			
Amortization of Capital (unsupported)	$561,249		$561,249			
Infrastructure, Maintenance & Renewal		**$1,508,131**		**$3,364,132**	**($1,856,001)**	**-55.17%**
Interest of Capital Debt		**$0**		**$0**	**$0**	**0.00%**
Total Expenditures and Transfers		**$7,166,656**		**$9,022,657**	**($1,856,001)**	**-20.57%**
Operating Expenditures		$7,166,656		$9,022,657		
Total Expenditures and Transfers		**$7,166,656**		**$9,022,657**		

The province also funds the outstanding debt on school building projects supported by Alberta Education. Commencing in 1995-1996, the annual debenture debt owing on school buildings is paid directly by Alberta Education to the Alberta Capital Finance Authority. The amount is required to be recorded on the school jurisdiction's financial statement.



This debt obligation on behalf of Lethbridge School Division has been completely extinguished during the 2017-2018 school year.

The Infrastructure Maintenance Renewal Program (IMR) is to upgrade building components to meet health and safety requirements or replace failed components.

Grant Funding:
The Division receives a specific grant for Infrastructure Maintenance Renewal Program (IMR) projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific Provincial rates are applied to each of these factors. The IMR grant of $1.51 million are expected to decreased from the prior year as the capital portion of the IMR grant was separated and moved to the capital fund (no longer in the operation budget).

Note: the capital portion of IMR was noted by the Province to be $1.8 million in 20/21 and was reduced to $1.6 million in 21/22 as the Capital Maintenance and Renewal (CMR) within the capital funds.

Lethbridge School Division

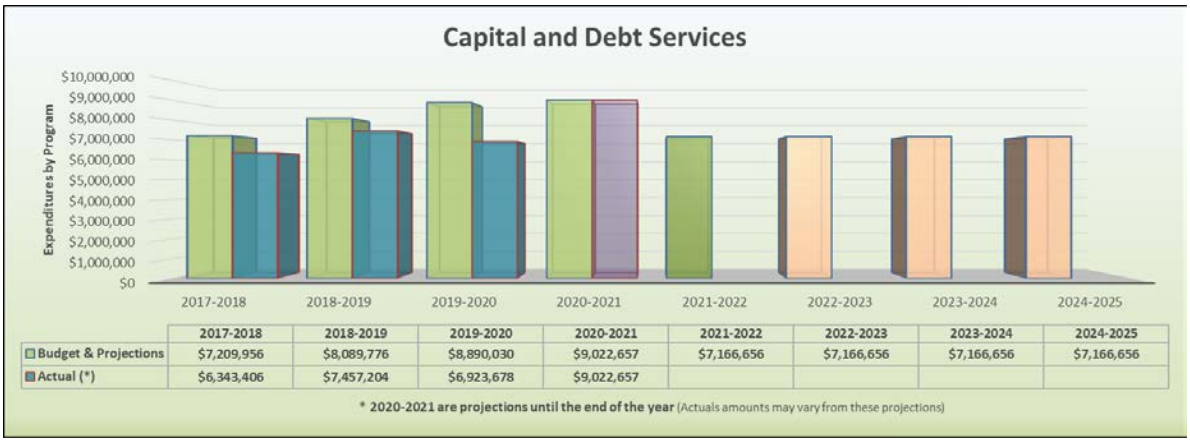
Comparative Summary - Capital and Debt Services Program

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

for the Year Ended August 31

(in dollars)

	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	2022-2023	2023-2024	2024-2025
Operating Revenues and Allocations												
Program Revenue Allocations	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$6,923,678	$9,022,657	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Transfer from Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Allocations	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$6,923,678	$9,022,657	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Operating Expenses by Object												
Capital and Debt Services	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$6,923,678	$9,022,657	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Amortization of Tangible Capital Assets	$3,937,894	$5,138,185	$5,138,184	$6,279,539	$5,658,525	$5,623,241	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525	$5,658,525
Infrastructure, Maintenance and Renewal	$3,267,728	$1,200,887	$2,951,592	$1,177,665	$3,231,505	$1,300,437	$3,364,132	$3,364,132	$1,508,131	$1,508,131	$1,508,131	$1,508,131
Interest on Capital Debt	$4,334	$4,334	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer to Operating Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Board Funded Capital	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Program Costs	$7,209,956	$6,343,406	$8,089,776	$7,457,204	$8,890,030	$6,923,678	$9,022,657	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Budget & Projections	$7,209,956	$8,089,776	$8,890,030	$9,022,657	$7,166,656	$7,166,656	$7,166,656	$7,166,656
Actual (*)	$6,343,406	$7,457,204	$6,923,678	$9,022,657				

* 2020-2021 are projections until the end of the year (Actuals amounts may vary from these projections)

The Capital and Debt Services program has been allocated $7.17 million of operating revenues and did not require any one-time operating reserves to fund the total of **$7.17 million of expenditures** within the Division operations, including the following:

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

- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities. For the 2021/2022 budget, the Infrastructure Maintenance and Renewal (IMR) grant was reduced as the capital portion was reallocated to the capital funds.

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

Transfers to/from Reserves and Board Funded Capital:
For budget 2021/2022 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (22/23 to 24/25) is maintained at the same level of amortization costs and the amount of IMR funding and projects.

Capital and Debt Services

Lethbridge School Division

2021-2022 Preliminary Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total	**$7,166,656**	**$9,022,657**
% of Revenue and Allocations to Budget Center	**100%**	**100%**

Total Revenue and Allocations to Budget Center	**$7,166,656**	**$9,022,657**

Expenditures

Capital and Debt Services	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Amortization of Capital Assets	$5,658,525	$5,658,525
Infrastructure Maintenance and Renewal	$1,508,131	$3,364,132
Total	**$7,166,656**	**$9,022,657**
% of Expenditures	**100%**	**100%**

Total Expenditures	**$7,166,656**	**$9,022,657**

Summary

	2021-2022 Preliminary Budget	2020-2021 Sept 30th Budget
Total Revenues and Allocations To Budget	$7,166,656	$9,022,657
Total Expenditures	$7,166,656	$9,022,657
Variance	**$0**	**$0**

Capital and Debt Services

Lethbridge School Division

2021-2022 Preliminary Budget ***2020-2021 September 30th Budget***

Expenditures

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	$7,166,656	$7,166,656
Total	$7,166,656	**$7,166,656**

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	$9,022,657	$9,022,657
Total	$9,022,657	**$9,022,657**

This document compares the Capital and Debt Services Budgets for the 2021-2022 school year with the 2020-2021 school year. The Budget shows a comparative of the program's expenditures by object category.

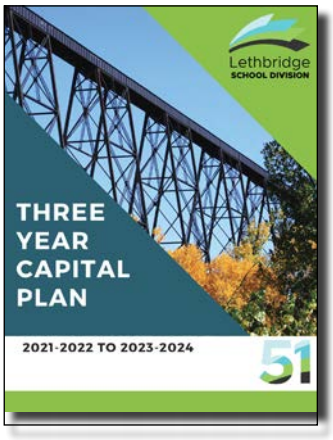
This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Capital and Debt Servicing program.

SUMMARY FOR CAPITAL FUNDS

GENERAL COMMENTS

The Board Approved Operating Budget includes all operating funds and transfers; however, the Division's approved budget does not require to include the Capital Fund Accounts (other than operating transfer to the Board Funded Capital) nor the Endowment Fund Accounts.

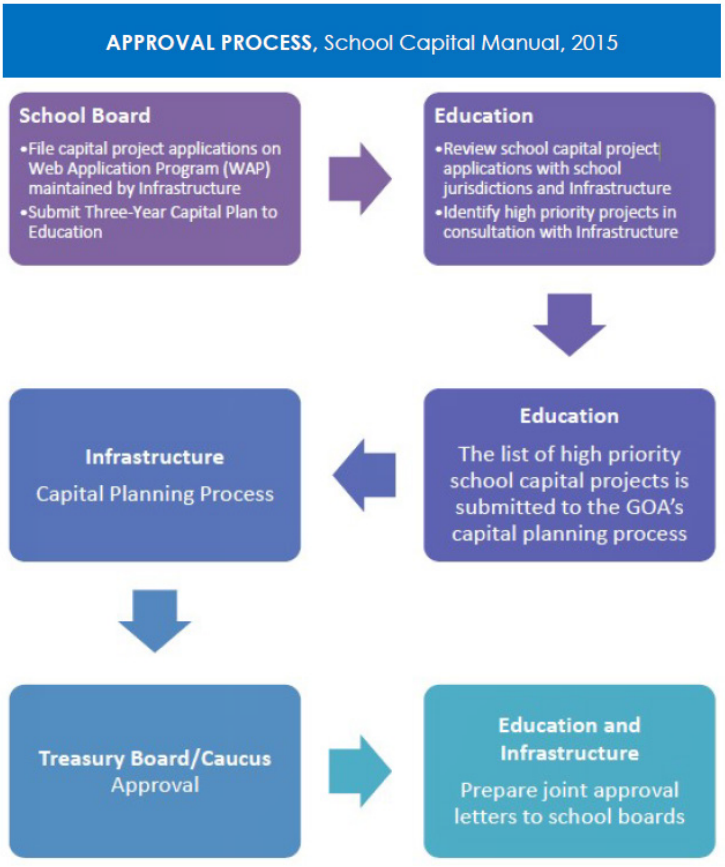
Capital projects include construction of new schools, modulars, equipment, capital replacements (through the Capital Maintenance & Renewal projects), and modernization of existing schools/facilities, which are funded by Provincially Funded Capital. As these are funded by specific capital grants on a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



The Approved Capital Plan outlines the capital projects that are requested to funded by the Provincially Funded Capital Funds. This Plan outlines the capital projects that are to be submitted and approved by the Province of Alberta (through Alberta Education and Alberta Infrastructure) and provide an analysis of the Division's Capital needs to address future enrolment growth and modernizing learning spaces to provide the best spaces for teaching and learning. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the Province.



As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.



Summary of Capital Projects

Lethbridge is experiencing increased growth on the west side of the city, with significant growth projected. To address the growing concern for capacity challenges and future growth, in 2018, a review of west Lethbridge Boundaries started. Current utilization and future growth in west Lethbridge and possible solutions to address growth and capacity concerns were reviewed. The boundary review recommendations were presented in January 2021 and approved for the 2021-2022 school year. These changes recognized that space needed to be made available at the elementary and high school levels. New school boundary maps may be found on the Division Website.

Lethbridge School Division is excited about the opening of Dr. Robert Plaxton Elementary School, a 600 student K-5 elementary school in southeast Lethbridge opening in August 2021. This should also assist in reducing the high-capacity utilization rates and create capacity for future growth in south Lethbridge. The Division was pleased to receive news in February 2021 that its number one priority in the Capital Plan, a new 900 student K-5 elementary school in west Lethbridge, was approved. The new school is planned for an opening of September 2025 and will address the significant growth challenges in west Lethbridge Elementary schools and provide for a second elementary school in the north end of west Lethbridge.

The Division has also requested a number of expansion and modernization projects to upgrade school facilities for deficiencies in school buildings to ensure the health and safety of students and upgrade building structural components, mechanical and electrical services. The number one priority for modernization and preservation in the 2021/2022 capital plan is Galbraith Elementary School, Ecole Nicolas Sheran Elementary School & Park Meadows Elementary School.

The technology evergreening plan is for the replacement of technology in large cycles; whereas, the Division has an Elementary Phase planned for 2022/2023 (last phase was 2017/2018) and a Secondary Phase planned for 2024/2025 (last phase was 2019/2020); whereas, the Division has saved up capital reserves specifically for these evergreening phases. The Division has recently also developed technology evergreening for Portable Devices (i.e., laptops & iPads). The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects.

Current Capital Projects:
The chart below shows the school division's current capital projects (new schools and modernizations) that are just wrapping up or will be completed within the next few years.

Current Capital Projects

Projected Opening/Completion	School/Community	City Sector	Project Type	Grade	Approved Capacity	Approval Date	% Complete as of March 2021	Estimated Cost
2021-2022	Dr. Robert Plaxton Elementary/ Community of Southbrook	South	New Construction	Kindergarten to Grade 5	600	Jun-18	Substantial Completion	$20.4 million

Ongoing projects in 2021/2022 include the final construction costs and equipping of Dr. Robert Plaxton Elementary School in the Southbrook Subdivision.

Future Capital Projects:

The chart below shows all new construction and modernization requests for the 2021-2022 to 2023-2024 Three-Year Capital Plan ranked by priority:

New Construction & Modernization Project Requests

Year	Priority	Community/School	City Sector	Type	Grade	2020 Cost ($)
2021-2022	1	Garry Station Elementary School (West Lethbridge - North)	West	New Construction (900 student spaces)	K-5	$31.1 million
	2	Galbraith Elementary School	North	Modernization-Preservation	K-5	$15 million
	3	Park Meadows Elementary School	North	Modernization-Preservation	K-5	$11.5 million
	4	Nicolas Sheran Community School	West	Modernization-Preservation	K-5	$13.4 million
2022-2023	5	West Lethbridge Elementary School (West Lethbridge - South)	West	New Construction (900 student spaces)	K-5	$31.1 million
	6	Mike Mountain Horse Elementary School	West	Modernization-Preservation	K-5	$15 million
	7	Dr. Gerald B. Probe Elementary School	West	Modernization-Preservation	K-5	$15 million
	8	Victoria Park High School	South	Modernization-Preservation	9-12	$12 million
2023-2024	9	Senator Buchanan Elementary School	North	Partial Modernization-Preservation	K-5	$10 million
	10	Westminster Elementary School	North	Partial Modernization-Preservation	K-5	$10 million

The Division was pleased to receive news in February 2021 that its number one priority in the Capital Plan, a new 900 student K-5 elementary school in west Lethbridge, was approved. The new school is planned for an opening of September 2025 and will address the significant growth challenges in west Lethbridge Elementary schools and provide for a second elementary school in the north end of west Lethbridge.

Of the other requested above requested projects, there have been no Provincial announcements yet on approval of these projects. The majority of the Provincially Funded Capital Projects are typically considered to be non-recurring costs that can vary significantly from year-to-year (depending on the capital projects that have been approved).

Board Funded Capital:
Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This can include purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for Maintenance department). This can also include capital improvements/modernizations that are funded by the Board (through operating fund transfers and/or capital reserves).

For Budget 2021/2022, there is currently $900,000 of operating fund transfer to capital reserves for the technology evergreening projects, which has been increased with the addition on the portable devices (laptops & iPads) replacement phase. There has also been $63,441 of operating funds that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available.

During the next three (3) projected years, the Division is projecting on utilizing some of the capital reserves towards Board Funded Capital projects. This includes an estimated $1.6 million of capital reserves used towards for the elementary school technology evergreening phase in 2022/2023 and an estimated $1.8 million of towards for the secondary school technology evergreening phase in 2024/2025.

Major capital building repairs to facilities are considered to be non-recurring costs that vary significantly from year-to-year. Vehicle and equipment replacements are often recurring costs for the Division, but the specific items will vary significantly from year-to-year. Capital Reserves have been set aside by the Board of Trustees to fund the potential future non-recurring capital costs; in which, when these non-recurring capital costs incur, these costs will require minimal and/or no impact on the operating funds.

Lethbridge School Division

Comparative Summary - All Capital Fund Accounts

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

for the Year Ended August 31

(in dollars)

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Capital Revenues								
Government of Alberta - Infrastructure	$12,545,107	$7,687,937	$16,014,401	$8,027,937	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Total Capital Revenues	$12,545,107	$7,687,937	$16,014,401	$8,027,937	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Capital Expenses by Object								
Capital Project Outlays	$12,391,070	$7,902,398	$16,193,234	$8,132,437	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Board Funded Capital Acquired	$714,374	$788,649	$465,784	$102,632	$63,441	$1,625,000	$200,000	$1,825,000
Total Operating Expenses by Object	$13,105,444	$8,691,047	$16,659,018	$8,235,069	$8,287,627	$13,320,210	$11,835,210	$8,005,210
CAPITAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($560,337)	($1,003,110)	($644,617)	($207,132)	($63,441)	($1,625,000)	($200,000)	($1,825,000)
SURPLUS (DEFICIT) FROM PROVINCIALLY FUNDED CAPITAL	$154,037	($214,461)	($178,833)	($104,500)	$0	$0	$0	$0
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	($714,374)	($788,649)	($465,784)	($102,632)	($63,441)	($1,625,000)	($200,000)	($1,825,000)
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	($560,337)	($1,003,110)	($644,617)	($207,132)	($63,441)	($1,625,000)	($200,000)	($1,825,000)

As shown above, this is a comparative summary of all of the capital funds over the last four (4) years actuals, current year budget, and projections for the next three (3) years. Note: As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.

Lethbridge School Division

Fund Balances - All Capital Fund Accounts

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

for the Year Ended August 31

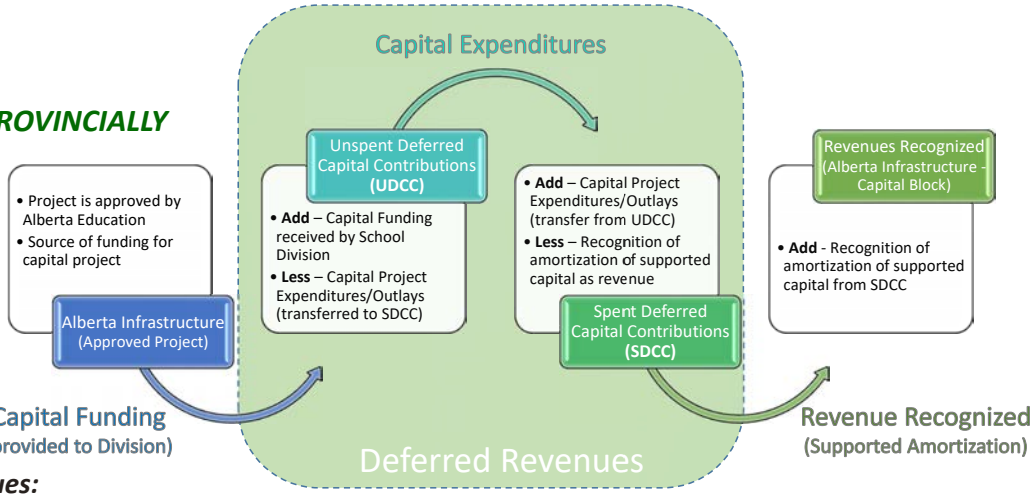
(in dollars)

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unspent (UDCC)	**$343,757**	**$497,794**	**$283,333**	**$104,500**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$12,545,107	$7,687,937	$16,014,401	$8,027,937	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Fund Expenses/Transfers to SDCC	($12,391,070)	($7,902,398)	($16,193,234)	($8,132,437)	($8,224,186)	($11,695,210)	($11,635,210)	($6,180,210)
Closing Provincially Funded Capital - Unspent (UDCC)	**$497,794**	**$283,333**	**$104,500**	**$0**	**$0**	**$0**	**$0**	**$0**
Change in Unspent Provincially Funded Capital	$154,037	($214,461)	($178,833)	($104,500)	$0	$0	$0	$0
Opening Provincially Funded Capital - Spent (SDCC)	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$148,641,096**	**$151,422,229**	**$154,295,111**	**$160,639,017**	**$166,922,923**
Transfers of capital expenditures from UDCC	$12,391,070	$7,902,398	$16,193,234	$8,132,437	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Capital recognized in revenues	($4,576,935)	($5,097,276)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)
Closing Provincially Funded Capital - Spent (SDCC)	**$134,994,044**	**$137,799,166**	**$148,641,096**	**$151,422,229**	**$154,295,111**	**$160,639,017**	**$166,922,923**	**$167,751,829**
Change in Spent Provincially Funded Capital	$7,814,135	$2,805,122	$10,841,930	$2,781,133	$2,872,882	$6,343,906	$6,283,906	$828,906
Board Funded Capital Balance								
Opening Board Funded Capital	**$5,764,643**	**$5,917,767**	**$5,524,153**	**$5,718,000**	**$5,273,167**	**$4,775,359**	**$5,839,110**	**$5,477,861**
Board Funded Capital Acquired	$714,374	$788,649	$465,784	$102,632	$63,441	$1,625,000	$200,000	$1,825,000
Transfers to/from General Fund	($561,250)	($1,182,263)	($271,937)	($547,465)	($561,249)	($561,249)	($561,249)	($561,249)
Closing Board Funded Capital	**$5,917,767**	**$5,524,153**	**$5,718,000**	**$5,273,167**	**$4,775,359**	**$5,839,110**	**$5,477,861**	**$6,741,612**
Change in Board Funded Capital	$153,124	($393,614)	$193,847	($444,833)	($497,808)	$1,063,751	($361,249)	$1,263,751
Capital Reserve Balance								
Opening Capital Reserves	**$1,921,512**	**$5,268,160**	**$5,146,633**	**$6,396,633**	**$7,660,953**	**$9,122,202**	**$8,727,826**	**$9,708,450**
Transfer to Capital Reserves	$3,961,248	$400,000	$1,250,000	$1,264,320	$1,461,249	$1,230,624	$1,180,624	$1,180,624
Transfer from Capital Reserves	($614,600)	($521,527)	$0	$0	$0	($1,625,000)	($200,000)	($1,825,000)
Closing Capital Reserves	**$5,268,160**	**$5,146,633**	**$6,396,633**	**$7,660,953**	**$9,122,202**	**$8,727,826**	**$9,708,450**	**$9,064,074**
Change in Capital Reserves	$3,346,648	($121,527)	$1,250,000	$1,264,320	$1,461,249	($394,376)	$980,624	($644,376)

As shown above, the Capital Funds that are used to account for all the capital projects include:

- **Provincially Funded Capital**
  > Deferred Revenue - Unspent Deferred Capital Contributions (UDCC)
  > Deferred Revenue - Spent Deferred Capital Contributions (SDCC)
- **Board Funded Capital**
  > Accumulated Surplus account - Investment in Capital Assets
- **Capital Reserves**
  > Accumulated Surplus account - Reserves

FLOWCHART OF PROVINCIALLY FUNDED CAPITAL



Deferred Capital Revenues:

Both the UDCC and the SDCC accounts are classified as deferred revenues in accordance with accounting standard PSAS 3200 as all Capital Funding grants have a stipulation that if the School Jurisdiction is ever closed, the Provincially Funded Capital would be returned to the Provincial Government.

Lethbridge School Division

Fund Balance - Provincially Funded Capital Account

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

for the Year Ended August 31

(in dollars)

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Provincially Funded Capital Balance								
Opening Provincially Funded Capital - Unspent (UDCC)	**$343,757**	**$497,794**	**$283,333**	**$104,500**	**$0**	**$0**	**$0**	**$0**
Fund Revenues	$12,545,107	$7,687,937	$16,014,401	$8,027,937	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Wilson Middle School Modernization	$457,810	$0	$0	$0	$0	$0	$0	$0
Coalbanks Elementary School	$622,182	$0	$0	$0	$0	$0	$0	$0
Senator Joyce Fairbairn Middle School	$8,180,390	$2,336,350	$0	$0	$0	$0	$0	$0
Dr. Plaxton Elementary School	$213,969	$3,051,728	$10,411,199	$5,360,942	$1,348,976	$0	$0	$0
Capital Planning (Galbraith & West Elem)	$0	$0	$104,500	$0	$0	$0	$0	$0
New West Elementary School	$0	$0	$0	$0	$5,000,000	$10,000,000	$10,000,000	$4,545,000
IMR/CMR Capital Projects	$1,011,667	$2,170,856	$4,591,216	$2,666,995	$1,635,210	$1,635,210	$1,635,210	$1,635,210
Modulars/Relocatable Facilities	$2,059,089	$129,003	$907,486	$0	$240,000	$60,000	$0	$0
Fund Expenditures	($12,391,070)	($7,902,398)	($16,193,234)	($8,132,437)	($8,224,186)	($11,695,210)	($11,635,210)	($6,180,210)
Wilson Middle School Modernization	($457,810)	$0	$0	$0	$0	$0	$0	$0
Coalbanks Elementary School	($622,182)	$0	$0	$0	$0	$0	$0	$0
Senator Joyce Fairbairn Middle School	($8,180,390)	($2,336,350)	$0	$0	$0	$0	$0	$0
Dr. Plaxton Elementary School	($557,725)	($2,768,395)	($10,694,532)	($5,360,942)	($1,348,976)	$0	$0	$0
Capital Planning (Galbraith & West Elem)	$0	$0	$0	($104,500)	$0	$0	$0	$0
New West Elementary School	$0	$0	$0	$0	($5,000,000)	($10,000,000)	($10,000,000)	($4,545,000)
IM/CMR Capital Projects	($806,434)	($2,376,090)	($4,591,216)	($2,666,995)	($1,635,210)	($1,635,210)	($1,635,210)	($1,635,210)
Modulars/Relocatable Facilities	($1,766,529)	($421,563)	($907,486)	$0	($240,000)	($60,000)	$0	$0
Closing Provincially Funded Capital - Unspent (UDCC)	**$497,794**	**$283,333**	**$104,500**	**$0**	**$0**	**$0**	**$0**	**$0**
Opening Provincially Funded Capital - Spent (SDCC)	**$127,179,909**	**$134,994,044**	**$137,799,166**	**$148,641,096**	**$151,422,229**	**$154,295,111**	**$160,639,017**	**$166,922,923**
Transfers of capital expenditures from UDCC	$12,391,070	$7,902,398	$16,193,234	$8,132,437	$8,224,186	$11,695,210	$11,635,210	$6,180,210
Supported Capital recognized in revenues	($4,576,935)	($5,097,276)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)
Reductions in Net Book Value of Capital	$0	$0	$0	$0	$0	$0	$0	$0
Supported Amortization recognized	($4,576,935)	($5,097,276)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)	($5,351,304)
Closing Provincially Funded Capital - Spent (SDCC)	**$134,994,044**	**$137,799,166**	**$148,641,096**	**$151,422,229**	**$154,295,111**	**$160,639,017**	**$166,922,923**	**$167,751,829**

Provincially Funded Capital Funds

Only the approved capital projects are included in the projections; whereas, other requested schools/ modernizations are not guaranteed to be approved (or may be delayed in approvals).

Dr. Plaxton Elementary School:

The capital construction project has been effectively completed during 2020/2021 and is opening September 2021; whereas, this project is being finalized during 2021/2022.

New West Elementary School:

As the capital grant for the new West Elementary School has been approved by the Province, it is projected that the Division will receive capital funding based on the amount of capital expenditures (up to 95% in 2021/22 to 2024/2025) and will receive the final 5% of the capital grant in 2025/2025 as the project is expected to be completed and with the submission of the Statement of Final Costs. The projected capital expenditures is estimated based on historical costs for the construction of a new school.

Capital Maintenance and Renewal (CMR):

The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects. Previously, the Division received the total Infrastructure Maintenance & Renewal (IMR) grant where a minimum of 1/3 was required to be used on capital projects; however, in 2021/2022 the capital portion of IMR was reallocated to the capital funds.

Deferred Capital Revenues

As shown on the previous page(s), the capital grants from currently approved projects are allocated to the Unspent Deferred Capital Contributions (UDCC); whereas, the UDCC is reduced with the capital project expenditures (Capital Outlays) which are then transferred to the Spent Deferred Capital Contributions (SDCC).

In 2021/2022, there is a projected inflow of capital revenues from Alberta Infrastructure of $8.22 million to cover the projected capital expenditures totalling $8.22 million; therefore, the UDCC will likely be completely offset (as all funds will be expended) by the end of the school year. The $8.22 million of capital expenditures will increase the total tangible capital assets (TCA) and will increase the SDCC accordingly. There is an estimated $5.35 million of amortization of supported assets which will reduce the tangible capital assets (TCA) and will be recognized as revenue from the SDCC. Note: the SDCC balance completely agrees to the net book value (costs less accumulative amortization) of the supported assets.

In 2022/2023 to 2024/2025, there are projected inflow of capital revenues from Alberta Infrastructure to cover the projected capital expenditures totalling $11.70 million in 22/23, $11.64 million in 23/24, & $6.18 million in 24/25. These projects mostly relate to the construction of the new west elementary school in Garry Station.

As shown on the previous page(s), the SDCC balance is expected to continue to grow (and supported tangible capital assets) with the additional schools in the Division. This is expected as the Division is a growing in students and in size. This will continue as more schools/modernizations are approved.

Effects from Infrastructure, Maintenance and Renewal (IMR) funding:

The Infrastructure, Maintenance and Renewal (IMR) grant and projects are within the General Operating Fund accounts as historically the IMR projects have been expensed within operations from year-to-year. In 2017/2018, the Provincial government had changed the grant that required that at least 1/3 of the IMR grant is capitalized (for capital projects); whereas, in 2021/2022, the Provincial government had changed the grant again to specifically reallocate the capital portion to the capital funds.

As discussed in the Operating Budget, the IMR projects are designed to repair and maintain the existing infrastructure (i.e. school facilities); whereas, modernization projects are for specific renovations that that exceed $1 million. The Capital Maintenance and Renewal (CMR) grants are for specific capital renovations/replacements.

School jurisdictions will use IMR funding for major maintenance upgrades under this threshold (unless specifically approved by the Province). Theses repairs/maintenance on the school facilities assist the ability to continually use these schools as core assets (planned to use indefinitely), which is likely more cost effective compared to replacing the schools completely.

Lethbridge School Division

Fund Balance - Board Funded Capital Accounts

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

for the Year Ended August 31

(in dollars)

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Projected Actual 2020-2021	Preliminary Budget 2021-2022	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Board Funded Capital Balance								
Opening Board Funded Capital	**$5,764,643**	**$5,917,767**	**$5,524,153**	**$5,718,000**	**$5,273,167**	**$4,775,359**	**$5,839,110**	**$5,477,861**
Board Funded Capital Acquired	$714,374	$788,649	$465,784	$102,632	$63,441	$1,625,000	$200,000	$1,825,000
Buildings	$108,139	$195,203	$230,646	$0	$0	$0	$0	$0
Equipment	$278,541	$593,446	$235,138	$102,632	$63,441	$0	$200,000	$0
Vehicles	$92,546	$0	$0	$0	$0	$0	$0	$0
Computer Equipment	$235,148	$0	$0	$0	$0	$1,625,000	$0	$1,825,000
Transfers to/from General Fund	($561,250)	($1,182,263)	($271,937)	($547,465)	($561,249)	($561,249)	($561,249)	($561,249)
Closing Board Funded Capital	**$5,917,767**	**$5,524,153**	**$5,718,000**	**$5,273,167**	**$4,775,359**	**$5,839,110**	**$5,477,861**	**$6,741,612**
Change in Board Funded Capital	$153,124	($393,614)	$193,847	($444,833)	($497,808)	$1,063,751	($361,249)	$1,263,751
Capital Reserve Balance								
Opening Capital Reserves	**$1,921,512**	**$5,268,160**	**$5,146,633**	**$6,396,633**	**$7,660,953**	**$9,122,202**	**$8,727,826**	**$9,708,450**
Transfer to Capital Reserves	$3,961,248	$400,000	$1,250,000	$1,264,320	$1,461,249	$1,230,624	$1,180,624	$1,180,624
Transfer from Capital Reserves	($614,600)	($521,527)	$0	$0	$0	($1,625,000)	($200,000)	($1,825,000)
Closing Capital Reserves	**$5,268,160**	**$5,146,633**	**$6,396,633**	**$7,660,953**	**$9,122,202**	**$8,727,826**	**$9,708,450**	**$9,064,074**
Change in Capital Reserves	$3,346,648	($121,527)	$1,250,000	$1,264,320	$1,461,249	($394,376)	$980,624	($644,376)

Board Funded Capital Funds and Reserves

Relates to the expenditures made on capital, which does not relate to the Provincially approved capital projects. This can include operating or capital reserve funds that have been allocated for capital improvements/modernizations and the purchases of vehicles, machinery, and other equipment. Within the Approved Operating Budget, only the use of operating funds that are to be transferred towards Board Funded Capital is required. Use of capital reserves are not included in the Budget.

For Budget 2021/2022, there is $63,441 of an operating fund transfer that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available. There is also $900,000 for the contribution towards the technology evergreening program and an estimated $561,249 of unsupported amortization that is budgeted to be transferred into capital reserves for future capital projects.

During the next three (3) projected years, the Division is projecting on utilizing capital reserves towards Board Funded Capital projects. This includes an estimated $1.6 million of capital reserves used towards for the elementary school technology evergreening phase in 2022/2023 and an estimated $1.8 million of towards for the secondary school technology evergreening phase in 2024/2025.

Effect on Fund Balances:

As show in the chart above, the Board Funded Capital fund balance (Accumulated Surplus account - Investment in Tangible Capital Asset) is projected to decrease from year-to-year with the transfer of the unsupported amortization; however, will have an overall increase with the additional technology evergreening cycles added to the fund balances. Note: the Board Funded Capital fund balance (Investment in Tangible Capital Assets) completely agrees to the net book value (costs less accumulative amortization) of the unsupported assets.

The Capital Reserves are also projected to increase as the Division typically contributes the same amount as the unsupported amortization the reserves. The technology evergreening projects are also funded by reserves (fluctuating in reserve balances based on timing of phases).

Effects of Capital Purchases on Operations:
The construction and acquisition of capital can have significant effects (direct and indirect) on the operating budget due to the costs of maintaining and operating new capital assets.

The completion of Dr. Robert Plaxton Elementary School and any other new schools will increase the Division's operating costs including additional staffing, future maintenance costs, and additional utility costs. Additional staffing is required for a new school, including principal/vice-principal positions, administrative support staff, library staff, and caretaking staff (positions required for each separate school). In future years, the facility will require additional maintenance costs (likely not for a couple years). A new facility also increases the utility costs within the Division.

The construction of the new west Elementary School and the installation of additional modular facilities will require additional staff time allocated from the maintenance department, including the time to oversee the projects and the staff labour to install the modular facilities. As part of the capital project grants, a portion of the staff costs may be capitalized to the project (reduction in operating costs - reallocated to capital). In the year prior to opening the new school, typically the Division hires the school principal to assist in the completion/outfitting of the new facility, planning, and review of staffing requirements (will be added in the operating budget for future years).

In 2017/2018, Wilson Middle School had completed its capital modernization project; therefore, should result in future cost savings on maintenance with facility being upgraded. The HVAC modernizations of Senator Buchanan Elementary School and Westminster Elementary School (funded by IMR) will also provide future cost savings on maintenance.

OTHER FINANCIAL INFORMATION

Endowment Funds

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

Lethbridge School Division
Fund Balances - Endowment Fund Accounts
(four years actual, current year budget, & three years projected budgets)
for the Year Ended August 31
(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Endowment Fund Balance								
Opening Endowment Funds	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874
Transfer to/from General Fund	$0	$0	$0	$0	$0	$0	$0	$0
Closing Endowment Funds	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874	$319,874
Change in Endowments	$0	$0	$0	$0	$0	$0	$0	$0

Endowments Funds have no effect on the budgets as they are funds held in perpetuity and the Division does not budget nor would be able to plan for receiving scholarship contributions from donors. Although the $319,874 of principal amount of these funds are held in perpetuity (ongoing investment/no fixed maturity date), the investment income from these funds are excluded from the General Operating Fund revenues and specifically distributed out as scholarships from year-to-year. Any difference between the endowment investment income and the scholarships distributed are retained in a liability account at the end of each school year (to be distributed in the following year).

Debt and Accrued Obligations

Current Debt and Debentures:
As at August 31, 2020, the Division had fully repaid the debenture debt from Alberta Capital Finance Authority (ACFA). As these debentures have been fully repaid, there is currently no other debt (other than standard operating accounts payables and accrued liabilities). As there is no remaining debt, the capital interest expense has been removed from the budget and there are no other debt related effects on the budget.

There are currently no plans to incur new debenture debt; whereas, based on the Division's current financial position and the current funding structures, it is considered unlikely that the Division will require to incur new debt.

Debt Limits and Restrictions:
In accordance the Education School Act, Division 6 (Borrowing) and Alberta Regulation 188/1998 (Capital Borrowing Regulation), the Division is not able to incur capital debt for the purposes of construction/purchase of a school building as the Division is required to obtain approval and funding through the Provincially Funded Capital approval process. The Division is however able to obtain long-term financing for capital projects of refitting a school for energy conservation and purchasing/renovating/maintaining facilities (other than schools); however, would require the passing of a borrowing bylaw (if issuing debentures) and may require the approval from the Minister (Provincial Government).

The Division is also restricted in the amount of operating debt to a limit to the amount held in accounts receivable (per the most recent audited financial statements). As at August 31, 2020, the debt limit for operating purposes is set at $5.58 million.

Obligations for Post-Retirement Benefits:
Currently, the Division has effectively minimal obligations for post-retirement benefits; whereas, as at August 31, 2020, the only accrued Employee Future Benefit Liabilities are the banked overtime hours for a total of $13,173 (2019 - $16,862) and some accumulate sick time (only for a specific union group); whereas, there is an accumulated accrued obligation of sick time of $234,129 (2019 - $213,676).

The current and past service costs of the Alberta Teachers' Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, Lethbridge School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers' Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For the school year ended August 31, 2020, the amount contributed by the Government was $6.521 million (2019 - $6.459 million). For Budget 2021/2022, the revenues and related expenditures have been budgeted at $6.5 million and included in the Division's certified benefits.

The School Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of $1.55 million for the year ended August 31, 2019 (2019 - $1.67 million). For Budget 2021/2022, these pension contribution costs are included in the Division's certified and uncertified benefits (as a percentage of applicable staff salaries).

Lethbridge
SCHOOL DIVISION

Financial Health Indicators Report

For the year ended August 31, 2020

Updated for Provincial data March 2021

March 2021

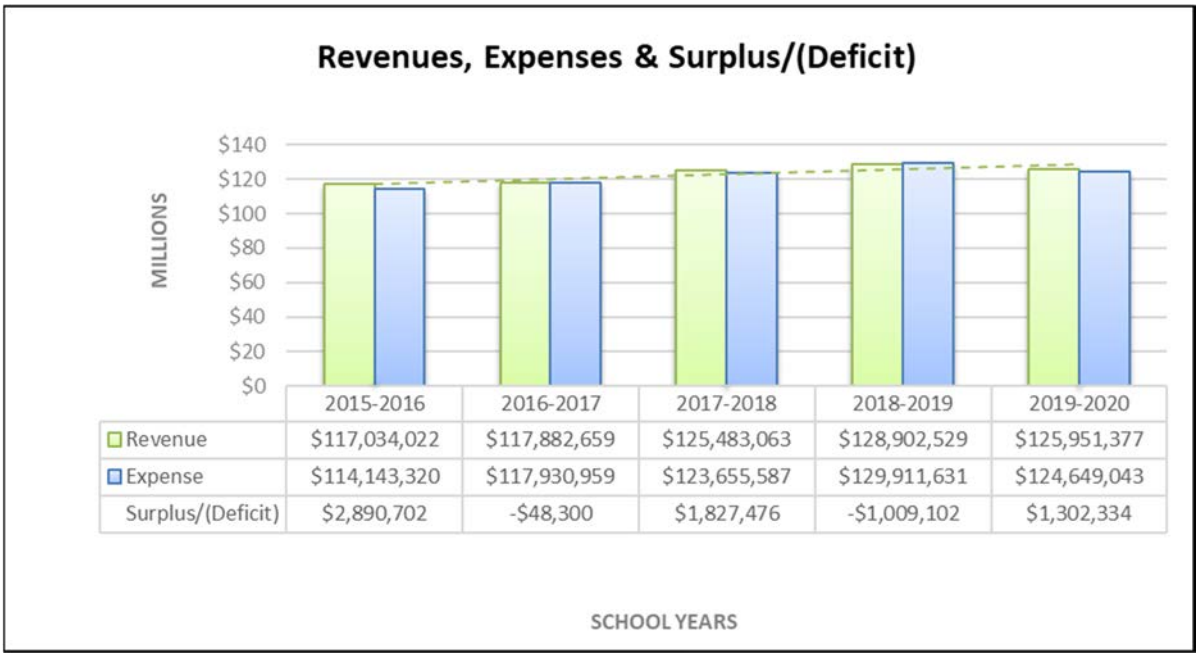
Prepared by the Department of Business and Operations

Lethbridge School Division

Indicators of Financial Health

This document captures the financial health indicators for Lethbridge School Division. This report includes comparisons of Lethbridge School Division with other school jurisdictions that have full time equivalent (FTE) student enrolment of comparable size or a comparison of the average of all school jurisdictions for the periods 2015-2016 to 2019-2020.

Revenues, Expenses and Operating Surplus



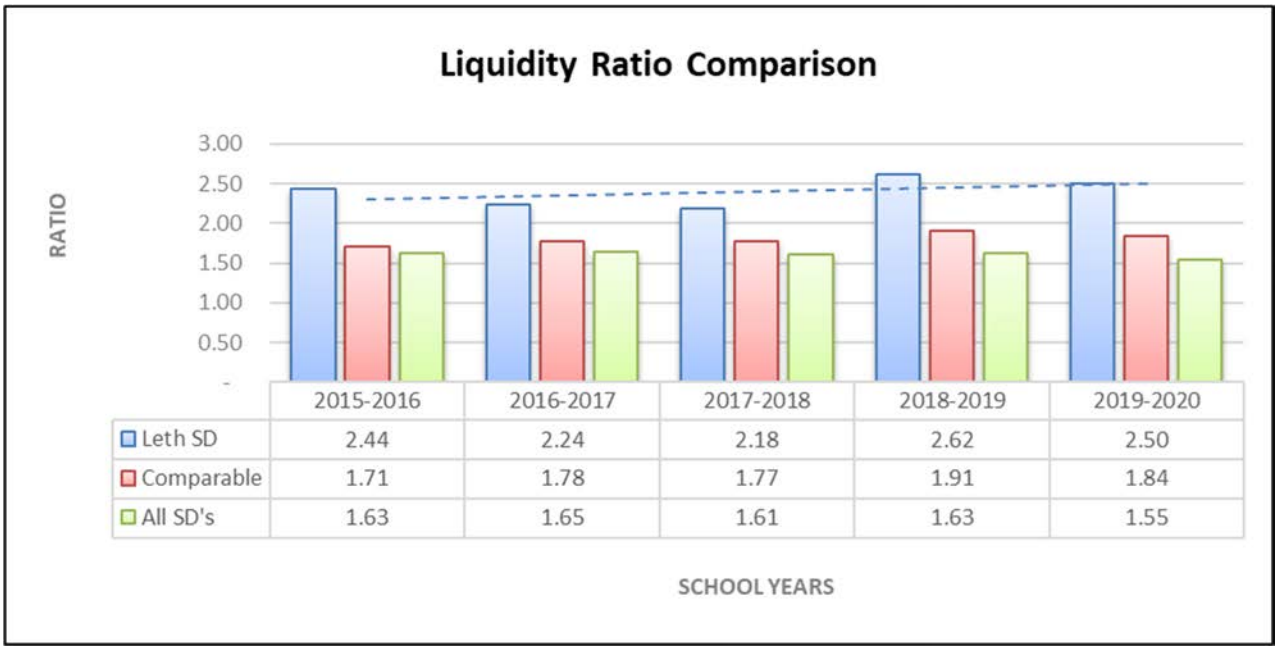
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Revenue	$117,034,022	$117,882,659	$125,483,063	$128,902,529	$125,951,377
Expense	$114,143,320	$117,930,959	$123,655,587	$129,911,631	$124,649,043
Surplus/(Deficit)	$2,890,702	-$48,300	$1,827,476	-$1,009,102	$1,302,334

This chart shows Lethbridge School Division's operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures; however, there is fluctuation in surplus over the five-year period. Revenues are impacted by enrolment and grant rate increases; while expenditures are primarily impacted by staffing decisions.

In 2016-2017, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2017-2018, the surplus increased to levels similar to 2015-2016; whereas, there was reduced staffing costs due to beginning teachers hired during the year and funds set aside for technology replacement in the future. In 2018-2019, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2019-2020, the Division generated a surplus as the expenses were significantly less than budgeted with the COVID19 school closures and that the Division also received additional one-time revenues from the transportation capital replacement reserves previously held by the City of Lethbridge (no longer providing services to the Division). The average yearly surplus over the five-year period is $1.0 million, which would equal 0.80% of operating expenditures.

Liquidity

Liquidity is measured by taking Financial Assets, less Liabilities (excluding the Spent Deferred Capital Contributions). A liquidity ratio of greater then one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio of less than one indicates that the Division will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the Division has the ability to better respond to rapidly changing circumstances.

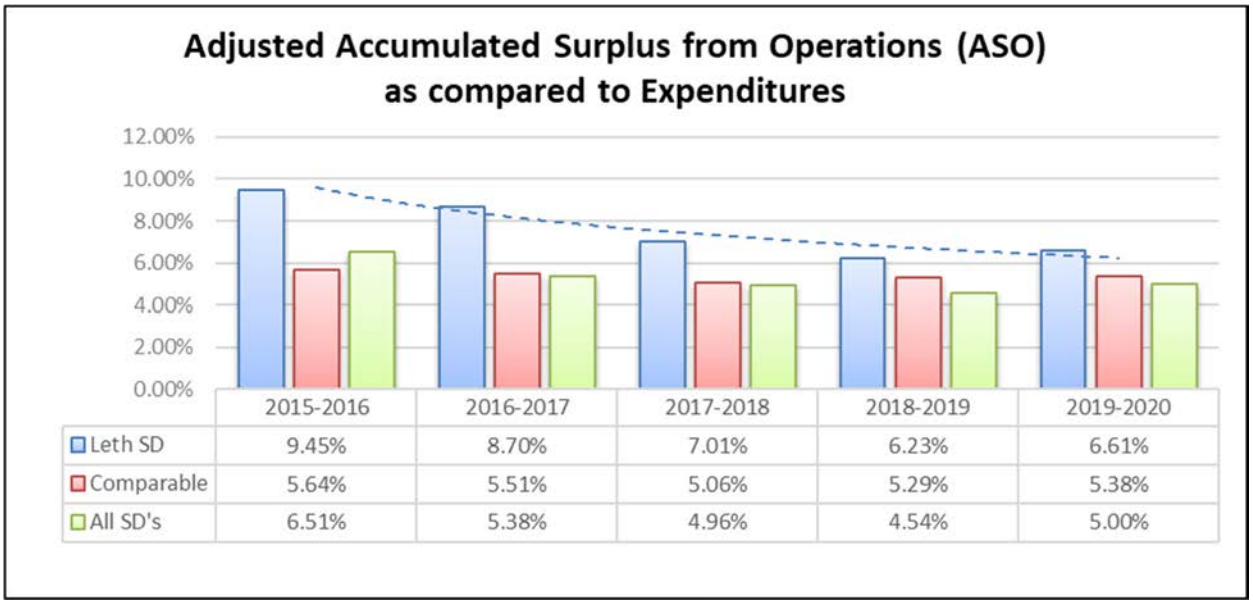


	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Leth SD	2.44	2.24	2.18	2.62	2.50
Comparable	1.71	1.78	1.77	1.91	1.84
All SD's	1.63	1.65	1.61	1.63	1.55

The chart above shows that the Division has a liquidity ratio greater than one. The Division's liquidity has remained relatively consistent over the last five fiscal years (2015-2016 to 2019-2020) with an average of 2.40. The majority of the Division's Financial Assets are comprised of cash and cash equivalents (representing approx. 79%); therefore, further increasing the liquidity of the Division.

Accumulated Surplus from Operations Compared to Expenditures

Accumulated Surplus from Operations (ASO), which is the Division's savings, is compared to expenditures to determine the Division's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a Division's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings for the replacement of technology through evergreening.



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Leth SD	9.45%	8.70%	7.01%	6.23%	6.61%
Comparable	5.64%	5.51%	5.06%	5.29%	5.38%
All SD's	6.51%	5.38%	4.96%	4.54%	5.00%

The chart above shows the five-year comparison of the "Adjusted" Accumulated Surplus from Operations as compared to Expenditures of Lethbridge School Division, comparable, and all other school divisions in the province. "Adjusted" Accumulated Surplus from Operations is the Accumulated Surplus from Operations less School Generated Funds that are now included in Surplus.

The Division has had an adjusted ASO between 6.23% and 9.45% in the last five years. In 2016-2017, the ASO decreased as there was an increase in expenditures and there was a decrease in the Adjusted ASO as these reserves were used to fund literacy initiatives, assist students requiring specialized supports, and funds provided to support curriculum, new programming and new school startup costs, technology evergreening and improvement of Wi-Fi access in the Division. In 2017-2018, the adjusted ASO decreased significantly as the technology evergreening funds were reallocated from operating reserves to capital reserves; whereas, these technology evergreening projects are to be capitalized in future years.

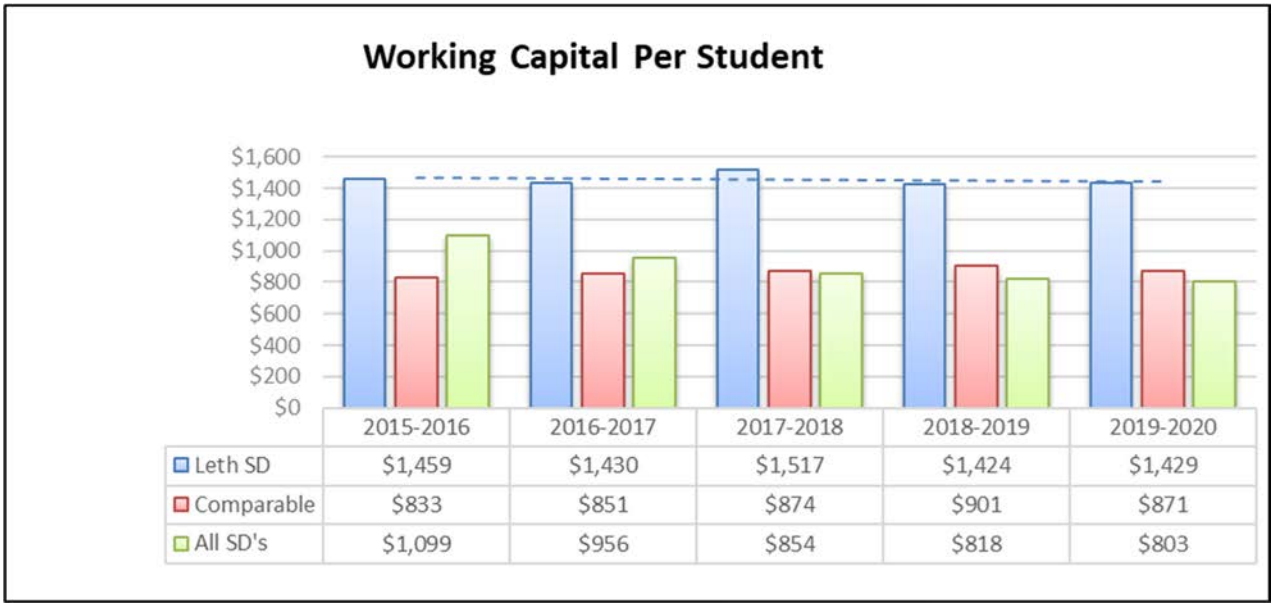
In 2018-2019, the adjusted ASO continued to be decreased, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

In 2019-2020, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures (COVID19 school closures) and additional transportation revenues. The Adjusted ASO rate also increased as there was a reduction in expenditures which is the factor in calculating the rate.

The Division is considered to be in good financial health and is currently higher than comparable divisions in prior years. Prudent future use of these unexpended one-time funds will help to smooth staffing cost fluctuations in the next few years and assist in sheltering the impact on the classroom and division operations from unexpended changes and the effects of student reductions from COVID19. The Division is planning on utilizing some additional operating reserves in 2020/2021 to assist with the effects of reduced enrolment through the weighted moving averages (WMA); whereas, the goal is to reduce the Adjusted ASO to 3.15% by the end of 2022/2023 (potential Provincial cap).

Working Capital per Student

Working capital is the amount of money available after discharging all the Division's liabilities. Working capital allows the Division to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.



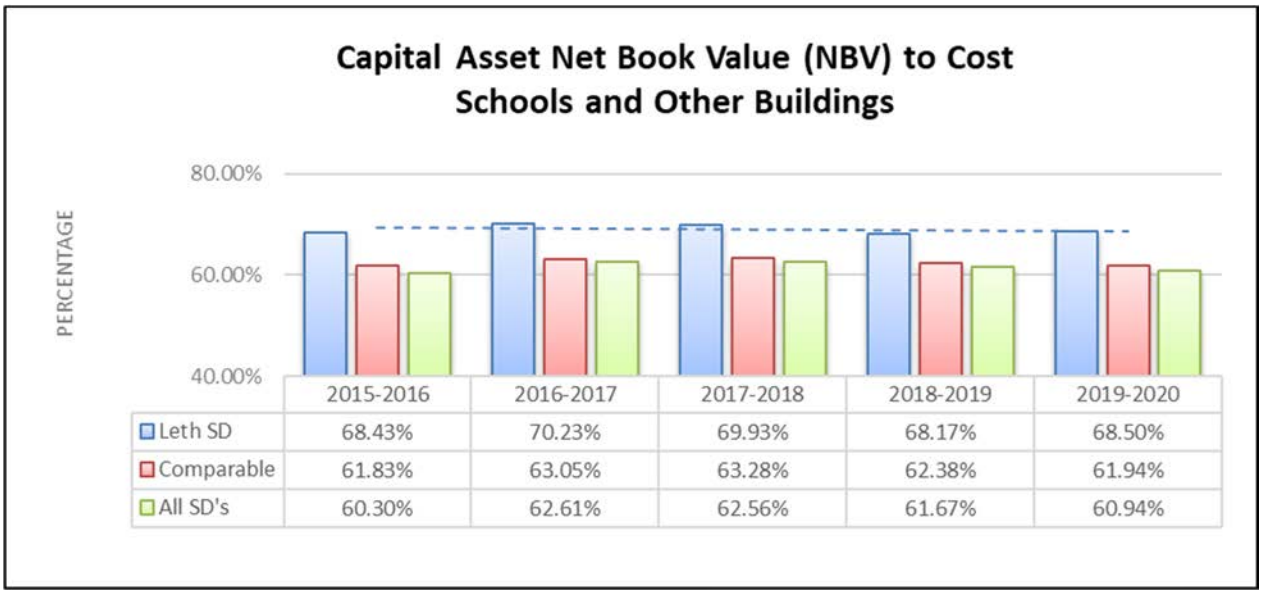
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Leth SD	$1,459	$1,430	$1,517	$1,424	$1,429
Comparable	$833	$851	$874	$901	$871
All SD's	$1,099	$956	$854	$818	$803

The chart above shows working capital per student over a five-year period. Lethbridge School Division has ranged from $1,424 to $1,517 working capital per student; whereas, the working capital remained relatively consistent from year-to-year. The Division has maintained a strong working capital, which has allowed the Division to meet emergent needs and to provide new initiatives as the Division continues to grow.

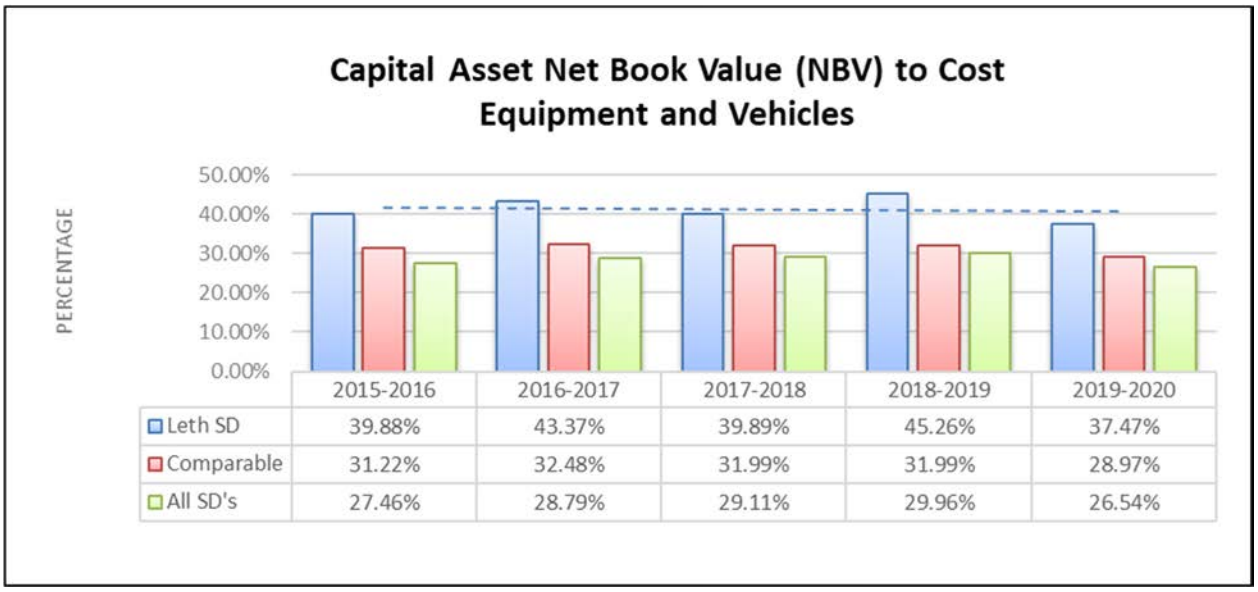
Capital Assets – Net Book Value Compared to Historical Cost

School Division's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of five years; therefore the value will be amortized over a five-year period. It is expected that a vehicle will likely have to be replaced after five years (although it may still remain in service for another five years).

The percentage of Net Value to Historical Cost illustrates how new a Division's assets are. A relatively high % indicates newer assets, whereas a lower % indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Leth SD	68.43%	70.23%	69.93%	68.17%	68.50%
Comparable	61.83%	63.05%	63.28%	62.38%	61.94%
All SD's	60.30%	62.61%	62.56%	61.67%	60.94%



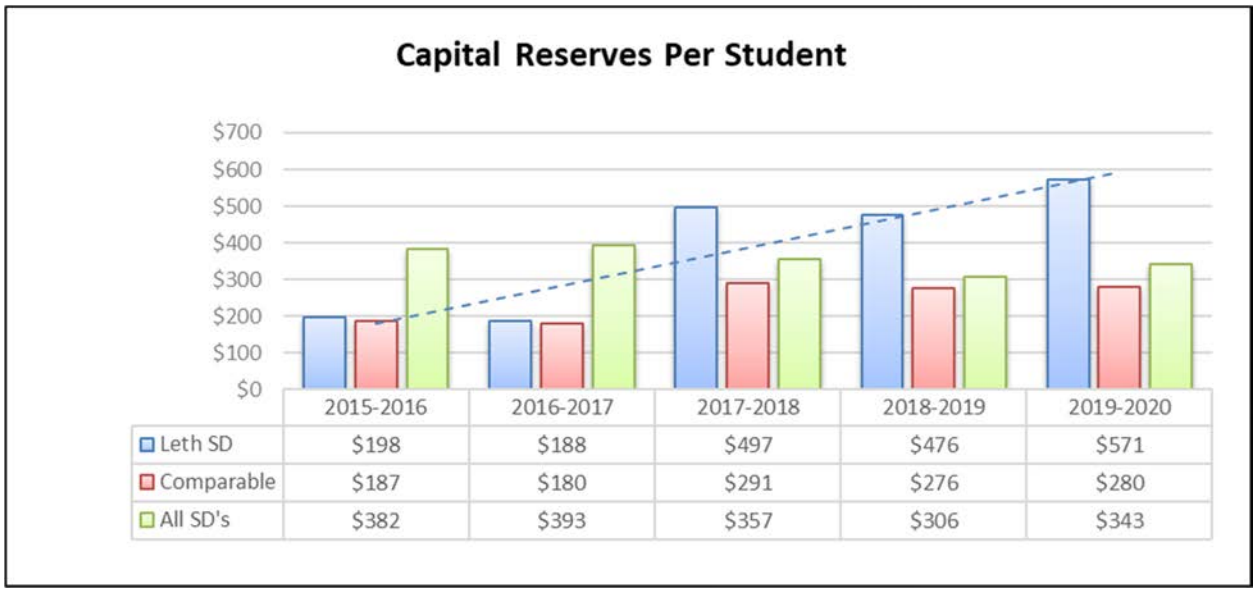
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Leth SD	39.88%	43.37%	39.89%	45.26%	37.47%
Comparable	31.22%	32.48%	31.99%	31.99%	28.97%
All SD's	27.46%	28.79%	29.11%	29.96%	26.54%

Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that Lethbridge School Division has newer buildings, equipment and vehicles.

In relation to Schools and Other Buildings, the increases over the last couple of years correlate to the construction of the new school sites (Coalbanks Elementary School, Senator Joyce Fairbairn Middle School, and Dr. Robert Plaxton Elementary School) and the modernization of Wilson Middle School. These new schools also have had increases in equipment as new equipment has been acquired for these new sites.

Capital Reserves per student

The Division put money into capital reserves for the future replacement of capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis.



	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Leth SD	$198	$188	$497	$476	$571
Comparable	$187	$180	$291	$276	$280
All SD's	$382	$393	$357	$306	$343

Although Lethbridge School Division has historically been less capital reserves per student, the Division has had newer assets as compared to other school divisions. In 2017-2018, capital reserves increased significantly with the technology evergreening funds being moved from operating to capital reserves. The technology evergreening funds are higher at the end of 2017-2018 as there has been saving for a couple years for the upcoming evergreening phases.

It is important to compare both the Capital Reserves per student and Net Book Value compared to Historical Costs financial health indicators related to capital. There would be a concern if the Net Book Value to Cost percentage was very low and capital reserves were low. This would indicate capital assets are very old and in need of replacement, with no capital funds to replace the assets if necessary. Also, accumulated surplus may be required for the future replacement of assets.

Overall Financial Health

Overall, Lethbridge School Division has a strong financial health; whereas, the Division seems to be in a strong financial position when in comparison to many of the other comparable Divisions and to Divisions throughout the Province. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. This strong financial health can be contributed to sound financial management, planning, and governance.

The Lethbridge School Division
FINANCIAL REPORTING PROFILE
2015/2016 to 2019/2020 School Years

	2015/2016 Actuals*	2016/2017 Actuals*	2017/2018 Actuals*	2018/2019 Actuals*	2019/2020 Actuals*
TOTAL FTE ENROLLED (ECS - 12)	10,035	10,243	10,596	10,810	11,202
ANNUAL OPERATIONS					
Total Revenues	$117,034,022	$117,882,659	$125,483,063	$128,902,529	$125,951,377
Total Expenses	$114,143,320	$117,930,959	$123,655,587	$129,911,631	$124,649,043
Excess (Deficiency) of Revenues over Expenses	$2,890,702	($48,300)	$1,827,476	($1,009,102)	$1,302,334
Add (Deduct) Board-funded Capital & Unsupported Debt Transactions	($436,432)	($467,505)	($3,429,915)	$441,613	($1,161,747)
Net Change to A.S.O. (A.D.O.)	$2,454,270	($515,805)	($1,602,439)	($567,489)	$140,587
ADJUSTED ACCUMULATED SURPLUS (DEFICIT) FROM OPERATIONS A.S.O. (A.D.O.); AND CAPITAL RESERVES (Note 1)					
Adjusted A.S.O (A.D.O.)	$10,781,638	$10,265,833	$8,663,394	$8,095,905	$8,236,492
Adjusted A.S.O. (A.D.O.) To Expenses Ratio:					
The Lethbridge School Division	9.45%	8.70%	7.01%	6.23%	6.61%
Average of All Jurisdictions	6.51%	5.38%	4.96%	4.54%	5.00%
Median of All Jurisdictions	6.25%	6.13%	5.18%	5.43%	5.15%
Average of Jurisdictions having Comparable FTE Enrolment Size	5.64%	5.51%	5.06%	5.29%	5.38%
Median of Jurisdictions having Comparable FTE Enrolment Size	5.29%	4.80%	4.93%	5.05%	4.99%
Adjusted A.S.O. (A.D.O.) Per Student FTE:					
The Lethbridge School Division	$1,074	$1,002	$818	$749	$735
Average of All Jurisdictions	$809	$675	$628	$574	$599
Average of Jurisdictions having Comparable FTE Enrolment Size	$662	$648	$600	$625	$601
Adjusted A.S.O. (A.D.O.) - Days of Operation (Note 1):					
The Lethbridge School Division	23.61	21.76	17.52	15.58	16.52
Average of All Jurisdictions	16.27	13.45	12.39	11.35	12.51
Average of Jurisdictions having Comparable FTE Enrolment Size	14.10	13.77	12.66	13.22	13.46
Capital Reserves	$1,985,515	$1,921,512	$5,268,160	$5,146,633	$6,396,633
Capital Reserves Per Student:					
The Lethbridge School Division	$198	$188	$497	$476	$571
Average of All Jurisdictions	$382	$393	$357	$306	$343
Average of Jurisdictions having Comparable FTE Enrolment Size	$187	$180	$291	$276	$280
LIQUIDITY					
Adjusted Net Financial Assets (Debt) Ratio (Note 2):					
The Lethbridge School Division	2.44	2.24	2.18	2.62	2.50
Average of All Jurisdictions	1.63	1.65	1.61	1.63	1.55
Average of Jurisdictions having Comparable FTE Enrolment Size	1.71	1.78	1.77	1.91	1.84
Adjusted Net Financial Assets per Student (Note 3):					
The Lethbridge School Division	$1,459	$1,430	$1,517	$1,424	$1,429
Average of All Jurisdictions	$1,099	$956	$854	$818	$803
Average of Jurisdictions having Comparable FTE Enrolment Size	$833	$851	$874	$901	$871
CAPITAL ASSETS					
Schools and Other Buildings - NBV to Historical Cost:					
The Lethbridge School Division	68.43%	70.23%	69.93%	68.17%	68.50%
Average of All Jurisdictions	60.30%	62.61%	62.56%	61.67%	60.94%
Average of Jurisdictions having Comparable FTE Enrolment Size	61.83%	63.05%	63.28%	62.38%	61.94%
Equipment & Vehicles - NBV to Historical Cost:					
The Lethbridge School Division	39.88%	43.37%	39.89%	45.26%	37.47%
Average of All Jurisdictions	27.46%	28.79%	29.11%	29.96%	26.54%
Average of Jurisdictions having Comparable FTE Enrolment Size	31.22%	32.48%	31.99%	31.99%	28.97%

A.S.O. - Days of Operation = A.S.O. (adjusted for SGF) / (Total Expenses / 250 Operatings Days

1. Please note that for comparative purposes 250 operating days were used for all years and no adjustment was made in 2019-20 for the pandemic closure.
2. ***Adjusted Net Financial Assets (Debt) Ratio:*** **Financial Assets / (Liabilities)**
3. ***Adjusted Net Financial Assets = Financial Assets - (Liabilities)***

SECTION 4 - INFORMATIONAL SECTION



Galt Gardens Spraypark
Downtown - Lethbridge

Section 4 - INFORMATIONAL SECTION

Division Priorities and Outcomes **248**
- Priority 1: Achievement 250
- Priority 2: Inclusion 256
- Priority 3: Innovation 257

Enrolment Statistics **260**
- Forecasting Methodology 260
- Enrolment Trends and Projections 261

Division Staffing Overview **265**

Goals, Outcomes, and Performance Measures **273**
- Combined Accountability Pillar Overview Summary 274
- Trends, Issues, and Opportunities 275
- Summary of Accomplishments 286
- 2020/2021 Division Priorities 288
  - Priority 1: Achievement 288
  - Priority 2: Inclusion 299
  - Priority 3: Innovation 301

Accountability Pillar Results **304**
- Accountability Pillar Overall Summary 306
- Provincial Achievement Test (PAT) Results 307
- Diploma Exam Results 309
- High School Completion Rates 311
- Drop Out Rates 312
- Rutherford Scholarship Eligibility Rates 313
- High School to Post-Secondary Transition Rates 314
- Education Quality Measure 315
- In-service Jurisdiction Needs Measure 316
- Program Access Measure 317

Student Surveys (2020-2021) **318**
- Bullying and School Safety 319
- Elementary & Middle School Survey 324
- High School (Secondary) School Survey 331

Glossary of Terms and Acronyms **348**
- Glossary of Terms 348
- Glossary of Common Budget Acronyms 355

Back to Table of Contents

Lethbridge School Division

Priorities and Outcomes

Lethbridge School Division reviews issues and trends that will effect the educational environment over the next three years. These emerging issues and trends impact the planning of the Division's programs and services to students. From specialized student needs, to the challenges of population growth, these issues and trends have a significant impact on the decision making of the Division to ensure that high quality programming and services are provided to our students. The Division identifies these issues and develops priorities, outcomes, and ongoing strategies to address the issues.

The Board of Trustees held a consultation session with the education stakeholders of the community. Although the Division typically hosts a highly successful in-person Town Hall meeting, considering the COVID19 pandemic, the Division hosted a virtual event through a Division Town Hall website and other online platforms. There were over 200 participants that joined our Virtual Town Hall. This year's consultation centered on one main question:

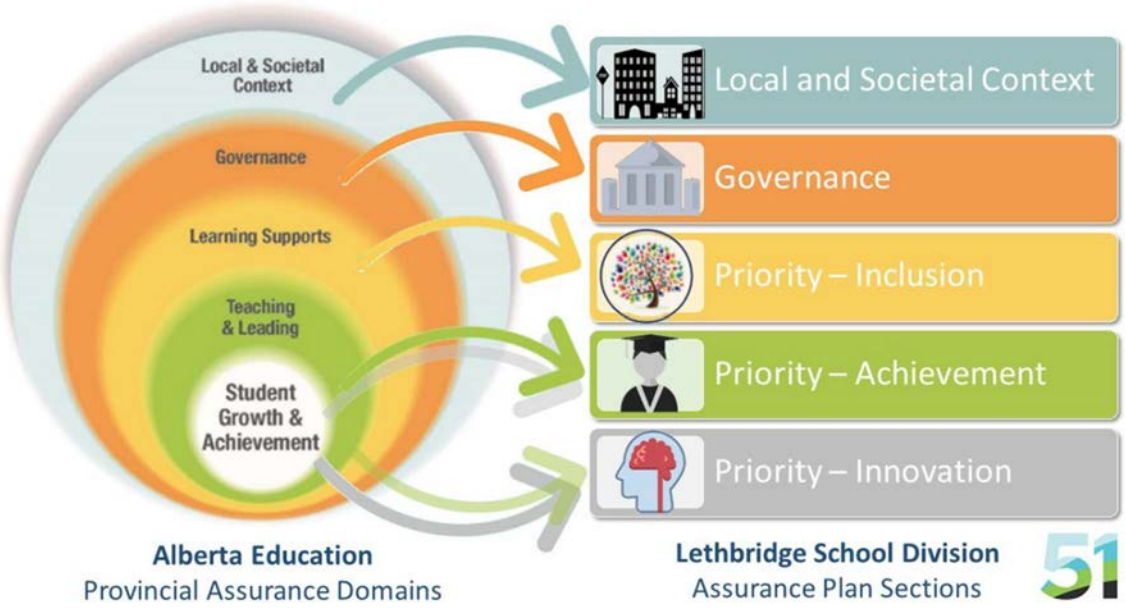
1. In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?

The Board of Trustees received all the feedback from this consultation to develop the priorities and outcomes to be achieved for the school year.

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



Lethbridge School Division's Assurance Plan addresses the provincial assurance domains. The Local and Societal Context Domain and the Governance Domain are separate sections in the Assurance Plan. The other three domains align with the division's three priorities: Achievement, Inclusion and Innovation. The alignment is part of the outcomes and strategies for each priority.



These assurance domains and the Division's priorities have a direct correlation to the main educational goals:

Alberta's students are successful.				
First Nations, Métis, and Inuit students in Alberta are successful.				
Alberta has excellent teachers, school leaders, and school authority leaders.				
Alberta's education system is well governed and managed.				

The Division's Assurance Plan is part of a cyclical process that reflects on data on an ongoing basis. Measures and the "report locations" of the measures are identified in each Domain. Some measures are reported as part of the November Results Report annually while others are updated as data is available on the Division website using a Reporting Dashboard.

Details on the priorities, outcomes, and strategies and measures follow on the next page. Wherever possible, estimated costs were provided to support the priorities.

2021-22 DIVISION PRIORITIES

PRIORITY ONE: ACHIEVEMENT

Related Provincial Goals:

(1) Alberta's students are successful.
(2) First Nations, Métis, and Inuit students in Alberta are successful.
(3) Alberta has excellent teachers, school leaders, and school authority leaders.
(4) Alberta's education system is well governed and managed.

Outcomes and Strategies

1. **Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.**
2. **Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.**

Why? Strong literacy and numeracy skills are foundational to learning and student efficacy.

Build capacity in literacy and numeracy instructional practices and use of assessment across all subject areas to improve student achievement. (costs are mostly within existing staff time)

Actions:

- Literacy Lead Teacher: expand to secondary and differentiate targeted strategies at elementary based on school needs. (Combined with ESL Lead teacher position - cost estimate: $115,000)
- Develop new 3 year Literacy Work Plan.
- Facilitate Division Elementary and Middle School Literacy Steering Committees to guide implementation of strategies.
- Facilitate a High School committee to examine curriculum and pedagogy.
- Facilitate professional learning focusing on literacy: ongoing support for schools implementing Lucy Calkin strategies; literacy in content areas; leveled reading; using assessment, including Fountas and Pinnell, for responsive instructional practice in literacy.
- Numeracy Lead Teacher targeting grades 1-9. (cost estimate: $115,000 for the Numeracy Lead Teacher)
- Continue implementation of 2018-2021 Numeracy Work Plan
- Facilitate Division Secondary Math Steering Committee.
- Build teacher capacity with numeracy pedagogy focusing on procedural fluency, flexibility and conceptual understanding: Summer Numeracy Institute (August 2019), lead teacher support in schools, ongoing PL.
- Investigate numeracy assessment tools (MIPI is being piloted at all levels)
- Facilitate cross-curricular planning recognizing multiple literacies in the classroom as part of new curriculum implementation.

Measures

- Data trends from Fountas &Pinnell (literacy scores grades 1-5), (specific release time funded by reserves in 2021/2022 – cost estimate $100,000)
- Continue efforts to implement universal literacy measures at middle school,

Required provincial measures:

- Overall percentage of students who achieved the acceptable standard and overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and diploma exams.
- Percentage of Grade 12 students eligible for a Rutherford Scholarship.
- Percentage of students writing four or more Diploma Examinations within 3 years of entering Grade 10.
- Overall teacher, parent and student satisfaction with the overall quality of basic education.

3. Students are lifelong learners possessing the skills and attributes to successfully transition within the system and to further education, credentialing or the world of work.

Why? Successful transition as defined by each student's preferred future is a measure of student success.

Support staff in the implementation of the learning competencies outlined in the curriculum that develop the knowledge, skills and attitudes for successful learning, living and working: critical thinking, communication, problem solving, collaboration, managing information, cultural and global citizenship, creativity and innovation, personal growth and well-being.

Implement strategies that support school to school and school to work preparation and transition.

Actions:

- High schools continue to refine strategies that align with the foundational principles of High School Re-design: flexible learning environments, personalization of learning, rigorous and relevant curriculum, assessment, meaningful relationships.
- Continue to establish purposeful connections with business and industry to further student experience with real-world learning both in and out of the classroom: e.g. CTF and CTS programming, CALM, Health, off-campus, Careers Transitions events, volunteerism.
- Expand student-driven off-campus experiential learning opportunities, such as Work Experience, to reflect the vision that off-campus opportunities are an integral part of exploring potential career pathways for all students. (costs estimate: $301,400 for High School Off Campus program – including 0.5 FTE teacher)
- Refine the seamless integration of the online career planning program, My Blueprints, across middle school health curriculum and high school CALM.
- Support existing dual credit opportunities and explore expansion of these opportunities that reflect the needs of our students. (costs estimate: $154,500 [funded by $25,000 contribution by High Schools and funding for CEUs])
- Plan for purposeful exposure to next generation employment opportunities such as robotics, coding, and small business.
- Develop a philosophy and align strategies that support the transition of students from school to school within the Division.

Measures

- Number of students involved in Work Experience & RAP; Visits to career counselling.
- *Required provincial measures:*
- Overall teacher and parent agreement that students are taught attitudes and behaviours that will make them successful at work when they finish school.
- High school completion rate of students within three years of entering Grade 10.
- Annual dropout rate of students aged 14 to 18.
- High school to post-secondary transition rate of students within six years of entering Grade 10.

4. First Nations, Metis and Inuit (FNMI) student achievement relative to provincial standards will improve.

Why? It is our moral imperative to ensure the learning needs of all students are met and the recommendations from the TRC are recognized.

Build school staff foundational knowledge of FNMI culture and Truth and Reconciliation via professional learning, and curriculum and resource development.

Actions:

- Create and/or access curriculum resources and artefacts that recognize FNMI culture and history in support of FNMI for all learners - "FNMI for all". (Costs of resources are within FNMI budget)

- Build teacher capacity to recognize appropriate resources and integrate FNMI content into delivery of instruction across curriculum areas for all learners. (Cost estimate: $136,300 for Coordinator of FNMI Education)
- Build capacity of FNMI staff to work with classes and groups of students to share their knowledge with all students.
- Support a teacher of FNMI language and culture to work with secondary level staff and students. (cost estimate of $160,000 for 2.0FTE teacher of FNMI Education – partial grant funding)
- All administrators support the work of the FNMI team to ensure a coherent and consistent implementation of strategies; each school site will designate a lead educator for FNMI PL and information. (Costs of resources are within school based budgets)
- Purposeful review of data relative to FNMI students to inform strategies for academic improvement.
- When universal strategies are not successful in supporting a student's growth, provide enhanced services as needed (literacy intervention, causal factors linked to attendance, academic achievement, interagency).
- Plan events that celebrate FNMI culture and create pride in FNMI ancestry, and evaluate the effectiveness of the events. (Costs of resources are within FNMI budget)
- Board FNMI Standing Committee will connect with community and School Councils, and implement strategies related to the committee's vision as well as the TRC Calls to Action.
- Collaborate with other Divisions to learn about best practice and jointly plan for implementation of strategies targeting improved student learning.
- Collaborate with Kainai Board of Education for delivery and access to professional learning.
- Develop a recruitment and retention strategy for FNMI staff.

Measures

- Our School Survey (if able to disaggregate), attendance data, family participation in school events.
- All schools acknowledge the traditional territory at key events.
- Elder and Knowledge Keepers' participation in schools.
- Number of targeted events/evenings supporting initiatives related to FNMI endeavors
- Increase in resources available to teachers of FNMI content
- Increase in PL available to teachers
- Literacy levels of students of FNMI ancestry will improve

Required provincial measures:

- Overall percentage of self-identified FNMI students who achieved the acceptable standard and overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and Diploma Examinations.
- High school completion rate of self-identified FNMI students within three years of entering Grade 10.
- Annual dropout rate of students aged 14 to 18.
- High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.
- Percentage of self-identified FNMI Grade 12 students eligible for a Rutherford Scholarship.
- Percentage of self-identified FNMI students writing four or more Diploma Examinations within 3 years of entering Grade 10.

5. **School administrators are highly skilled in all areas of the School Leader Quality Standard.**
6. **Teachers are highly skilled in all areas of the Teaching Quality Standard.**
7. **Support staff possess the knowledge, skills and attributes to support student success and create optimal learning environments.**

Why? Quality leaders, teachers and support staff who possess a growth mindset positively influence student learning.

Participate in the University of Lethbridge Project building capacity of Division and school leaders to engage in inquiry based professional growth.

Actions:

- Develop consistent inquiry based process with site structural flexibility for engaging teachers and support staff in inquiry based professional growth. (Resource costs were built-in within professional learning costs, other costs are mostly related to staff time)
- Develop inquiry based professional learning plans for the implementation of the new Teaching Quality Standard and Leadership Quality Standard. (as above)

Build the professional capital of staff with purposeful and targeted professional learning strategies.

Actions:

- Build teacher competency in Universal Design for Learning (UDL), RTI^2, and assessment to improve instructional practice. (see above)
- Examine the development of reporting strategies, including reporting, that align with the new curriculum and concept-based learning.
- Continue to structure the Administrator Mentorship Program using the new Leadership Quality Standard to drive content and further develop ongoing contextual support as part of the program. (see above)
- Continue to implement the Teacher Induction Program (TIP) structured according to the new Teaching Quality Standard, and further develop on-site support of mentors and administrators as part of the program. (Cost estimate: $20,000 for Mentorship & TIP programs)
- Continue to implement and support professional learning for support staff in a variety of areas that target areas of responsibility.
- Investigate a professional learning model for Education Assistants that will grow skills and increase retention rates.

Measures

- Pre and post teacher efficacy scale relative to the new TQS.
- Teacher participation in collaborative communities.
- Alignment of collaborative community areas of focus with Board priorities.
- University of Lethbridge research study measures relative to Inquiry-based professional growth.
- Support Staff participation in professional learning opportunities and access to learning resources.

8. **Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.**

Why? A cohesive system that build lateral capacity across schools is positioned for ongoing improvement.

Implement collaborative lateral structures for some targeted professional learning.

Actions:

- Support Division Collaborative Communities as an integral structure for building instructional capacity and professionalization.
- Build the capacity of system leaders with a professional learning plan developed by the Administrator PL Committee that supports learning across the Division priorities and the Leadership Quality Standard.

Measures

Performance Measures

- Survey feedback from teachers and administrators regarding the effectiveness of Division Collaborative Communities and administrator professional learning.

Required Measures

Overall percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years

9. A comprehensive wellness approach promotes well-being and fosters learning.

Why? There is a close correlation to achievement and wellness. A system that focuses on wellness for all will increase its potential in achievement and enhance instruction.

Vision and subsequent implementation of the DIS work plan focuses on Wellness for "All."

Actions (costs are mostly within existing staff time)

- The Wellness and Poverty Committees align efforts to reinforce and further build community partnerships that enhance the lives of students, staff, and families. ($24,000 for Division wellness committee)
- Wellness Committee will identify Wellness Goal(s) and strategies for next three years
- Determine what an integrated wellness model looks like and develop a Division Wellness Work Plan
    - Ensure the Wellness Work Plan considers the role of support services (e.g. counsellors, liaisons, Making Connections) in contributing to, and aligning with, the overall wellness plan.
    - Examine the relationship of wellness to nature, movement, connection and activity space in schools as part of the wellness plan.
    - Ensure the wellness plan examines the unique needs of high school students with respect to engagement and health
    - Build a common language and understandings relative to anxiety and stress among staff, students, parents and community partners
- Host three Friday Health Symposiums to connect staff to resources.
- Focus Wellness grant applications on building school capacity around self-regulation, staff wellness
- Ongoing training for food providers that addresses Alberta Nutrition Guidelines and is compliant with Division Policy
- Consider the provincial context regarding "nutrition grant" funding and support schools in developing strategies for sustainable food programs at the school level.
- Build and promote a culture of safety in schools with the progressive implementation of a comprehensive Occupational Health and Safety program

Measures

- Alberta Health services data; provincial
- Provincial EDI data
- Participation rates in the Healthy Schools Forum
- "Wellness Throw Down" participation
- Number of students participating in Nutrition Programs
- Decrease in absentee rates for all
- Participation in parent wellness evening events

10. The education system demonstrates collaboration and engagement to further Division priorities:

- **Parents feel welcome, included and possess agency to be full partners in their child's education;**
- **Community members feel ownership as collaborative partners in the education of children and youth;**
- **Community-minded organizations are engaged in collaborative delivery of programs and services to students.**

Why? The engagement and support of parents and community partners promotes ongoing system improvement.

Implement Division-wide actions that engage stakeholders in a collaborative and meaningful way.
Develop strategies that target the engagement of disengaged parents.
Actions:

- Provide opportunities for stakeholders to be involved in feedback loops, including Town Hall, regarding Division priorities, budgeting, and new policy. (costs are mostly within existing staff time)
- Provide family and community learning opportunities that build knowledge and partnerships among homes, schools and services (e.g. nutrition, sleep, core story, trauma, FNMI, addiction, mental health); explore a variety of delivery platforms to engage a greater breadth of parents.
- The Board Community Engagement Committee will develop strategies that build connections in the community, including a Communications Plan.
    - Consider how school to parent communication across schools can be more streamlined and consistent.
- Investigate potential space options as well as communication strategies for the connection of students and families to community support services (e.g. health).

Measures

- Overall teacher and parent satisfaction with parental involvement in decisions about their child's education.
- Number of stakeholders involved in engagement activities such as Town Hall, feedback loops, and other community meetings.

11. Effective management of growth and capacity building to support learning spaces and the provision of programs.

Why? Strategically planning for system growth enables the system to meet student learning needs.

Develop a comprehensive capital plan that will inform decisions regarding sustainable growth.
Actions: (costs are mostly within existing staff time)

- Continue to implement the boundary review process
- Support continued implementation of comprehensive budget development process that aligns resource allocation with Board priorities and long term planning
- Implement a systems review process as a foundation for the development of strategies that address system growth and changing demographics of staff and students.

Measures

- School boundaries are realigned to facilitate future growth and programming needs.
- Board, staff, and public engaged in contributing to resource allocation to address system priorities.
- Capital planning and budget documentation activity utilized to influence future decision making.

PRIORITY TWO: INCLUSION

Related Provincial Goals (2019-20):

(1) Alberta's students are successful.
(2) The systemic education achievement gap between First Nations, Métis, and Inuit students and all other students is eliminated.
(3) Alberta's education system respects diversity and promotes inclusion.

1. Schools are welcoming, caring, respectful and safe learning environments.

Why? Positive environments are essential for student growth and development.

Implement strategies that support social, physical and psychological needs. Actions:

- Build staff capacity for Trauma informed practice. (costs are mostly within existing staff time)
- Review effectiveness of Support Services model including the provision of universal wellness support in the classroom. (Cost estimate: $1,280,000 for teacher counsellors)
- Review progress of the Positive Spaces Committee and consider evolving mandate, re-naming to be more inclusive of all groups, and engagement of staff beyond administrators.
- Wellness grant applications to build school capacity around self-regulation, resilience, outdoor learning, physical activity
- Continue to develop initiatives at the Division and school level that support diversity and inclusion for all students and commit celebration of the initiatives to enhance community awareness of Division and school endeavours in this area.

Measures

- Our School measures associated with safe and caring schools;
- APORI: Satisfaction with services; safe and caring schools measure
- Tracking of referrals to external counselling and other community services

2. Schools are inclusive learning environments where all students are able to grow as learners.

Why? All learners are valued, can learn, and contribute to our communities.

Promote and support the culture of valuing diversity and high expectations of all learners.
Actions:

- Implement ongoing professional learning that aligns with the "Indicators of Inclusive Schools" (2013) for school staff. (Resource costs were built-in within professional learning costs)

Build the capacity of all staff to demonstrate approaches/ strategies that enable all learners to access the Programs of Study (cost estimates: $115,000 for ESL Lead Teacher & $136,300 for Inclusive Ed Coordinator)
Actions:

- Continue to support the implementation of the RTI^2 framework, as articulated by Alberta Education, with a focus on classroom instruction.
- Focus planning, instruction and learning through the lens of Universal Design for Learning (UDL).
- Develop the common understanding that the Programs of Study are the starting point for all students' learning.
- Continue to build teacher capacity to support student success in literacy, language and numeracy.
- Continue to build school capacity in the implementation and use of benchmark assessments as part of measuring growth

Measures

- School staff have access to ongoing professional learning on Indicators of Inclusive Schools and UDL principles
- Instructional Support Plans reflect students' strengths and interests and address their learning needs
- Student attendance

- Literacy measures, and transition or completion measures of English language learners

Required provincial measures:

- Overall teacher, parent and student agreement that students are safe at school, learning the importance of caring for others, learning respect for others and are treated fairly at school.
- Overall teacher, parent and student agreement that students model the characteristics of active citizenship.

PRIORITY THREE: INNOVATION

Related Provincial Goals (2019-20):

(1) Alberta's students are successful.

(4) Alberta has excellent teachers, and school and school authority leaders.

1. **Learners demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.**
2. **Breadth of program choice provides opportunities for students to explore and grow as learners.**

Why? Process based learning environments with opportunity for choice support the needs of contemporary learners.

Build a common understanding of the meaning of student success and language for innovation, creativity and critical thinking.

Actions:

- Align the Division's definition and common understanding of innovation, creativity and critical thinking with the definition and intent of the student learning competencies embedded in the new curriculum.
- Division professional learning supporting the implementation of the new curriculum (impending) will include strategies to grow staff understanding of innovation, creative and critical thinking, and how they link to concept-based learning. (Resource costs were built-in within professional learning costs)
    - Gather samples of process and product based learning to inform understanding of process
- Support teacher engagement in the provincial curriculum development process and leverage this participation to build leader and teacher knowledge across the division. (Resource costs were built-in within professional learning costs)

Build teacher capacity to implement process learning in the classroom at all grade levels/ subject areas.

Actions:

- Elementary and middle schools will move forward with the implementation of one unit or concept using concept based pedagogy to build understanding of the new curriculum, increase efficacy, provide time for safe exploration, and increase understanding of innovation, creativity, and critical thinking. High schools will move forward with reinforcing concept-based teaching and learning across subject disciplines.
- Build a culture of risk-taking as part of everyday practice in teaching and learning.
- Promote and celebrate engaging learning opportunities that support creative and innovative thinking.

Measures

- Our School Survey – look at adding new questions specific to innovation, creativity and critical thinking.
- Participation in professional learning that targets development of pedagogy associated with innovation.
- Student attendance / dropout rate
- APORI satisfaction surveys as applicable
- Canada 150 ICE Scholarships (Board scholarship that recognizes innovation, creativity and entrepreneurship)

Required provincial measures:
Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.
Overall teacher, parent and student satisfaction with the opportunity for students to receive a broad program of studies, including fine arts, career, technology, health and physical education.

3. All learners effectively use technology as creative and critical thinkers capable of accessing, sharing and creating knowledge.

Why? Technology can enhance learning, and proficiency with technology is essential for successful student achievement.

Develop and implement strategies that put the student at the centre of technology by building teacher and leader capacity to use technology in a seamless manner.

Actions:

- Develop a Division Educational Technology Work Plan.
- Leverage the teacher technology reps from each school to inform and enhance practice at the school level through professional learning and information meetings.
- Research and support the seamless implementation of software that enhances instructional capacity.
- Access to professional learning that builds awareness of available technology, and supports the implementation of technology devices and/or software that has demonstrated success with enhancing student learning. (costs within technology budgets - $900,000 towards technology evergreening cycles – increased by $300,000 for the addition of the portable devices phase)
- Begin to explore and implement the curriculum outcomes and resources regarding digital citizenship as the new Wellness curriculum rolls out provincially.
- Engage the parent community in digital citizenship.

Measures

- Meeting the outcomes as delineated in the Technology Work Plan
- Feedback from technology lead teachers, technicians, administrators - access to technology (quality, ease and frequency).
- Hardware evergreening.



Quiet Retreat by Natalie Konynenbelt, ICSS - Gr. 9

Lethbridge School Division

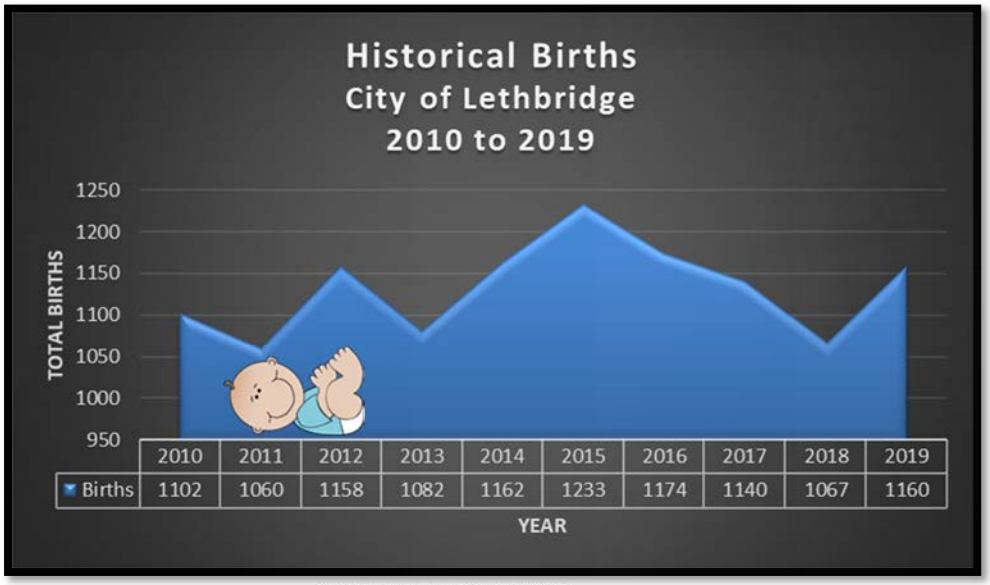
Enrolment Statistics

The Division utilizes enrolment statistics to predict the number of students who will be enrolled in Lethbridge School Division schools in future years. Enrolment statistics are important in predicting grant funding from Alberta Education as 55% of the Division's grant revenue is based on enrolment grants for students enrolled in Kindergarten to grade 12.

Forecasting Methodology

For purposes of projecting enrolment for September 2021, the Division reviews actual enrolments as of September 2020 and January 2021, reviews forecasting software, birth rates, student promotion, historical trends and estimated move in and move out activity through consultation with school administration to develop a preliminary enrolment projection for the 2021-2022 school year. The Division relies heavily on current information and local knowledge of the community for developing current projections. Projections for 2022 through 2024 are prepared using information from *Baragar Demographics* (in combination with the local knowledge), a forecasting software program that predicts student enrolment based on historical enrolment trends and birth rates. *Baragar Demographics* measures the impact of new housing and the effect of migration and immigration to forecast future enrolment projections by grade and program for up to 15 years.

The chart below captures historical birth rates for the City of Lethbridge from 2010 to 2019. There is a drop in birth rates by 3.8% in 2011. In 2012 there is an increase in the birth rate by 9.2% followed by a 6.6% decrease in 2013. In 2014 there is a 7.4% increase followed by a further increase of 6.1% in 2015. The birth rates dropped by 4.8% in 2016, 2.9% in 2017, and dropped an additional 6.4% in 2018. In 2019 there is an increase in the birth rate by 8.7%. Overall, there is significant fluctuation during this period. Lethbridge School Division historically receives 62-65% of the population base of school-aged children living in the City of Lethbridge.



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Births	1102	1060	1158	1082	1162	1233	1174	1140	1067	1160

Source: *Baragar Demographics*

Enrolment Trend by Program

The chart below demonstrates the importance of reviewing birth rates when projecting kindergarten enrolments.

Lethbridge School Division
Enrolment Trend by Program
2017 to 2024

Program	Actual				Projected			
	September 2017	September 2018	September 2019	September 2020	September 2021	September 2022*	September 2023*	September 2024*
Early Education	471	506	497	357	424	406	398	390
Kindergarten	859	766	806	725	768	774	752	729
Elementary (Grades 1 - 5)	4,231	4,386	4,467	4,111	4,262	4,336	4,354	4,373
Middle School (Grades 6 - 8)	2,412	2,490	2,631	2,687	2,745	2,756	2,762	2,768
High School (Grades 9 - 12)	3,250	3,354	3,352	3,369	3,436	3,550	3,728	3,906
Total	11,223	11,502	11,753	11,249	11,634	11,821	11,994	12,166

The data above illustrates that there is a correlation between the amount of birth and the amount of kindergarten enrolment; whereas, the kindergarten enrolment has increased or decreased from year-to-year similar to the changes in the City of Lethbridge birth rates from five (5) years prior. In most years, as births have increased, overall enrolment in kindergarten has also increased.

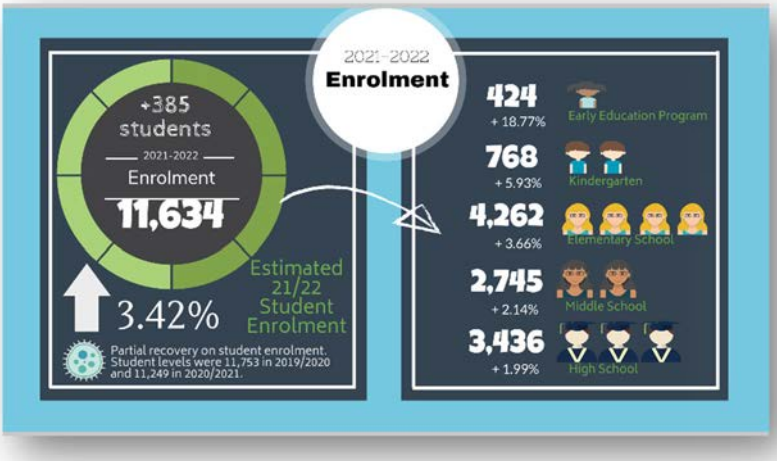
The chart below illustrates the historical enrolment data by program for the period September 2017 to September 2020. Projected enrolments by program are also illustrated for September 2021 to 2024.

Lethbridge School Division
Enrolment Trend by Program
2017 to 2024

Program	Actual				Projected			
	September 2017	September 2018	September 2019	September 2020	September 2021	September 2022*	September 2023*	September 2024*
Early Education	471	506	497	357	424	406	398	390
Kindergarten	859	766	806	725	768	774	752	729
Elementary (Grades 1 - 5)	4,231	4,386	4,467	4,111	4,262	4,336	4,354	4,373
Middle School (Grades 6 - 8)	2,412	2,490	2,631	2,687	2,745	2,756	2,762	2,768
High School (Grades 9 - 12)	3,250	3,354	3,352	3,369	3,436	3,550	3,728	3,906
Total	11,223	11,502	11,753	11,249	11,634	11,821	11,994	12,166

* Source using Baragar Demographics trend and local enrolment information

A review of program enrolments indicates that elementary**,** middle school, and high school enrolment will generally show enrolment growth over the period 2017 to 2024; however enrolment was effected by the COVID19 pandemic during 2020/2021.



Early Education
The Division continues to provide early education (preschool) programs to provide assistance to early learners and will have 19 programs in the fall of 2021. These measures should continue to attract more students to the Division in the long term.

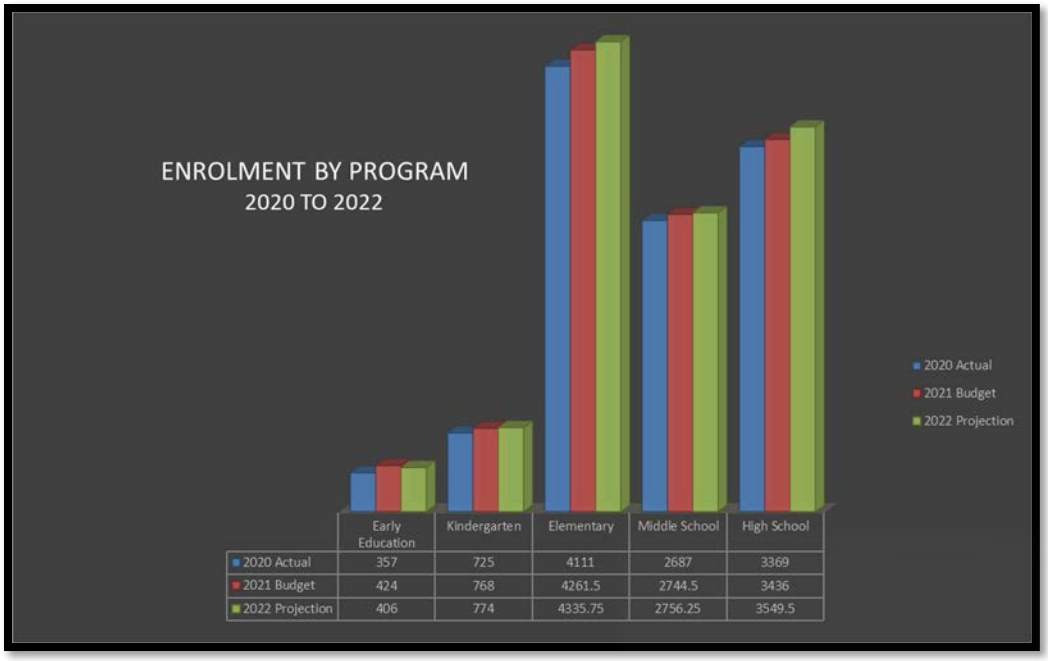
Kindergarten
There has been decrease in 2018, followed by an increase in 2019. There was a decrease in 2020 which relates to the student reductions with the COVID19 pandemic (more significant effect on the younger grades). The increase in 2021 correlates to the increased births in 2016 and the partial recovery on student enrolment. Enrolment is projected to grow for 2022, followed by decreases in 2023 and 2024 (correlates to birth rates).

Elementary School:
Elementary enrolment has grown in 2018 and is projected to keep increasing until 2019. here was a decrease in 2020 which relates to the student reductions with the COVID19 pandemic (more significant effect on the younger grades). At the end of 2024, elementary school enrolment will be 142 students higher than in 2017. The Division has added Coalbanks Elementary School (up to 600 student spaces) for the 2017/2018 school year and has added Dr. Robert Plaxton Elementary School (600 spaces for kindergarten to grade five students) which opens in September 2021.

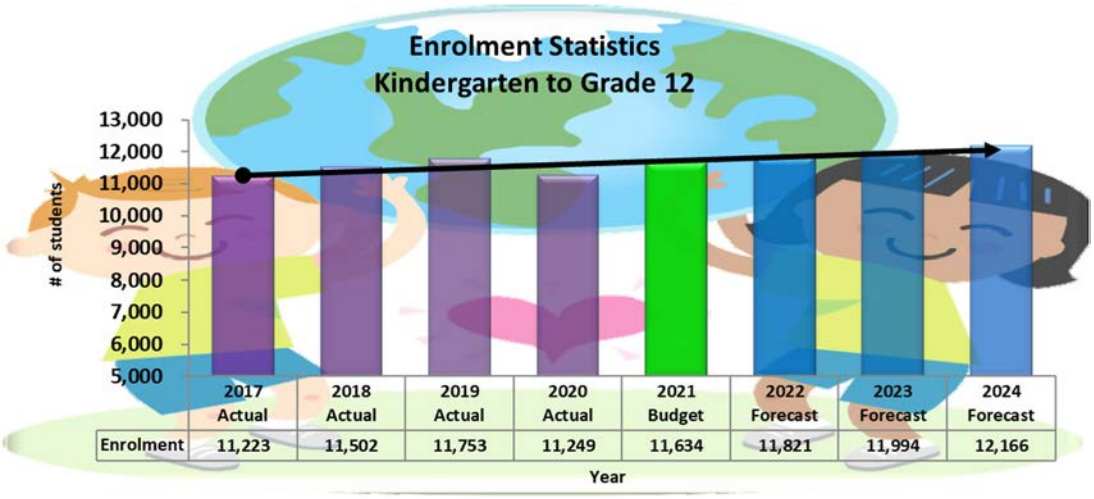
Middle School:
Middle school enrolment has had significant increase from 2017 to 2024. At the end of 2024, middle school enrolment will be 356 students higher than in 2017. The Division has added Senator Joyce Fairbairn Middle school for the 2018/2019 school year (up to 900 student spaces). The new school will ease growth pressures and accommodate the additional growth anticipated for west Lethbridge.

High School:
High school enrolment has had significant increase from 2017 to 2024. At the end of 2024, high school enrolment will be 656 students higher than in 2017. The last high school that was built was in 2012 (Chinook High School) and was projected to be reaching capacity by 2022; however, the Division has updated the school boundaries in 2021 to balance the growth throughout the Division.

The chart below takes a snap shot of the trend in program enrolment over the 2020 to 2022:



	Early Education	Kindergarten	Elementary	Middle School	High School
2020 Actual	357	725	4111	2687	3369
2021 Budget	424	768	4261.5	2744.5	3436
2022 Projection	406	774	4335.75	2756.25	3549.5



	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast
Enrolment	11,223	11,502	11,753	11,249	11,634	11,821	11,994	12,166

This chart shows a steady increase in enrolment over the nine-year period reviewed (other than the reduction in 2020 from the COVID-19 pandemic). Enrolment will increase from 11,223 in 2017 to 12,166 in 2024, which is an increase of 943 students or 8.4% (average of 0.93% per year increase).

Lethbridge School Division has 11,634 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2021-2022 school year as compared to 11,249 in 2020-2021. This is an increase of 385 students or 3.42%. This increase is only a partial recovery on student enrolment as a result of the COVID19 pandemic; whereas, the overall projected enrolment is still less than the student enrolment that the Division had in 2019-2020 of 11,753. Initially for the 2020-2021 school year, it was projected that the Division would increase to 12,019 students as the Division typically has seen consistent growth from year-to-year; however, as a result of the COVID19 pandemic, the enrolment decreased to 11,249 students, a decrease of 504 students from the prior year (and 770 students less than budget).

Enrolment Statistics by Grade

The chart below illustrates historical enrolment from September 2017 to September 2020, the budgeted enrolment for September 2021, and projected enrolment over the next three years to September 2024.

Lethbridge School Division
Enrolment Statistics by Grade
2017 to 2024

	Actual				Projection			
	September 2017	September 2018	September 2019	September 2020	September 2021	September 2022*	September 2023*	September 2024*
Grade Level								
Early Education	471	506	497	357	424	406	398	390
Kindergarten	859	766	806	725	768	774	752	729
Grade 1	817	952	850	848	873	881	874	867
Grade 2	834	804	953	787	827	839	867	896
Grade 3	956	830	809	881	924	908	882	856
Grade 4	805	984	862	761	787	814	858	903
Grade 5	819	816	993	834	852	865	873	851
Grade 6	839	862	862	968	986	913	947	982
Grade 7	762	878	893	851	864	890	874	858
Grade 8	811	750	876	868	895	954	941	928
Grade 9	747	828	795	869	881	882	951	1,021
Grade 10	825	754	828	789	813	868	887	907
Grade 11	765	811	744	838	833	868	896	924
Grade 12	913	961	985	873	909	933	994	1,054
Total Students	11,223	11,502	11,753	11,249	11,634	11,821	11,994	12,166
%change		2.49%	2.18%	-4.29%	3.42%	1.61%	1.46%	1.44%

* Source using Baragar Demographics trend and local enrolment information

Projected enrolments from 2021 to 2024 period show an increase of 4.57%. There is a projected increase of 3.42% in 2021 (only a partial recovery from Pre-COVID enrolment levels), an increase in 2022 of 1.61%, followed by further increases in enrolment in 2023 and 2024.

Lethbridge School Division

Division Staffing

Lethbridge School Division has developed a staffing model that incorporates principles of centralized and site-based decision making to create a balance consistent with the culture of the Division. The Board and Division administration believe that staffing decisions will be based on the needs of the students and that the best candidate will be placed into each position considering applicable collective bargaining agreements, Provincial/Federal statutes, and budgets available.

Teachers

As part of the annual budget and planning process in the spring of each year the Associate Superintendent of Human Resources meets with each school administrative team to determine the school's staffing needs for the following school year.

At the high school and middle school levels, staffing discussions are decentralized with site-based decisions being made. Division elementary principals, in collaboration with the Associate Superintendent, have determined that a centralized staffing model is desirable and implemented this approach since the 2003-2004 school year.

The principal makes internal teacher assignment changes within each school. Teacher openings for the next school year are then identified and the Associate Superintendent posts teacher openings electronically to all teachers. Teachers with probationary and continuing contracts with the Division may apply to Human Resources for a transfer to any teaching position open for which they feel qualified. The Associate Superintendent and the school principal review transfer applications. The principal works through a selection process to determine a recommendation to the Associate Superintendent. The Associate Superintendent offers the transfer to the teacher. The staffing process continues through a series of postings until all continuing teachers are placed.

Although much of the teacher staffing is completed prior to June 30th, student numbers are confirmed in early September, and then after September 30th, and depending on enrolment, there may be additions or transfers of teaching staff. In the preliminary budget, if available, the Division typically retains the funding for a couple teaching positions so that the Division can address any "hot spots" throughout the Division in attempt to maintain reasonable class-sizes.

Support Staff

Funding for the provision of support staff for regular and inclusive learning programs is provided to the Division from a variety of provincial sources. The Director of Human Resources and school administrators work collaboratively to develop formulae and procedures to allocate funds and staff to the schools.

As part of the annual budget and planning processes in the spring, the Director of Inclusive Education and the Director of Human Resources meet with each school's administrative team to determine the school's support staff needs for the following school year to place assistants with students who have severe disabilities and require one on one support. Division administration is responsible for the identification of support staff requirements, for the recruitment and placements of qualified staff, and for the development of job descriptions that meet the needs of students while being consistent with classification specifications.

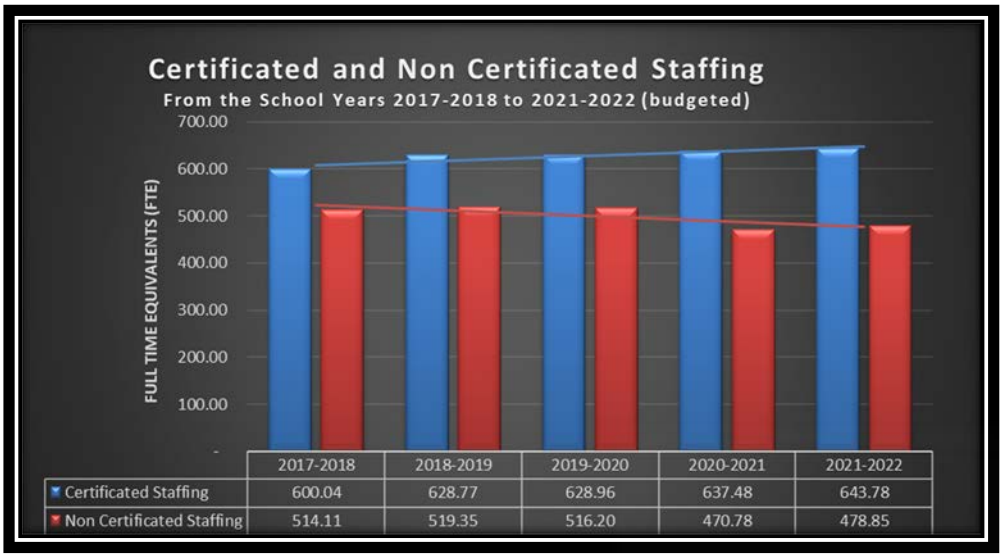
The posting and filling of vacancies are governed by collective bargaining agreements. Human Resources works collaboratively with school administrators to ensure that qualified support staff are placed with students, and that those staff are hired and placed according to the provisions of the collective bargaining agreement, Division policy, and Provincial and Federal statutes.

Caretaking/Maintenance Staff

The allocation of caretaking staff within the Division is controlled centrally. Dollars to pay caretaking/maintenance personnel are retained centrally. The posting, filling of vacancies and transfer of staff are accomplished through specific procedures outlined in the collective bargaining agreement with this group of employees.

Division Staffing from a Historical Perspective

The chart below outlines the level of total certificated and non-certificated staff within the Division over a five-year period.



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Certificated Staffing	600.04	628.77	628.96	637.48	643.78
Non Certificated Staffing	514.11	519.35	516.20	470.78	478.85

In the five-year period from 2017-2018 total Division staffing will have increased by a net of 8.48 FTE or 0.76%. Teaching staff will have increased by 43.74 FTE or 7.29% and support staff has decreased by 35.26 FTE or 6.86%.

In 2018-2019, teacher staffing increased by 28.73 FTE due to enrolment growth and addressing class size concerns at elementary school, the continuation of the Classroom Improvement Fund (CIF), the opening of Senator Joyce Fairbairn Middle School, and additional teaching staff that was required throughout the year. Support Staff increased by 5.240 staff for office and library support for the new middle school, educational assistant support for a growing student population with identified learning needs, increases in caretaking and maintenance staff for the new middle school (and other growth), and the continuation of the Classroom Improvement Fund (CIF). Note that the actual teaching staff was higher than 2018-2019 budget as there were additional positions added mid-year to assist with class-sizes (as approved through Executive Council).

In 2019-2020, teacher staffing increased by a net of 0.19 FTE due to the removal of the teaching positions funded by the Classroom Improvement Fund (CIF) and the additional teaching staff added to address the enrolment growth and class-sizes. In comparison to the 2018-2019 operating budget (excludes approx. 3.5 FTE of teachers added mid-year); the teaching staff is increasing by a net of 4.0 FTE; whereas, there was 12.5 FTE of teaching staff added to address enrolment growth and class-sizes, where this is offset by the reduction of 8.5 FTE of teaching positions that were funded by CIF. Support Staff decreased by 3.15 FTE due to the removal of the support positions funded by the Classroom Improvement Fund (CIF) of a total of 7.85 FTE.

During 2019-2020 school year, the Provincial Government announced the elimination of the Class-Size grant of approximately $5.0 million for the Division and provided a one-time $2.2 million transitional grant to support in this mid-year elimination of the Class-Size grant (and other grants); overall, there was an unexpected $3.0 million funding shortfall for the Division. The Division utilized one-time reserves and other cost savings to minimize mid-year disruptions to classrooms, programs, and services from the unexpected reductions to Provincial Grants.

In 2020-2021, teacher staffing increased by 8.52 FTE which mostly relates to the projected student enrolment growth of 12,019 students (prior to the COVID19 pandemic). Although the Division had a reduction in student enrolment in 2020-2021 to 11,249 students, the Division was able to utilize the Safe Return to Class grant (and other cost savings) to hold the schools "harmless" in 2020-2021 so that teaching staffing could be maintained. 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. Overall, there is a 45.42 FTE (or 8.8%) decrease in support staff, including 32.2 FTE budgeted reduction in educational assistants (and actual educational assistants were 9.5 FTE less than budget), 4.1 FTE reduction of Making Connections staff, and other changes in support staff throughout the Division. The majority of the reduction in educational assistants (EAs) specifically relates to the reductions in the PUF program funding (with the removal of kindergarten students for eligible funding).

In 2021-2022, teacher staffing will increase by a net of 6.30 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth); whereas, within the total 643.78 FTE of certificated staffing, there is 25.6 FTE of contingent staffing to support with addressing potential "hot spots" and to support schools that have additional student enrolment growth; in which, these positions may be allocated once more information is finalized relating to student enrolment levels.

Teacher Staffing (Certificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	244.25	245.75	(1.50)	(0.61%)
Middle Schools	110.75	112.70	(1.95)	(1.73%)
High Schools	159.23	158.40	0.82	0.52%
Inclusive Learning	18.60	18.65	(0.05)	(0.27%)
Other Instructional (including contingent)	43.35	36.38	6.97	19.17%
Classroom Teachers	**576.18**	**571.88**	**4.30**	**0.75%**
Other Certificated Staffing	67.600	65.600	2.00	3.05%
Total Teacher Staffing	**643.78**	**637.48**	**6.30**	**0.99%**

Support Staff is budgeted to increase by 8.07 FTE, including 5.35 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs.

Support Staffing (Uncertificated):	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	131.76	133.55	(1.79)	(1.34%)
Middle Schools	37.88	38.72	(0.84)	(2.17%)
High Schools	47.49	45.71	1.78	3.89%
Program Unit Funding (PUF)	30.80	24.26	6.54	26.96%
Early Education Program (EEP)	4.00	4.35	(0.35)	(8.05%)
Educational Assistants	**251.93**	**246.59**	**5.35**	**2.17%**
Other Support Staffing	226.92	224.19	2.73	1.22%
Total Support Staffing	**478.85**	**470.78**	**8.07**	**1.71%**

The *Division Staffing Levels chart,* details the staffing level of the Division over the past four years and projected staffing for the 2021-2022 budget. Staffing full-time equivalents (FTE) are outlined for the major Certificated Staffing positions (Teachers/Administration) and Non-Certificated Staffing (Support Staff):

Lethbridge School Division

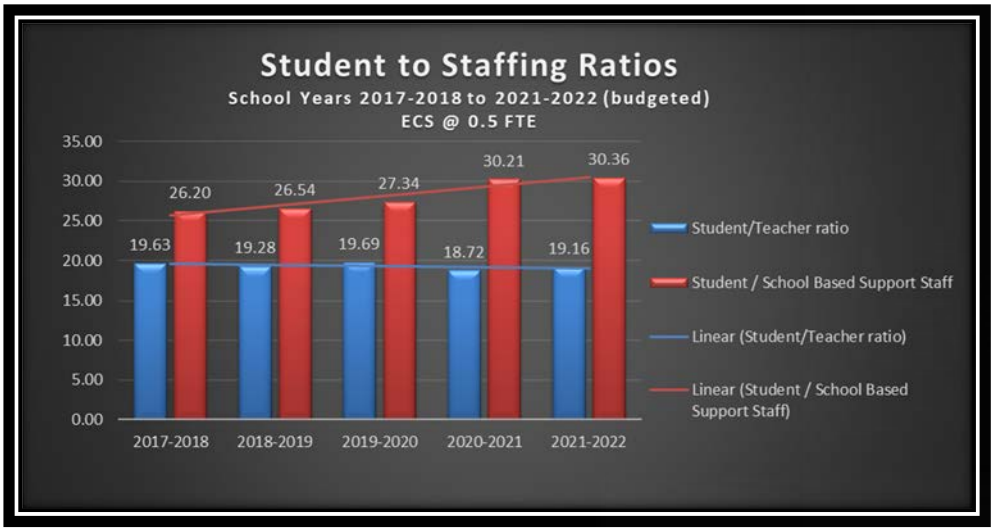
Division Staffing Levels

The years 2017-2018 through 2021-2022

(reported as Full Time Equivalents)

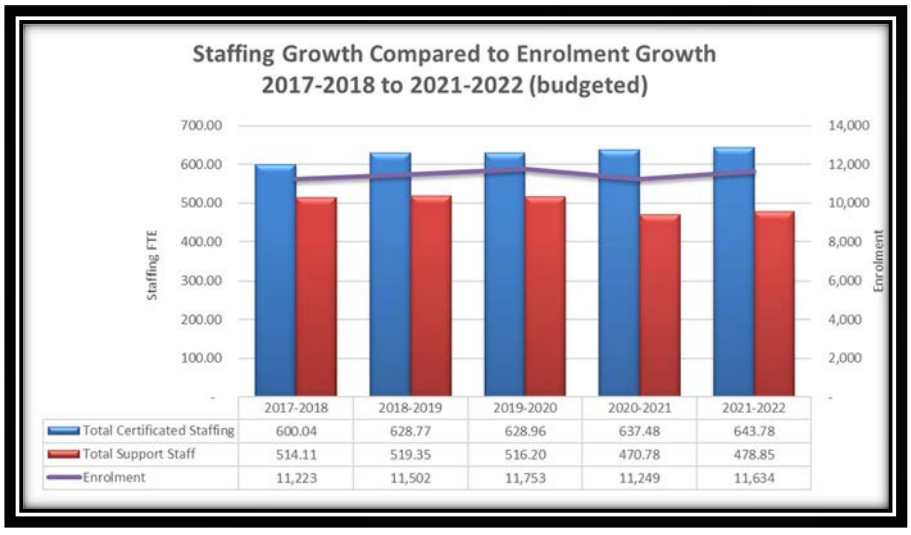
Position	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Teacher	537.940	563.670	563.860	571.880	576.180
Principal/ Vice Principal/Assistant Principal	50.000	54.000	54.000	54.000	56.000
Superintendent/Associate Superintendents	3.000	3.000	3.000	3.000	3.000
Directors	3.000	3.000	3.000	3.000	3.000
Other Certificated Staff	6.100	5.100	5.100	5.600	5.600
Total Certificated Staffing	600.040	628.770	628.960	637.480	643.780
Year over year change FTE- Certificated Staff		28.730	0.190	8.520	6.300
%		4.79%	0.03%	1.35%	0.99%
Five year change- Certificated Staff					43.740
%					7.29%
School Administrative Assistants/School Support	42.080	42.650	42.531	39.410	39.650
Student Support Workers	16.740	16.740	16.740	15.430	14.430
Early Education Managers	11.500	12.000	12.000	9.146	10.500
Educational Assistants/Advanced Education Support	290.910	292.690	288.270	246.586	251.931
Speech Language Pathologists	5.300	4.780	4.800	5.750	6.000
Family School Liaison	5.000	7.000	9.000	8.700	8.700
Making Connections Staff	10.000	12.000	11.000	6.900	9.500
School Business Support	3.000	3.000	3.000	3.000	3.000
Library Operations Support	18.410	18.620	18.740	19.518	19.896
District Technology Support	11.000	11.000	11.000	11.000	12.000
First Nations Metis and Inuit program staff	10.320	5.610	5.893	4.300	3.440
Occupational Therapist	0.000	0.000	0.000	1.000	1.000
Central Office Support Staff	22.400	25.610	25.425	23.010	23.710
Associate Superintendent/Director of Finance	2.000	2.000	2.000	2.000	2.000
Caretaking Staff	54.450	54.650	55.700	62.336	60.400
Maintenance Staff	11.000	11.000	10.100	12.690	12.690
Total Non Certificated Staffing	514.110	519.350	516.199	470.776	478.847
Year over year change FTE- Support Staff		5.240	-3.151	-45.423	8.071
%		1.02%	-0.61%	-8.80%	1.71%
Five year change FTE -Support Staff					-35.263
%					-6.86%
Total Division Staffing	1,114.150	1,148.120	1,145.159	1,108.256	1,122.627
Year over year change FTE - All staff		33.970	-2.961	-36.903	14.371
%		3.05%	-0.26%	-3.22%	1.30%
Five year change FTE - All staff					8.477
%					0.76%

The charts below illustrates the change in student/teacher ratios and student/school based support staff ratios as well as comparing staffing growth to enrolment for the school years 2017–2018 to 2020-2021 and the budget year 2021-2022.



Student/Teacher ratios, which are different from class-size ratios, show that there has been a deceasing trend from 2017-2018 to 2018-2019 with the Classroom Improvement Fund (CIF) utilized towards teaching staff. The Division has also been making effort to reduce class-sizes, in which, even before CIF was provided the Division had been reducing these ratios to ensure reasonable class-sizes. Although CIF was removed in 2019-2020, the Division was able to maintain similar levels in its ratios as additional funds were allocated to assist in maintaining its class-sizes. In 2021-2022, COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels.

The implementation of the Classroom Improvement Fund (CIF) in 2017-2018 & 2018-2019 was also utilized towards support staff. With the removal of CIF and other Funding Framework changes, these ratios went up slightly in 2019-2020 and increased significantly in 2020-2021 (with changes in PUF funding for educational assistants). In 2021-2022, COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels.



In the five-year period from 2017-2018 total Division Teaching staffing increased by 43.74 FTE or 7.29%. Enrolment has grown by 411 students since September 2017, which is an 3.66% increase. The Division will continue to try maintain reasonable class-sizes across the Division.

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

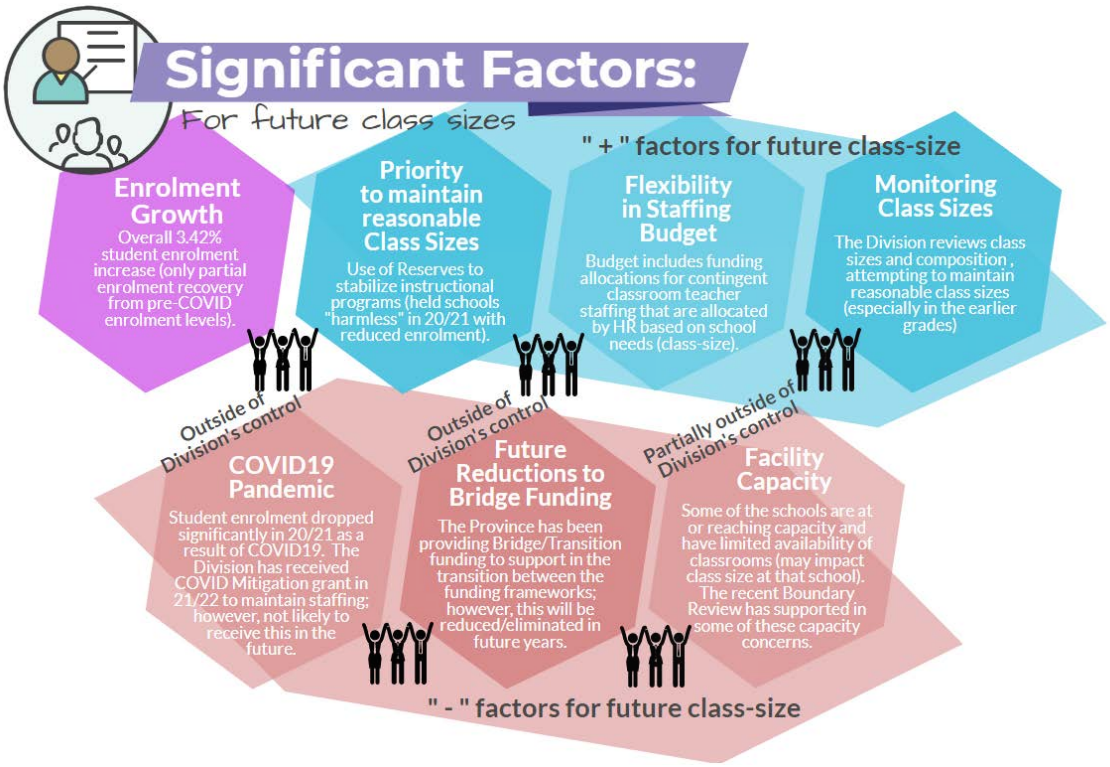
Average Class Size Comparison

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

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

As shown above, on average Lethbridge School Division had been able to reduce its class sizes during 2016/17 to 2018/19. The data above is the most recent comparative data available from the Province (likely due to effects on COVID on class structures and sizes); whereas, although more recent data is not available, it can still be used for reference purposes. The Division is also shown to have very comparable class sizes to these other larger public school jurisdictions within the Province of Alberta.

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





Van Gogh Inspired Sunflowers by Jenna, Lakeview - Gr. 4

Lethbridge School Division

Goals, Outcomes, and Performance Measures

As part of the three-year planning cycle, Alberta Education provides the Division with Goals, Outcomes and Performance Measures. The Division then develops local strategies and priorities to address the learning needs and achievement of outcomes for all students. The required measure is outlined with the most recent year's results as well as the previous year's results and three-year average.

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

Achievement evaluation is based on comparing current jurisdictional results against provincial standards. Results will fall into one of the five levels: Very High, High, Intermediate, Low, and Very Low. Improvement is evaluated based on comparing jurisdictional current results against the average of the previous three years. Improvement will result in one of the following five levels: Improved Significantly, Improved, Maintained, Declined, and Declined Significantly. Once the improvement and achievement levels have been calculated for a measure, an overall measure is calculated. For each category of *Accountability Pillar* measures, the overall evaluations for each measure within that group are averaged to provide an evaluation for that category. The averaging is done by assigning the following on a five-point scale: Excellent, Good, Acceptable, Issue, and Concern.

Lethbridge School Division analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The Division Annual Education Results report and an Annual Planning document that is submitted to Alberta Education are now combined and submitted by November 30th each year.

The performance results that follow are related to results of the 2018-2019 school year and performance measures and strategies are for the 2021-2022 school year. Note that this is the most up-to-date information as at August 2021.

Combined Accountability Pillar Overall Summary

Measure Category	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**87.5**	87.9	88.1	**89.4**	89.0	89.2	High	Maintained	Good
Student Learning Opportunities	Program of Studies	**84.2**	84.6	84.3	**82.4**	82.2	82.0	Very High	Maintained	Excellent
	Education Quality	**89.0**	89.7	89.3	**90.3**	90.2	90.1	High	Maintained	Good
	Drop Out Rate	**4.6**	4.1	4.3	**2.7**	2.6	2.7	Intermediate	n/a	n/a
	High School Completion Rate (3 yr)	**73.6**	73.4	71.4	**79.7**	79.1	78.4	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**n/a**	70.3	71.3	**n/a**	73.8	73.6	n/a	n/a	n/a
	PAT: Excellence	**n/a**	18.4	18.1	**n/a**	20.6	20.0	n/a	n/a	n/a
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**n/a**	82.2	81.1	**n/a**	83.6	83.4	n/a	n/a	n/a
	Diploma: Excellence	**n/a**	17.8	17.3	**n/a**	24.0	23.5	n/a	n/a	n/a
	Diploma Exam Participation Rate (4+ Exams)	**46.2**	44.4	44.4	**56.4**	56.3	55.6	Intermediate	Maintained	Acceptable
	Rutherford Scholarship Eligibility Rate	**62.3**	59.5	57.7	**66.6**	64.8	63.5	Intermediate	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**59.5**	56.5	56.5	**60.1**	59.0	58.5	High	Improved	Good
	Work Preparation	**79.5**	78.7	78.4	**84.1**	83.0	82.7	High	Maintained	Good
	Citizenship	**79.4**	79.2	79.8	**83.3**	82.9	83.2	High	Maintained	Good
Parental Involvement	Parental Involvement	**80.7**	78.5	78.2	**81.8**	81.3	81.2	High	Improved	Good
Continuous Improvement	School Improvement	**78.8**	79.3	78.3	**81.5**	81.0	80.9	High	Maintained	Good



Trends, Issues and Opportunities

Examining trends in the planning process informs strategic decisions and ensures Lethbridge School Division builds capacity to meet the current and future needs of our students. Trends stem from examining academic results over time, changing demographics, changing needs of students, and changing provincial and global direction in the vision of education. In Alberta, provincial work continues to inform school division's re-entry plans during the COVID-19 pandemic, change in curriculum, the integration of technology, instructional pedagogy, and the structure of programs and services to create an inclusive learning environment that is flexible and focused on personalization. Trends and issues need to be examined with a solution-based perspective that aligns with the vision of the Division and brings exciting opportunities.

Education Delivery in the Context of the COVID-19 Pandemic

On July 21, 2020, the province announced that schools would return to operations in September guided by the Alberta School Re-Entry Plan for Scenario One, near normal operations. This meant that all students have access to school every student day on the calendar and that the division put protocols in place to ensure adherence to all public health measures outlined in the provincial plan. Ensuring adherence to the protocols called for additional caretaking hours and procurement of the necessary PPE and sanitization resources, staggered entry plans, limited access to facilities, transportation protocols, and a host of logistic decisions to maintain distancing wherever possible as well as cohort configurations of students. The school division surveyed parents in early August to provide the option of on-line at-home learning. Approximately 17% of the student population (1,540) chose at-home learning. Teachers were subsequently assigned to deliver at-home learning for these students using the common delivery platform Office 365 Teams. This required schools to reconfigure in-school classes and teacher assignments. Overall, school start-up was exceptionally well-done thanks to the hard work of school administrators throughout August and the flexible, positive approach assumed by teachers. At-home learners were engaged by the end of the first week of school and all classes started in school with assigned teachers communicated to parents in advance of the first day of school. School staff have had to work exceptionally hard to adjust to changes and move forward with quality instruction. Challenges continue with needing to delivery learning to students who are symptomatic and sent home or in quarantine. Additionally, staff are at home more frequently due to the same reasons. This results in the need for increased numbers of substitutes for all staff classifications, and pulls on resources. Teachers are doing their best to deliver learning to homes during these circumstances. All students in the division have a Teams account and when an entire class is in quarantine, this is the delivery method used to continue with learning. Other challenges coming from the current context include wellness of students and staff, limited access to activities outside of curriculum delivery, and ongoing change with pivot points. There has been a great deal of professional learning targeting the use of technology and the Teams platform for instructional delivery. This includes division delivered professional learning as well as teachers working in collaborative teams to share ideas and best practice. All teacher substitutes have also had access to learning for the use of the Teams platform.

Student Achievement

Lethbridge School Division uses a wide variety of indicators to measure student success. One measure used is the results from the provincial testing program (Provincial Achievement Tests and Diploma Exams). Given the circumstance in the spring of 2020 with the cancellation of PAT and Diploma examinations, there is limited data from provincial assessment for the 2019-2020 school year.

The school division has had a sustained focus in literacy for four years. A comprehensive literacy strategy delineated through a Division Literacy Work Plan guides strategies and elementary schools have developed Literacy Work Plans specific to their schools. A universal literacy assessment, Fountas and Pinnell Reading Assessment, was put in place during the 2015-16 school year enabling teachers to use results to inform instruction, implement targeted intervention strategies, and move forward with benchmark data. Many Collaborative Learning Communities across grades and schools continue to focus on literacy intervention strategies and overall literacy across all subject areas. English Language Arts at the elementary and middle school level is also an area of continued focus with literacy initiatives in place that inform best practice in instruction. Work continues to enhance guided reading and cross-curricular literacy strategies. There has also been a lot of work with writing using Lucy Calkin's resources across the elementary schools. Work with teachers in best practice approaches to teaching literacy is supported by professional learning, literacy resources for classrooms, as well as work with the Division's Literacy Lead Teacher.

Mathematics continues to be an area identified as a focus for growth across all grade levels. A Numeracy Lead Teacher was put in place for the 2019-2020 school year, and this position continues into the current school year. A secondary and elementary mathematics steering committee is also examining learning gaps and working together to explore best practice. A mathematics assessment tool, Math Intervention/Programming Instrument (MIPI), was piloted during the 2019-2020 school year, and is now universally used for all students in grades 1 through 9. The purpose of the tool is to inform instructional practice. The tool provides information to teachers regarding student performance specific to the Mathematics Program of Study. High levels of competency in the areas of literacy and numeracy is an important priority for Lethbridge School Division. Skill in literacy and numeracy provides students with the core competencies necessary for higher-level thinking and the opportunity to think critically, create, and explore innovation.

In addition to a focus on these two areas, school leaders continue developing strategies to address school transitions and develop clear understandings of priority pre- requisite outcomes for successful transition. This is especially complex this school year with teachers also navigating the transition of students who may have experienced some curriculum gaps in the spring. This complexity is furthered by transitions of students at pivot points between at-home and at-school learning. To try to account for students changing from one form of delivery to another, the school division worked with teams of teachers in June to produce a sequence of curriculum for grades K to 8. All teachers are following the same sequence of curriculum implementation so that students do not experience curriculum gaps if they move between at-home and in-school delivery.



English as a Second Language (ESL) and Limited Formal Schooling

Lethbridge School Division continues to welcome English language learners (ELLs), including newcomer/refugee students, into our schools, although the numbers arriving have been impacted by the worldwide pandemic. In September 2019, we welcomed 151 students new to Canada, whereas September 2020 saw only 82 new arrivals. Nevertheless, our overall ESL numbers have remained stable, with 1,263 students currently registered, compared to 1,258 in October 2019.

As in previous years, a significant number of students new to Canada have limited formal schooling. Forty-two of the 82 new ELLs (57%) registered to date this year are refugee students with limited or interrupted schooling. While newcomers at the elementary levels join inclusive classrooms with ESL support, students at middle school and high school join a Limited Formal Schooling (LFS) classroom for up to a year after their arrival. Students in LFS classrooms at Wilson and GS Lakie Middle Schools and Winston Churchill High School focus on developing language proficiency, building literacy and numeracy skills, and adapting to the social, behavioural and educational norms of a typical Canadian classroom. Additionally, supports are provided for students who manifest behaviours associated with trauma. Teachers in LFS classrooms work closely with Settlement Workers in schools from Lethbridge Family Services, an ESL Student Support Worker, the ESL lead teacher, and the Director of Inclusive Education. Our division ESL lead teacher completes academic intake assessments for all students new to Canada and, together with the Director of Inclusive Education, makes decisions about appropriate placements and programming.
During intake assessments, the ESL Student Support Worker also meets with parents and students, to learn more about family make up and needs, and to gather important information on necessary supports and services to enable students to be successful in school.

This year we continue to support several refugee students with exceptional needs who require significant specialized assistance to function in the school environment. In addition to team support from an educational assistant, the division has provided special transportation, specialized technology/equipment, and access to the Low Incidence Team (teacher of the visually impaired and/or deaf and hard of hearing, and the Complex Communication Team).

Lethbridge School Division is fortunate to have such diversity within our schools. It provides opportunity to learn about and celebrate different cultures, and to contribute to the future of our diverse Lethbridge community. Structuring programs to meet the needs of ELLs provides students with the opportunity to develop language proficiency, gain skills and become successful, contributing citizens in our community.



Supporting Families

Although the Division has always provided support to children and their families, there is a growing need for more intensive supports, particularly with respect to assisting parents in accessing services in the community. The needs include assistance with accessing food banks, parenting workshops, and supported referrals and transportation to community agencies and government services.

In addition, there is an increased need to support parents as they navigate custodial arrangements resulting from divorce or separation. The Division has responded to these needs in several ways, through funding from Mental Health Capacity Building (MHCB), Human Services, Family and Community Support Services, City of Lethbridge, and Parent Link Centers. The Division's MHCB program focuses on prevention and serves all schools, MHCB workers provide universal programs to schools that support children, youth, and families and work with schools in the delivery of preventative programming.

In 2019-2020 the Division established a "Diversity and Inclusion Parent Table". This Table was created recognizing the importance of parent voice and to support parents to connect with other parents in a positive way in this world that continues to present more complexity. A parent night was hosted early in September that provided time to connect and identify parent needs. As well Lethbridge School Division hosted a parent evening later in the school year featuring speaker Shelly Moore, a nationally recognized

Inclusion expert who supports and works with school Divisions and communities with exceptionalities. It is anticipated that this important parent work and support will continue to occur into the 2020-2021 school year.

2019-2020 as an exceptional year because the Regional Collaborative Services Delivery (RCSD) model was eliminated. As well, our Making Connections Program funding shifted. These were two impactful events that required our Counselling Model to change.

The RCSD funded and supported students with social emotional and complex physical exceptionalities. The funding for this model was reallocated to school divisions into different parcels of funding. This model supported $300,000 of social emotional supports to our counselling model and the new provincial budget required our model to be revised. As a result, our Career Practitioner positions were eliminated at the high school level and our high school wellness teams have had to reconfigure and prioritize the social emotional and career work done in our high schools.

Careers and post-secondary support continue to be an important part of the work our schools do at the secondary level. As we move into the 2020 school year the Counselling Program and the Work Experience Program will work closely with high schools and outside agencies to support career resource development, develop annual time lines and streamline parent support for careers moving forward.



Health and Wellness

The Division and their educational stakeholder partners have long recognized the need for a focus on the health and wellness of students and staff. The pandemic added an additional level of challenge with many people in Lethbridge and showcased the importance of the wellness work we have done and continue to do in Lethbridge School Division. Decreasing levels of activity among youth, nutritional gaps, and increasing challenges in the area of mental health continue to call for attention to programs and services that promote active living, healthy eating and positive social emotional connections. Guided by a Wellness Committee and Board direction, the Division has been meeting this challenge in multitude of ways. Nutrition Programs, Wellness Grants (Self-Regulation and movement), regular Health Champ meetings and teaming with school based Wellness Teams has developed a more holistic approach to wellness in our Division.

Breakfast, lunch or healthy snack programs have been implemented in some schools for a number of years, made possible with the generous support of industry, business, service clubs, and volunteers. For the third year, the nutrition programs in some schools have expanded with the infusion of money for school nutrition programs by the province. Some challenges with providing food to students have been encountered due to the pandemic.

A Wellness Survey was administered in 2018 and over 300 staff responded. Staff wellness was identified as a priority. Staff wellness promotion continues to be identified as a need into the 2020 school year. The ATA Pandemic survey shared the ongoing struggles teachers encountered and we as a system need to support those professionals in need.



The Division continues to encourage "Staff Wellness Throw Downs" that support reflection and highlight the importance of self-care as well as role modelling for our students who also may struggle. Monthly, schools are encouraged to promote a "Division Wellness Theme" connected to active living, healthy eating or positive social emotional relationships. This endeavor is supported by school based Health Champs. Some of the monthly themes include; "getting outside", "10,000 steps" and "water consumption". Staff meetings now have ongoing agenda items that include Wellness topics.

Wellness Grants have now been offered for 4 years and were created for schools to have greater accessibility and flexibility to financially support Wellness initiatives that enhance achievement. Through the Wellness Grant writing process staff identified that there was more learning needed around Self-regulation.

Over the last 4 years, the Division has brought in a Self-regulation consultant who has worked side by side with teachers, presented to parents and consulted on universal Self-regulation promotion. In 2019-20 the Self-regulation Consultant was in 8 schools throughout the year. Especially in times of stress and difficultly, self-regulation is a critical element within each classroom, for teachers and students.

In 2019-20 the Wellness Committee identified that physical activity and outdoor learning spaces needed greater attention. LSD received a grant from the Alberta Healthy School Community Wellness fund to further promote outdoor learning in our Middle Schools. Unfortunately, the Pandemic emerged and we were unable to implement the plan that was developed. This funding supporting outdoor learning has been rolled over to the 2020-21 school year. We look forward to seizing the opportunity to continue to enhance our teacher's resources and skills with outdoor learning.

Inclusive Education

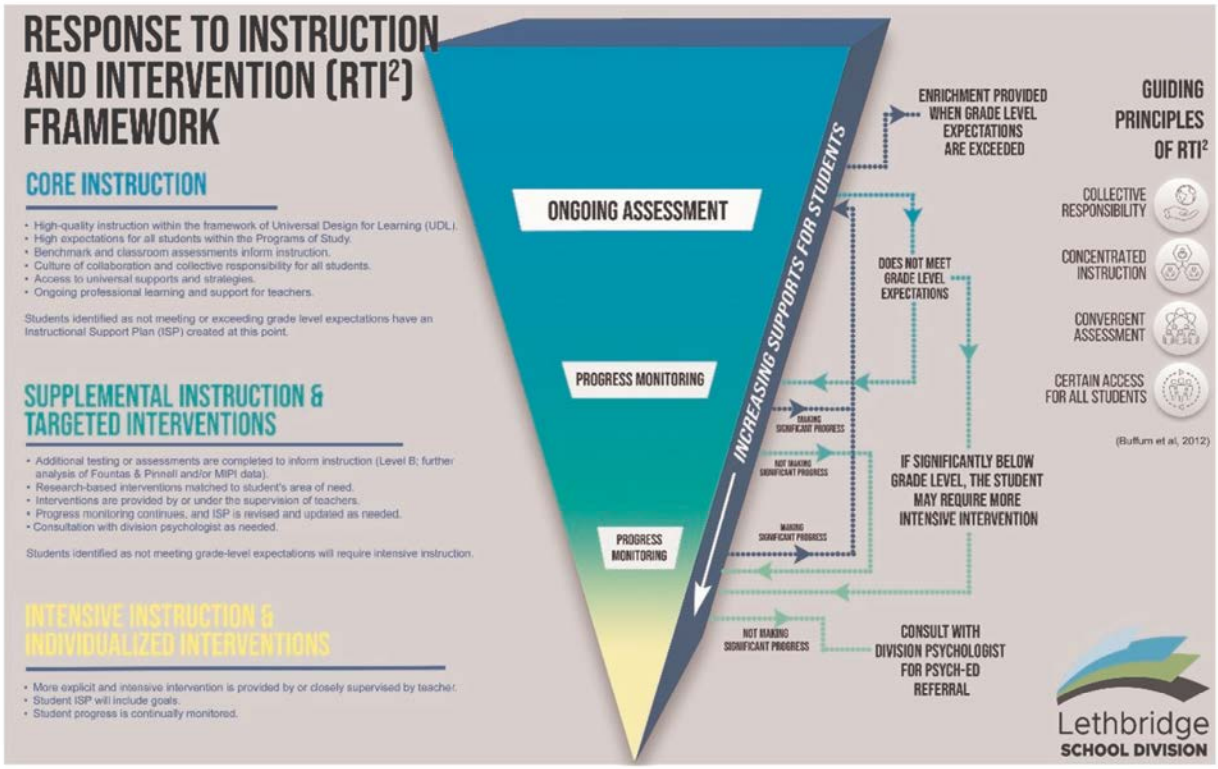
Lethbridge School Division is committed to creating inclusive learning environments. Through a collaborative team approach, we work with families and community agencies towards success for each student. We focus on the development of a continuum of supports, services and programming options intended to address student needs across a variety of settings. Through responsive teaching and identified supports/strategies for individual students, we strive to meet the diverse learning needs of students within the context of the regular classroom. In consultation with parents, we may decide to offer specialized programming to students who require a different curricular focus or a more sheltered setting.

Inclusive learning experiences that ensure all students are successful require educational practices that are flexible and responsive to the strengths and needs of individual students (Alberta Education). To this end, division schools have been working for several years within the Response to Instruction and Intervention (RTI²) framework. Each school has developed a pyramid of interventions outlining the universal, targeted and individualized supports and interventions available to students. At the universal level, teachers use benchmark and formative assessments to inform their instruction for all students within the classroom. If students are not responding adequately to quality core instruction, they can access targeted small-group support, such as Levelled Literacy Intervention or reading strategy instruction, typically within the classroom setting. If regular progress monitoring identifies that students are still struggling, these students may need more individualized support.

More recently, learning support teachers and administrators have revisited the division pyramid of intervention and created a new process-oriented Response to Instruction and Intervention (RTI²) framework with a focus on certain access for all students to the instruction and supports they require.



Lethbridge School Division currently has 1,511 children/students with identified learning needs, each of whom has an individual support plan, developed and reviewed by the teacher and a broader learning team.



The learning team includes the student, parents. school staff, division support personnel, and community partners. A collaborative approach is essential to an inclusive education system in providing seamless integration of supports and services for students to remove barriers to learning.

Since 2013 Lethbridge School Division has accessed therapy services (occupational therapy, speech language pathology, and physiotherapy) and low-incidence supports (teacher of the deaf and hard of hearing, audiologist, teacher of the visually impaired, and complex communication team) through Regional Collaborative Service Delivery (RCSD), a cross-ministry initiative. Following the government's decision to dissolve RCSD at the end of the 2019-20 school year and shift funding for supports and services to school divisions, the Inclusive Education team developed a new support model that aligns with our RTI framework to meet the needs of children and students from Early Learning to grade 12.

The Division now has five speech/language pathologists (SLPs) supporting speech and language development from Early Learning to grade 3 and complex communication needs beyond grade 3. We have also added an occupational therapist (OT) to the team to support students with fine motor skills, sensory regulation, activities of daily living, and accessing classroom technology.

Having these in-house supports allows us to provide more consistent service, as our own specialists can build relationships with staff and students in their assigned schools that continue from year to year. They are also more readily available to schools for timely consultation then was the case with outside services working across many school divisions.

The SLPs and OT also work as part of a multi-disciplinary team with division psychologists, counsellors, and behaviour team to provide wrap-around supports to students as needed.

To ensure continued physiotherapy and low-incidence supports for students who require them, the division is contracting service through the South West Collaborative Support Services (SWCSS), a regional initiative between local school divisions to share supports when it makes sense to do so, based on demand and availability of specialists.

Early Education Programming with the Public Education System

Lethbridge School Division values and promotes the best possible start to a child's learning journey by providing Early Childhood Services programming informed by current research in the field of early learning and development. We currently offer nineteen Early Education Programs at eleven different school sites.



Early Education programs provide opportunity for enhanced growth at an early age when physical development, brain development, and social competencies respond best to targeted programming and intervention. Our programs are primarily designed for children with identified developmental challenges, but we offer spaces to the public on a fee-paying basis, as available, for other three or four-year-old children.

Recent changes in provincial mandates, requirements and funding relating to Early Childhood Services (ECS) have had some implications for programming. Changes to provincial eligibility requirements for children accessing Program Unit Funding (PUF) have resulted in fewer children accessing support for severe delays and higher numbers of children now requiring mild/moderate supports. Changes within Alberta Health Services mandates have impacted service delivery as well as assessment access and program referrals for young children. The division has adapted by consolidating programs, developing a new support model and prioritizing assessments for Early Education in September.

With belief that strong brain foundations are critical to support future learning and life success, Lethbridge School Division has partnered with University of Lethbridge neuroscientists in implementing activities that improve executive functioning in young children within our Early Education Program across the division. Increased emphasis on executive functioning development during the current pandemic should provide children with increased resilience when facing present and future challenges

Curriculum Development and Assessment

The province of Alberta is continuing in the direction of concept-based teaching and learning. The future curriculum has literacy and numeracy threaded across all disciplines and is structured to include learning competencies across all subjects and grades. The learning competencies include: critical thinking, problem solving, managing information, creativity and innovation, communication, collaboration, cultural and global citizenship, and personal growth and well- being. The curriculum is concept-based, requiring a shift in pedagogy in the classroom. A concept-based curriculum design is structured to further critical thinking, innovation, application of concepts to real-world problems, and develop real-world work habits that contribute to life- long success. In preparation for curriculum implementation, administrators and teachers have participated in professional learning opportunities targeting learning competencies and concept-based teaching pedagogy. As we embrace professional learning that emphasizes quality teaching and best practices, a continued and sustained focus on the needs of contemporary learners will align with the integration of the learning competencies throughout the curriculum.

With a continued Division vision that focuses on the development of "innovative thinkers," Lethbridge School Division continues to focus on instructional strategies that promote critical thinking. Intent on building pedagogy grounded in process-based learning, the goal is to develop learner competencies associated with creative thinking, innovation, and collaboration.

Technology

With the sudden adoption of technology, the need for devices, reliable connectivity, digital resources, and support for capacity building is stronger than ever before. A shift in trends due to the global pandemic outlines the important need for technology in education, and in the teaching and learning process. We are moving forward changing the way students connect with staff, submit assignments and interact with one another in the process of learning. Electronic devices have become a staple for learning and an integral part of the education environment. The rapid move to online learning has emphasized the importance of digital citizenship. We believe digital citizenship plays a vital role in preparing students to engage online responsibly and ethically. Digital citizenship will allow students and staff to use technology in critical, discerning, and innovative ways to create new knowledge and understanding. With an increasingly complex world, the inherent connections between the use of technology for learning will continue to grow.





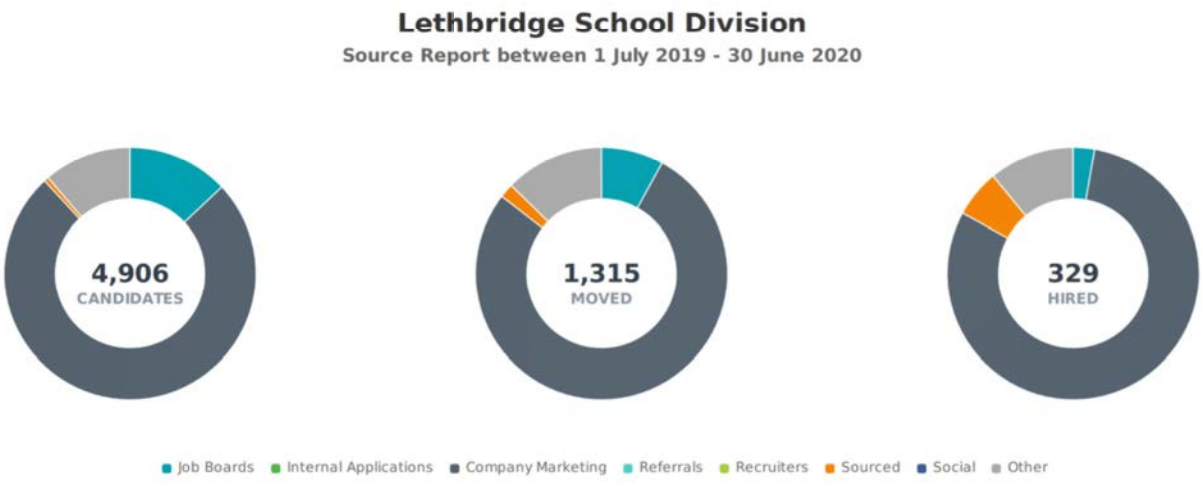
Reliable access to technology is critical for developing the learning competencies outlined in the Ministerial Order on Student Learning. Educational paradigms are shifting to include more online learning and blended learning models. Students increasingly accessing personal devices has the potential to increase collaboration, communication, and dramatically shift traditional workflows. The challenge now is to prepare an infrastructure and network that will support the need for increased access.

Additional challenges to furthering the integration of technology include the need for professional learning for all stakeholders. It is critical that technology literacy skills are taught to all stakeholders to help build numeracy, traditional literacy, and overall communication. When meaningful technology literacy is reached, the educational benefits all learners.

Growth and Staff Demographics

The 2020-21 school year has required the 1,111 contracted employees in Lethbridge School Division to be highly flexible and adaptable to ensure high levels of learning for our 11,400 pre-K to grade 12 students. From a staff deployment perspective, the division had to redistribute teachers to accommodate both in-person and at-home learning for students this school year. Currently 59.2 FTE teachers are supporting approximately 15% of the student population in at-home learning. As the school year progresses the Division has identified three pivot points, where students have the option to move from in-person to at-home learning or vice-versa. At each of these pivot points, staff will be redeployed to meet the needs of students.

The recruitment, retention and development of high-quality staff continues to be a key component in the Division's strategic human resource plan and is critical to our progress in all goal areas, especially during the COVID-19 pandemic. Innovative solutions such as digital job offers, electronic signatures and video interviews to augment candidate resumes, have helped the Division maintain robust candidate pools during the pandemic. Data indicates that almost 5000 applications were received in the Division from July 2019 -June 2020 (which resulted in 329 hires). The ability to recruit new staff combined with the deep commitment of our existing staff has allowed the Division to provide exceptional learning for our students, even during times of great change and uncertainty.



Summary of Accomplishments

1. Dr. Robert Plaxton Elementary School in Southbrook is now 87% complete and is scheduled to open in September of 2021.
2. Facility Services had another busy year, completing over 250 infrastructure, maintenance, and renewal projects to maintain our safe and clean schools and to accommodate our growing student population and program needs. This included the final phase of a three-year project to upgrade the mechanical and electrical systems at Senator Buchanan and Westminster Elementary schools.
3. Thanks to Capital Maintenance and Renewal Funding the south wing of Wilson Middle School will renew heating, light, technology, and ventilation upgrades.
4. The Board hosted a Town Hall for the purpose of gathering public feedback relative to what was going well and what areas could be improved. Over 200 participants contributed ideas using a thought stream process during the event. The ideas were collated and posted on the Division website for further contribution and feedback from the public.
5. To ensure the Division is aligning safety practices to provincial regulations and to support building a culture of safety for all staff, the Division has created a new Occupational Health and Safety Management System. During the summer, many safety protocols were developed and implemented to address Covid 19 in our schools.
6. Eleven schools participated in the Alberta Education Nutrition Program.
7. Twelve schools participated in "wellness grants" that focused on universal self-regulation in the classroom.
8. Opportunities for high school students - Lethbridge School Division continued to partner with the University of Lethbridge to deliver dual credit classes. The off-campus program continues to flourish under the direct supervision of a centralized team that oversees off campus for all high schools.
9. An elementary behaviour support team was created to help build understanding of challenging behaviours and provide school staff with strategies to support students.
10. To meet therapy needs of students following the loss of RCSD, the division hired five speech language pathologists and an occupational therapist in June 2020 and developed a new support model that aligns with the division RTI framework.
11. In the spring of 2020, Early Learning programs were restructured to meet revised eligibility requirements, and kindergarten supports were aligned with those in grades 1-12 to reflect the new funding model.
12. An additional Limited Formal Schooling (LFS) program was added in GS Lakie Middle School to meet the needs of newcomer/refugee students on the west side of the city. To address increasing numbers of LFS students in high school, a second program was added in Winston Churchill High School for the 2019-20 school year.
13. Fast Forwarded supported 90 students who earned a total of 1464 credits. Of these 90 students - 39 earned a High School Diploma, Five earned a Certificate of Achievement, one earned a High School Equivalency Diploma and three earned the pre-requisites necessary for upgrading or post-secondary admission.
14. A division-wide elementary Writing Continuum was created by a dedicated group of elementary teachers and administrators for implementation this fall.

15. Capacity was built in elementary teachers and administrators around concept based teaching and learning through professional learning in anticipation of new curricula.
16. Sue Jackson, a professional learning facilitator with Scholastic, was brought in to work with K-9 teachers around inquiry and its application and its application to concept-based teaching.
17. Book club kits were created and entered into circulation for middle school students in place of traditional novel studies.
18. A division-wide pilot of the Mathematics Intervention Programming Instrument (MIPI) occurred across grades 2-9.

Satisfaction Survey Highlights

- Satisfaction that Lethbridge School Division schools are safe and caring was High.
- Satisfaction with the programs of study provided in our schools was Very High.
- Levels of satisfaction for Education Quality and Parental Involvement were High.
- Levels of satisfaction associated with Citizenship were High.
- Transition Rates for our Indigenous students increased.



Highlights of Academic Achievement

In the spring of 2020, Alberta Education made the decision to not implement the provincial testing program including Provincial Achievement Tests (PATS) and Diploma Examinations. As such, the data is insufficient to draw from for academic achievement.

Division Priority 1

Achievement



Related Provincial Goals:

- Alberta's students are successful.
- First Nations, Metis, and Inuit students' in Alberta are successful.
- Alberta has excellent teachers, school leaders, and school authority leaders.
- Alberta's education system is well governed and managed.

Outcomes:

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

Learning Outcomes:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Overall percentage of students who achieved the acceptable standard on diploma examinations (overall results).	80.2	80.7	80.5	82.2	N/A	86.0	Intermediate	Maintained	Acceptable	86.0	87.0	88.0
Overall percentage of students who achieved the standard of excellence on diploma examinations (overall results).	15.7	16.6	17.3	17.8	N/A	19.0	Intermediate	Maintained	Acceptable	20.0	21.0	22.0

Performance Measures	Results (in percentages)				Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall	2021	2022	2023
High School Completion Rate - Percentage of students who completed high school within three years of entering Grade 10.	72.5	68.3	73.4	73.6	73.0	Intermediate	Maintained	Acceptable	74.0	74.0	75.0
Drop Out Rate - annual dropout rate of students aged 14 to 18	4.3	4.5	4.1	4.6	4.2	Intermediate	Maintained	Acceptable	4.2	4.2	4.2
High school to post-secondary transition rate of students within six years of entering Grade 10.	57.1	55.8	56.5	59.5	58.0	High	Maintained	Acceptable	58.0	59.0	60.0
Percentage of Grade 12 students eligible for a Rutherford Scholarship.	56.8	56.9	59.5	62.3	59.0	n/a	Maintained	n/a	59.0	59.0	59.0
Percentage of students writing four or more diploma exams within three years of entering Grade 10.	46.1	42.6	44.4	46.2	47.0	Intermediate	Maintained	Acceptable	47.0	48.0	49.0

Literacy and Numeracy Outcomes:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Overall percentage of students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	69.6	71.2	72.4	70.3	N/A	N/A	Intermediate	Maintained	Acceptable	73.0	74.0	75.0
Overall percentage of students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	18.3	17.5	18.4	18.4	N/A	N/A	Intermediate	Maintained	Acceptable	19.0	20.0	21.0

Strategies to Achieve Outcomes:

1. STRONG FOUNDATIONAL SKILLS. Because strong literacy and numeracy skills are foundational to learning and student efficacy, we will build capacity in literacy and numeracy instructional practices and use of assessment across all subject areas by implementing the following strategies:

- The position of Literacy Lead Teacher will include the development and implementation of strategies that support English Language Learners including building pedagogical practices of teachers.
- Continue to facilitate Division Elementary and Middle School Literacy Steering Committees to guide implementation of strategies.
- Facilitate work among high school English teachers that builds lateral capacity for examining curriculum and pedagogy.
- Facilitate professional learning focusing on literacy; ongoing support for schools implementing Lucy Calkin strategies; leveled reading; using assessment, including Fountais and Pinnell for responsive instructional practice in literacy.

- Continue with a Numeracy Lead Teacher targeting grades 1-9.
- Continue implementation of 2018-21 Numeracy Work Plan.
- Facilitate the work of the Elementary and Secondary Math Steering Committees.
- Build teacher capacity with numeracy pedagogy focusing on procedural fluency, flexibility and conceptual understanding through lead teacher support in schools and ongoing PL.
- Implement MIPI across the Division in grades 2-9 between September, October 2, 2020.
- Continue to build capacity in teachers and administrators in concept-based instruction through workshops, book studies, and the Administrator Symposium.
- Support teachers in learning instructional and assessment (formative and summative) strategies that effectively build foundations in literacy and numeracy in an on-line at-home learning context.

PERFORMANCE MEASURES

- Data trends from local measures including Fountas & Pinnell and MIPI.
- Utilization of benchmarks to guide instruction for ELL learners.
- Overall percentage of students who achieved the acceptable standard and overall percentage of students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and diploma exams.
- Percentage of Grade 12 students eligible for a Rutherford Scholarship.
- Percentage of students writing four or more Diploma Examinations within 3 years of entering Grade 10.
- Overall teacher, parent and student satisfaction with the overall quality of basic education.

2. SUCCESSFUL TRANSITIONS. Because successful transition as defined by each student's preferred future is the ultimate measure of student success, we will implement the following strategies to support this success:

- Support staff in the implementation of learning competencies that develop the knowledge, skills and attitudes for successful learning, living and working, and implement strategies that support school to school and school to work preparation and transition.



Actions:

High schools implement strategies in both at-home on-line learning and in-school learning that align with the following principles: flexible learning environments, personalization of learning, rigorous and relevant curriculum, assessment, meaningful relationships.

- Where possible and when safe to do so, continue to establish purposeful connections with business and industry to further student experience with real-world learning both in and out of the classroom: e.g. CTF and CTS programming, CALM, Health, off-campus, Career Transitions events, volunteerism.

- Where possible and when safe to do so, support student-driven off-campus experiential learning opportunities, such as Work Experience, to reflect the vision that off-campus opportunities are an integral part of exploring potential career pathways for all students.
- Closely monitor off-campus learning to ensure ongoing adherence to Alberta Health Services protocols for COVID-19.
- Refine the seamless integration of the online career planning program, My Blueprints, across middle school health curriculum and high school CALM.
- Work with the University of Lethbridge to develop structures that support the continuation of dual credit opportunities.
- Plan for purposeful exposure to next generation employment opportunities such as robotics, coding, and small business.
- Develop a philosophy and align strategies that support the transition of students from school to school within the Division.
- Develop strategies that support the different provincial scenarios for return-to-school in the COVID-19 context including transition strategies across at-home and in-school.

PERFORMANCE MEASURES

- Number of students involved in Work Experience & RAP;
- Data from "Student Engagement" Conversations (grade 11 cohort for 2020-21)
- Overall teacher and parent agreement that students are taught attitudes and behaviours that will make them successful at work when they finish school.
- High school completion rate of students within three years of entering Grade 10.
- Annual dropout rate of students aged 14 to 18.
- High school to post-secondary transition rate of students within six years of entering Grade 9.

3. QUALITY STAFF. Because quality leaders, teachers and support staff who possess a growth mindset positively influence student learning, we will develop capacity in leadership, professional and support staff by implementing the following strategies:

- Continue to engage staff in inquiry based professional learning as part of the personal professional growth planning process.
  · Administrators continue to refine skills in the process of generative dialogue using a lateral school administration pairing of teams.
  · Continue to refine processes with site structural flexibility for engaging teachers and support staff in inquiry based professional growth.
  · Inquiry based professional learning for staff will be grounded in reflection of provincial standards (teachers and leaders) or responsibilities specific to the employee's role (support staff).
- Build the professional capital of staff with purposeful and targeted professional learning strategies.
  · Build teacher competency in Universal Design for Learning (UDL), RTI2, and assessment to improve instructional practice.
  · Examine the development of reporting strategies, including reporting, that align with the new curriculum and concept-based learning.
  · Continue to structure the Administrator Mentorship Program using the new Leadership Quality Standard to drive content and further develop ongoing contextual support as part of the program.

· Continue to implement the Teacher Induction Program (TIP) structured according to the new Teaching Quality Standard, and further develop on-site support of mentors and administrators as part of the program.

· Continue to implement and support professional learning for support staff in a variety of areas that target areas of responsibility.

PERFORMANCE MEASURES

- Level of staff engagement in inquiry-based professional learning based on feedback regarding the effectiveness of structures.
- Teacher participation in collaborative communities.
- Alignment of collaborative community areas of focus with Board priorities.
- Support Staff participation in professional learning opportunities and access to learning resources.

4. COLLABORATIVE LEADERSHIP AND LATERAL STRUCTURES. Because a cohesive system that builds lateral capacity across schools is positioned for ongoing improvement, the following strategies will be implemented:

- Implement collaborative lateral structures for some targeted professional learning.

  · Support Division Collaborative Communities as an integral structure for building instructional capacity and professionalization.

  · Support school-based Concept-Based Learning Committees at the elementary level and create these committees at middle schools.

  · Build the capacity of system leaders with a professional learning plan developed by the Administrator PL Committee that supports learning across the Division priorities and the Leadership Quality Standard.

  · Build staff capacity in the implementation of effective strategies for on-line at-home learning that address outcomes in the Programs of Study, is engaging, and responsive to student needs.

  · Structure collaborative groups of teachers to work laterally in the delivery of on-line at-home learning.

PERFORMANCE MEASURES

- Survey feedback from teachers and administrators regarding the effectiveness of Division Collaborative Communities and administrator professional learning.
- Feedback loop for data regarding perceived levels of success with on-line at-home learning delivery.
- Level of teacher engagement with on-line collaborative planning groups.
- Overall percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.

5. WELLNESS. Because there is a close correlation to achievement and wellness, a system that focuses on wellness for all will increase its potential in achievement and enhance instruction. Strategies to create this kind of system are as follows:

- Implement an Instructional Services and Human Resources work plan that focuses on "Wellness for All."

- The Wellness and Poverty Committees align efforts to reinforce and further build community partnerships that enhance the lives of students, staff, and families.
- Wellness Committee will identify pressure points and system challenges related to wellness.
- Develop a District Wellness Work Plan:
  - Ensure the Wellness Work Plan considers the role of support services (e.g. counsellors, liaisons, Making Connections, teachers, health champs, administrators) in contributing to, and aligning with, the overall wellness plan.
  - Examine the relationship of wellness to nature, movement, connection and activity space in schools as part of the wellness plan.
  - Ensure the wellness plan examines the unique needs of high school students with respect to engagement and health.
  - Build a common language and understandings relative to anxiety, trauma and stress among staff, students, parents and community partners as we return from COVID-19.
- Continue to look for creative ways to build the capacity of teachers and administrators around Trauma Informed Practices.
- Focus Wellness grant applications on building school capacity around self-regulation, staff wellness.
- Ongoing training for food providers that addresses Alberta Nutrition Guidelines and is compliant with District Policy.
- Consider the provincial context regarding "nutrition grant" funding and support schools in developing strategies for sustainable food programs at the school level.
- Build and promote a culture of safety in schools with the progressive implementation of a comprehensive Occupational Health and Safety program.
- Distribute resources and engage staff in an on-line PSW course that ensures staff are knowledgeable about COVID-19 and the protocols put in place for safety, and understand their role as workers for following protocols and developing strategies for personal safety.

PERFORMANCE MEASURES

- Alberta Health Services data; provincial.
- Participation rates in the Healthy Schools Forum (possible COVID implications that may present online versus in person).
- "Wellness Throw Down" participation.
- Number of students participating in Nutrition Program.
- Yearly Health Champ data on overall school wellness for staff and students.

6. COLLABORATION AND ENGAGEMENT. Because the engagement and support of parents and community partners promotes ongoing system improvement, the following strategies will be implemented:

- Implement Division-wide actions that engage stakeholders in a collaborative and meaningful way.
  · Structure systems of communication that keep staff and families informed of changes and response to COVID-19 scenarios and protocols.
  Provide opportunities for stakeholders to be involved in feedback loops regarding the school division's responsiveness to the needs of students during COVID-19 scenarios, division priorities, budgeting, and new policy.

·Recognizing the COVID-19 context and changing needs of students and families, leverage any opportunity to build knowledge and partnerships among homes, schools and services (e.g. nutrition, sleep, core story, trauma, addiction, mental health); explore a variety of delivery platforms to engage a greater breadth of parents.
· Continue the Inclusion and Diversity Parent Table work- "Voices of Student Diversity Showcase" to be held in the second semester.
· The Board Community Engagement Committee will review the effectiveness strategies outlined in the current Division Communication Plan and provide recommendations for enhanced communication based on feedback.

PERFORMANCE MEASURES

- Overall teacher and parent satisfaction with parental involvement in decisions about their child's education.
- Number of stakeholders involved in engagement activities such as feedback loops, community meetings, and participation on Board committees.

7. EFFECTIVE MANAGEMENT. Because strategic planning for system growth enables the system to meet student learning needs, the following strategies will be implemented:

- Develop a comprehensive capital plan that will inform decisions regarding sustainable growth.
- Continue to implement the boundary review process.
- Support continued implementation of comprehensive budget development process that aligns resource allocation with Board priorities and long-term planning.

PERFORMANCE MEASURES

- School boundaries are realigned to facilitate future growth and programming needs.
- Board, staff, and public engaged in contributing to resource allocation to address system priorities.
- Capital planning and budget documentation activity utilized to influence future decision making.



Indigenous Learning



Related Provincial Goals:

· First Nations, Métis, and Inuit students in Alberta are successful.

Outcome:

· Indigenous (FNMI) student achievement relative to provincial standards will improve.

Performance Measures:

Combined 2020 Accountability Pillar Indigenous Summary:

Measure Category	Measure	Lethbridge School Division (FNMI)			Alberta (FNMI)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Student Learning Opportunities	Program of Studies	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Drop Out Rate	9.3	8.2	11.1	5.5	5.4	5.3	Low	n/a	n/a
	High School Completion Rate (3 yr)	48.9	35.7	39.4	55.8	56.6	54.5	Very Low	Maintained	Concern
Student Learning Achievement (Grades K-9)	PAT: Acceptable	44.9	36.0	38.6	54.0	51.7	51.9	Very Low	Maintained	Concern
	PAT: Excellence	5.0	2.4	3.5	7.4	6.6	6.5	Very Low	Maintained	Concern
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	75.6	81.9	79.6	77.2	77.1	76.7	Low	Maintained	Issue
	Diploma: Excellence	3.7	12.0	10.3	11.4	11.0	10.6	Very Low	Declined	Concern
	Diploma Exam Participation Rate (4+ Exams)	15.7	17.8	17.6	24.4	24.6	23.6	Very Low	Maintained	Concern
	Rutherford Scholarship Eligibility Rate	31.5	31.1	28.8	39.1	37.1	35.7	Very Low	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	36.8	36.5	34.8	35.0	34.2	33.0	Very Low	Maintained	Concern
	Work Preparation	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Parental Involvement	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Continuous Improvement	School Improvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a



Performance Measure	Results (in percentages)					Target	Evaluation (Based on 2019)			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the acceptable standard on Provincial Achievement Tests (overall cohort results).	37.2	42.4	36.0	44.9	N/A	N/A	Very Low	Improved	Issue	45.0	47.0	50.0
Overall percentage of self-identified FNMI students in Grades 6 and 9 who achieved the standard of excellence on Provincial Achievement Tests (overall cohort results).	4.7	3.4	2.4	5.0	N/A	N/A	Very Low	Improved	Concern	8.0	9.0	10.0
Overall percentage of self-identified FNMI students who achieved the acceptable standard on diploma examinations (overall results).	83.9	73.0	81.9	75.6	N/A	N/A	Intermediate	Maintained	Acceptable	80.0	81.0	82.0
Overall percentage of self-identified FNMI students who achieved the standard of excellence on diploma examinations (overall results).	8.0	10.8	12.0	3.7	N/A	N/A	Low	Maintained	Issue	12.0	13.0	14.0



Performance Measure	Results (in percentages)				Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	Achievement	Improvement	Overall	2021	2022	2023
High School Completion Rate - Percentage of self- identified FNMI students who completed high school within three years of entering Grade 10.	47.3	35.1	35.7	48.9	48.0	Very Low	Maintained	Concern	48.0	49.0	50.0
Drop Out Rate - annual dropout rate of self-identified FNMI students aged 14 to 18	11.1	14.0	8.2	9.3	10.0	Low	Maintained	Concern	10.0	9.0	8.0
High school to post-secondary transition rate of self-identified FNMI students within six years of entering Grade 10.	27.1	28.3	31.9	17.5	33.0	Very Low	Maintained	Concern	33.0	34.0	35.0
Percentage of Grade 12 self-identified FNMI students eligible for a Rutherford Scholarship.	35.6	19.7	31.1	31.5	n/a	n/a	Improved	n/a	n/a	n/a	n/a
Percentage of self-identified FNMI students writing four or more diploma exams within three years of entering Grade 10.	21.0	14.0	17.8	15.7	n/a	Very Low	Maintained	Concern	20.0	21.0	22.0

Strategies to Overcome Outcomes:

1. Meet learning needs of staff and students. Because it is our moral imperative to ensure the learning needs of all students are met and the recommendations from the TRC are recognized, we will build school staff foundational knowledge of Indigenous culture and Truth and Reconciliation via professional learning, and curriculum and resource development by implementing the following strategies:

- Create and/or accessing curriculum resources and artefacts that recognize Indigenous culture and history in support of Indigenous for all learners – "Indigenous Education for all."
- Build teacher capacity to recognize appropriate resources and integrate indigenous content into delivery of instruction across curriculum areas for all learners.
- Build capacity of Indigenous Education staff to work with classes and groups of students to share their knowledge with all students.
- Support two teachers of Indigenous Education at the elementary and middle school level to support staff and students in their learning.
- Designate a lead educator for Indigenous Education PL and information at each school site.
- Conduct purposeful review of data relative to Indigenous students to inform strategies for academic improvement.
- Provide enhanced services as needed (literacy intervention, casual factors linked to attendance, academic achievement, interagency) when universal strategies are not successful in supporting a students growth.
- Plan events that celebrate Indigenous culture and create pride in indigenous ancestry and evaluate the effectiveness of the events.

- Board Indigenous Education Advisory Committee will connect with community and School Councils, and implement strategies related to the committee's vision as well as the TRC calls to action.
- Collaborate with other Divisions to learn about best practice and jointly plan for implementation of strategies targeting improved student learning.
- Collaborate with Kainai Board of Education for delivery and access to professional learning.
- Develop a recruitment and retention strategy for Indigenous Education staff.
- Indigenous Education Teaching Team will work closely with classroom teachers to build their capacity to place-based learning and Blackfoot Ways of Knowing.
- Designated Graduation Coaches at each high school to work closely and support our students of Indigenous ancestry to achieve success in their high school program.

Performance Measures:

- Attendance data.
- OurSchool survey data (if able to disaggregate).
- Overall percentage of self-identified Indigenous students who achieved the acceptable standard and overall percentage of Indigenous students who achieved the standard of excellence on Provincial Achievement Tests (based on cohort) and Diploma Examinations.
- High school completion rate of self-identified Indigenous students within three years of entering Grade 10.
- Annual dropout rate of students aged 14 to 18.
- High school to post-secondary transition rate of self-identified Indigenous students within six years of entering Grade 10.
- Percentage of self-identified Indigenous Grade 12 students eligible for a Rutherford Scholarship.
- Percentage of self-identified Indigenous students writing four or more Diploma Examinations within 3 years of entering Grade 10.



***Please see the Indigenous Strategic Plan for 2019-2020 which is an addendum to this Annual Education Plan.**

Division Priority 2
Inclusion

Related Provincial Goals:

- Alberta's students are successful.
- The systemic education achievement gap between First Nations, Metis, and Inuit students and all other is eliminated.
- Alberta's education system respects diversity and promotes inclusion.

Outcomes:

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

Strategies to Achieve Outcomes:

1. Supporting social, physical and phycological needs. Because positive environments are essential for student growth and development, we will implement the following strategies:

- Build staff capacity for Trauma informed practice.
- Review effectiveness of Support Services model including the provision of universal wellness support in the classroom.
- Review progress of the Positive Spaces Committee and consider evolving mandate, re-naming to be more inclusive of all groups, and engagement of staff beyond administrators.
- Wellness grant applications to build school capacity around self regulation, resilience, outdoor learning, physical activity.
- Continuing to develop initiatives at the Division and school level that support diversity and inclusion for all students and commit celebration of the initiatives to enhance community awareness of Division and school endeavors in this area.

Performance Measures:

- OurSchool measures associated with safe and caring schools (status pending due to COVID-19).
- Data from "Student Engagement" survey (grade 10 cohort).
- Parent survey from June 2020 (COVID-19 feedback).
- APORI: Satisfaction with services: safe and caring schools measure.



2. **Supporting diversity and building staff capacity.** Because all learners are valued, can learn, and contribute to our communities, we will implement the following strategies:

- Promote and support the culture of valuing diversity and high expectations of all learners.
- Continue to provide professional learning on inclusive principles and practices.
- Build the capacity of all staff to demonstrate approaches/strategies that enable all learners to access the Programs of Study.

- Continue to support the implementation of the RTI² framework, as articulated by Alberta Education, with a focus on classroom instruction.
- Focus instruction and learning through the lens of Universal Design for Learning (UDL).
- Develop the common understanding that the Programs of Study are the starting point of all students' learning.
- Continue to build teacher capacity to support student success in literacy, language and numeracy.
- Continue to build school capacity in the use of benchmark assessments to inform instruction and measure progress.

Performance Measures:

- ESL benchmarks inform instruction for English language learners.
- Literacy measures, or transition measures of English language learners.
- Overall teacher, parent and student agreement that students are safe at school, learning the importance of caring for others, learning respect for others and are treated fairly at school.
- Overall teacher, parent and student agreement that students model the characteristics of active citizenship.

Students and communities have access to safe and healthy learning environments:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.	88.7	88.6	87.8	87.9	87.5	90.0	High	Maintained	Good	90.0	91.0	92.0

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.	81.4	81.0	79.1	79.2	79.4	82.0	High	Maintained	Good	82.0	83.0	84.0



Division Priority 3
Innovation

Related Provincial Goals:

- Alberta's students are successful.
- Alberta has excellent teachers, school leaders. and school authority leaders.

Outcomes:

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

Students demonstrate attributes of innovation, creativity, and critical thinking in a process- based learning environments:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Percentage of teachers and parents who agree that students are taught attitudes and behaviours that will make them successful at work when they finish school.	80.1	79.0	77.5	78.7	79.5	82.0	High	Maintained	Good	82.0	83.0	84.0

Teacher preparation and professional growth focus on the competencies needed to help students learn:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology, and health and physical education.	85.0	84.2	84.0	84.6	84.2	86.0	Very High	Maintained	Excellent	86.0	87.0	88.0



The education system demonstrates collaboration and engagement to further Division priorities, including innovative thinking:

Performance Measure	Results (in percentages)					Target	Evaluation			Targets		
	2016	2017	2018	2019	2020	2020	Achievement	Improvement	Overall	2021	2022	2023
Percentage of teachers, parents and students indicating that their school and schools in their jurisdiction have improved or stayed the same the last three years.	79.8	79.7	76.0	79.3	78.8	82.0	High	Maintained	Good	82.0	83.0	84.0
Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.	79.0	79.5	76.7	78.5	80.7	81.0	High	Improved	Good	81.0	82.0	83.0
Percentage of teachers, parents and students satisfied with the overall quality of basic education.	88.7	89.2	89.1	89.7	89.0	91.0	High	Maintained	Good	91.0	92.0	93.0

Strategies to Achieve Outcomes:

1. Common understanding and process based learning. Because process based learning environments with opportunity for choice support the needs of contemporary learners, we will implement the following strategies:

- Build a common understanding of the meaning of student success and language for innovation, creativity, and critical thinking.
- Align the Division's definition and common understanding of innovation, creativity and critical thinking.
- Division professional learning supporting the implementation of the new curriculum (impending) will include strategies to grow staff understanding of innovation, creative and critical thinking, and how they link to concept-based learning.
- Gather samples of process and product based learning to inform understanding of process.
- Support teacher engagement in the provincial curriculum development process and leverage this participation to build leader and teacher knowledge across the Division.
- Build teacher capacity to implement process learning in the classroom and using at-home learning platforms at all grade levels/subject areas.
- Elementary and middle schools will encourage to move forward with the implementation of a unit or concept using concept-based pedagogy to build understanding of the new curriculum, increase efficacy, provide time for safe exploration, and increase understanding of innovation, creativity, and critical thinking. High schools will move forward with reinforcing concept-based teaching and learning across subject disciplines.
- Build a culture of risk-taking as part of everyday practice in teaching and learning.
- Promote and celebrate engaging learning opportunities that support creative and innovative thinking.

Performance Measures:

- OurSchool Survey (status pending due to COVID-19).
- Participation in professional learning that targets development pedagogy associated with innovation. Canada 150 ICE Scholarships (Board scholarship that recognizes innovation, creativity and entrepreneurship),
- Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.
- Overall teacher, parent and student satisfaction with the opportunity for students to receive a broad program of studies, including fine arts, career, technology, health and physical education.

2. Proficiency with Technology: Because technology can enhance learning, and proficiency with technology is essential for successful student achievement, we will implement the following strategies:

- Review the Division Educational Technology Work Plan.
- Leverage the teacher technology reps from each school to inform and enhance practice at the school level through professional learning and informative meetings.
- Use current research strategies to support the seamless implementation of software that enhances instructional capacity.
- Support the use of Office 365 and provide various online tools to support the delivery of classroom instruction as well as, at-home learning.
- Access to professional learning that builds awareness of available technology, and supports the implementation of technology devices and/or software that has demonstrated success with enhancing student learning.
- Begin to explore and implement the curriculum outcomes and resources regarding digital citizenship as the new Wellness curriculum rolls out provincially.
- Build staff capacity to leverage digital resources so they can be effectively used in the learning process.
- Manage and promote network security to promote safe use.
- Provide opportunities for stakeholders to be involved in feedback regarding the school division's responsiveness to the needs of students use of technology.
- Build the capacity of system leaders with the Alberta Education's Learning and Technology Policy Framework.

Performance Measures:

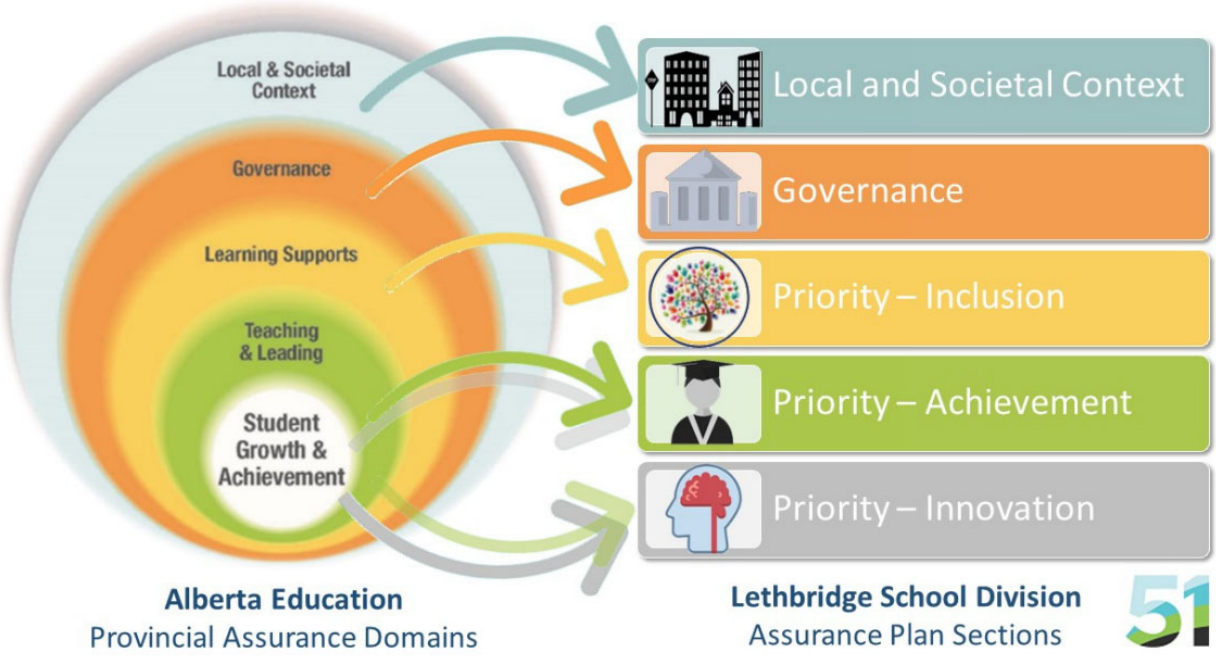
- **M**eeting the outcomes as delineated in the Technology Work Plan.
- Feedback from technology leaders, technicians, administrators-access to technology (quality, ease, and frequency).
- Hardware evergreening.



Lethbridge School Division

Accountability Pillar Results

Lethbridge School Division structures its planning and reporting using the Alberta Education Assurance Framework. The Assurance Framework is a broader and more balanced approach to accountability with the goal of continual improvement and enhanced public assurance.



The Division's Assurance Plan is part of a cyclical process that reflects on data on an ongoing basis. Measures and the "report locations" of the measures are identified in each Domain. Some measures are reported as part of the November Results Report annually while others are updated as data is available on the Division website using a Reporting Dashboard.

These performance measures allow the Division to review trends and continually look for improvements. The Dashboards are interactive and allows an individual to click on the specific financial information within the dashboard and the report will be adjusted to focus into the selected information.

The following Division Performance Measures are the Accountability Pillar results on the specific measures as outlined by Alberta Education for the major reporting categories:



ORANGE = Low Performance, YELLOW = Standard Performance, GREEN = High Performance

*All of the following reports/results are an extract of the **2018-2019 Accountability Pillar Results for 3-Year Educational Plans** (May 2020) as provided to the Division by the Alberta Education. Note that this is the most up-to-date information as at August 2021.*

Alberta Government

Accountability Pillar Overall Summary
3-Year Plan - May 2020
Authority: 3040 The Lethbridge School Division

Alberta Government

Measure Category	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Safe and Caring Schools	Safe and Caring	**87.5**	87.9	88.1	**89.4**	89.0	89.2	High	Maintained	Good
Student Learning Opportunities	Program of Studies	**84.2**	84.6	84.3	**82.4**	82.2	82.0	Very High	Maintained	Excellent
	Education Quality	**89.0**	89.7	89.3	**90.3**	90.2	90.1	High	Maintained	Good
	Drop Out Rate	**4.6**	4.1	4.3	**2.7**	2.6	2.7	Intermediate	n/a	n/a
	High School Completion Rate (3 yr)	**73.6**	73.4	71.4	**79.7**	79.1	78.4	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades K-9)	PAT: Acceptable	**70.3**	72.4	71.1	**73.8**	73.6	73.6	Low	Maintained	Issue
	PAT: Excellence	**18.4**	18.4	18.1	**20.6**	19.9	19.6	Intermediate	Maintained	Acceptable
Student Learning Achievement (Grades 10-12)	Diploma: Acceptable	**82.2**	80.5	80.5	**83.6**	83.7	83.1	Intermediate	Maintained	Acceptable
	Diploma: Excellence	**17.8**	17.3	16.6	**24.0**	24.2	22.5	Intermediate	Maintained	Acceptable
	Diploma Exam Participation Rate (4+ Exams)	**46.2**	44.4	44.4	**56.4**	56.3	55.6	Intermediate	Maintained	Acceptable
	Rutherford Scholarship Eligibility Rate	**62.3**	59.5	57.7	**66.6**	64.8	63.5	Intermediate	n/a	n/a
Preparation for Lifelong Learning, World of Work, Citizenship	Transition Rate (6 yr)	**59.5**	56.5	56.5	**60.1**	59.0	58.5	High	Improved	Good
	Work Preparation	**79.5**	78.7	78.4	**84.1**	83.0	82.7	High	Maintained	Good
	Citizenship	**79.4**	79.2	79.8	**83.3**	82.9	83.2	High	Maintained	Good
Parental Involvement	Parental Involvement	**80.7**	78.5	78.2	**81.8**	81.3	81.2	High	Improved	Good
Continuous Improvement	School Improvement	**78.8**	79.3	78.3	**81.5**	81.0	80.9	High	Maintained	Good

Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Overall evaluations can only be calculated if both improvement and achievement evaluations are available.
3. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.
4. Aggregated PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (6e et 9e année), French Language Arts (6e et 9e année), Mathematics (Grades 6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
5. Participation in Provincial Achievement Tests was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
6. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.
7. Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
8. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
9. 2016 results for the 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.
10. Improvement evaluations are not calculated for school and school authority Drop Out and Rutherford Scholarship Eligibility rates. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 29, 2020

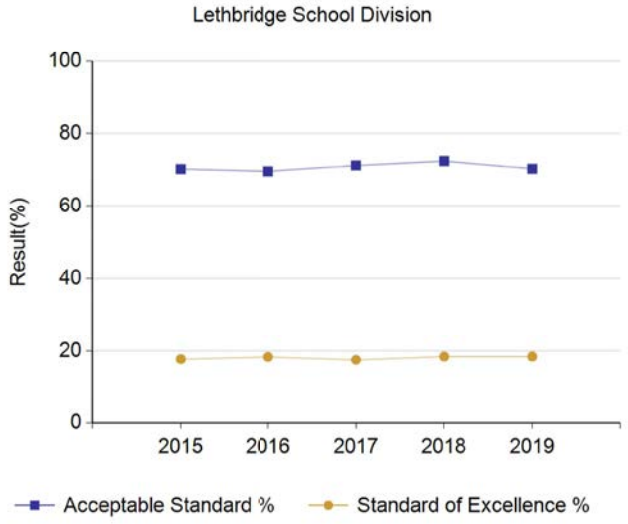
Student Learning Achievement (Grades K-9)

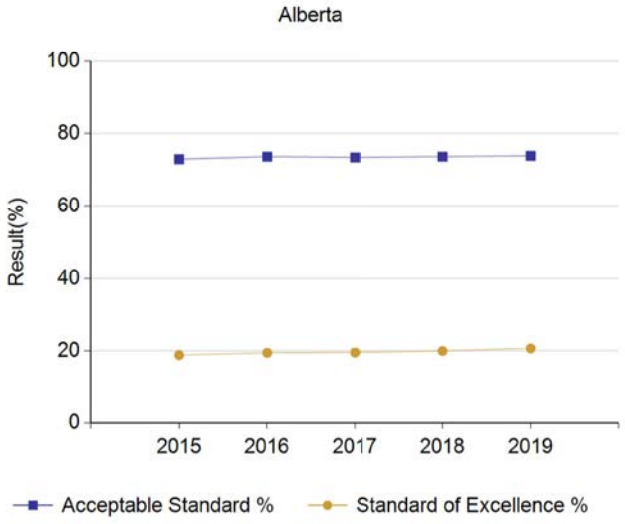
Alberta Government

PAT Results By Number Enrolled Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

	Lethbridge School Division					Alberta				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
N	1,333	1,510	1,500	1,605	1,708	93,095	93,217	96,659	100,210	104,264
Acceptable Standard %	70.2	69.6	71.2	72.4	70.3	72.9	73.6	73.4	73.6	73.8
Standard of Excellence %	17.7	18.3	17.5	18.4	18.4	18.8	19.4	19.5	19.9	20.6





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Aggregated PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), Français (6e et 9e année), French Language Arts (6e et 9e année), Mathematics (Grades 6, 9, 9 KAE), Science (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
3. Participation in Provincial Achievement Tests was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Aug 23, 2019

Student Learning Achievement (Grades K-9)

Alberta Government

PAT Results Course By Course Summary By Enrolled With Measure Evaluation

Authority: 3040 The Lethbridge School Division

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2019		Prev 3 Year Average		2019		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Language Arts 6	Acceptable Standard	Intermediate	Improved	Good	873	84.2	793	80.6	54,820	83.2	49,573	82.9
	Standard of Excellence	Low	Declined	Issue	873	11.3	793	14.2	54,820	17.8	49,573	19.1
French Language Arts 6 année	Acceptable Standard	High	Improved	Good	68	95.6	58	87.0	3,559	87.7	3,122	86.0
	Standard of Excellence	High	Improved	Good	68	20.6	58	13.4	3,559	15.7	3,122	13.3
Français 6 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	663	90.3	574	92.2
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	663	24.6	574	20.6
Mathematics 6	Acceptable Standard	Intermediate	Maintained	Acceptable	873	71.1	792	69.5	54,778	72.5	49,502	71.5
	Standard of Excellence	Intermediate	Improved	Good	873	13.7	792	11.5	54,778	15.0	49,502	13.5
Science 6	Acceptable Standard	Low	Maintained	Issue	873	76.7	792	76.5	54,879	77.6	49,520	77.9
	Standard of Excellence	High	Maintained	Good	873	28.8	792	27.7	54,879	28.6	49,520	28.9
Social Studies 6	Acceptable Standard	High	Improved	Good	873	77.4	792	73.4	54,802	76.2	49,511	73.1
	Standard of Excellence	High	Maintained	Good	873	26.6	792	26.1	54,802	24.4	49,511	22.3
English Language Arts 9	Acceptable Standard	Low	Declined Significantly	Concern	788	66.2	708	74.7	47,465	75.1	45,363	76.6
	Standard of Excellence	Intermediate	Maintained	Acceptable	788	12.7	708	13.8	47,465	14.7	45,363	14.9
K&E English Language Arts 9	Acceptable Standard	Low	Maintained	Issue	45	40.0	32	31.9	1,569	57.4	1,551	58.1
	Standard of Excellence	Low	Declined	Issue	45	0.0	32	6.3	1,569	5.4	1,551	6.0
French Language Arts 9 année	Acceptable Standard	Intermediate	Maintained	Acceptable	37	83.8	47	89.1	2,811	82.9	2,758	82.5
	Standard of Excellence	High	Improved	Good	37	24.3	47	10.9	2,811	12.3	2,758	10.6
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	396	88.6	380	86.0
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	396	26.0	380	25.1
Mathematics 9	Acceptable Standard	Low	Declined Significantly	Concern	784	52.6	713	60.2	46,764	60.0	44,959	64.7
	Standard of Excellence	Intermediate	Maintained	Acceptable	784	15.9	713	15.0	46,764	19.0	44,959	17.1
K&E Mathematics 9	Acceptable Standard	Low	Improved	Acceptable	49	49.0	32	35.3	2,190	59.6	2,007	58.7
	Standard of Excellence	Intermediate	Maintained	Acceptable	49	10.2	32	6.0	2,190	13.2	2,007	13.3
Science 9	Acceptable Standard	Intermediate	Maintained	Acceptable	791	71.3	712	71.4	47,489	75.2	45,363	74.6
	Standard of Excellence	Very High	Improved	Excellent	791	22.6	712	20.5	47,489	26.4	45,363	22.7
K&E Science 9	Acceptable Standard	Intermediate	Improved Significantly	Good	44	70.5	31	42.8	1,536	61.7	1,520	64.1
	Standard of Excellence	Low	Maintained	Issue	44	4.5	31	3.7	1,536	10.7	1,520	13.3
Social Studies 9	Acceptable Standard	Low	Declined	Issue	787	61.2	710	63.8	47,496	68.7	45,366	66.1
	Standard of Excellence	Intermediate	Maintained	Acceptable	787	16.9	710	18.2	47,496	20.6	45,366	19.9
K&E Social Studies 9	Acceptable Standard	Low	Maintained	Issue	45	40.0	30	35.7	1,466	55.9	1,501	56.5
	Standard of Excellence	Intermediate	Maintained	Acceptable	45	8.9	30	7.4	1,466	15.0	1,501	12.8

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in tests.
3. Participation in Provincial Achievement Tests was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
4. Part A, which requires students to complete number-operation questions without using calculators, was added to Mathematics 6 in 2016/17 and Mathematics 9 in 2017/18, respectively.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Aug 23, 2019

Student Learning Achievement (Grades 10-12)

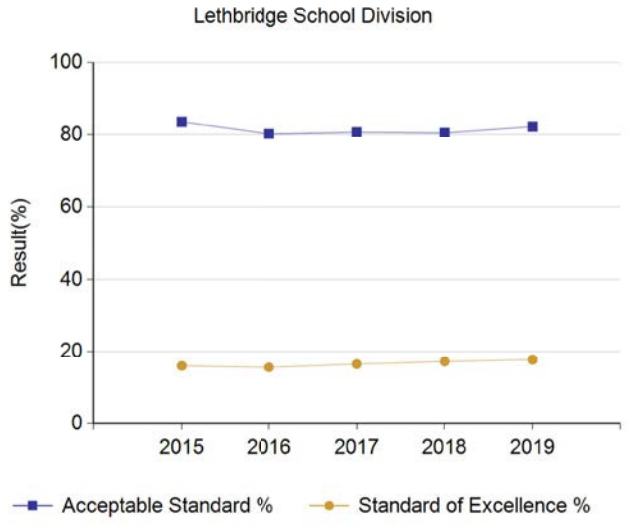
Alberta Government

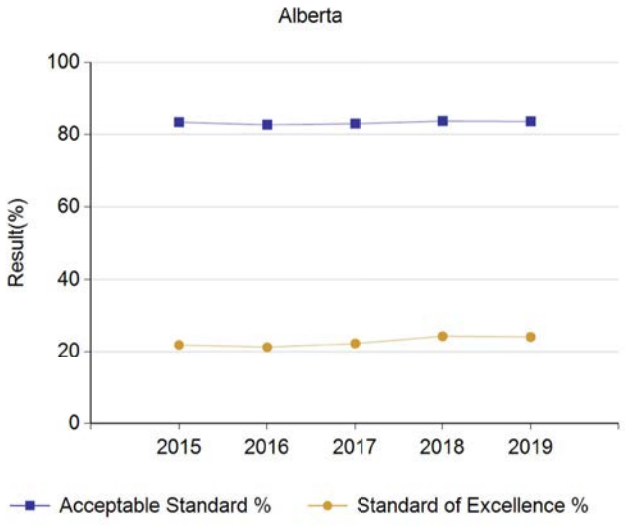
Diploma Exam Results By Students Writing Measure History

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division					Alberta				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
N	934	921	882	927	975	62,746	65,429	65,851	65,736	65,117
Acceptable Standard %	83.5	80.2	80.7	80.5	82.2	83.4	82.7	83.0	83.7	83.6
Standard of Excellence %	16.1	15.7	16.6	17.3	17.8	21.8	21.2	22.2	24.2	24.0





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.
3. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
4. Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Aug 23, 2019

Student Learning Achievement (Grades 10-12)

Alberta Government

Diploma Exam Results Course By Course Summary With Measure Evaluation

Authority: 3040 The Lethbridge School Division

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2019		Prev 3 Year Average		2019		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Intermediate	Declined	Issue	419	86.9	406	89.4	29,832	86.8	30,091	86.9
	Diploma Examination Standard of Excellence	High	Maintained	Good	419	11.7	406	12.4	29,832	12.3	30,091	11.9
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Low	Maintained	Issue	260	83.8	246	85.2	16,640	87.1	16,563	88.9
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	260	11.9	246	11.0	16,640	12.1	16,563	12.3
French Lang Arts 30-1	Diploma Examination Acceptable Standard	Low	Declined	Issue	21	85.7	29	97.0	1,215	91.5	1,296	94.1
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	21	9.5	29	7.7	1,215	10.1	1,296	9.7
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	139	98.6	154	98.3
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	139	29.5	154	20.6
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	224	77.2	222	65.6	19,389	77.8	20,337	73.9
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	224	30.4	222	19.3	19,389	35.1	20,337	30.6
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	201	77.6	167	75.7	14,465	76.5	14,107	74.8
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	201	15.4	167	16.7	14,465	16.8	14,107	16.4
Social Studies 30-1	Diploma Examination Acceptable Standard	Intermediate	Maintained	Acceptable	367	85.3	372	84.6	21,610	86.6	22,179	85.7
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	367	12.3	372	10.1	21,610	17.0	22,179	15.6
Social Studies 30-2	Diploma Examination Acceptable Standard	Low	Maintained	Issue	273	76.2	260	75.5	20,758	77.8	20,078	80.2
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	273	5.5	260	5.6	20,758	12.2	20,078	12.6
Biology 30	Diploma Examination Acceptable Standard	Intermediate	Improved Significantly	Good	400	83.3	330	77.3	22,442	83.9	22,853	85.3
	Diploma Examination Standard of Excellence	Intermediate	Maintained	Acceptable	400	23.8	330	25.4	22,442	35.5	22,853	33.8
Chemistry 30	Diploma Examination Acceptable Standard	High	Improved	Good	238	82.8	230	79.1	18,525	85.7	18,929	82.7
	Diploma Examination Standard of Excellence	High	Improved	Good	238	34.0	230	28.3	18,525	42.5	18,929	37.2
Physics 30	Diploma Examination Acceptable Standard	High	Maintained	Good	119	83.2	127	85.1	9,247	87.5	9,974	85.9
	Diploma Examination Standard of Excellence	High	Maintained	Good	119	31.9	127	35.9	9,247	43.5	9,974	41.7
Science 30	Diploma Examination Acceptable Standard	Low	Maintained	Issue	55	72.7	31	68.4	9,676	85.7	9,180	84.9
	Diploma Examination Standard of Excellence	Low	Maintained	Issue	55	7.3	31	11.6	9,676	31.2	9,180	29.2

Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Achievement Evaluation is not calculated for courses that do not have sufficient data available, either due to too few jurisdictions offering the course or because of changes in examinations.
3. Caution should be used when interpreting evaluations and results over time for Mathematics 30-1/30-2, as equating was not in place until the 2016/17 school year. Alberta Education does not comment on province wide trends until it has five years of equated examination data.
4. Participation in Diploma Examinations was impacted by the fires in May to June 2016 and May to June 2019. Caution should be used when interpreting trends over time for the province and those school authorities affected by these events.
5. A written-response component worth 25% of the total exam mark was added to the Mathematics 30-1/30-2 diploma exams in 2018/19.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Aug 23, 2019

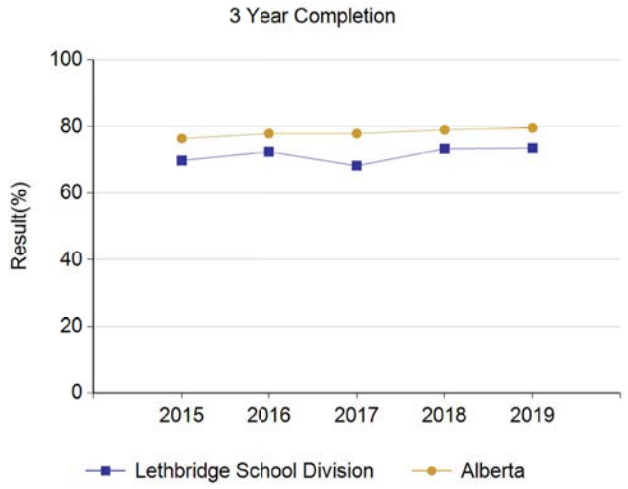
Student Learning Opportunities

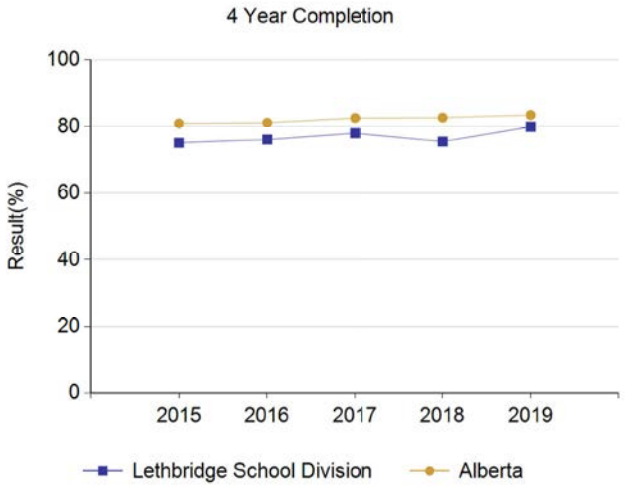
Alberta Government

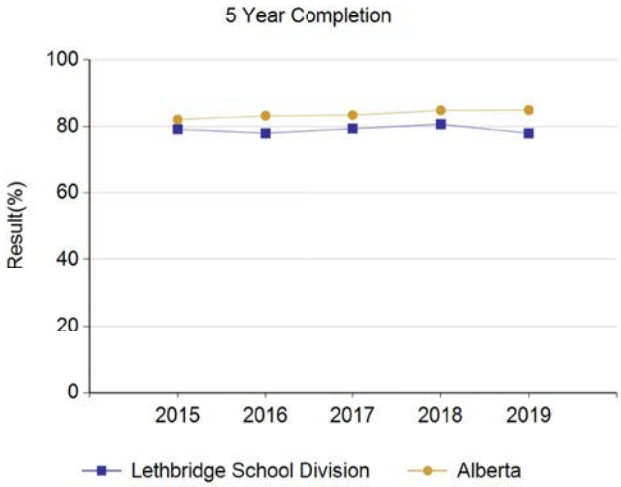
High School Completion Rates - Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

	Lethbridge School Division										Alberta									
	2015		2016		2017		2018		2019		2015		2016		2017		2018		2019	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
3 Year Completion	**751**	**69.9**	**758**	**72.5**	**705**	**68.3**	**749**	**73.4**	**739**	**73.6**	**43,810**	**76.5**	**45,034**	**78.0**	**45,207**	**78.0**	**45,144**	**79.1**	**45,562**	**79.7**
4 Year Completion	680	75.2	800	76.2	759	78.1	708	75.6	753	80.0	44,394	81.0	43,918	81.2	45,174	82.6	45,350	82.7	45,347	83.5
5 Year Completion	743	79.2	714	78.0	801	79.4	761	80.7	710	78.0	45,111	82.1	44,418	83.2	43,950	83.4	45,199	84.8	45,415	84.9







Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
3. 2016 results for 3-year High School Completion and Diploma Examination Participation Rates have been adjusted to reflect the correction of the Grade 10 cohort.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 01, 2020

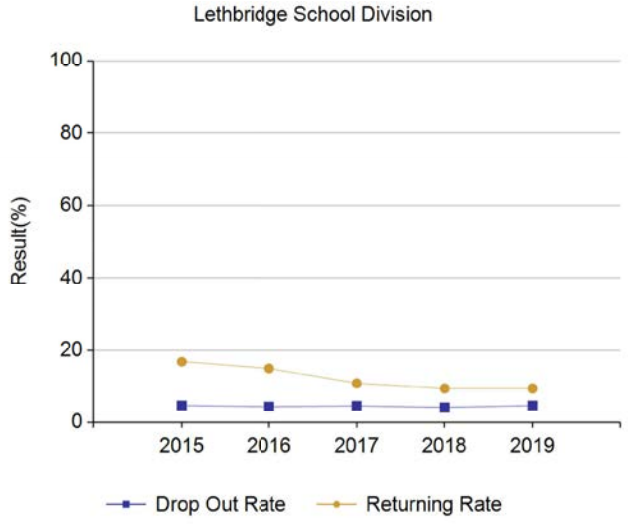
Student Learning Opportunities

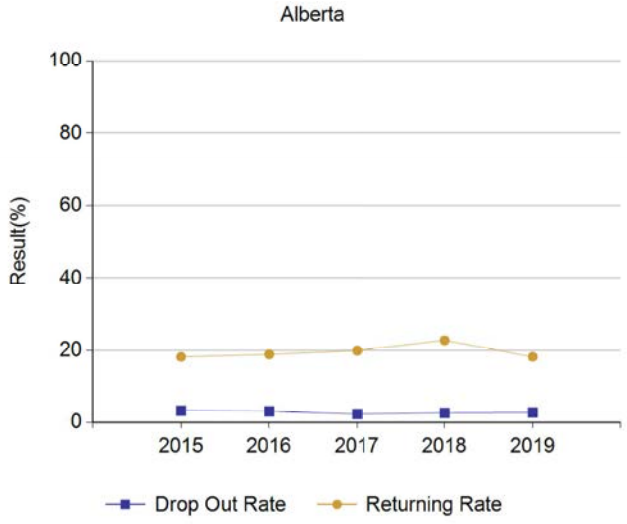
Alberta Government

Drop Out Rate - Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

	Lethbridge School Division										Alberta									
	2015		2016		2017		2018		2019		2015		2016		2017		2018		2019	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Drop Out Rate	**2,783**	**4.6**	**2,989**	**4.3**	**2,912**	**4.5**	**2,870**	**4.1**	**2,964**	**4.6**	**180,104**	**3.2**	**181,382**	**3.0**	**182,062**	**2.3**	**182,832**	**2.6**	**184,812**	**2.7**
Returning Rate	161	16.8	155	14.9	149	10.8	147	9.4	136	9.4	7,960	18.2	7,614	18.9	7,626	19.9	6,800	22.7	6,750	18.2





Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 01, 2020

Student Learning Achievement (Grades 10-12)

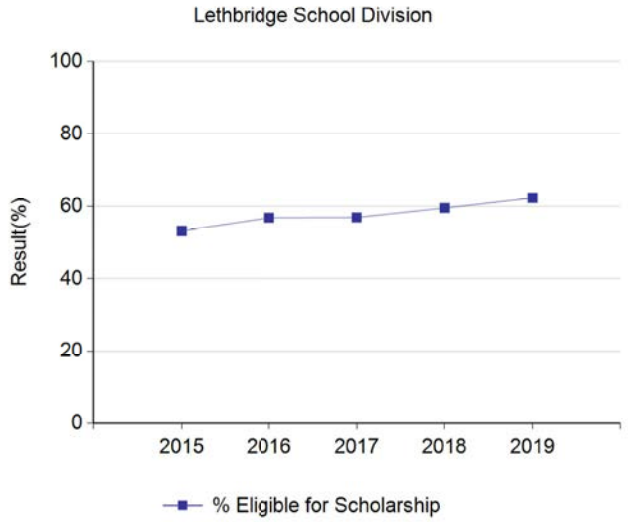
Alberta Government

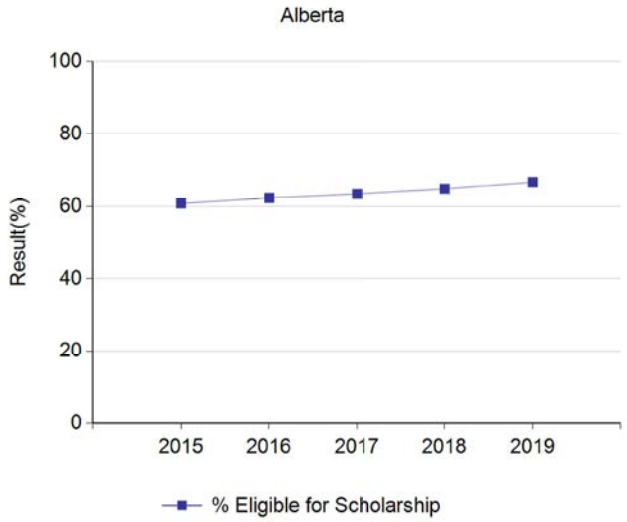
Rutherford Scholarship Eligibility Rate - Measure History

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division					Alberta				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Total Gr 12 Students	909	881	785	872	865	58,041	59,063	60,127	60,559	58,970
Percent Eligible for Scholarship	53.2	56.8	56.9	59.5	62.3	60.8	62.3	63.4	64.8	66.6





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Weighting of school-awarded marks in diploma courses increased from 50% to 70% in the 2015/16 school year. Caution should be used when interpreting trends over time.
3. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 01, 2020

Preparation for Lifelong Learning, World of Work, Citizenship

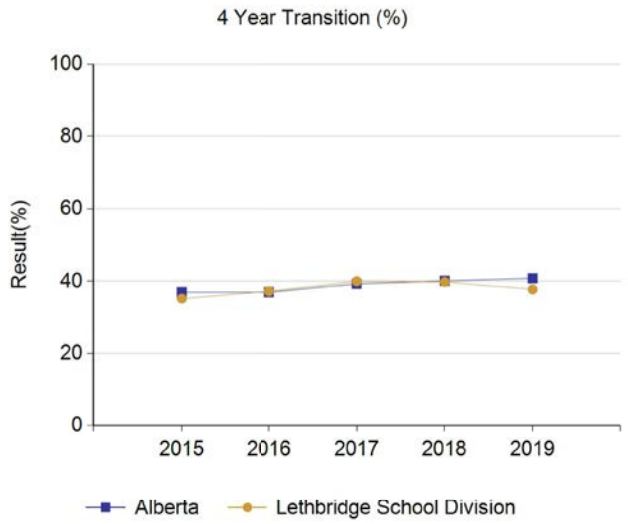
Alberta Government

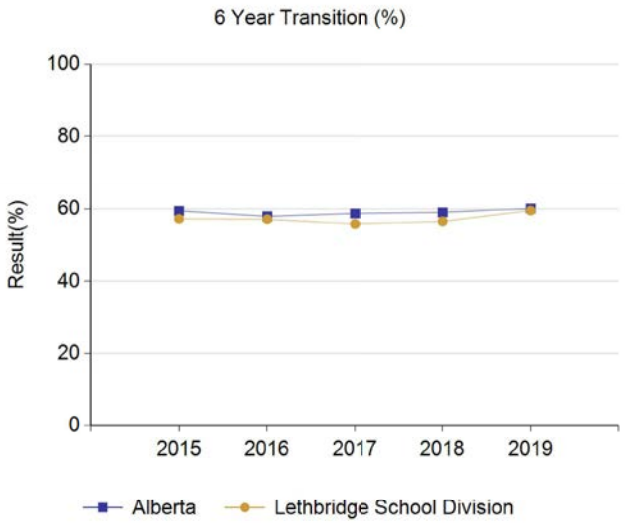
High School to Post-Secondary Transition Rates - Measure History

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division										Alberta									
	2015		2016		2017		2018		20`9		2015		2016		2017		2018		2019	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
4 Year Transition	680	35.3	800	37.3	759	40.0	708	39.8	753	37.8	44,394	37.0	43,918	37.0	45,174	39.3	45,350	40.1	45,347	40.8
6 Year Transition	**643**	**57.2**	**790**	**57.1**	**713**	**55.8**	**801**	**56.5**	**760**	**59.5**	**45,231**	**59.4**	**45,105**	**57.9**	**44,412**	**58.7**	**43,908**	**59.0**	**45,194**	**60.1**





Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 01, 2020

Student Learning Opportunities

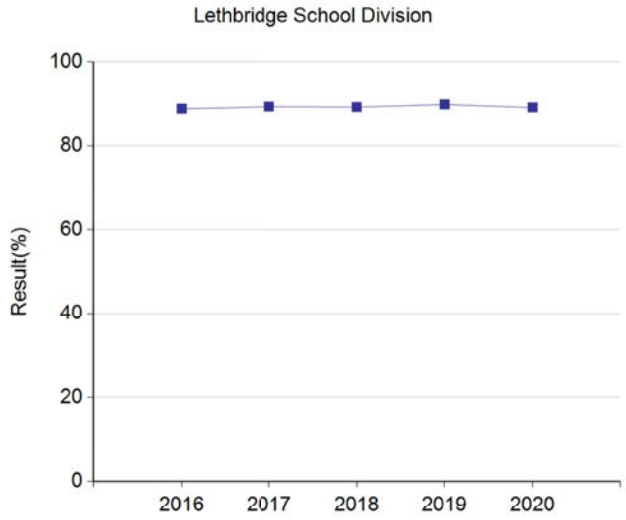
Alberta Government

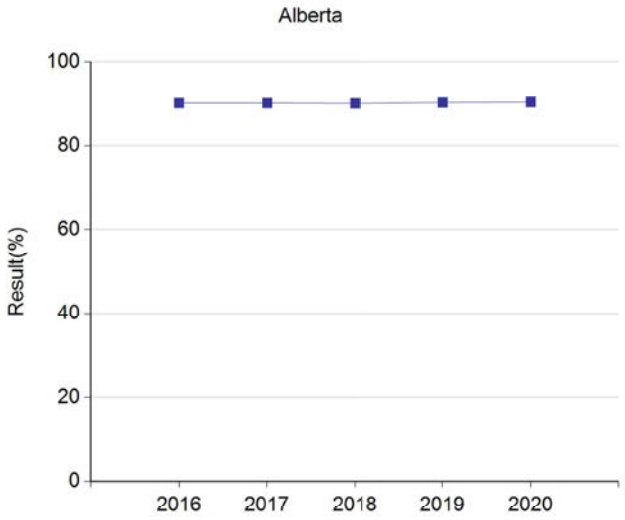
A.4 Education Quality Measure History

Authority: 3040 The Lethbridge School Division
Province: Alberta

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

Lethbridge School Division										Alberta									
2016		2017		2018		2019		2020		2016		2017		2018		2019		2020	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
4,930	88.7	5,395	89.2	3,600	89.1	3,507	89.7	3,597	89.0	285,217	90.1	300,253	90.1	254,026	90.0	265,841	90.2	264,623	90.3





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 29, 2020

ACOL Measure

Alberta Government

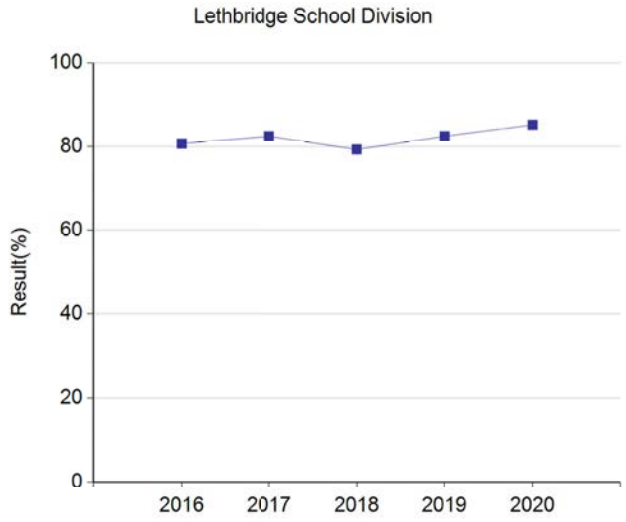
D.6 In-service jurisdiction Needs Measure History

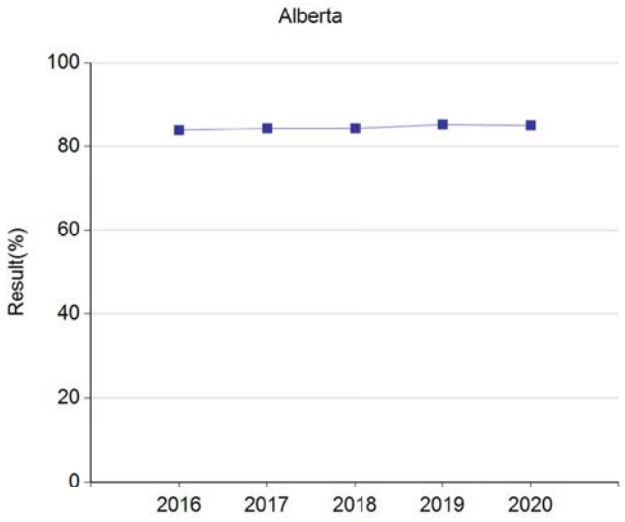
Authority: 3040 The Lethbridge School Division

Province: Alberta

The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

Lethbridge School Division										Alberta									
2016		2017		2018		2019		2020		2016		2017		2018		2019		2020	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
417	80.7	434	82.4	461	79.3	473	82.4	427	85.1	30,287	83.9	31,288	84.3	32,428	84.3	33,074	85.2	33,766	85.0





Notes:
1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 29, 2020

ACOL Measure

Alberta Government

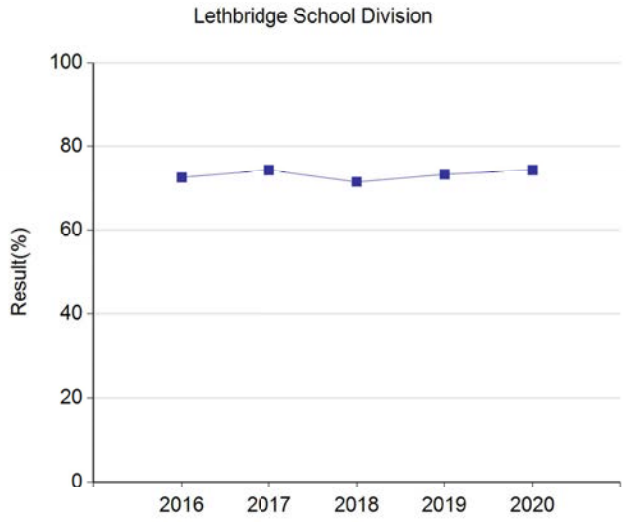
B.2 Satisfaction with Program Access Measure History

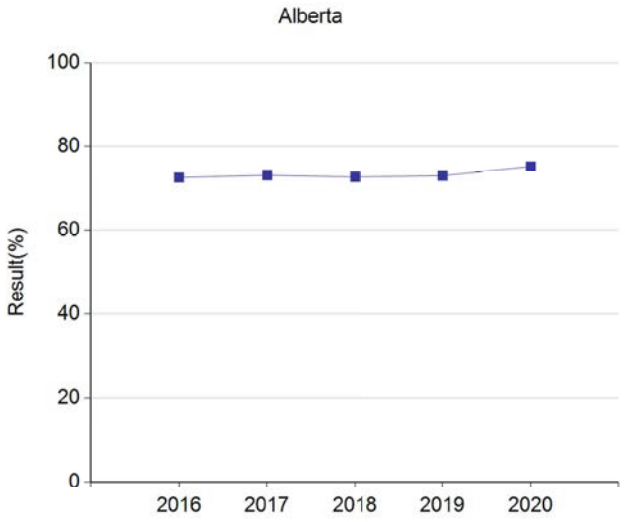
Authority: 3040 The Lethbridge School Division

Province: Alberta

Percentage of teacher, parent and student satisfaction with the accessibility, effectiveness and efficiency of programs and services for students in their community.

Lethbridge School Division										Alberta									
2016		2017		2018		2019		2020		2016		2017		2018		2019		2020	
N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
1,541	72.7	1,202	74.4	3,570	71.6	3,483	73.4	3,572	74.4	157,921	72.7	159,543	73.2	251,836	72.8	263,978	73.1	262,662	75.2





Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (*).
2. Student participation in the survey was impacted between 2014 and 2017 due to the number of students responding through the OurSCHOOL/TTFM (Tell Them From Me) survey tool.

Report Generated: Apr 24, 2020
Locked with Suppression for May 2020

Report Version 1.0
Data Current as of Mar 29, 2020

Lethbridge School Division

2020-2021 Student Surveys

The information that follows are the results of online student surveys relating to the 2020-2021 school year. These surveys are used to gather information from our student on the school environments, student engagement/participation, and other factors.

The Division utilizes the online surveys and reports generated by **The Learning Bar Inc**. through tools such as OurSCHOOL online surveys (http://thelearningbar.com/)

Students in ***Lethbridge School District No. 51***
Bullying and School Safety - Secondary (2020/2021)

The Learning Bar

A safe school environment is critical for students' learning and well-being. Schools are safer when school staff, students, parents and community agencies work together to prevent bullying, exclusion and sexual harassment. ***Bullying*** is when a person tries to hurt another person, and does it more than once. It can be physical, verbal, or social, and can also take place over the internet with emails or text messages. Sometimes a group of students will bully others. ***Exclusion*** is when students feel excluded or treated unfairly at school because of ethnic or cultural background, gender, social class, sexual orientation, religion, disability, or other perceived categorical boundary. ***Sexual harassment*** is any unwanted or inappropriate language or touching that makes a person feel upset, hurt or angry. Exclusion and sexual harassment are forms of bullying, and often students that are excluded or harassed are victims of other forms of bullying. Students who are bullied are prone to experiencing low self esteem, anxiety, depression, and disaffection from school. In extreme cases bullying can lead to suicide.

Key Findings from the Research

- Data from *OurSCHOOL* surveys in 2009-10 found students who reported being victims of bullying were five-and-a-half times as likely to be suffering depression, and were almost three times as likely to have a low sense of belonging at school. They were also less likely to be intellectually engaged.

- Schools vary in their reported prevalence of moderate and severe bullying. In 2009-10, data from *OurSCHOOL* found that among middle schools the prevalence of moderate and severe bullying varied from 4% to 52%, with one-half of all schools having a prevalence between 24% and 35%. The prevalence of moderate and severe bullying reported was less in secondary schools; on average it was 22% compared with the middle school average of 29%.

- There are several actions schools can take to prevent bullying, exclusion and sexual harassment. School staff must be able to recognize different forms of bullying and be willing to step in when they observe a student being bullied.[1] Positive school policies and practices can make it safe for students to report bullying when it occurs and ensure that there are clear consequences for bullying that are consistently enforced. Schools can help equip students with appropriate strategies to deal with bullying, exclusion and sexual harassment.[2]

- Data from students can help school staff develop positive practices and policies.

Students from Lethbridge School District No. 51 completed the *OurSCHOOL* survey which included questions about bullying, school safety and exclusion and sexual harassment. This report summarizes their views.

1. The prevalence of school bullying

The literature distinguishes between bullies, victims and those who are both bullies and the victims of bullying.[3] The percentage of students who report being victims of bullying is a useful school-level measure of the extent of bullying and its potential effects on youth. Students' reports of taking part in bullying and students' accounts of witnessing bullying are less useful as a school measure, because even a single incident of bullying may be seen or talked about by a wide range of students.

Overall, 29% of students in Lethbridge School District No. 51 reported being a victim of bullying about once a week or more often, for at least one of the four types of bullying. In addition, *OurSCHOOL* classifies students as being moderate or severe victims. Figure 1 - shows the results for all students in Lethbridge School District No. 51 , and separately for boys and girls, compared with the national average. Figure 2 indicates the types of bullying most often experienced by the students at Lethbridge School District No. 51 . The results are based on students' reports of being victims of physical, social, verbal and cyber bullying in the previous 30 days.

Figure 1: Prevalence of bullying in Lethbridge School District No. 51

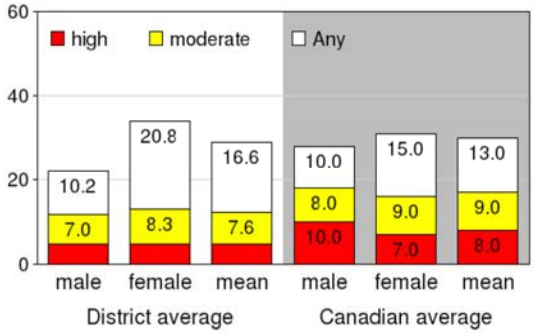
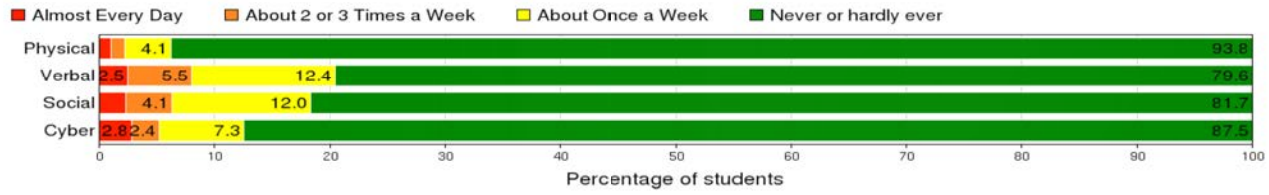


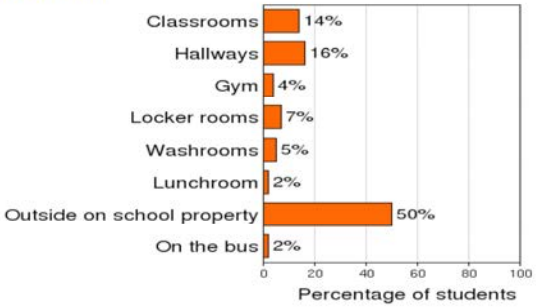
Figure 2: Bullying by Type in Lethbridge School District No. 51



2. Where and when bullying occurs

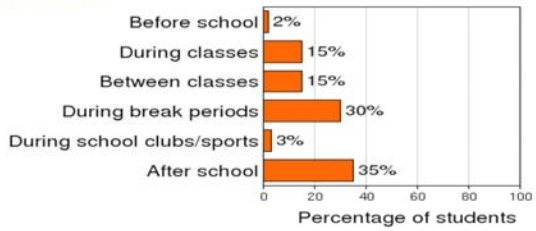
Bullying tends to occur most frequently in classrooms, hallways and the lunchroom, but this can vary among schools.[4] Students quickly learn where the 'hot-spots' are, which tend to be places where there is inadequate supervision.[5] Students in Lethbridge School District No. 51 were asked where bullying happened most often in and near their school. The results are shown in Figure 3.

Figure 3: Where bullying occurs in Lethbridge School District No. 51



The students in Lethbridge School District No. 51 were also asked when bullying most often occurred. Figure 4 displays the results.

Figure 4: When bullying occurs in Lethbridge School District No. 51



3. How students respond to bullying

Students in Lethbridge School District No. 51 who reported being bullied in the past 30 days were asked what they did the last time they were bullied. Figure 5 summarizes their responses.

Figure 5: How students respond when bullied in Lethbridge School District No. 51

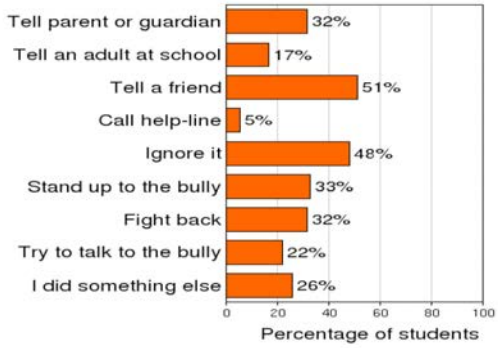
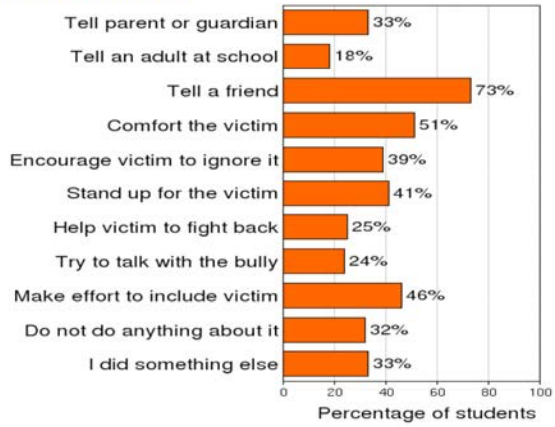


Figure 6 summarizes student responses when they saw or heard about a student being bullied.

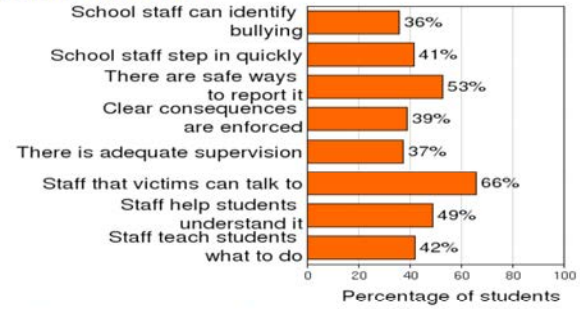
Figure 6: Response when others are bullied in Lethbridge School District No. 51



4. Measures to prevent bullying

School policies and practices can help prevent student bullying. Students in Lethbridge School District No. 51 indicated the extent to which they felt certain anti-bullying measures were practiced in their school. Figure 7 shows the percentage of students that agreed or strongly agreed that these practices were evident in their school.

Figure 7: Measures to prevent bullying in Lethbridge School District No. 51



5. Students who feel excluded

Many students feel excluded by their peers or treated unfairly by school staff because of their ethnic or cultural background, gender, social class, sexual orientation, religion, disability, or other perceived categorical boundaries. Figure 8 shows the percentage of students who felt excluded by other students for various reasons.

Figure 8: Reasons students feel excluded in Lethbridge School District No. 51

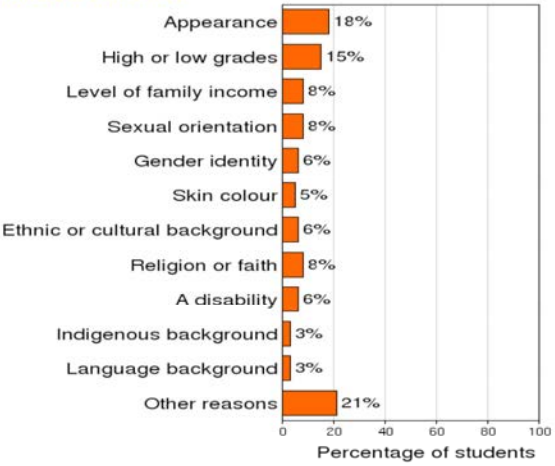
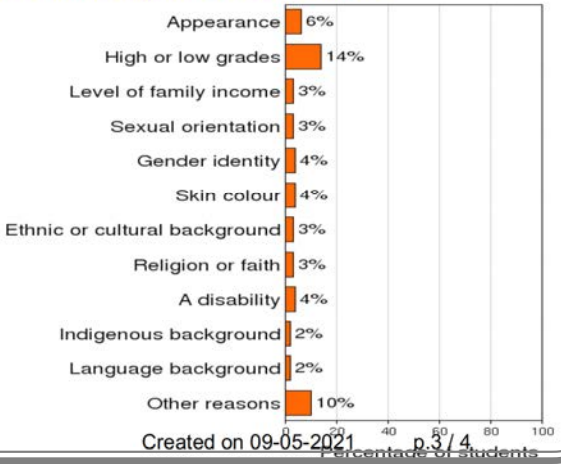


Figure 9 shows the percentage of students who felt they were treated unfairly by school staff for these same reasons.

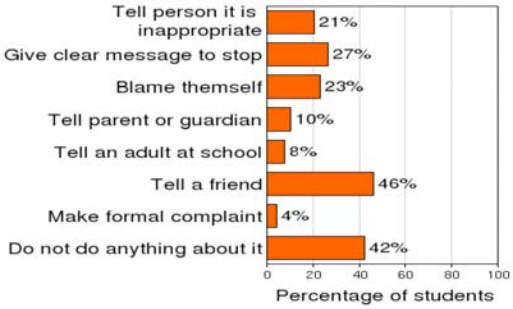
Figure 9: Reasons students feel they are treated unfairly by staff in Lethbridge School District No. 51



6. Sexual harassment at school

Students were presented with a definition of sexual harassment and asked if they had felt sexually harassed at school in the past 30 days. In Lethbridge School District No. 51 , 17.7% of girls and 4.5% of boys felt they had been sexually harassed. Those who indicated being sexually harassed were asked how they responded at the time. Figure 10 summarizes their responses.

Figure 10: How students respond if they are sexually harassed in Lethbridge School District No. 51



7. Feeling Safe at School

Students were asked whether they felt safe at school, and safe going to and from school. Overall, 13.6% of girls and 10.4% of boys in Lethbridge School District No. 51 indicated that they did not feel safe at school. A further 16.9% of girls and 22.5% of boys indicated a neutral position, neither agreeing nor disagreeing that they felt safe at school. Figure 11 shows the percentage of students that felt safe at school.

Figure 11: Students who feel safe in Lethbridge School District No. 51

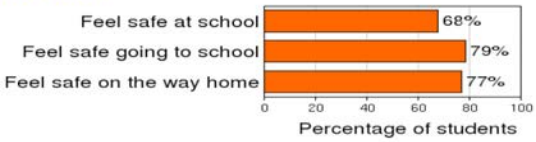
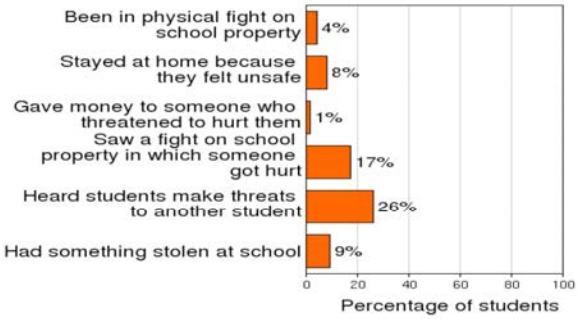


Figure 12 shows students' responses to six other questions concerning how safe they felt at school.

Figure 12: Indicators of an unsafe environment in Lethbridge School District No. 51



About *OurSCHOOL*

OurSCHOOL is an evaluation system that includes a dynamic web-based student survey, and optional teacher and parent surveys. The system provides leading indicators of student engagement and wellness, and the aspects of classroom and school learning climate that research has shown affect student engagement and learning outcomes. Please see www.thelearningbar.com for further information.

About this School Report

This report was prepared by Dr. J. Douglas Willms, President of The Learning Bar. It was based on data from 1344 students in Lethbridge School District No. 51 that completed the *OurSCHOOL* student survey in 2020. Schools can print this report free of charge for use in staff meetings and professional development activities. It can also be reproduced for distribution to parents.

References:

1. Pepler, D. J., Craig, W. M., Ziegler, S. & Charach, A. (1994). "An Evaluation of an Anti-Bullying Intervention in Toronto Schools". *Canadian Journal of Community Mental Health*, 13(2): 95-110.

2. O'Morre, M. (2000). Critical issues for teacher training to counter bullying and victimisation in Ireland. *Aggressive Behaviour*, 26, 99-111.

3. Haynie, D. L., Nansel, T., Eitel, P., Crump, A.D., Saylor, K., Yu, K. and Simons-Morton, B. (2001). Bullies, victims, and bully/victims: Distinct groups of at-risk youth. *Journal of Early Adolescence*, 21, 29-49.

4. Leff, S. S., Power, T. J., Costigan, T. E., & Manz, P. H. (2003). Assessing the climate of the playground and lunchroom: Implications for bullying prevention programming. *School Psychology Review*, 32, 418-430.

5. Craig, W. M. & Pepler, D. (1997). "Observations of Bullying and Victimization in the School Yard". *Canadian Journal of School of Psychology*, 13(2): 41-60.



Emiko by Sarah/Kat Nielson, WCHS - Gr. 9

Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey
Lethbridge School District No. 51 Schools Highlights

Your version of the **OurSCHOOL** student survey measures 15 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 2,862 students in 16 schools that participated in the survey between 8 Mar. 2021 and 20 Apr. 2021.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see www.thelearningbar.com.

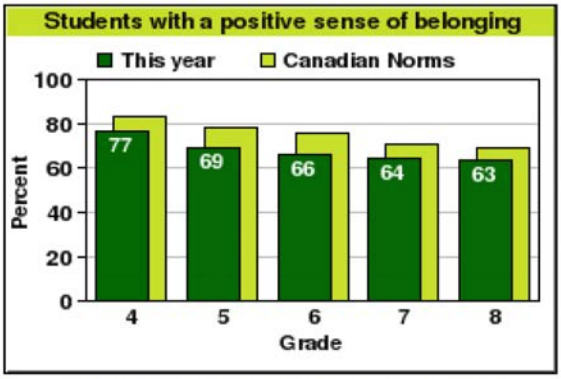
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

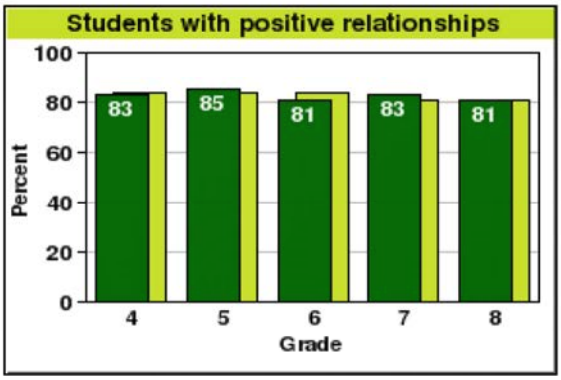
- 68% of students in this district had a high sense of belonging; the Canadian norm for these grades is 75%.
- 65% of the girls and 74% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 73% and for boys is 78%.



Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- In this district, 83% of students had positive relationships; the Canadian norm for these grades is 83%.
- 86% of the girls and 81% of the boys in this district had positive relationships. The Canadian norm for girls is 86% and for boys is 80%.

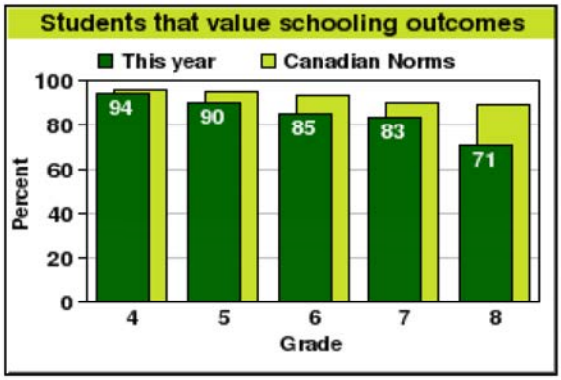


Social-Emotional Outcomes

Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

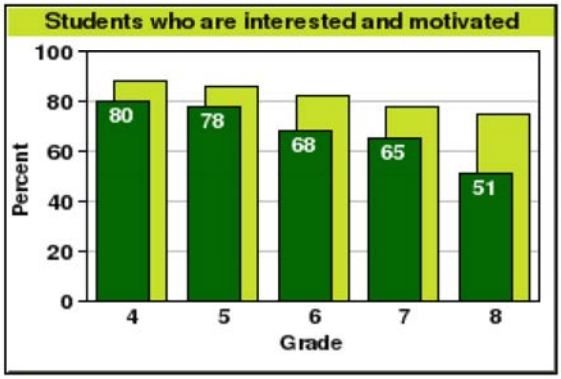
- 85% of students in this district valued school outcomes; the Canadian norm for these grades is 93%.
- 88% of the girls and 84% of the boys in this district valued school outcomes. The Canadian norm for girls is 94% and for boys is 91%.



Students who are interested and motivated

Students who are interested and motivated in their learning.

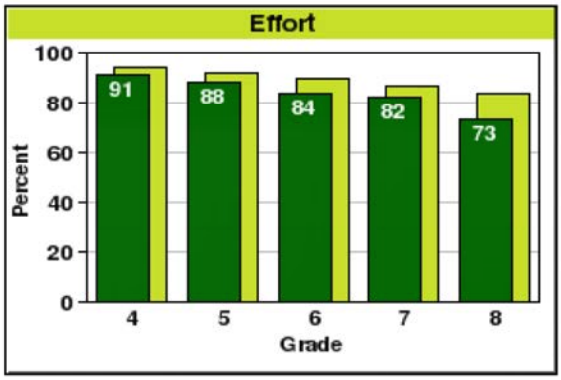
- 69% of students in this district were interested and motivated; the Canadian norm for these grades is 82%.
- 72% of the girls and 68% of the boys in this district were interested and motivated. The Canadian norm for girls is 84% and for boys is 80%.



Effort

Students who try hard to succeed in their learning.

- 83% of students in this district tried hard to succeed; the Canadian norm for these grades is 90%.
- 85% of the girls and 83% of the boys in this district tried hard to succeed. The Canadian norm for girls is 91% and for boys is 88%.



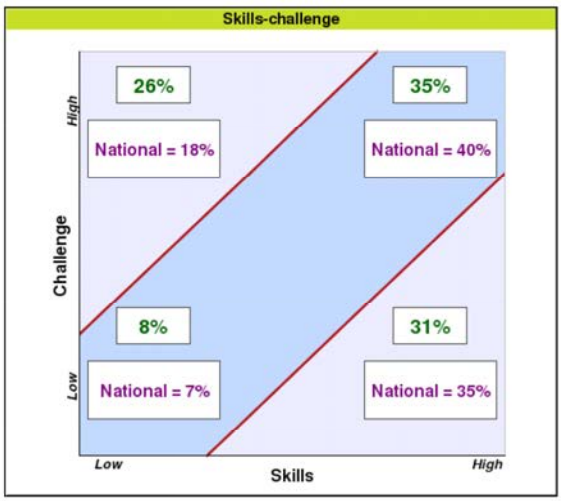
Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey
Lethbridge School District No. 51 Schools Highlights

Social-Emotional Outcomes

Skills-challenge

Students who feel challenged in their language arts, math and Science classes and feel confident of their skills in these subjects.

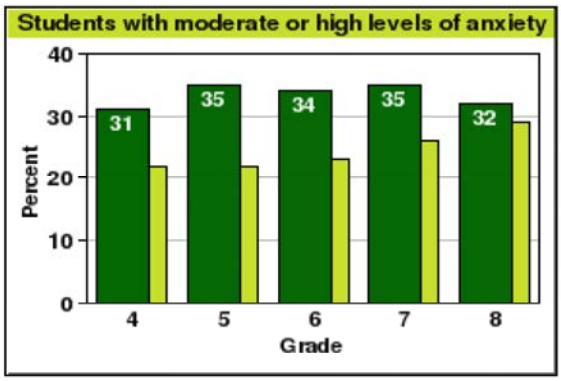
- 35% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 40%.
- 31% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 35%.
- 26% of students were not confident of their skills and found language arts or math challenging. The Canadian norm for this category is 18%.
- 8% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 7%.



Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 33% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 24%.
- 41% of the girls and 23% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 30% and for boys is 19%.

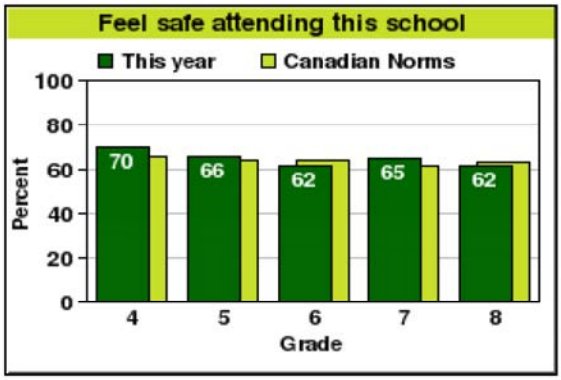


DRIVERS of Student Outcomes

Feel safe attending this school

Students who feel safe at school as well as going to and from school.

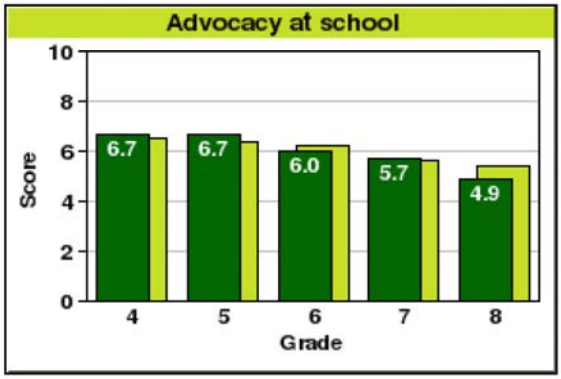
- 65% of students felt safe attending the district; the Canadian norm for these grades is 64%.
- 68% of the girls and 66% of the boys felt safe attending the district. The Canadian norm for girls is 64% and for boys is 64%.



Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

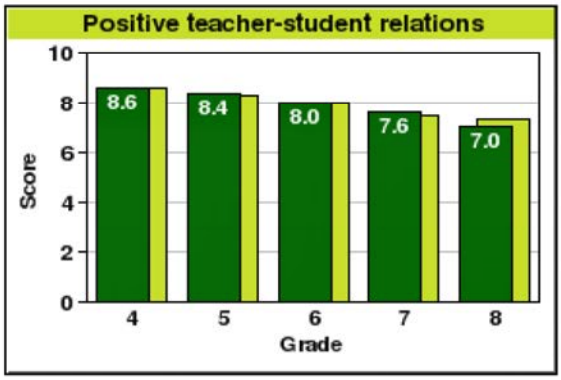
- In this district, students rated advocacy at school 6 out of 10; the Canadian norm for these grades is 6.
- In this district, advocacy at school was rated 6.2 out of 10 by girls and 6 out of 10 by boys. The Canadian norm for girls is 6 and for boys is 6.



Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

- In this district, positive teacher-student relations were rated 7.9 out of 10; the Canadian norm for these grades is 7.9.
- In this district, positive teacher-student relations were rated 8.1 out of 10 by girls and 7.8 out of 10 by boys. The Canadian norm for girls is 8.1 and for boys is 7.8.



OurSCHOOL

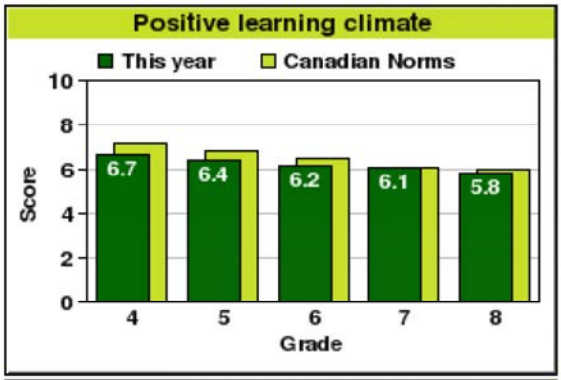
Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey
Lethbridge School District No. 51 Schools Highlights

DRIVERS of Student Outcomes

Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

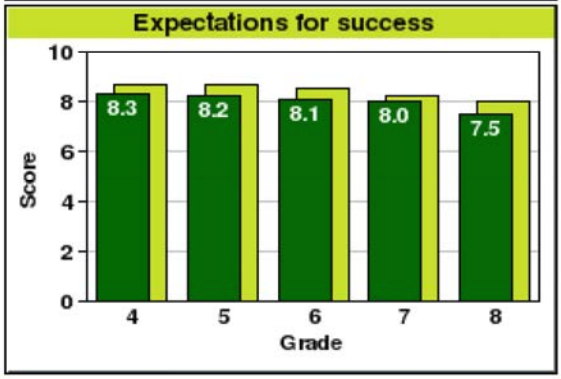
- In this district, students rated disciplinary climate of the classroom 6.2 out of 10; the Canadian norm for these grades is 6.5.
- In this district, disciplinary climate of the classroom was rated 6.3 out of 10 by girls and 6.2 out of 10 by boys. The Canadian norm for girls is 6.5 and for boys is 6.6.



Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

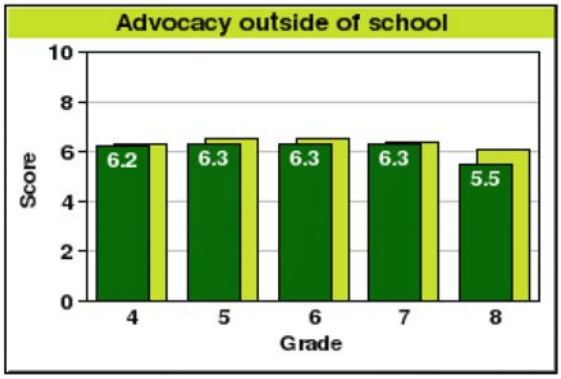
- In this district, students rated teachers' expectations for academic success 8 out of 10; the Canadian norm for these grades is 8.4.
- In this district, teachers' expectations for academic success were rated 8 out of 10 by girls and 8 out of 10 by boys. The Canadian norm for girls is 8.5 and for boys is 8.3.



Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of school 6.1 out of 10; the Canadian norm for these grades is 6.4.
- In this district, advocacy outside school was rated 6.4 out of 10 by girls and 6 out of 10 by boys. The Canadian norm for girls is 6.5 and for boys is 6.2.

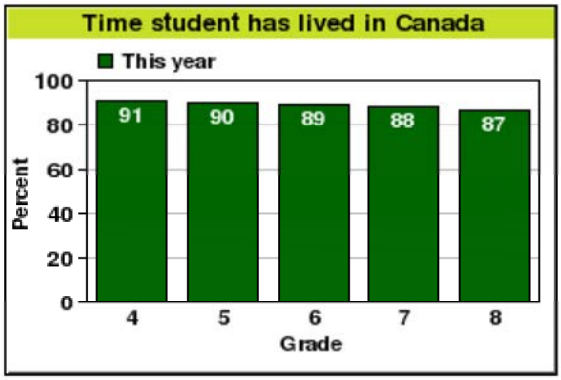


Demographic Factors

Time student has lived in Canada

Students who were born in Canada.

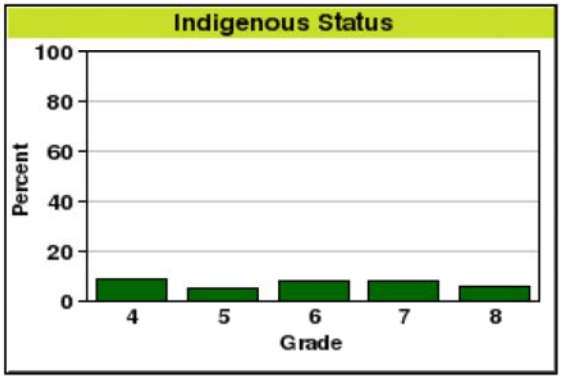
- 89% of students in this district were born in Canada.
- 89% of the girls and 89% of the boys in this district were born in Canada.



Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- 7% of students in this district identified as Indigenous.
- 7% of the girls and 7% of the boys in this district identified as Indigenous.

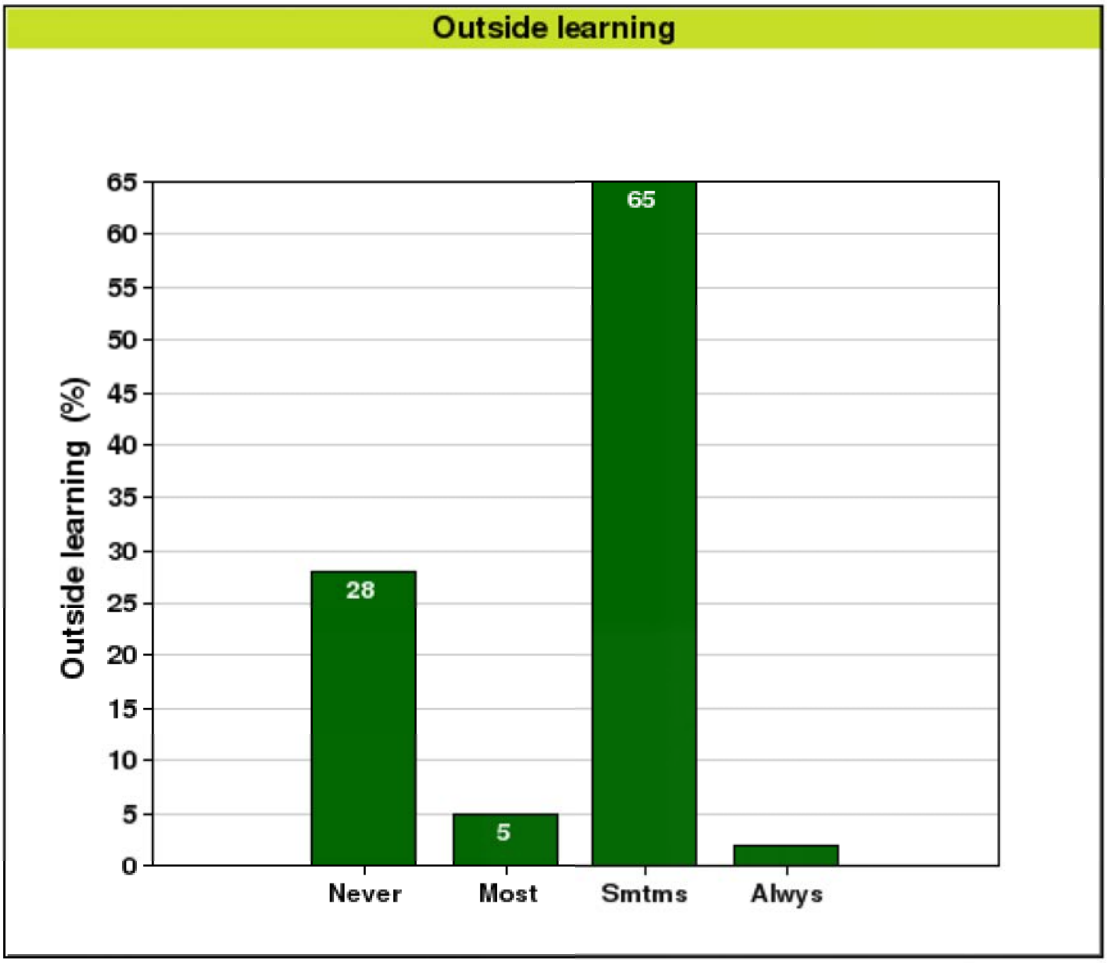


Report on Student Outcomes and School Climate
OurSCHOOL Elementary - Middle School Survey
Lethbridge School District No. 51 Schools Highlights

Multiple Choice Question

Students were asked: "My teacher(s) takes our class outside to learn:"

- Never (Never)
- Most of the time (Most)
- Sometimes (Smtms)
- Always (Always)



Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

Your version of the **OurSCHOOL** student survey measures 34 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 1,344 students in 5 schools that participated in the survey between 8 Mar. 2021 and 30 Mar. 2021.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see www.thelearningbar.com.

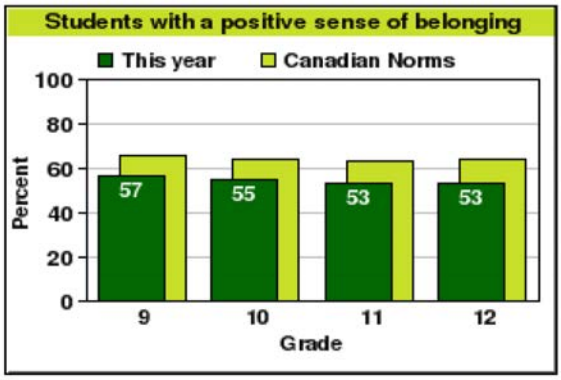
*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

Social-Emotional Outcomes

Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

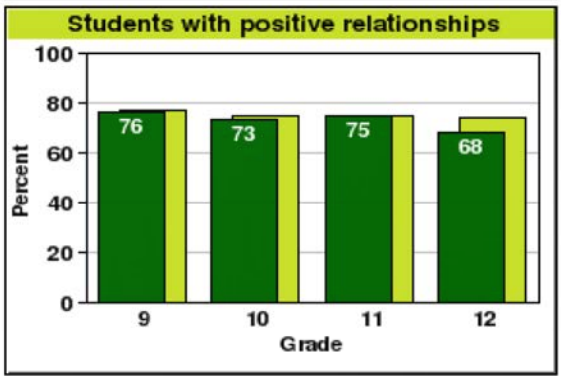
- 55% of students in this district had a high sense of belonging; the Canadian norm for these grades is 64%.
- 52% of the girls and 59% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 60% and for boys is 69%.



Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- In this district, 73% of students had positive relationships; the Canadian norm for these grades is 75%.
- 76% of the girls and 71% of the boys in this district had positive relationships. The Canadian norm for girls is 77% and for boys is 73%.



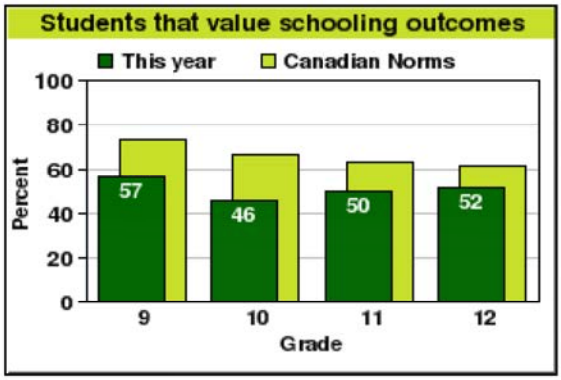
Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

Social-Emotional Outcomes

Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

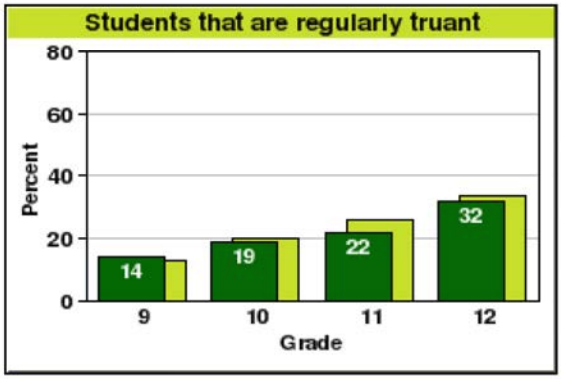
- 51% of students in this district valued school outcomes; the Canadian norm for these grades is 66%.
- 57% of the girls and 48% of the boys in this district valued school outcomes. The Canadian norm for girls is 68% and for boys is 64%.



Students that are regularly truant

Students who skip classes or miss days at school without a reason, or arrive late for school or classes.

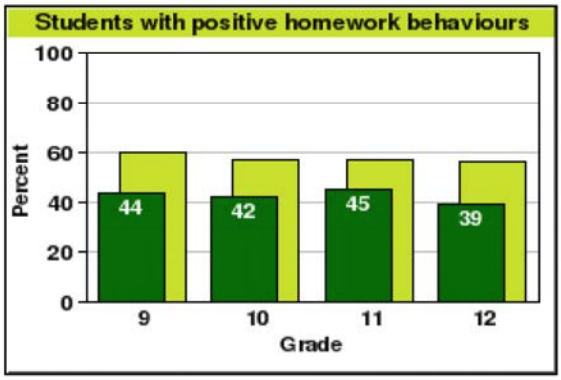
- In this district, the student truancy rate was 22%; the Canadian norm for these grades is 23%
- In this district, the truancy rate for girls was 19% and for boys, 24%. The Canadian norm for girls is 21% and for boys is 26%.



Students with positive homework behaviours

Students who do homework for their classes with a positive attitude and in a timely manner.

- In this district, 43% of students had positive homework behaviours; the Canadian norm for these grades is 58%.
- 52% of the girls and 35% of the boys in this district had positive homework behaviours. The Canadian norm for girls is 65% and for boys is 50%.

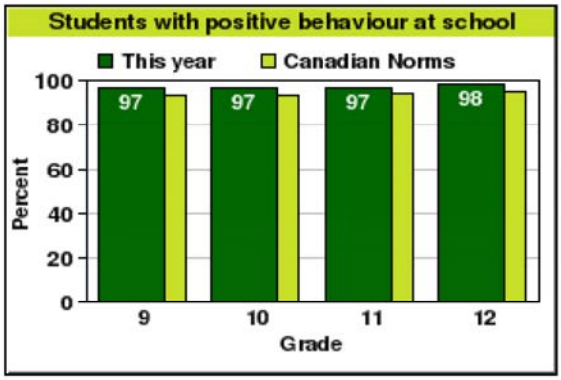


Social-Emotional Outcomes

Students with positive behaviour at school

Students that do not get in trouble at school for disruptive or inappropriate behaviour.

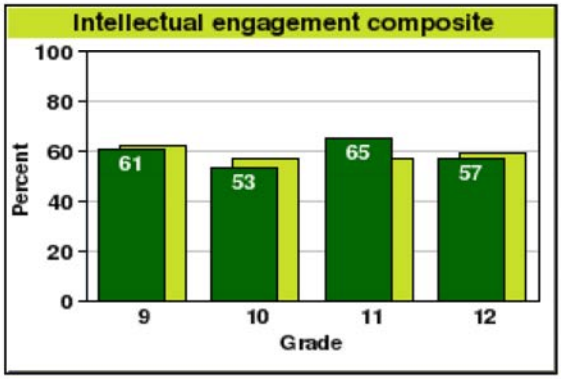
- In this district, 97% of students had positive behaviour; the Canadian norm for these grades is 94%.
- 98% of the girls and 98% of the boys in this district with positive student behaviour at school. The Canadian norm for girls is 97% and for boys is 90%.



Intellectual engagement composite

Students who are intellectually engaged and find learning interesting, enjoyable, and relevant.

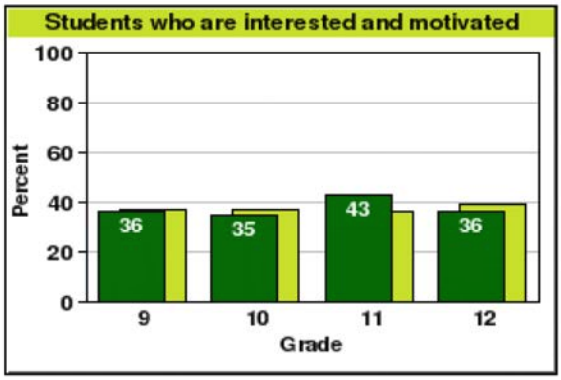
- 59% of students in this district are intellectually engaged. The Canadian norm for these grade levels is 59%.
- 62% of the girls and 56% of the boys in this district were intellectually engaged. The Canadian norm for girls is 60% and for boys is 57%.



Students who are interested and motivated

Students who are interested and motivated in their learning.

- 38% of students in this district were interested and motivated; the Canadian norm for these grades is 37%.
- 39% of the girls and 35% of the boys in this district were interested and motivated. The Canadian norm for girls is 37% and for boys is 37%.



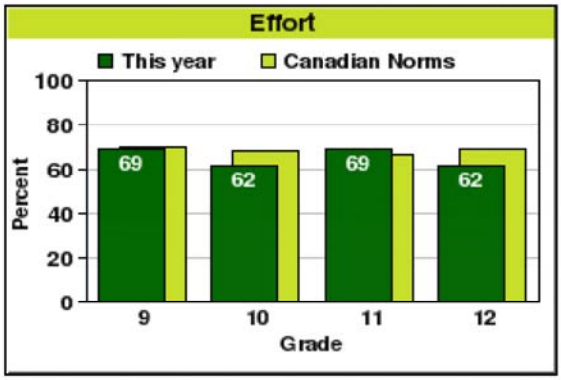
Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

Social-Emotional Outcomes

Effort

Students who try hard to succeed in their learning.

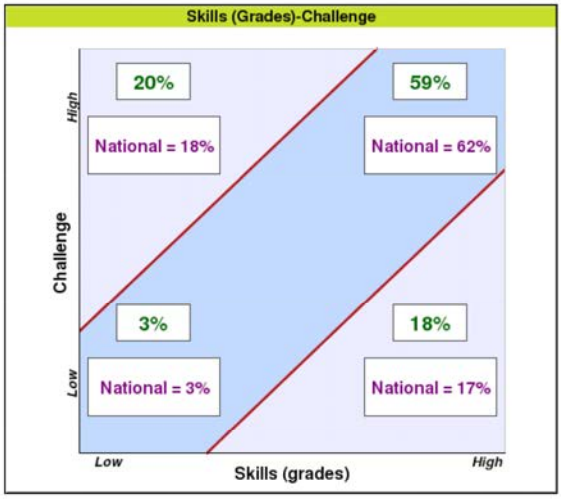
- 66% of students in this district tried hard to succeed; the Canadian norm for these grades is 69%.
- 70% of the girls and 61% of the boys in this district tried hard to succeed. The Canadian norm for girls is 71% and for boys is 66%.



Skills (grades)-challenge

Students who feel challenged in their Language Arts, Math and Science classes and feel confident of their skills in these subjects.

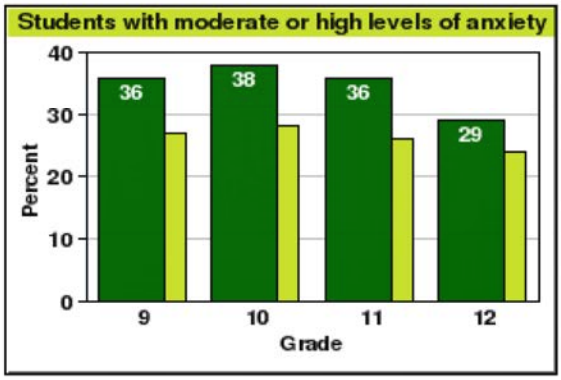
- 59% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 62%.
- 18% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 17%.
- 20% of students were not confident of their skills and found language arts, math or science challenging. The Canadian norm for this category is 18%.
- 3% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 3%.



Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 35% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 26%.
- 48% of the girls and 18% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 36% and for boys is 17%.

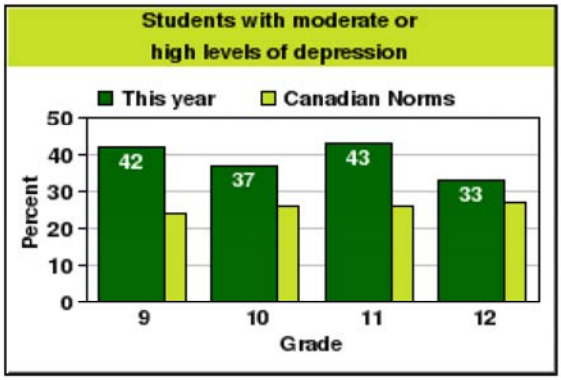


Social-Emotional Outcomes

Students with moderate or high levels of depression

Students who have prolonged periods when they feel sad, discouraged, and inadequate.

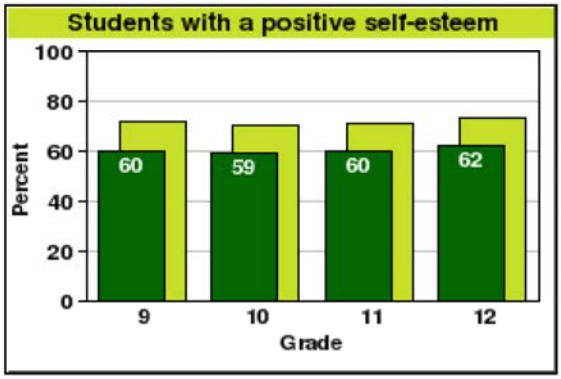
- 38% of students in this district had moderate to high levels of depression; the Canadian norm for these grades is 26%.
- 50% of the girls and 23% of the boys in this district had moderate to high levels of depression. The Canadian norm for girls is 34% and for boys is 17%.



Students with a positive self-esteem

Students who like and accept themselves, and are proud of their accomplishments.

- 61% of students in this district had high self-esteem; the Canadian norm for these grades is 71%.
- 58% of the girls and 66% of the boys in this district had high self-esteem. The Canadian norm for girls is 66% and for boys is 77%.



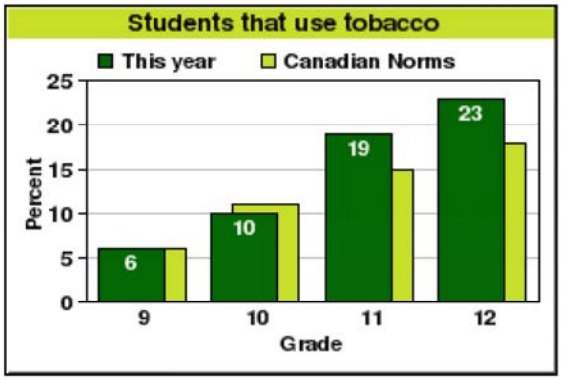
Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

Physical Health Outcomes

Students that use tobacco

The percentage of students that use tobacco occasionally or at least once every day.

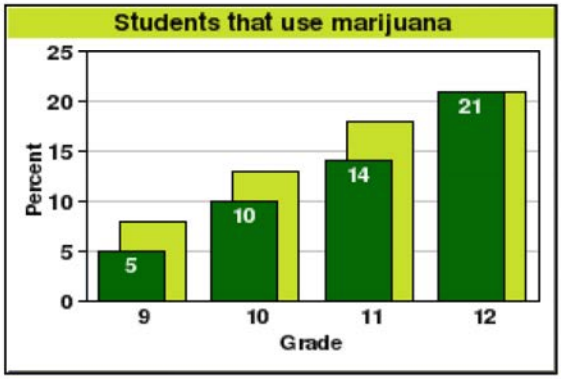
- 14% of students in this district indicated they were occasional or regular tobacco users; the Canadian norm for these grades is 12%.
- 13% of the girls and 13% of the boys in this district were occasional and regular tobacco users. The Canadian norm for girls is 11% and for boys is 14%.



Students that use marijuana

The percentage of students that use marijuana occasionally or at least once every day.

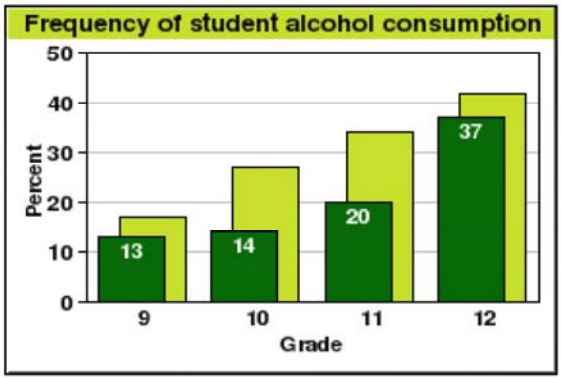
- 13% of students in this district indicated they were occasional or regular marijuana users; the Canadian norm for these grades is 15%.
- 11% of the girls and 11% of the boys in this district were occasional and regular marijuana users. The Canadian norm for girls is 13% and for boys is 16%.



Frequency of student alcohol consumption

The percentage of students who have at least one drink of alcohol per week.

- 21% of students in this district have had at least one alcoholic drink per week; the Canadian norm for these grades is 30%.
- 22% of the girls and 20% of the boys in this district have had at least one alcoholic drink one or more times per week. The Canadian norm for girls is 28% and for boys is 31%.

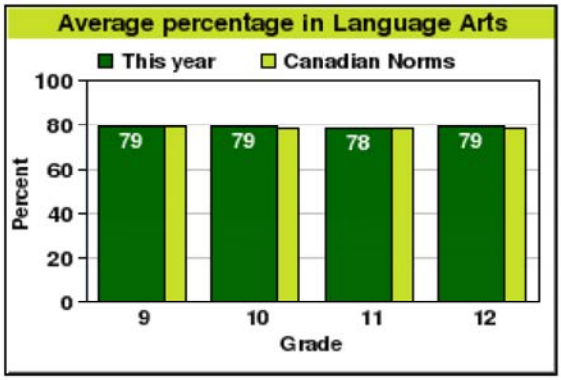


Academic Outcomes

Average percentage in Language Arts

Students' overall marks in their current or most recent Language Arts class (e.g., English) were reported as a letter grade and converted to a percentage.

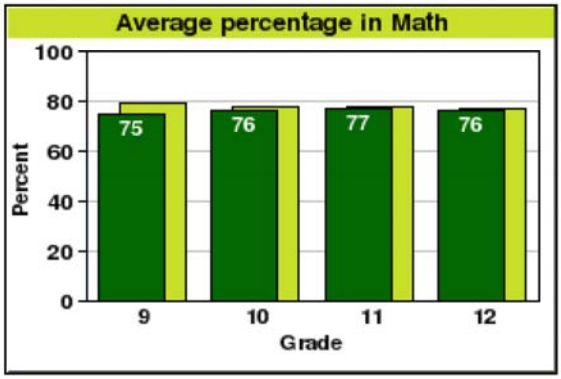
- In this district, students' average reported mark was 79%; the Canadian norm for these grades is 79%.
- In this district, girls' average reported mark was 81% and boys' was 76%. The Canadian norm for girls is 81% and for boys is 76%.



Average percentage in Math

Students' overall marks in their current or most recent Math class were reported as a letter grade and converted to a percentage.

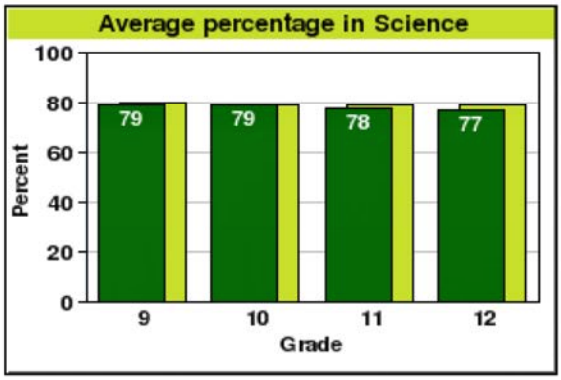
- In this district, students' average reported mark was 76%; the Canadian norm for these grades is 78%.
- In this district, girls' average reported mark was 77% and boys' was 76%. The Canadian norm for girls is 79% and for boys is 77%.



Average percentage in Science

Students' overall marks in their current or most recent Science class (e.g., general Science, biology, chemistry, or physics) were reported as a letter grade and converted to a percentage.

- In this district, students' average reported mark was 78%; the Canadian norm for these grades is 79%.
- In this district, girls' average reported mark was 79% and boys' was 78%. The Canadian norm for girls is 80% and for boys is 78%.



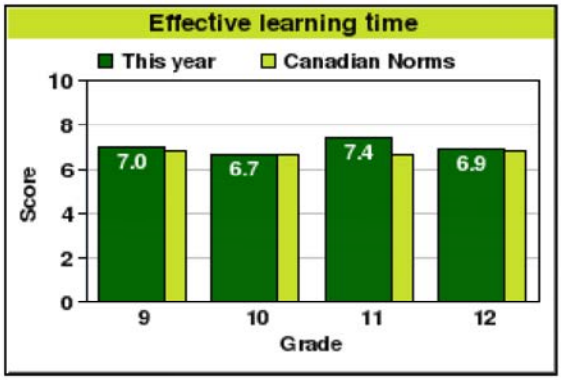
Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

DRIVERS of Student Outcomes

Effective learning time

Important concepts are taught well, class time is used efficiently, and homework and evaluations support course objectives.

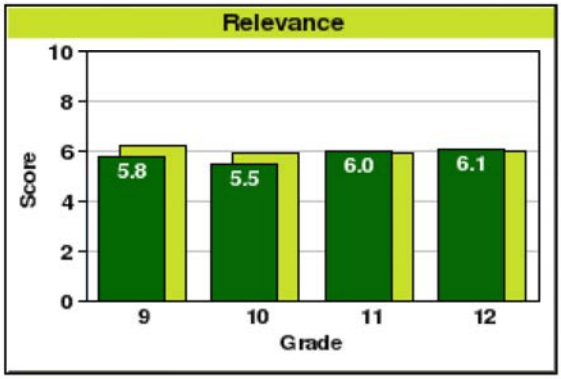
- In this district, students rated effective classroom learning time 7 out of 10; the Canadian norm for these grades is 6.7.
- In this district, effective classroom learning time was rated 7.2 out of 10 by girls and 6.9 out of 10 by boys. The Canadian norm for girls is 6.8 and for boys is 6.7.



Relevance

Students who find classroom instruction relevant to their everyday lives.

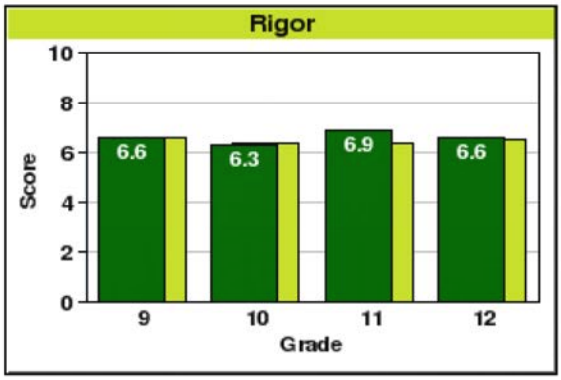
- In this district, students rated relevance 5.8 out of 10; the Canadian norm for these grades is 6.
- In this district, relevance was rated 6 out of 10 by girls and 5.8 out of 10 by boys. The Canadian norm for girls is 6.1 and for boys is 6.



Rigor

Students who find the classroom instruction is well-organized, with a clear purpose, and with immediate and appropriate feedback that helps them learn.

- In this district, students rated rigor 6.6 out of 10; the Canadian norm for these grades is 6.5.
- In this district, rigor was rated 6.8 out of 10 by girls and 6.6 out of 10 by boys. The Canadian norm for girls is 6.5 and for boys is 6.4.

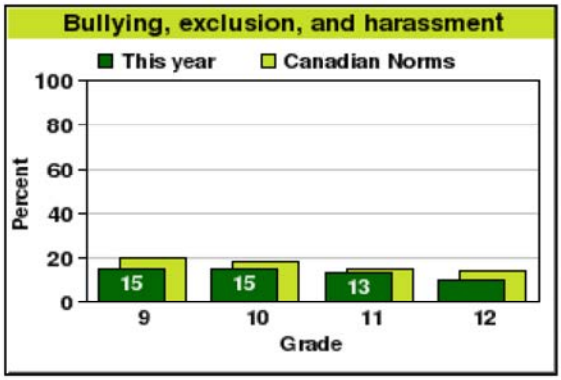


DRIVERS of Student Outcomes

Bullying, exclusion, and harassment

Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

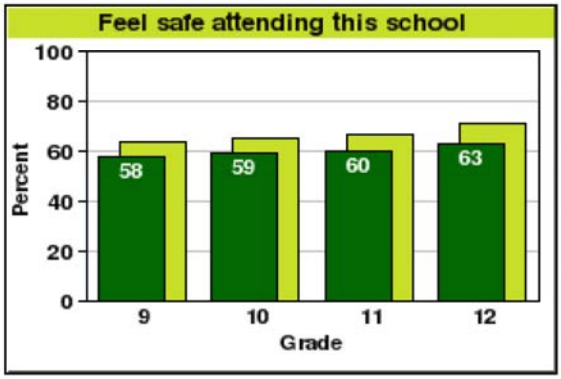
- 14% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 17%.
- 13% of the girls and 12% of the boys in this district were victims of moderate to severe bullying in the previous month. The Canadian norm for girls is 16% and for boys is 18%.



Feel safe attending this school

Students who feel safe at school as well as going to and from school.

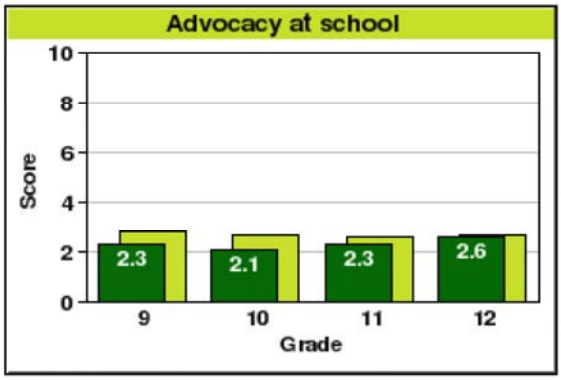
- 60% of students felt safe attending the district; the Canadian norm for these grades is 67%.
- 59% of the girls and 63% of the boys felt safe attending the district. The Canadian norm for girls is 65% and for boys is 68%.



Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy at school 2.3 out of 10; the Canadian norm for these grades is 2.7.
- In this district, advocacy at school was rated 2.2 out of 10 by girls and 2.4 out of 10 by boys. The Canadian norm for girls is 2.5 and for boys is 2.9.



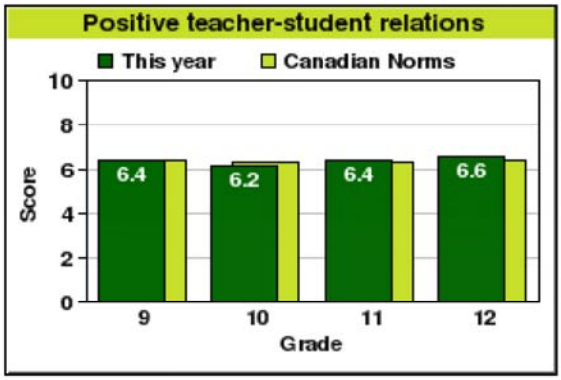
Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

DRIVERS of Student Outcomes

Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

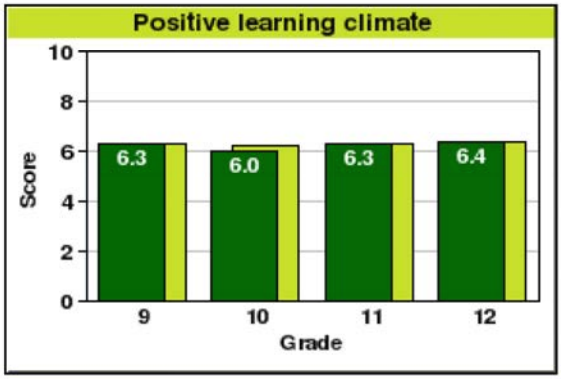
- In this district, positive teacher-student relations were rated 6.4 out of 10; the Canadian norm for these grades is 6.3.
- In this district, positive teacher-student relations were rated 6.5 out of 10 by girls and 6.4 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.4.



Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

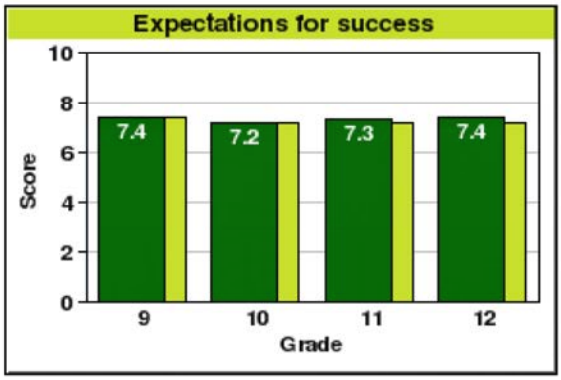
- In this district, students rated disciplinary climate of the classroom 6.2 out of 10; the Canadian norm for these grades is 6.3.
- In this district, disciplinary climate of the classroom was rated 6.4 out of 10 by girls and 6.2 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.3.



Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

- In this district, students rated teachers' expectations for academic success 7.3 out of 10; the Canadian norm for these grades is 7.2.
- In this district, teachers' expectations for academic success were rated 7.5 out of 10 by girls and 7.3 out of 10 by boys. The Canadian norm for girls is 7.3 and for boys is 7.2.

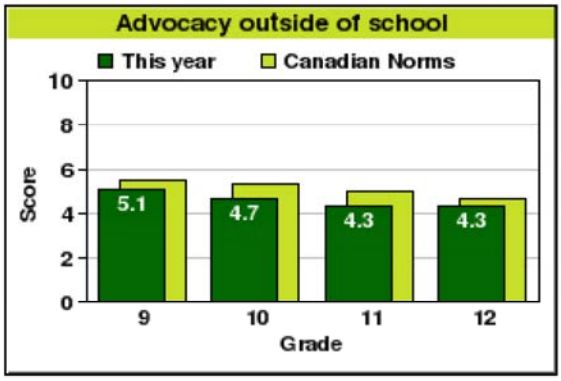


DRIVERS of Student Outcomes

Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of school 4.6 out of 10; the Canadian norm for these grades is 5.1.
- In this district, advocacy outside school was rated 4.6 out of 10 by girls and 4.6 out of 10 by boys. The Canadian norm for girls is 5.2 and for boys is 5.1.



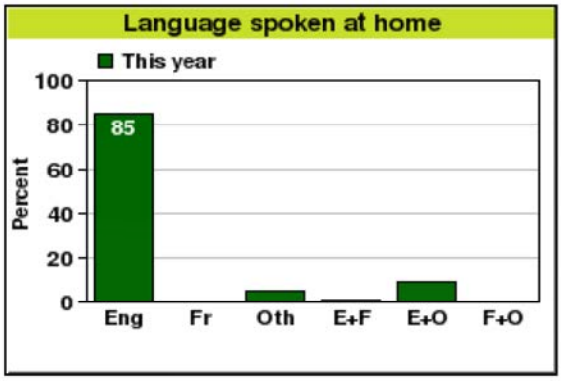
Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

Demographic Factors

Language spoken at home

Students are asked to indicate the language they speak most often at home.

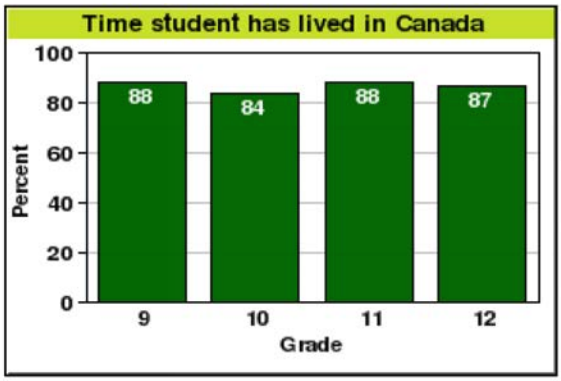
- 85% of students in this district speak English at home.
- 0% of students in this district speak French at home.
- 5% of students in this district speak other languages at home.
- 1% of students in this district speak English and French at home.
- 9% of students in this district speak English and another languages at home.
- 0% of students in this district speak French and another languages at home.



Time student has lived in Canada

Students who were born in Canada.

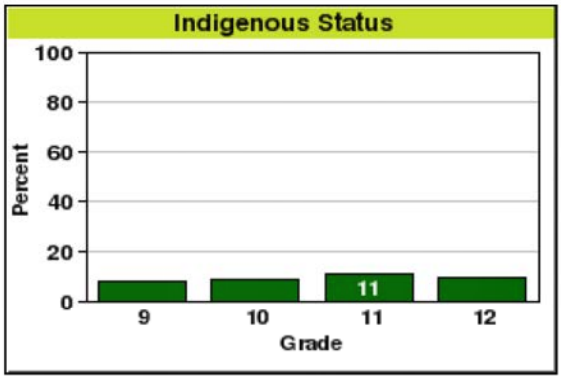
- 86% of students in this district were born in Canada.
- 86% of the girls and 87% of the boys in this district were born in Canada.



Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- 10% of students in this district identified as Indigenous.
- 7% of the girls and 11% of the boys in this district identified as Indigenous.

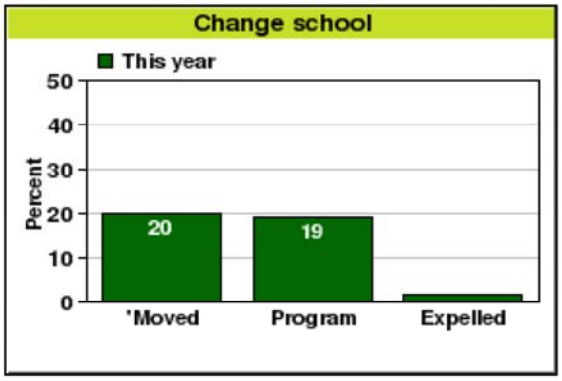


Demographic Factors

Change school

Students who have changed schools for reasons below.

- 20.1% of students in this district changed school because they moved.
- 19.1% of students in this district changed school to take advantage of a different program.
- 1.7% of students in this district changed school because they were expelled from their old school.

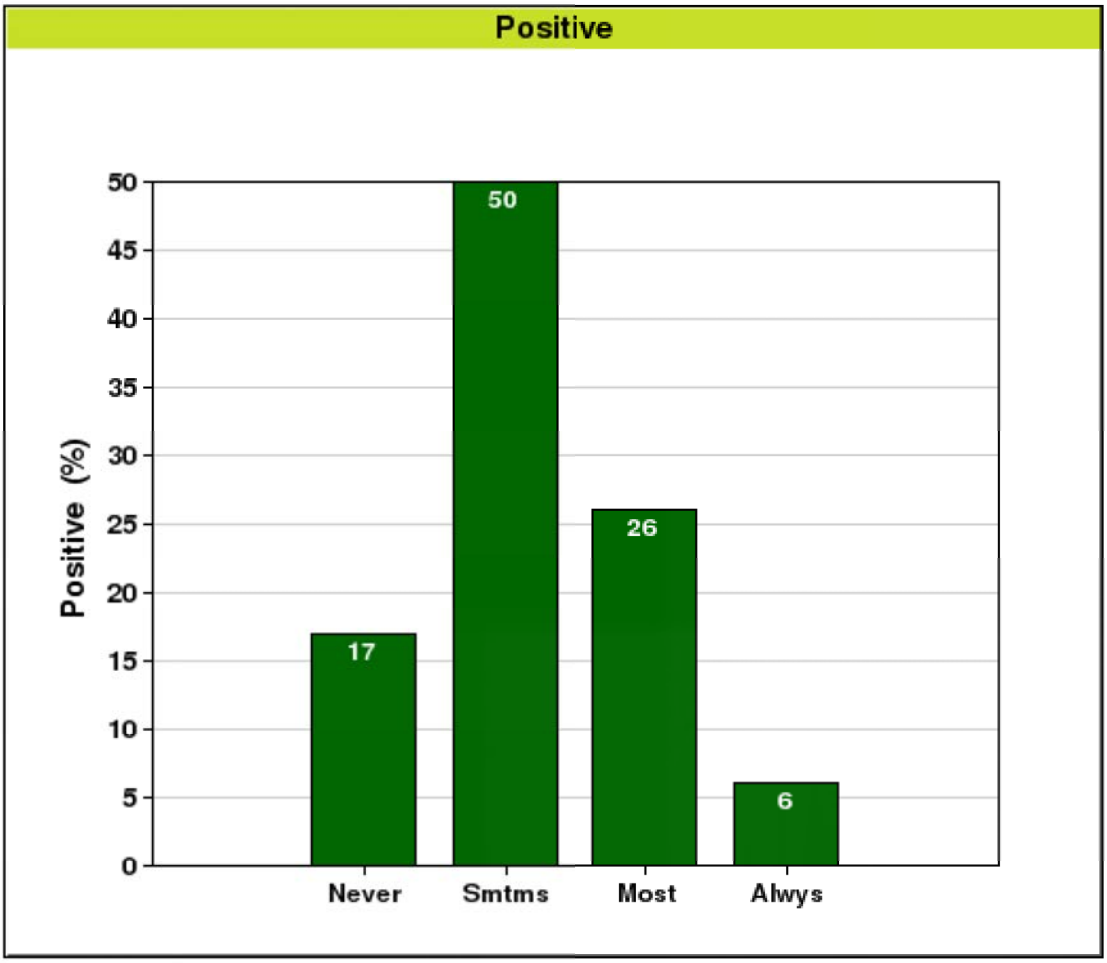


Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

Multiple Choice Question

Students were asked: "I feel energized and positive about my schooling."

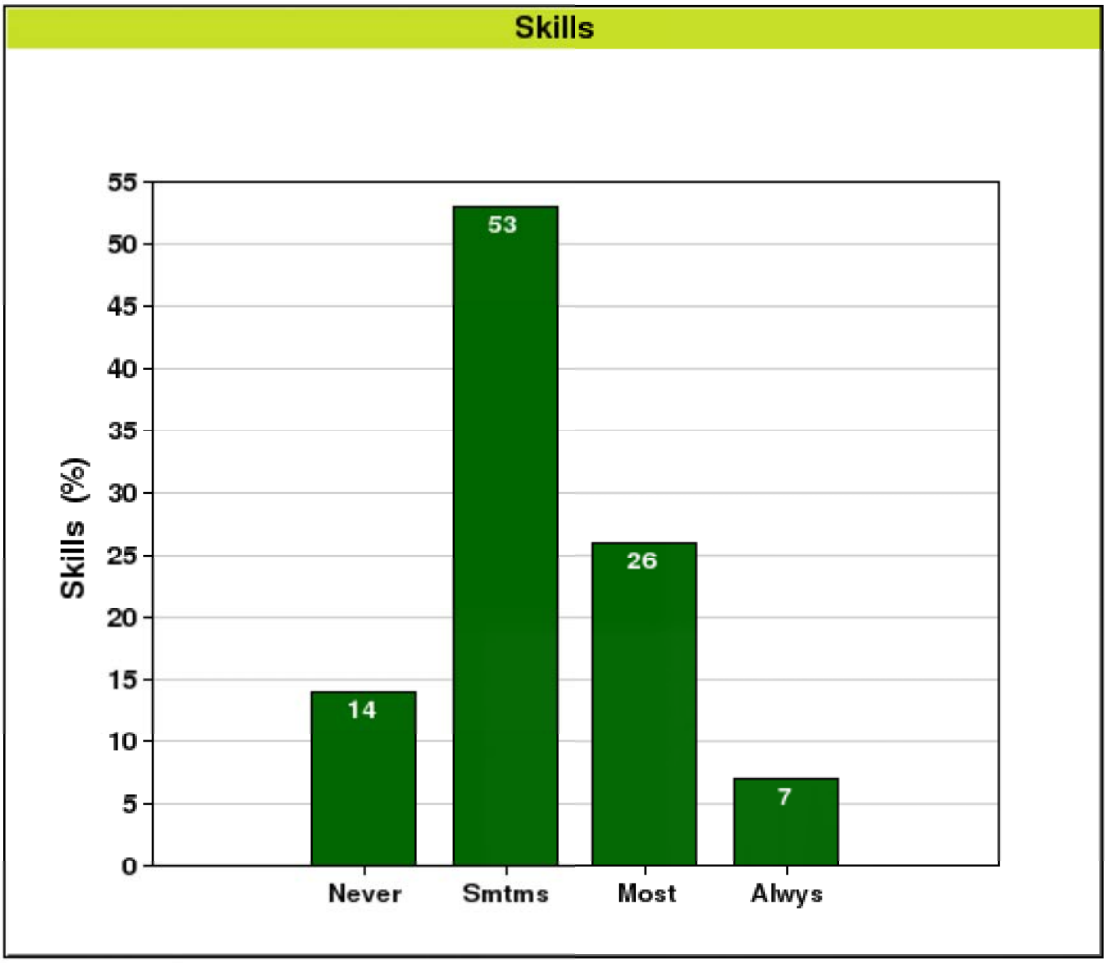
- Never (Never)
- Sometimes (Smtms)
- Most of the time (Most)
- Always (Always)



Multiple Choice Question

Students were asked: "I am confident that I am getting skills at school that I will use in life."

- Never (Never)
- Sometimes (Smtms)
- Most of the time (Most)
- Always (Always)

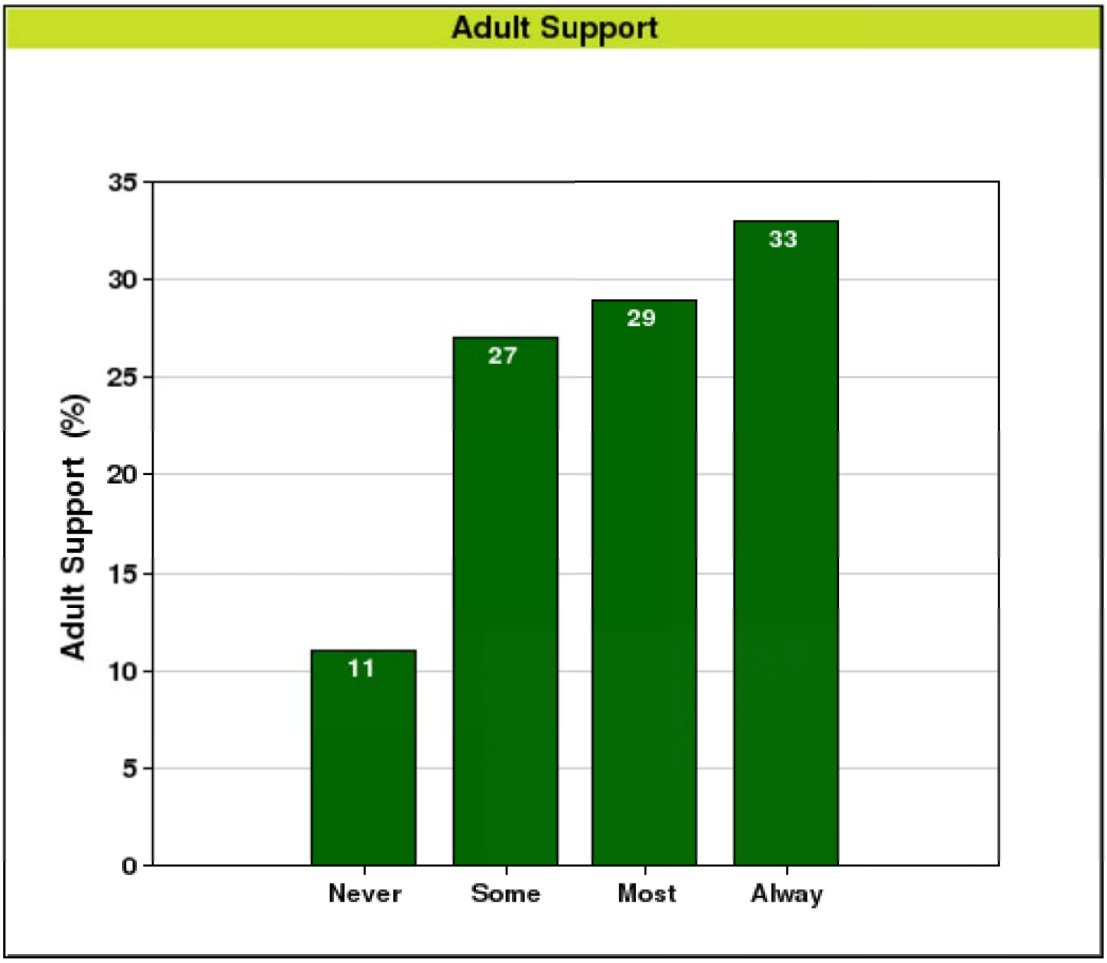


Report on Student Outcomes and School Climate
OurSCHOOL Secondary School Survey (8378)
Lethbridge School District No. 51 Schools Highlights

Multiple Choice Question

Students were asked: "I feel that at least 1 adult at my school supports and cares about me"

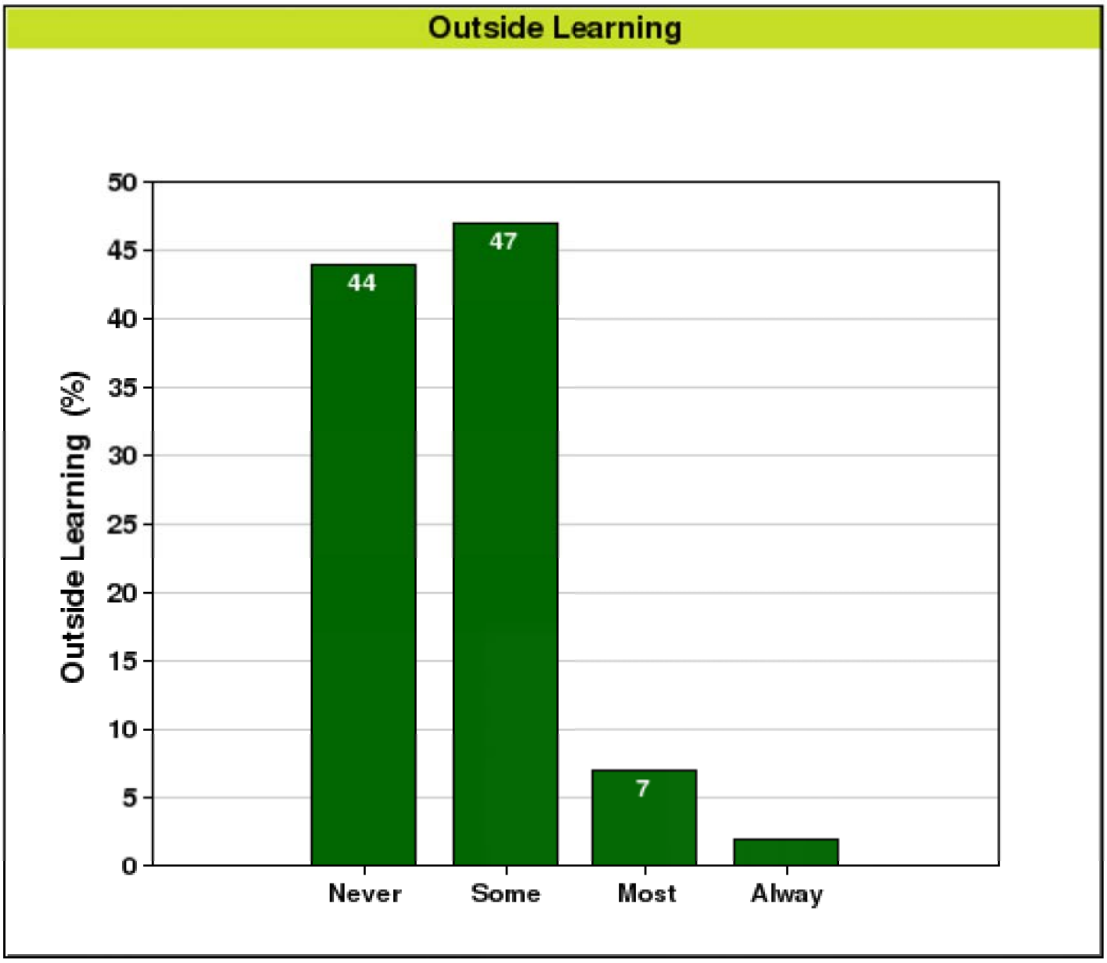
- Never (Never)
- Sometimes (Some)
- Most of the time (Most)
- Always (Alway)



Multiple Choice Question

Students were asked: "My teacher(s), takes our class outside to learn"

- Never (Never)
- Sometimes (Some)
- Most of the time (Most)
- Always (Alway)



Lethbridge School Division

Glossary of Terms

Accountability Pillar - data provided to give school boards a consistent way to measure their success and assess progress using a broad spectrum of measures. It is based on a set of common factors that measure outcomes in specific categories, giving a clear picture of how well learning goals are being achieved. It also helps identify areas that need improvement and set priorities for the future.

Accumulated Surplus from Operations (ASO) - is the total unrestricted net assets and operating reserves of the Division. An "Adjusted ASO" excludes the unspent school generated funds (SGF) which are held at the schools.

Alberta Education - department of the Government of Alberta, responsible for developing curriculum and setting standards, evaluating curriculum and assessing outcomes, teacher development and certification, supporting special needs students, funding and supporting school boards, Aboriginal and francophone education, and overseeing basic education policy and regulations. Alberta Education also approves and funds new facilities and infrastructure for school jurisdictions in cooperation with Alberta Infrastructure and Transportation.

Alberta Finance - department of the Government of Alberta responsible for economic and fiscal policy advice to the government as well as tax and regulatory administration.

Alberta Infrastructure and Transportation - department of the Government of Alberta, responsible for the provision of infrastructure for health care, education, community, seniors' lodges, municipal transportation, and municipal water/wastewater treatment and distribution.

Amortization of Tangible Capital Assets - the systematic allocation of an asset to expense over a certain period of time. This is a non-cash transaction, in which, an asset is expensed over its projected useful life.

Base Funding - funding provided on a per Weighted Moving Average (WMA) student basis for every full time equivalent (FTE) student from Kindergarten (ECS) to grade 12.

Benefits - the employer's share of amounts paid on behalf of employees for statutory and pension contributions, and medical and insurance benefits. It also includes allowances which are taxable payments made to (or on behalf of) employees for sabbatical leave, advanced study and training, and for negotiable or board-authorized allowances including automobile, subsidized housing, relocation, retirement, and supplementary unemployment benefits.

Capital and Debt Services - includes the provision for amortization of the Division's capital assets, Infrastructure Maintenance and Renewal grant expenditures, and interest on debenture debt.

Capital Budget/Plan - the planned capital revenues, expenditure and transfers required to the acquisition and/or construction of tangible capital assets over a $250,000 threshold.

Capital Expenditures - expenditures to acquire, develop or construct tangible capital assets

Certificated Staffing - employees (teachers) holding a valid teaching certificate.

Community Outreach School - a school that provides an alternate education program for students age 12 to 15 who have not experienced success in a traditional school setting.

Contracted and General Services - expenditures that are contracted with other parties to perform services on behalf of the school division.

Differential Funding - funding allocated to recognize the uniqueness of school boards. A funding allocation designed to address variable cost factors that a school jurisdiction may face due to the uniqueness of the student population or jurisdiction profile. Some of this funding includes First Nation Métis and Inuit, Severe Disabilities, English as A Second Language, and Small Schools by Necessity funding.

Diploma Examinations - Alberta Education tests grade 12 students in core subject areas (Math, Social Studies, English, and the Sciences).

Digital Citizenship - Digital Citizenship is a concept which helps teachers, technology leaders and parents to understand what students/children/technology users should know to use technology appropriately.

Division of Instructional Services - provides system based instruction services to support the implementation of curriculum, coordination of in-service instruction, assist teachers with program delivery, and implementation of system wide initiatives.

Downtown LA Program - a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting that meets their academic and psychosocial needs.

Early Education (Pre-school) Program - programming to provide early learning opportunities for children three to five years old.

Education Act - new legislation of the Province of Alberta governing the formation, governance, and operation of school jurisdictions. Replace the previous School Act.

Education Property Tax - taxes levied by the Province of Alberta, based on a uniform mill rate, which is collected by the municipality based on assessed property values. These funds are submitted by the municipality to the province. All Education Property Tax collected from across the province is pooled together into one fund called the Alberta School Foundation Fund (ASFF).

Elementary School - schools that provide instruction to students enrolled in Kindergarten to grade five. Also includes Lethbridge Christian School which is a Kindergarten to grade eight school and Immanuel Christian Elementary School which is a Kindergarten to grade six school.

English as a Second Language (ESL) - instruction is provided to assist students who have insufficient fluency in English to achieve grade level expectations in English Language Arts and other subject areas.

English Language Learning - see English as a Second Language.

Equity of Opportunity Grant – special per student funding allocation to supplement grant funding from the Province of Alberta.

Executive Council - the senior administration team of Lethbridge School Division which includes the Superintendent, and the Associate Superintendents of Instructional Services, Human Resources, and Business Affairs.

FAST FORWARD - an initiative to assist students in completing high school when they may have previously left high school without earning their high school diploma.

First Nations Métis and Inuit (FNMI) Program - a program that provides ongoing support for aboriginal students in their efforts to obtain an education. This program provides opportunities for aboriginal students to study and experience their own and other aboriginal cultures and lifestyles.

Funding Framework - the means by which Alberta Education allocates funding to school jurisdictions to provide a quality education. It is a system designed to distribute funds equitably, provide flexibility for local decision-making, and ensure school jurisdictions are publicly accountable for the use of resources and the results achieved.

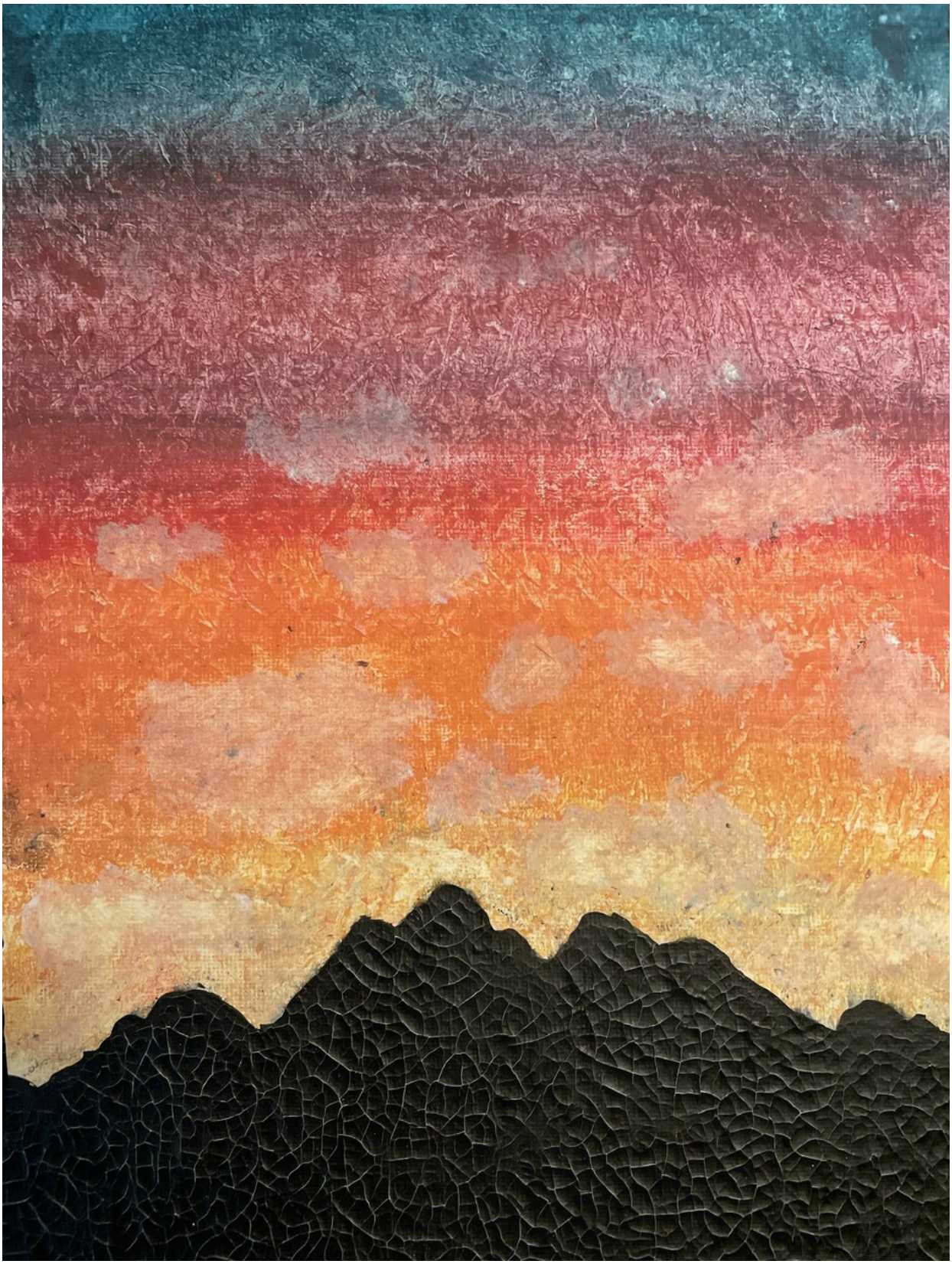
High School - schools that provide instruction to students enrolled in grade nine to twelve. Also includes Immanuel Christian High School which provides programming from grade seven to twelve.

High School Off Campus Program - a program to facilitate work placement opportunities for high school students in the community.

Inclusive Education/Inclusive Learning - an inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age.

Institutional Programs - school instruction provided in a secure residence that is prescribed as an institution whereby lodging and care are provided on a 24-hour basis. Lethbridge School Division provides instruction to four institutional programs. Harbour House (Emergency Women' Shelter), Lethbridge Regional Hospital School (Hospital), and Pitawani School (Sifton Children's Centre), and Stafford Ridge School.

Kindergarten Program - also known as ECS. This program offers a minimum of 475 hours of instruction to children who are at least 4 years 6 months of age and less than 6 years as of September 1 of the school year.



Mountain View by Skyler Van Dijk, Gilbert Paterson - Gr. 7

Learning Commons - collaboration spaces that are similar to libraries and classrooms. Space is shared for information technology, remote or online education, tutoring, collaboration, content creation, meetings, and reading or study.

Middle School - schools that provide instruction to students enrolled in grade six to eight.

Operating Budget - budgeted expenditures for the operation of the school division for a school year. It does not include capital expenditures over $250,000, which is included under the Division's Capital plan.

Other Revenues - revenues of the school division that include non-grant items, such as investment revenues, miscellaneous revenues, school generated funds, and school fees.

Outreach Program - a program offered by Lethbridge Outreach High School which provides a basic education for students who are unable to attend or benefit from a regular school program.

Program Unit Funding (PUF) - funding provided for educational programming offered to children who are at least 2 years 8 months of age and up to 4 years 8 months and have a severe disability.

Project/Contracts - provincial priority targeted funding that is received for specific programs or services. This includes Program Unit Funding, Student Health Initiative, and SuperNet (Wide Area Network).

Provincial Achievement Tests (PAT) - Alberta Education tests all children in the core subjects (English, Math, Social Studies, and Science) in grade 6 and 9 to ensure that the education system is maintaining a high standard.

Public Sector Accounting Standards (PSAS) – are the Canadian generally accepted accounting standards/principals that are followed by the public sector (i.e. school divisions).

Regional Collaborative Service Delivery (RCSD) - RCSD is a regional partnership between school authorities, Alberta Health Services (AHS), Child and Family Services Authorities (CFSA) and other community stakeholders. Under RCSD, partners will work together on a regional basis to meet the identified needs of children and youth. RCSD resources must be pooled and shared to support the identified needs of children and youth in a given region. Children and youth throughout the region must have equitable access to services regardless of their school program.

Reserve Funds - funds that are unspent from a prior school year and are available for allocation to the current school year budget.

Salaries - all remuneration paid or accrued to employees of the Division.

School Generated Activities /School Generated Funds (SGF) - funds raised in the community that come under the control and responsibility of a school and are for student activities.

School Leader Quality Standard - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality leadership occurs when the leader's ongoing analysis of the context, and decisions about what leadership knowledge and abilities to apply, result in quality teaching and optimum learning for all school students

Shared Instructional Services - programs and expenditures that provide support to the schools within the jurisdiction.

Site Based Budgeting - the budgeting principal whereby those individuals responsible for day-to-day operations are responsible for making expenditure allocation and decisions.

Spent Deferred Capital Contributions (SDCC) – deferred revenues relating to Provincially Approved Capital Projects that have been used for the capital expenditure. SDCC equals the net book value of the supported tangible capital assets.

Supplies - general supplies purchased by the division.

Supported Capital – tangible capital assets that have been funded by the Province through the relating to Provincially Approved Capital Projects.

Supported Debt Interest - interest paid on debenture debt on school facilities. Alberta Education supports the debt as the payment is made to Alberta Finance on behalf of the school division.

Teaching Quality Standard - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality teaching occurs when the teacher's ongoing analysis of the context, and the teacher's decisions about which pedagogical knowledge and abilities to apply result in optimum learning by students. All teachers are expected to meet the Teaching Quality Standard throughout their careers.

Transfers - includes capital purchases over $5000, school generated funds activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose.

Transportation - the transportation by school bus of students to, from and between schools, within the school jurisdiction.

Truth and Reconciliation - Calls to Action in order to "redress the legacy of residential schools and advance the process of Canadian reconciliation." The proposed actions call on all levels of government to work together to repair the harm caused by residential schools and begin the process of reconciliation.

Uncertificated Staffing - staffing of the school jurisdiction that do not hold teaching certificates. Also known as Support Staff.

Utilities - the cost of heat, light, water, and garbage disposal in the Division's facilities.

Violence/Threat Risk Assessment (VTRA) protocol - this protocol supports collaborative planning among children/youth, families, schools, and community agencies to reduce violence and to reflect safe, caring and restorative approaches. It fosters timely sharing of information about children/youth who pose a risk for violence towards themselves or others. The Chinook Regional Threat Assessment Protocol is the result of commitment and cooperation between partner school jurisdictions and community agencies, all of whom are committed to making our schools and communities safe.

Unspent Deferred Capital Contributions (UDCC) – deferred revenues relating to Provincially Approved Capital Projects that have not yet been spent on capital expenditures.

Unsupported Capital – tangible capital assets that have been funded by the by the School Jurisdiction (not funded by the Province)

Weighted Moving Average (WMA) – the means by which Alberta Education allocates funding to school jurisdictions on a per full-time equivalent student enrolment basis. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year.

Lethbridge School Division

Glossary of Common Budget Acronyms

AHS – Alberta Health Services

ASBO – Association of School Business Officials International

ASO – Accumulated Surplus from Operations

ASFF – Alberta School Foundation Fund

CEU – Credit Enrolment Units

CIF – Classroom Improvement Fund

ECS – Early Childhood Services

EEP – Early Education Program

ESL – English as a Second Language

FNMI – First Nations Métis and Inuit Program

FTE – Full-Time Equivalent

IBC – Instructional Budget Committee

IMR – Infrastructure, Maintenance and Renewal

LSD51 – Lethbridge School Division (previously referred to Lethbridge School District No. 51)

MBA – Meritorious Budget Award

POM – Plant Operation and Maintenance

PSAS – Public Sector Accounting Standards

PUF – Program Unit Funding

RCSD – Regional Collaborative Service Delivery

RTI – Response to Intervention framework

SGF – School Generated Funds

SDCC – Spent Deferred Capital Contributions

TCA – Tangible Capital Assets

UDCC – Unspent Deferred Capital Contributions

UDL – Universal Design for Learning

WMA – Weighted Moving Average

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

Business Affairs Department
Phone: 1-403-380-5300
Fax: 1-403-320-9117

