

Lethbridge School Division



Green Shirt Day

Created in honour of the Logan Bouley Effect,
(in support of organ donor awareness / registration
across Canada)

2021-2022 Operating Budget



Prepared by the Division of Business and Operations
433, 15th Street South
Lethbridge, Alberta, Canada T1J 2Z4

Presentation: November 23, 2021

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



Lethbridge School Division

2021-2022 Operating Budget

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

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LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2021-2022 BUDGET

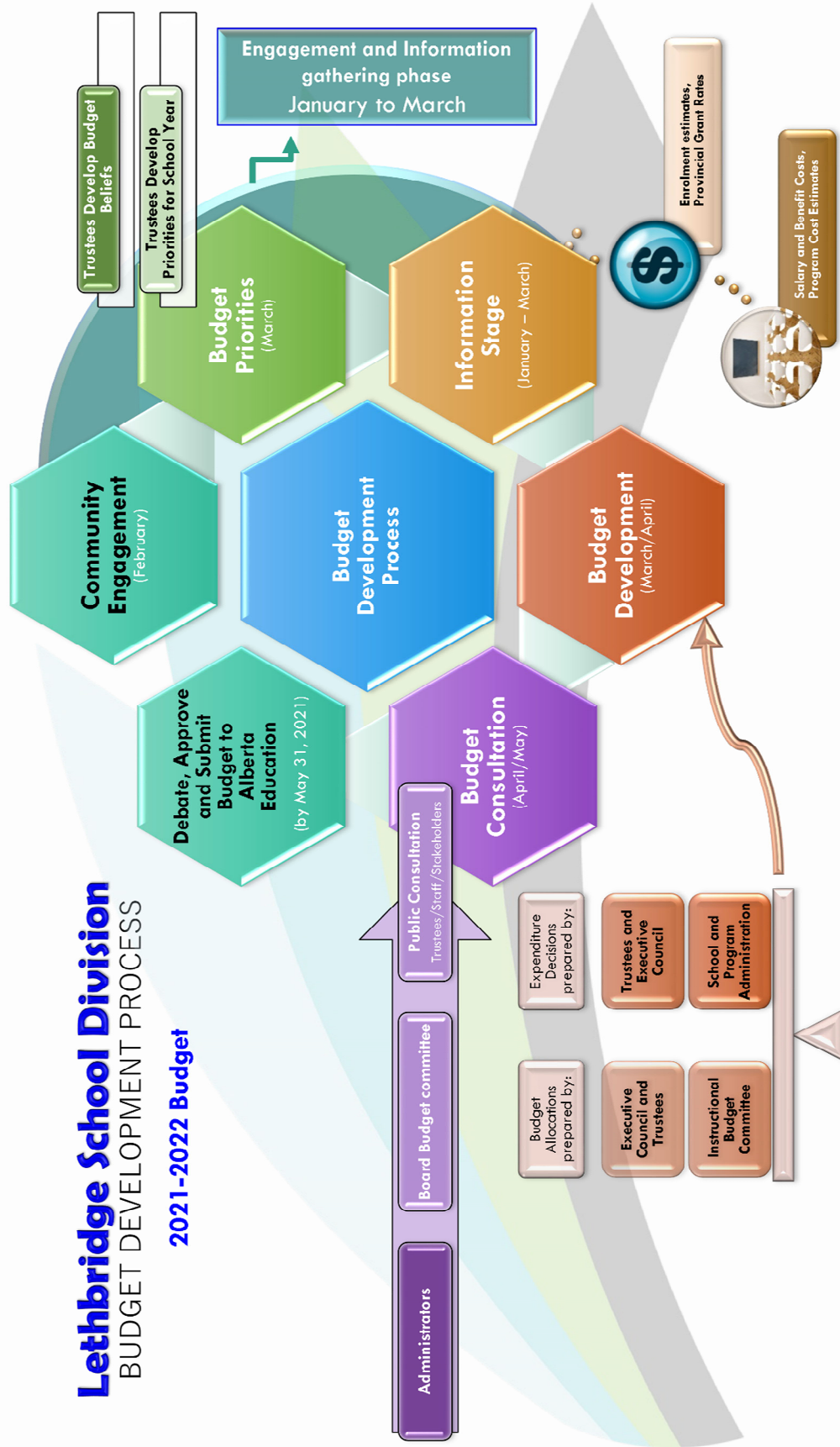
Lethbridge School Division is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as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

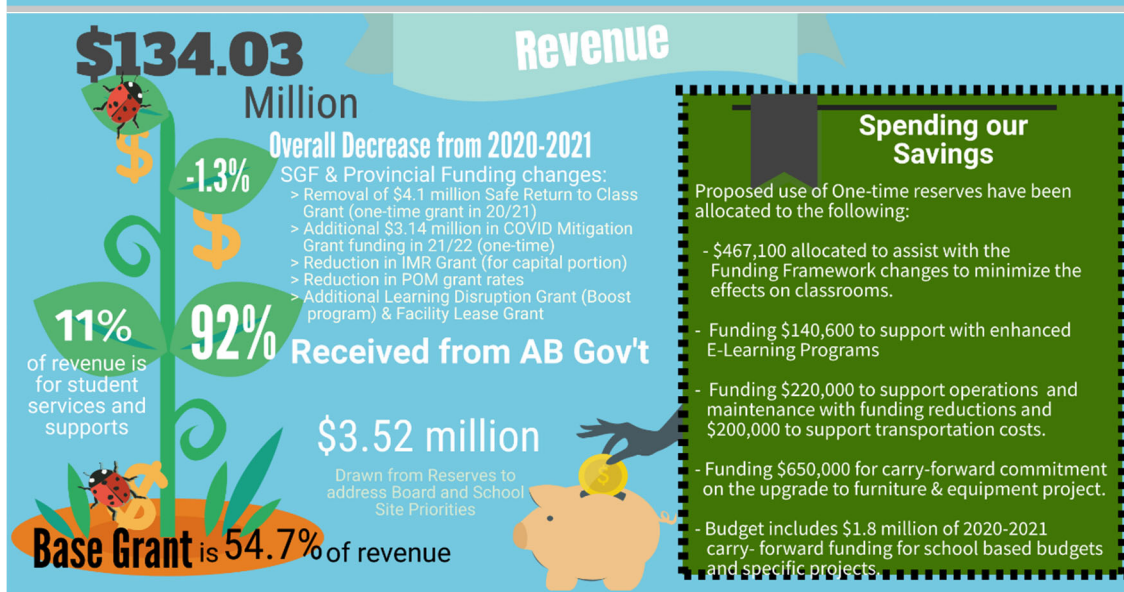
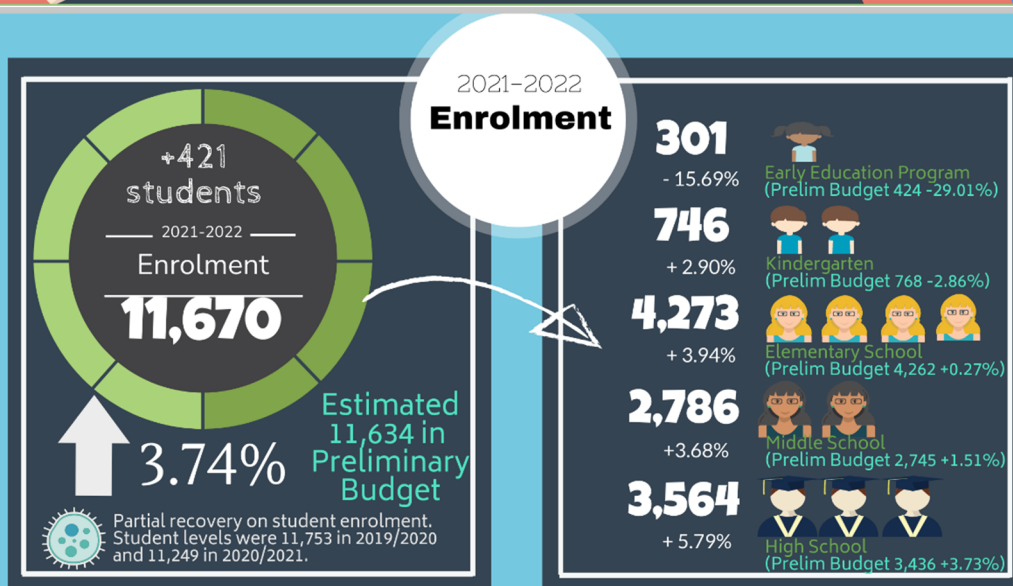
- The Board believes the Budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes the Budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes education 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.

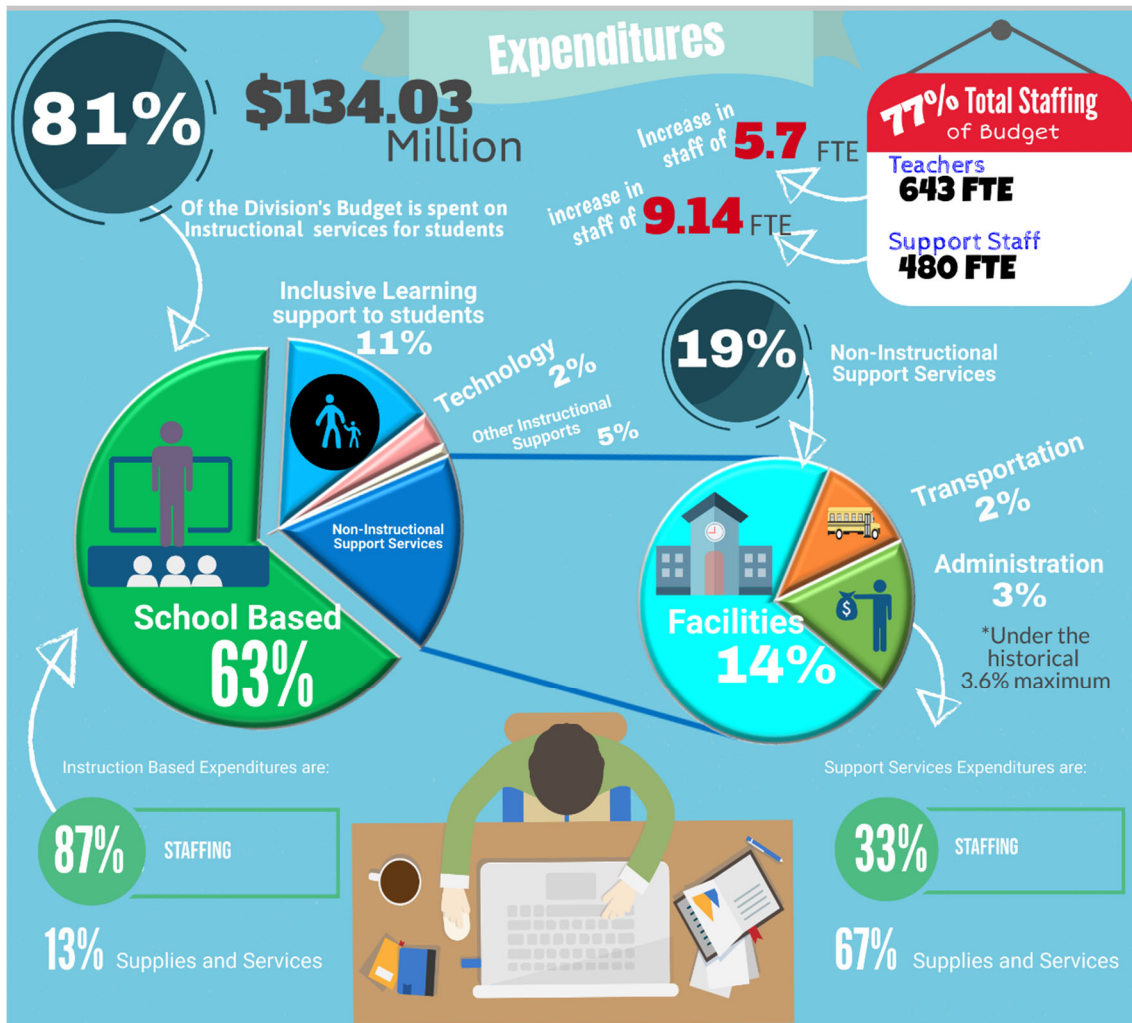
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2021-2022 Budget







2021/2022

Operating Budget Updates



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

The Preliminary Budget 2021/2022 was approved on May 25th, 2021.

2021/2022 Preliminary Budget

\$ 132.51 million



Preliminary Budget

Includes a total of \$2.64 million of reserve funds with Ministerial Approval



2021/2022 Funding Updates

\$ 1.52 million



21/22 WMA Adjustment
(Weighted Moving Average)
\$(348,800)

WMA Liability updated from \$1.81 million to \$2.16 million (Multiple factors).



Learning Disruption Grant (BOOST Program)
\$ 439,500

Funding to support the Division's "Boost" program for literacy and numeracy.

Facility Lease Grant
\$ 540,800

Flow-through funding for facility leases (approved on a year-to-year basis).

Operating Revenues
\$ 4,400
Updates to other Division Revenues.

Transfers / Reserves
\$ 879,800

Increased use of Reserves, including transportation and large commitment carry-forward.

Requires Additional Ministerial Approval

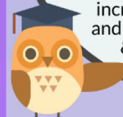
= \$ 134.03 million **2021/2022 Operating Budget**

Revenues and Allocations	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %
Alberta Education - Base Instruction	\$73,296,280	\$73,144,391	\$151,889	0.21%
Alberta Education - Services and Supports	\$15,140,142	\$15,648,431	(\$508,289)	-3.25%
Alberta Education - Schools/Facilities	\$14,348,268	\$14,340,654	\$7,614	0.05%
Alberta Education - Community	\$3,708,748	\$3,708,748	\$0	0.00%
Alberta Education - Jurisdiction	\$4,092,198	\$4,092,198	\$0	0.00%
Projects/Contracts	\$464,530	\$0	\$464,530	100.00%
Other Provincial Revenue	\$1,163,951	\$596,611	\$567,340	95.09%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$6,310,932	\$6,358,052	(\$47,120)	-0.74%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%
Total Operating Revenue	\$130,511,269	\$129,875,305	\$635,964	0.49%
Prior Years Reserves (one-time funds)	\$3,516,233	\$2,636,431	\$879,802	33.37%
Total Revenue and Allocations	\$134,027,502	\$132,511,736	\$1,515,766	1.14%

GRANTS Added

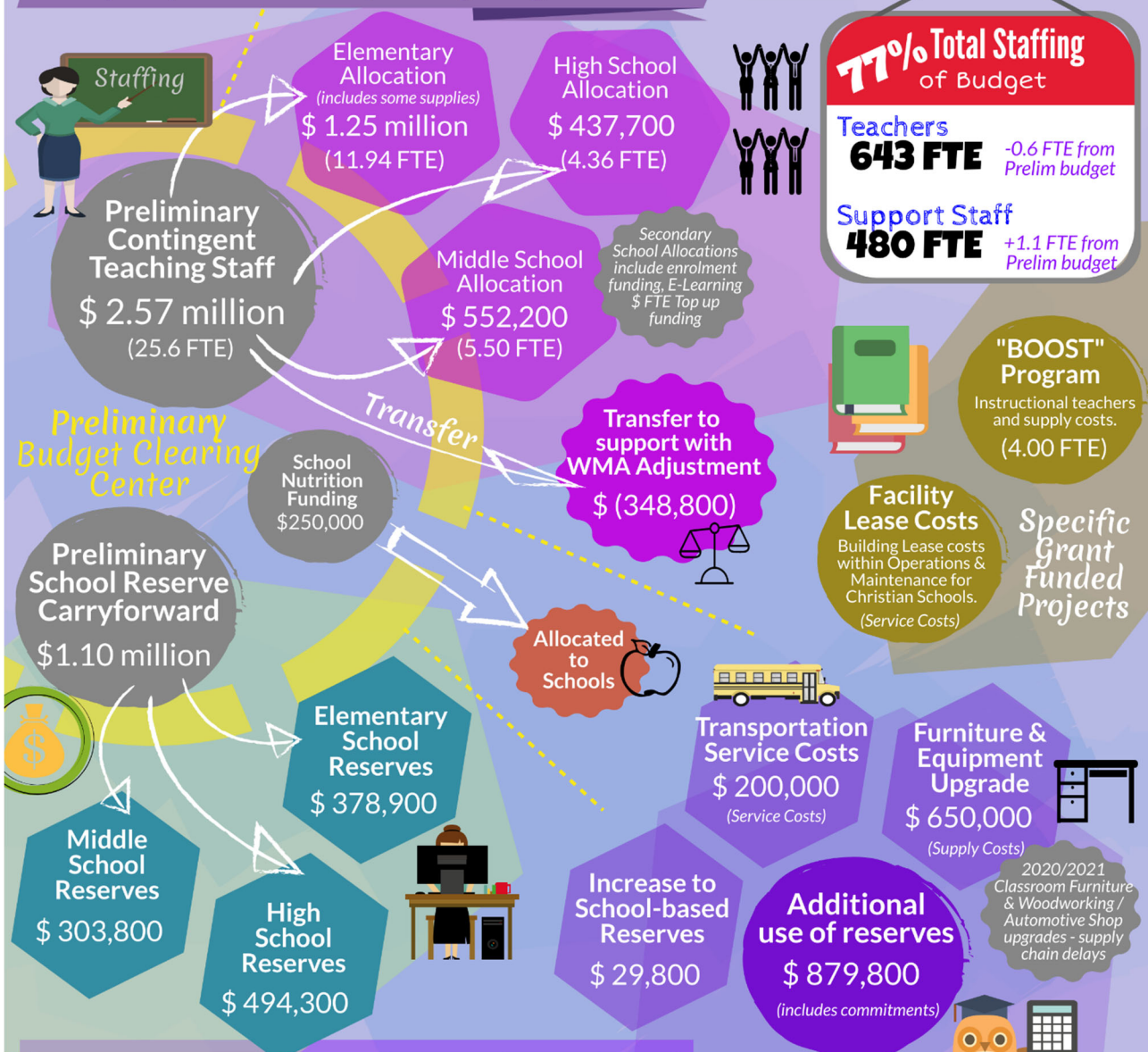
21/22 WMA Adjustment

The deferral of the Weighted Moving Average (WMA) Adjustment is used so that the Division does not have an extreme funding change in the following year. Overall the WMA adjustment increased from \$1.81 million to \$2.16 million, including slight increase to WMA enrolment and reductions with Refugees & Moderate Language Delay levels.



Lethbridge SCHOOL DIVISION

Major Updates to the Operating Budget:



Expenditures by Object	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$74,763,439	\$74,810,704	(\$47,265)	-0.06%
Uncertificated Staffing	\$28,228,390	\$28,110,711	\$117,679	0.42%
Contracted and General Services	\$10,218,855	\$9,711,351	\$507,504	5.23%
Supplies	\$10,147,800	\$9,363,757	\$784,043	8.37%
Utilities	\$2,295,100	\$2,295,100	\$0	0.00%
Capital and Debt Services	\$7,166,656	\$7,166,656	\$0	0.00%
Transfers - Contingency/Other	\$142,518	\$90,016	\$52,502	58.33%
Total Operating Expenditures	\$132,962,758	\$131,548,295	\$1,414,463	1.08%
Transfers - Reserve Allocations	\$900,000	\$900,000	\$0	0.00%
Transfers - Board Funded Capital	\$164,744	\$63,441	\$101,303	159.68%
Total Expenditures and Transfers	\$134,027,502	\$132,511,736	\$1,515,766	1.14%

Please see the executive summary and relating details of the 2021-2022 Operating Budget for additional information on the budget and the updates from the Preliminary Budget.

Lethbridge School Division

2021-2022 Operating Budget

Executive Summary

Lethbridge School Division has a total operating budget of \$134.03 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 11,670 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

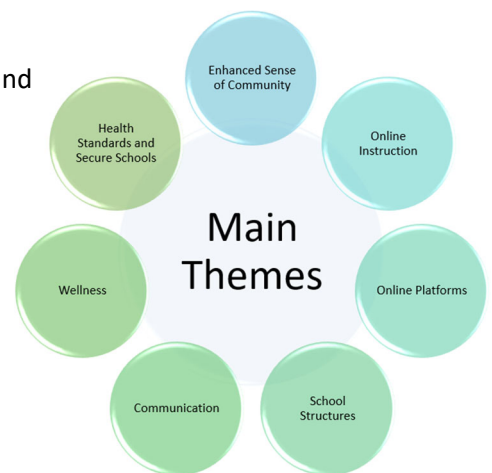
The Board of Trustees held a consultation session with the education stakeholders of the community. Although the Division typically hosts a highly successful in-person Town Hall meeting, considering the COVID19 pandemic, the Division hosted a virtual event through a Division Town Hall website and other 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.

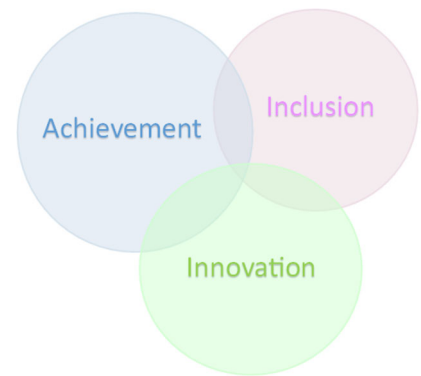
System Foundations

- 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:

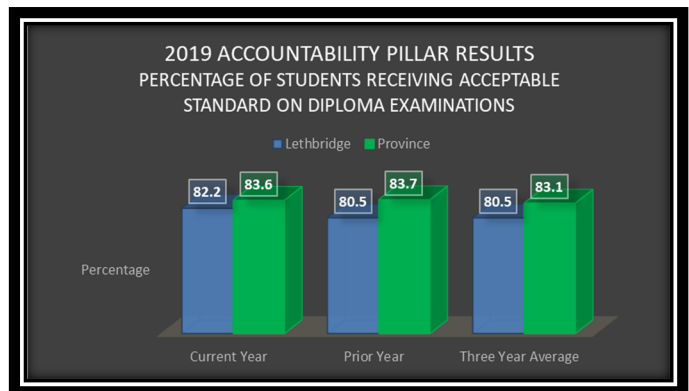
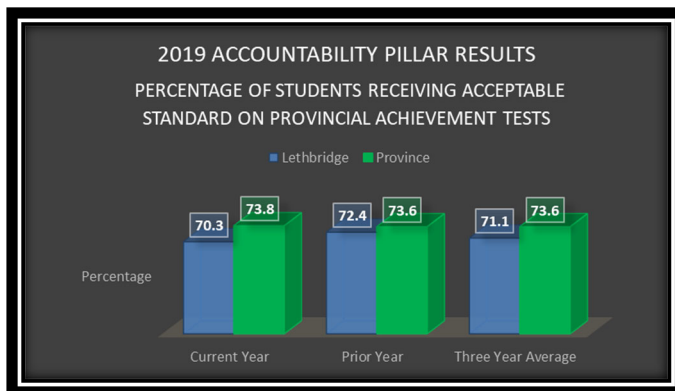
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers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



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 sixteen (16) subsequent years up to and including the 2021-2022 budget.

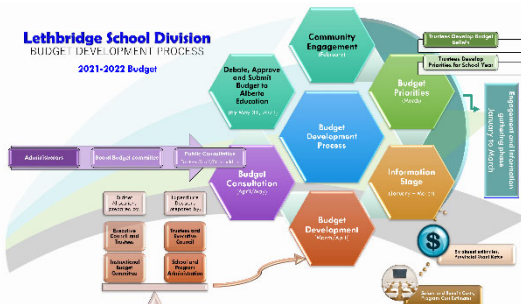
Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 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 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.



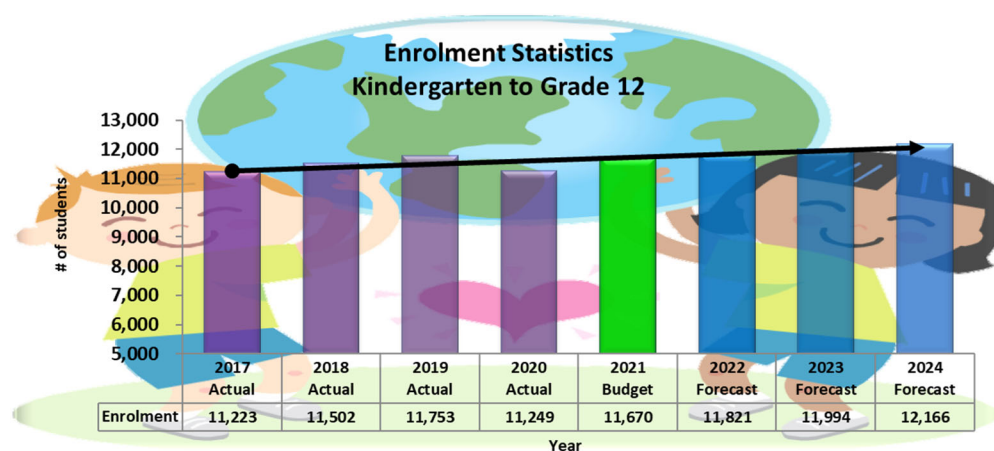
This budget is called the “Preliminary” budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th 2021. This budget will become the budget under which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

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

Enrolment

Lethbridge School Division has 11,670 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 421 students or 3.74%. 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.

Grade Level	Actual 2020	Prelim 2021	September 2021	Change from Prelim
Early Education	357	424	301	(123)
Kindergarten	725	768	746	(22)
Elementary (Grades 1 - 5)	4,111	4,262	4,273	12
Middle School (Grades 6 - 8)	2,687	2,745	2,786	42
High School (Grades 9 - 12)	3,369	3,436	3,564	128
Total Students	11,249	11,634	11,670	36



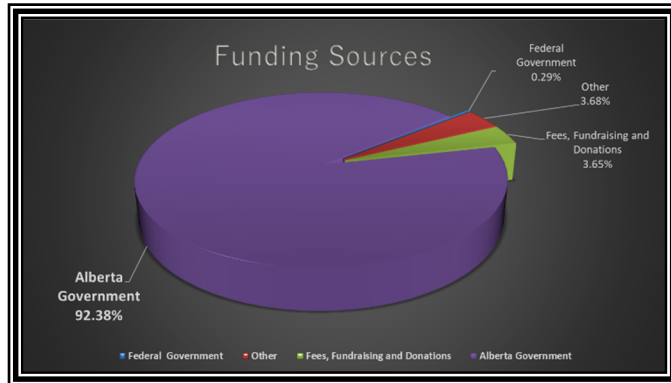
Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. Although the Division had projected 11,634 students in the 2021-2022 Preliminary Budget; whereas, the September 30th, 2020 student enrolment levels was updated to 11,670.

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
2018-2019 Actual FTE Enrolment	10,947	20%	2,189.3
2019-2020 Estimated FTE Enrolment	10,604	30%	3,181.1
2020-2021 Projected FTE Enrolment	10,992	50%	5,496.0
Weighted Moving Average (WMA) FTE Enrolment			10,866.4
Variance from 2021- FTE enrolment (unfunded students)			(125.6)

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).

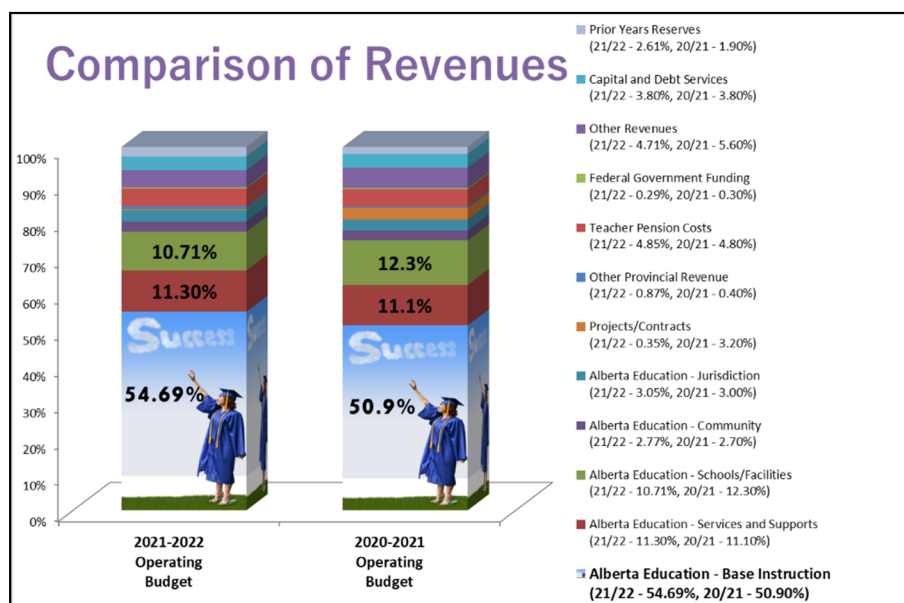
Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 92% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise only 8% of the Division's revenue.

Total budgeted revenues and allocations for 2021-2022 are \$134.03 million. Included in these revenues is approximately \$3.5 million of prior year's reserves. The chart below indicates the revenues and allocations of the 2021-2022 Operating Budget, 2021-2022 Preliminary Budget, and the 2020-2021 Operating Budget:

Revenues and Allocations	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %	2020-2021 Operating Budget	Variance from 21-22 Operating Budget	Change %
Alberta Education - Base Instruction	\$73,296,280	\$73,144,391	\$151,889	0.21%	\$69,200,752	\$4,095,528	5.92%
Alberta Education - Services and Supports	\$15,140,142	\$15,648,431	(\$508,289)	-3.25%	\$15,071,270	\$68,872	0.46%
Alberta Education - Schools/Facilities	\$14,348,268	\$14,340,654	\$7,614	0.05%	\$16,645,620	(\$2,297,352)	-13.80%
Alberta Education - Community	\$3,708,748	\$3,708,748	\$0	0.00%	\$3,687,410	\$21,338	0.58%
Alberta Education - Jurisdiction	\$4,092,198	\$4,092,198	\$0	0.00%	\$4,092,507	(\$309)	-0.01%
Projects/Contracts	\$464,530	\$0	\$464,530	100.00%	\$4,354,029	(\$3,889,499)	-89.33%
Other Provincial Revenue	\$1,163,951	\$596,611	\$567,340	95.09%	\$533,711	\$630,240	118.09%
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	\$6,310,932	\$6,358,052	(\$47,120)	-0.74%	\$7,658,297	(\$1,347,365)	-17.59%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%	\$5,097,276	\$0	0.00%
Total Operating Revenue	\$130,511,269	\$129,875,305	\$635,964	0.49%	\$133,229,816	(\$2,718,547)	-2.04%
Prior Years Reserves (one-time funds)	\$3,516,233	\$2,636,431	\$879,802	33.37%	\$2,647,749	\$868,484	32.80%
Total Revenue and Allocations	\$134,027,502	\$132,511,736	\$1,515,766	1.14%	\$135,877,565	(\$1,850,063)	-1.36%



Alberta Education - Base Instruction – 54.69% 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 11,670 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 \$2.16 million, including \$775,000 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 – 11.30% 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 – 10.71% 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 – 2.77% 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 – 3.05% 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.



Base Instruction



Services & Supports



School / Facilities



Community



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](#).

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 – 0.35% of Division Revenues

Project/Contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. The 2021-2022 Operating Budget also includes a \$439,500 Learning Disruption Grant ("Boost" Program) and a \$25,000 Odyssey Program grant to French Language. 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 – 0.87% of Division Revenues

Other Provincial Revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network. The 2021-2022 Operating Budget also includes a \$540,800 Facility Lease grant (school facilities leased from the Christian Societies) and the \$11,500 Alberta School Council Engagement (ASCE) grant to support the operations and legislative requirements of school councils.

Teacher Pension Costs – 4.85% 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 – 4.71% 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.

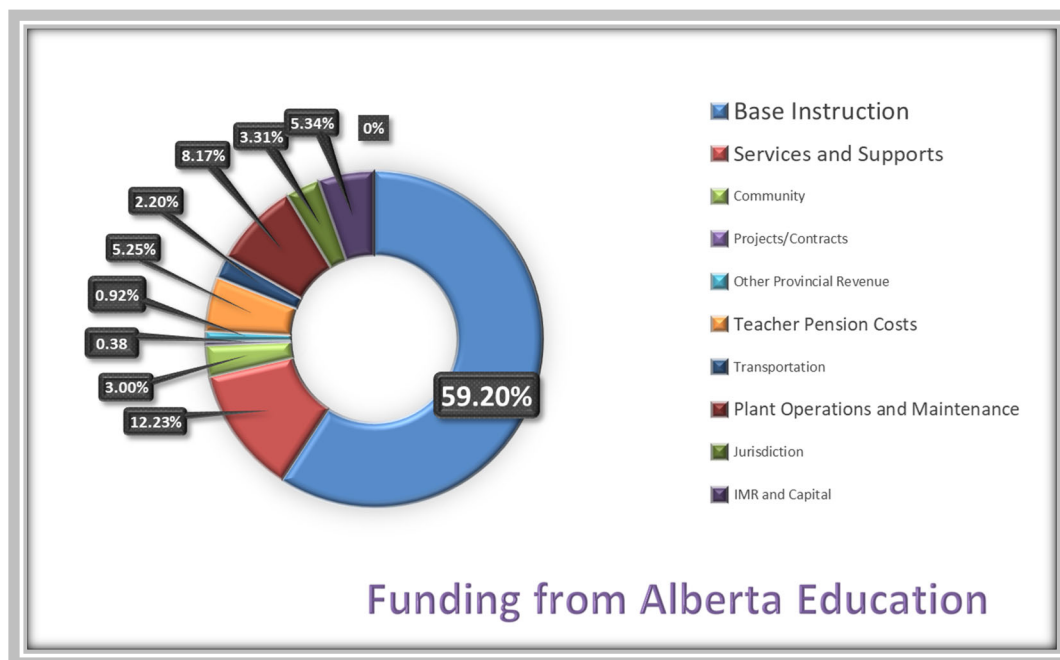
Capital Block – 3.80% of Division Revenues

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

Prior Year Reserves – 2.61% 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.

The 2021-2022 Operating Budget also includes additional reserve funds to support the transportation department with increased services costs and an additional \$650,000 of reserves to cover the orders on classroom furniture and woodworking/automotive shop upgrades that were ordered in 2020-2021; however, were delayed due to supply chain delays from manufactures/suppliers.



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

Funding Allocations and Programs:

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

Revenues Sources	2021-2022 Operating Budget			2020-2021 Operating Budget			Variance from 21-22 Operating Budget			
	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget	Change %
Alberta Government	\$123,811,393	\$0	\$123,811,393	\$125,182,575	\$0	\$125,182,575	(\$1,371,182)	\$0	(\$1,371,182)	-1.10%
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	\$1,416,729	\$0	\$1,416,729	\$1,345,582	\$0	\$1,345,582	\$71,147	\$0	\$71,147	5.29%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$3,516,233	\$3,516,233	\$0	\$2,647,749	\$2,647,749	\$0	\$868,484	\$868,484	32.80%
Total Allocations	\$130,511,269	\$3,516,233	\$134,027,502	\$133,229,816	\$2,647,749	\$135,877,565	(\$2,718,547)	\$868,484	(\$1,850,063)	-1.36%

As shown above, there is a \$1.85 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). There was also an increase in the projected reserves that are being used in 2021/2022. The overall net effect was a decrease of \$1.85 million in funding available for allocations.

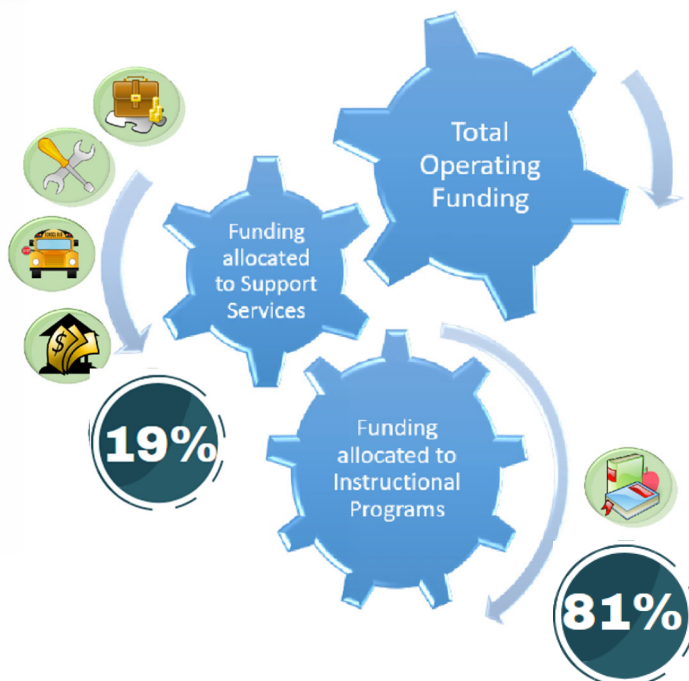
Funding Allocations	2021-2022 Operating Budget			2020-2021 Operating Budget			Variance from 21-22 Operating Budget			
	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget	Change %
Instruction	\$105,972,920	\$3,096,233	\$109,069,153	\$107,134,815	\$2,647,749	\$109,782,564	(\$1,161,895)	\$448,484	(\$713,411)	-0.65%
Administration	\$4,092,216	\$0	\$4,092,216	\$4,092,216	\$0	\$4,092,216	\$0	\$0	\$0	0.00%
Operations and Maintenance	\$10,528,680	\$220,000	\$10,748,680	\$10,269,331	\$0	\$10,269,331	\$259,349	\$220,000	\$479,349	4.67%
Transportation	\$2,750,797	\$200,000	\$2,950,797	\$2,710,797	\$0	\$2,710,797	\$40,000	\$200,000	\$240,000	8.85%
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	\$130,511,269	\$3,516,233	\$134,027,502	\$133,229,816	\$2,647,749	\$135,877,565	(\$2,718,547)	\$868,484	(\$1,850,063)	-1.36%

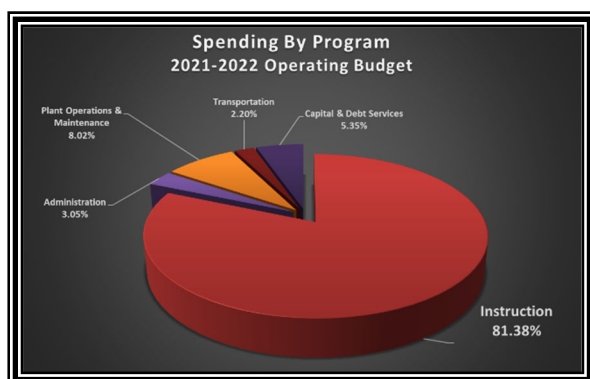
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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

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

The **Support Services** areas of Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services are funded by specific/ targeted Provincial funding for their respective areas of supports. These represent approximately **19% of the total operating budget**.

The **Instructional Programs** represents approximately **81% of the total operating budget**. The Instructional Programs include some specific/ targeted Provincial funding such as the Program Unit Funding (PUF), Institutional Programs, and School Nutrition Funding. The remaining operating funding is then available for allocations for schools and other institutional programs.





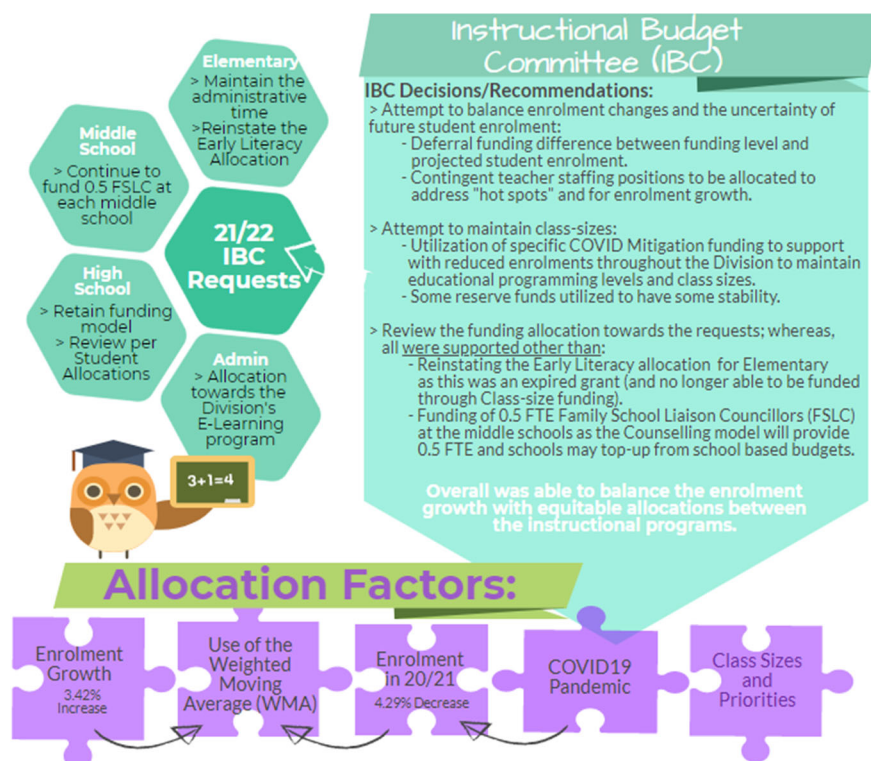
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$134.03 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

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

Spending by Program	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %	2020-2021 Operating Budget	Variance from 21-22 Operating Budget	Change %
Instruction	\$109,069,153	\$108,294,218	\$774,935	0.72%	\$109,782,564	(\$713,411)	-0.65%
Administration	\$4,092,216	\$4,092,216	\$0	0.00%	\$4,092,216	\$0	0.00%
Operations and Maintenance	\$10,748,680	\$10,207,849	\$540,831	5.30%	\$10,269,331	\$479,349	4.67%
Transportation	\$2,950,797	\$2,750,797	\$200,000	7.27%	\$2,710,797	\$240,000	8.85%
Capital and Debt Services	\$7,166,656	\$7,166,656	\$0	0.00%	\$9,022,657	(\$1,856,001)	-20.57%
Total Expenditures and Transfers	\$134,027,502	\$132,511,736	\$1,515,766	1.14%	\$135,877,565	(\$1,850,063)	-1.36%

Instruction Allocations – 81.38% 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 0.65% from the prior year 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 5.72 FTE in teaching staff (certificated staff) including 2.0 FTE additional principal/vice-principal for the new school. The 25.6 FTE of contingent staffing in the preliminary budget has now been specifically allocated to the school sites, including 11.94 FTE to Elementary, 5.50 FTE to Middle Schools, and 4.36 FTE to High Schools. There was \$348,800 of contingent staffing positions that were reduced to support with the reduction in the Provincial funding with the WMA deferral.
- A net increase of 7.3 FTE in actual support staffing (uncertificated staff) including 5.6 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 from the prior year with the reduction in the School Generated Funds (SGF) activity costs which correlates directly with the reduced SGF fee revenues. There was however an increase from the preliminary budget as there is one-time funding being used to purchase furniture, equipment and technology (many delayed from 2020-2021 due to supply chain delays).
- 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 – 3.05% 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.

Plant Operation and Maintenance (POM) – 8.02% 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. The Operating budget was also updated for the lease costs to the Christian Societies as the Division receive a specific grant to distribute to these societies.

Transportation – 2.20% 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. The Division is planning on utilizing \$200,000 of one-time reserves to support with service cost increases in transportation (i.e., fuel cost increases).

Capital and Debt Services – 5.35% 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.

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	Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$74,039,875	\$723,564	\$0	\$0	\$0	\$74,763,439
Uncertificated Staffing	\$20,747,913	\$2,211,721	\$5,146,870	\$121,886	\$0	\$28,228,390
Contracted and General Services	\$3,528,654	\$993,056	\$2,930,834	\$2,766,311	\$0	\$10,218,855
Supplies	\$9,629,349	\$92,475	\$415,976	\$10,000	\$0	\$10,147,800
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	\$58,618	\$31,300	\$0	\$52,600	\$0	\$142,518
Total Operating Expenditures	\$108,004,409	\$4,092,216	\$10,748,680	\$2,950,797	\$7,166,656	\$132,962,758
Transfers - Reserve Allocations	\$900,000	\$0	\$0	\$0	\$0	\$900,000
Transfers - Board Funded Capital	\$164,744	\$0	\$0	\$0	\$0	\$164,744
Total Expenditures and Transfers	\$109,069,153	\$4,092,216	\$10,748,680	\$2,950,797	\$7,166,656	\$134,027,502

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 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %	2020-2021 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$74,763,439	\$74,810,704	(\$47,265)	-0.06%	\$74,269,968	\$493,471	0.66%
Uncertificated Staffing	\$28,228,390	\$28,110,711	\$117,679	0.42%	\$27,771,842	\$456,548	1.64%
Contracted and General Services	\$10,218,855	\$9,711,351	\$507,504	5.23%	\$9,917,566	\$301,289	3.04%
Supplies	\$10,147,800	\$9,363,757	\$784,043	8.37%	\$11,276,376	(\$1,128,576)	-10.01%
Utilities	\$2,295,100	\$2,295,100	\$0	0.00%	\$2,329,600	(\$34,500)	-1.48%
Capital and Debt Services	\$7,166,656	\$7,166,656	\$0	0.00%	\$9,022,657	(\$1,856,001)	-20.57%
Transfers - Contingency/Other	\$142,518	\$90,016	\$52,502	58.33%	\$575,669	(\$433,151)	-75.24%
Total Operating Expenditures	\$132,962,758	\$131,548,295	\$1,414,463	1.08%	\$135,163,678	(\$2,200,920)	-1.63%
Transfers - Reserve Allocations	\$900,000	\$900,000	\$0	0.00%	\$610,408	\$289,592	47.44%
Transfers - Board Funded Capital	\$164,744	\$63,441	\$101,303	159.68%	\$103,479	\$61,265	59.21%
Total Expenditures and Transfers	\$134,027,502	\$132,511,736	\$1,515,766	1.14%	\$135,877,565	(\$1,850,063)	-1.36%

Certificated Staffing – 55.78% of Division Spending

Approximately \$74.76 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 5.72 FTE (or 0.90%) 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) with the total 643.2 FTE of certificated staffing. The 25.6 FTE of contingent staffing in the preliminary budget has now been specifically allocated to the school sites, including 11.94 FTE to Elementary, 5.50 FTE to Middle Schools, and 4.36 FTE to High Schools. There was \$348,800 of contingent staffing positions that were reduced to support with the reduction in the Provincial funding with the WMA deferral.

Uncertificated Staffing – 21.06% of Division Spending

Approximately \$28.2 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 9.14 FTE (or 1.94%) in support staff than in 2020-2021, including 5.6 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 – 7.62% of Division Spending

Contracted and General Services are expected to increase from 2020-2021 by \$301,300 (or 3.0%). The increase mostly relates to the Facility Lease costs that were added in the Operating Budget, increases to insurance costs and the costs of transportation/bussing; whereas, these increases are somewhat offset by the decrease in consulting costs for Occupational Therapists (partial moved to staffing position and partial reduction).

Supplies – 7.57% of Division Spending

Supplies have decreased by \$1.1 million (or 10.0%). 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). There was also decreases within the budgeted general supplies and computer purchases. There was however an increase from the preliminary budget as there is one-time funding being used to purchase furniture, equipment and technology (many delayed from 2020-2021 due to supply chain delays).

Utilities – 1.71% 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 – 5.35% 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 – 0.12% 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).

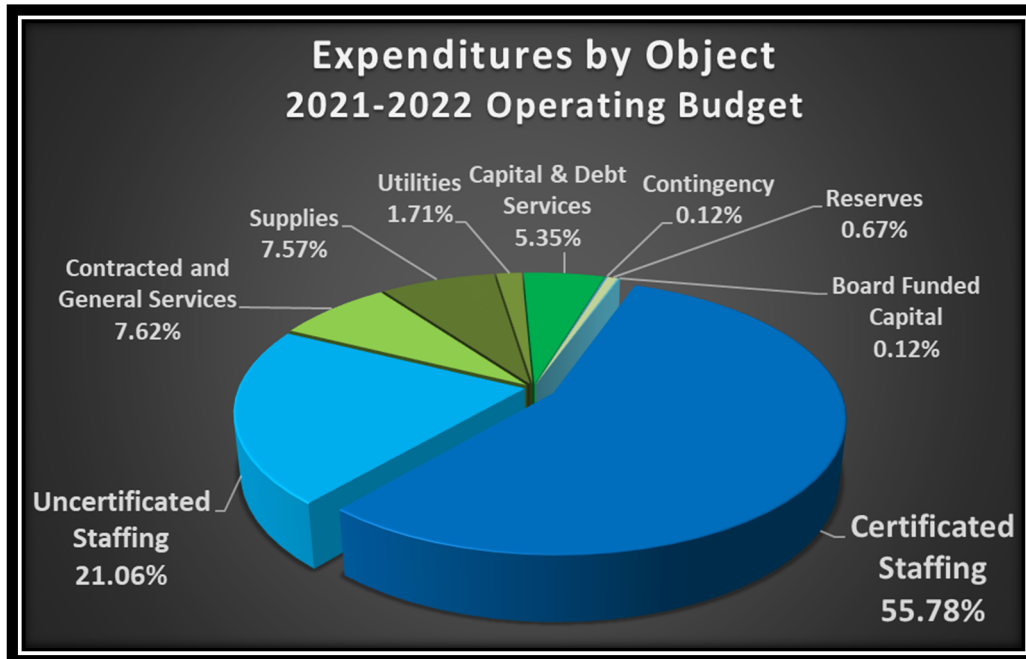
Transfers – Reserve Allocations – 0.67% of Division Spending

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.

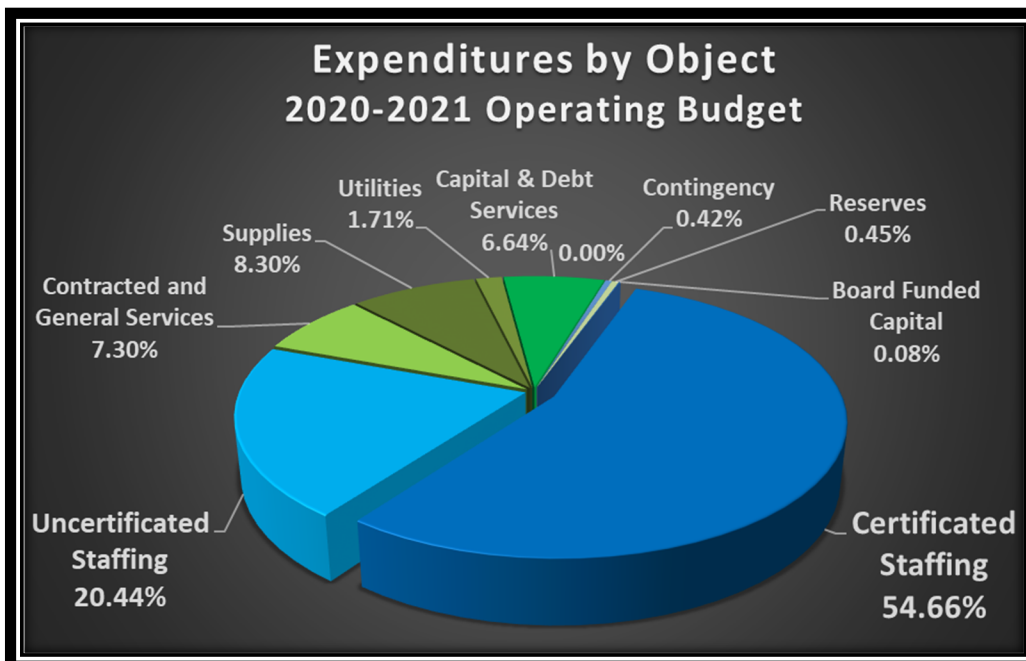
Transfers – Board Funded Capital – 0.12% of Division Spending

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

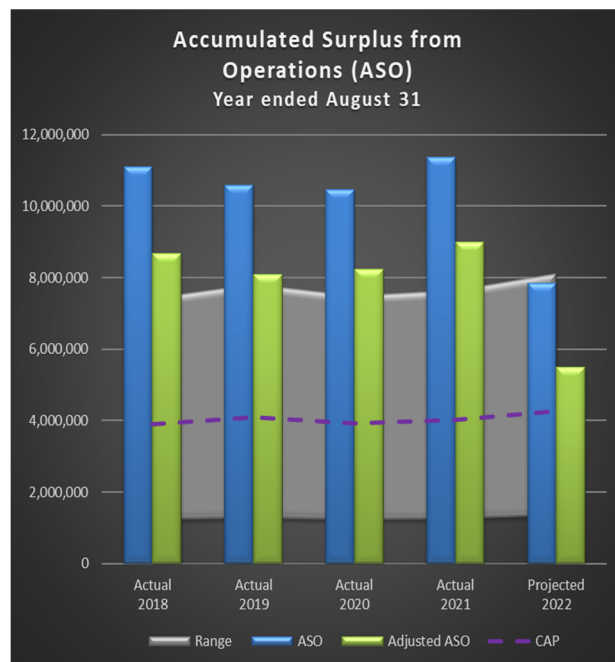
In 2018-2019, the cost was approximately \$11,932 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,667 per student (most recent info available). In 2019-2020 the cost is projected at \$11,999 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 \$11,929 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%	7.07%	4.06%

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 resulted in an addition to reserves of \$916,300. As a result, August 31, 2021 had a ASO of \$11.4 million or 8.92% of planned expenditures and a projected Adjusted ASO of \$9.0 million or 7.07% of planned expenditures.

In budget 2021-2022, there was a total of \$3.52 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, \$200,000 to support transportation and operating reserves were also used to address priority areas and other carry-forward funding for specific projects. There is a projected \$2.4 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 \$5.5 million or 4.06% 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.

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 643.20 full-time equivalent (FTE) teachers and 479.91 full-time equivalents (FTE) support staff in 2021-2022.

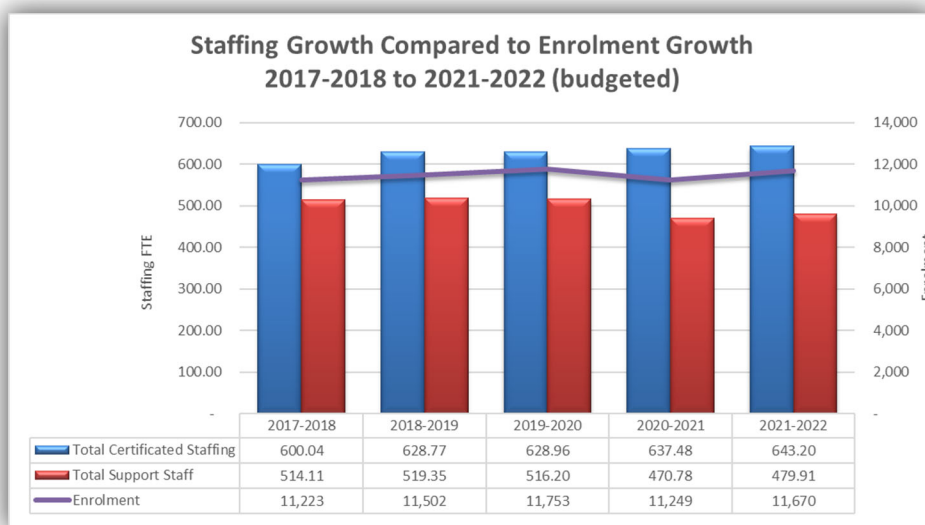


The Division spends 56% of the budget on teaching staff. Teaching staff will result in a slight increase by 5.72 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth); whereas, with the total 643.2 FTE of certificated staffing. The 25.6 FTE of contingent staffing in the preliminary budget has now been specifically allocated to the school sites, including 11.94 FTE to Elementary, 5.50 FTE to Middle Schools, and 4.36 FTE to High Schools. There was \$348,800 of contingent staffing positions that were reduced to support with the reduction in the Provincial funding with the WMA deferral.

Teacher Staffing (Certificated):				
	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	256.19	245.75	10.44	4.25%
Middle Schools	117.65	112.70	4.95	4.39%
High Schools	162.14	158.40	3.73	2.36%
Inclusive Learning	18.50	18.65	(0.15)	(0.80%)
Other Instructional (including contingent)	22.13	36.38	(14.26)	(39.18%)
Classroom Teachers	576.60	571.88	4.72	0.83%
Other Certificated Staffing	66.600	65.600	1.00	1.52%
Total Teacher Staffing	643.20	637.48	5.72	0.90%

The Division spends 21% of the budget on support staff positions and resulted in an overall increase by 9.14 FTE in 2021-2022 including 5.6 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	48.11	45.71	2.40	5.25%
Program Unit Funding (PUF)	30.40	24.26	6.14	25.31%
Early Education Program (EEP)	4.00	4.35	(0.35)	(8.05%)
Educational Assistants	252.15	246.59	5.57	2.26%
Other Support Staffing	227.76	224.19	3.57	1.59%
Total Support Staffing	479.91	470.78	9.14	1.94%



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.

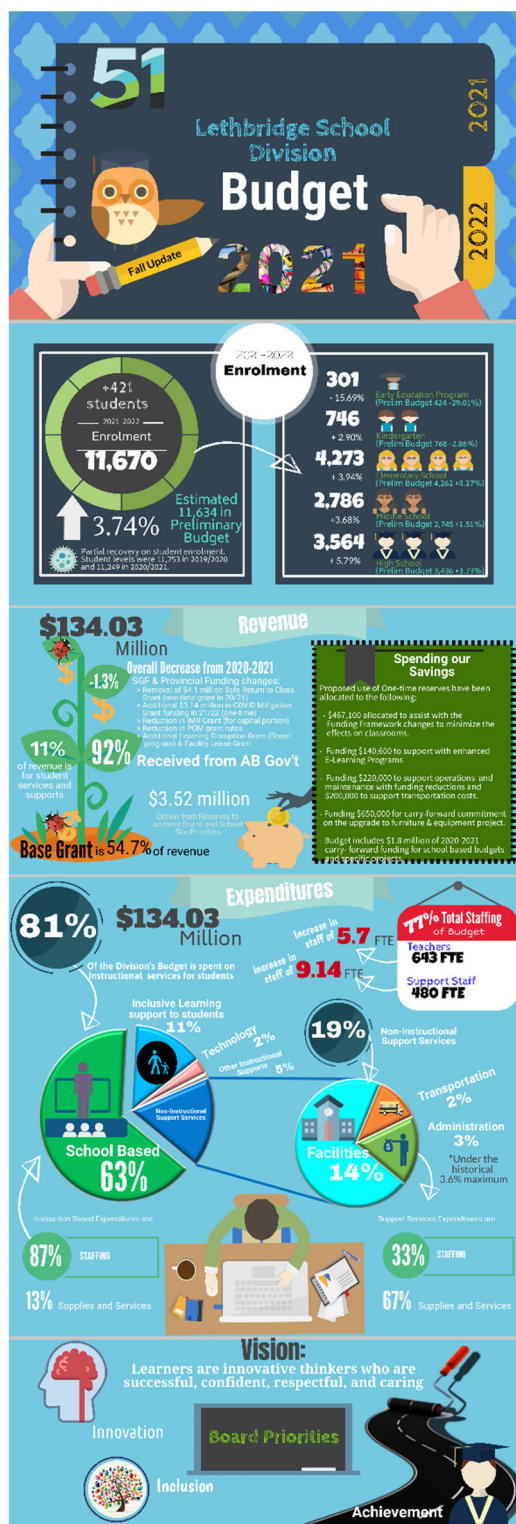


Dr. Robert Plaxton Elementary School
Construction progress



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.



Information

Board of Trustees

The elected board of trustees of [Lethbridge School Division](#) for the period October 2021 to October 2025:

Allison Purcell, Chair
Christine Light, Vice Chair
Andrea Andreachuk
Tyler Demers
Kristina Larkin
Genny Steed
Craig Whitehead

Senior Administration

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

Dr. Cheryl Gilmore,
Superintendent

Morag Asquith,
Associate Superintendent, Instructional Services

Christine Lee,
Associate Superintendent, Business and Operations

Mike Nightingale,
Associate Superintendent, Human Resources

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

Revenue and Allocations

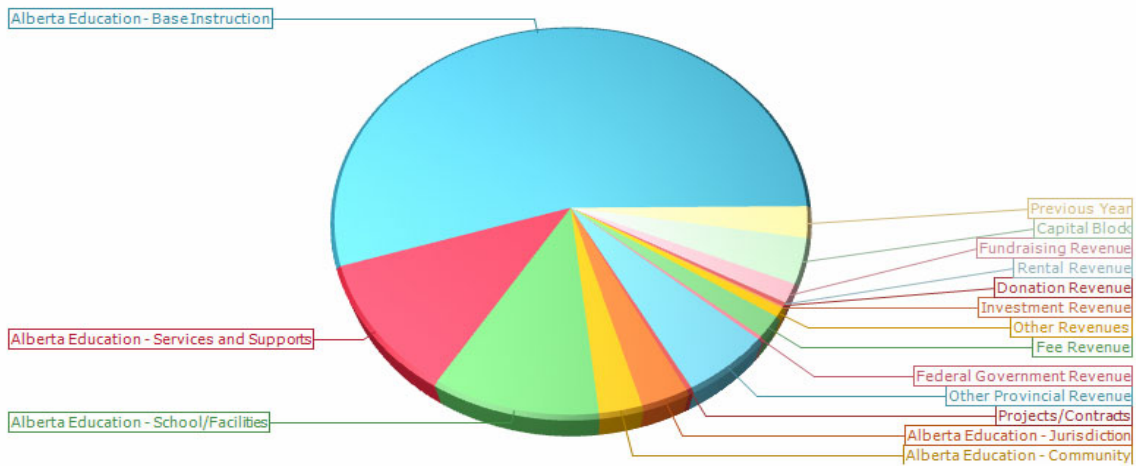
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart

2021-2022 September 30th Budget

Lethbridge School Division



Category	Amount	Percentage
Alberta Education - Base Instruction	\$73,296,280	55%
Alberta Education - Services and Supports	\$15,140,142	11%
Alberta Education - School/Facilities	\$14,348,268	11%
Alberta Education - Community	\$3,708,748	3%
Alberta Education - Jurisdiction	\$4,092,198	3%
Projects/Contracts	\$464,530	0%
Other Provincial Revenue	\$7,663,951	6%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$2,483,011	2%
Other Revenues	\$1,032,217	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	\$3,516,233	3%
Total Revenue and Allocations	\$134,027,502	

Expenditures

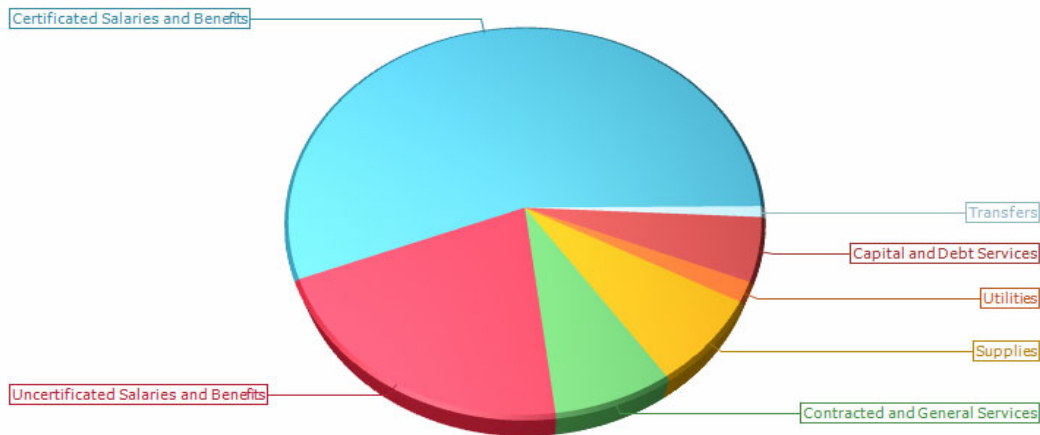
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart

2021-2022 September 30th Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$74,763,439	56%
Uncertificated Salaries and Benefits	\$28,228,390	21%
Contracted and General Services	\$10,218,855	8%
Supplies	\$10,147,800	8%
Utilities	\$2,295,100	2%
Capital and Debt Services	\$7,166,656	5%
Transfers	\$1,207,262	1%
Total Expenditures	\$134,027,502	

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Lethbridge School Division

Revenue and Allocations

Alberta Education - Base Instruction	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Kindergarten - Base Funding	\$3,181,478	\$3,181,478
WMA Rate - ECS Base Instruction	\$3,032.00	\$3,032.00
Weighted Moving Average - ECS Students	1,049.30 FTE	1,049.30 FTE
Grades 1-9 - Base Funding	\$48,131,787	\$48,131,787
WMA Rate - G1-9 Base Instruction	\$6,064.00	\$6,064.00
Weighted Moving Average - Gr 1-9 Students	7,937.30 FTE	7,937.30 FTE
Grades 10-12 - Base Funding	\$16,647,901	\$16,647,901
G10-12 (Yr 1-3) Base Instruction	\$16,046,314	\$16,046,314
G10-12 (Yr 4) Base Instruction	\$364,871	\$364,871
G10-12 (Yr 5+) Base Instruction	\$46,526	\$46,526
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$190,190	\$190,190
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	\$1,918
WMA Rate - Home Education	\$1,700.00	\$1,700.00
Weighted Moving Average - Home Education	1.13 FTE	1.13 FTE
Stabilization Funding	\$5,958,327	\$5,958,327
Projected WMA Clawback	(\$775,131)	(\$927,020)
Total Alberta Education - Base Instruction	\$73,296,280	\$73,144,391
% of Revenue and Allocations to Budget Center	55%	55%

Alberta Education - Services and Supports	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Program Unit Funding (PUF)	\$1,959,050	\$1,959,050
PUF - Standard Code 47 - Half Day	\$1,143,900	\$1,143,900
PUF - Standard Code 47 - Full Day	\$229,500	\$229,500
PUF - Profound Code 47 - Half Day	\$190,650	\$190,650
PUF - Profound Code 47 - Full Day	\$37,500	\$37,500
PUF - Code 41-46 - Half Day	\$307,500	\$307,500
PUF - Code 41-46 - Full Day	\$50,000	\$50,000
Specialized Learning Supports - KG Severe	\$1,318,400	\$1,318,400
SLS-KG - Standard Code 47 - Half Day	\$734,400	\$734,400
SLS-KG - Standard Code 47 - Full Day	\$145,350	\$145,350
SLS-KG - Profound Code 47 - Half Day	\$122,400	\$122,400
SLS-KG - Profound Code 47 - Full Day	\$23,750	\$23,750
SLS-KG - Code 41-46 - Half Day	\$240,000	\$240,000
SLS-KG - Code 41-46 - Full Day	\$52,500	\$52,500
Specialized Learning Support	\$8,072,472	\$8,072,472
Learning Support - Multi-Disciplinary Teams	\$6,308,062	\$6,308,062
Learning Support - Mental Health	\$884,238	\$884,238
Learning Support - Jurisdiction Compositions	\$880,172	\$880,172
Moderate Language Delay (Code 48)	\$368,000	\$368,000
English as a Second Language (ESL/FSL)	\$622,320	\$622,320
WMA Rate - ESL	\$1,200.00	\$1,200.00
Weighted Moving Average - ESL	518.60 FTE	518.60 FTE

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Refugee		\$2,069,375	\$2,069,375
WMA Rate - Refugee	\$5,500.00		\$5,500.00
Weighted Moving Average - Refugee	376.25 FTE		376.25 FTE
First Nations Metis and Inuit (FNMI)		\$1,095,373	\$1,095,373
FNMI Student Self Identification	\$821,280		\$821,280
FNMI Truth & Reconciliation	\$119,094		\$119,094
FNMI Demographics	\$154,999		\$154,999
Institutional Program Grants		\$861,133	\$861,133
Projected WMA Clawback		(\$1,225,981)	(\$717,692)
Total Alberta Education - Services and Supports		\$15,140,142	\$15,648,431
% of Revenue and Allocations to Budget Center		11%	12%

Alberta Education - School/Facilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Operations and Maintenance	\$9,995,009	\$9,995,009
Baseline POM Funding	\$2,647,771	\$2,647,771
Utilized Space	\$6,010,714	\$6,010,714
Under-utilized Space	\$1,336,524	\$1,336,524
Transportation	\$2,723,518	\$2,723,518
SuperNet Funding	\$278,376	\$278,376
Infrastructure Maintenance and Renewal Grant Revenue	\$1,508,131	\$1,508,131
Projected WMA Clawback	(\$156,766)	(\$164,380)
Total Alberta Education - School/Facilities	\$14,348,268	\$14,340,654
% of Revenue and Allocations to Budget Center	11%	11%

Alberta Education - Community	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Socio-Economics Status	\$2,195,676	\$2,195,676
Geographic	\$1,263,072	\$1,263,072
Nutrition	\$250,000	\$250,000
Total Alberta Education - Community	\$3,708,748	\$3,708,748
% of Revenue and Allocations to Budget Center	3%	3%

Alberta Education - Jurisdiction	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
System Administration	\$4,092,198	\$4,092,198
Overall Base Admin Funding	\$4,806,773	\$4,806,773
Base Factor - System Admin	0.85134 Factor	0.85134 Factor
Total Alberta Education - Jurisdiction	\$4,092,198	\$4,092,198
% of Revenue and Allocations to Budget Center	3%	3%

Projects/Contracts	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Learning Disruption Grant	\$439,530	
Odyssey Program (French Language)	\$25,000	
Total Projects/Contracts	\$464,530	
% of Revenue and Allocations to Budget Center	0%	0%

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Other Provincial Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Alberta Mental Health - MC#3	\$394,369	\$380,711
ASCE Grant	\$11,500	
Facility Lease Grant	\$540,831	
Family Resource Network - MC#5	\$100,975	\$90,000
French Immersion Revenue	\$116,276	\$125,900
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Total Other Provincial Revenue	\$7,663,951	\$7,096,611
% of Revenue and Allocations to Budget Center	6%	5%

Federal Government Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
First Nation's Revenue	\$388,944	\$388,944
First Nations ECS Enrollment	0 students	0 students
First Nations 10-12 Enrollment	17 students	17 students
First Nations 1-9 Enrollment	21 students	21 students
First Nation's Gr. 10-12 Tuition Rate	\$10,032	\$10,032
First Nation's ECS Tuition Rate	\$5,016	\$5,016
First Nations Gr. 1-9 Tuition Rate	\$10,400	\$10,400
Total Federal Government Revenue	\$388,944	\$388,944
% of Revenue and Allocations to Budget Center	0%	0%

Fee Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Fees for Optional Courses or Materials	\$242,808	\$259,728
Fee Revenue Collected		
School Fees - School Generated Funds	\$2,240,203	\$2,240,203
Total Fee Revenue	\$2,483,011	\$2,499,931
% of Revenue and Allocations to Budget Center	2%	2%

Other Revenues	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Early Education Program Fees	\$230,500	\$230,500
Lethbridge FCSS - MC#4	\$169,800	\$200,000
Miscellaneous Sales Revenue	\$138,802	\$138,802
Teacher Secondment Revenue	\$153,115	\$153,115
Transportation Consulting Services	\$40,000	\$40,000
Tuition Fees (Foreign)	\$300,000	\$300,000
International Student Tuition Fees	\$300,000	\$300,000
Total Other Revenues	\$1,032,217	\$1,062,417
% of Revenue and Allocations to Budget Center	1%	1%

Investment Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Interest and Investment Income	\$193,000	\$193,000
Total Investment Revenue	\$193,000	\$193,000
% of Revenue and Allocations to Budget Center	0%	0%

Donation Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Gifts and Donations	\$408,000	\$408,000
Total Donation Revenue	\$408,000	\$408,000
% of Revenue and Allocations to Budget Center	0%	0%

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Rental Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Rentals - Facilities	\$34,704	\$34,704
Total Rental Revenue	\$34,704	\$34,704
% of Revenue and Allocations to Budget Center	0%	0%
Fundraising Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Fundraising Revenue	\$2,160,000	\$2,160,000
Total Fundraising Revenue	\$2,160,000	\$2,160,000
% of Revenue and Allocations to Budget Center	2%	2%
Capital Block	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Amortization of Capital Allocations	\$5,097,276	\$5,097,276
Total Capital Block	\$5,097,276	\$5,097,276
% of Revenue and Allocations to Budget Center	4%	4%
Previous Year	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Instruction Surplus/(Deficit) Carry Forward	\$2,237,919	\$2,216,431
Maintenance Surplus/(Deficit) Carry Forward	\$220,000	\$220,000
Transportation Surplus/(Deficit) Carry Forward	\$200,000	\$0
Previous Year Committed funds	\$858,314	\$200,000
Prior Year Committed funds	\$858,314	\$200,000
Total Previous Year	\$3,516,233	\$2,636,431
% of Revenue and Allocations to Budget Center	3%	2%
Total Revenue and Allocations	\$134,027,502	\$132,511,736

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Expenditures

Certificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Certificated Salaries and Benefits	\$74,763,439	\$74,810,704
% of Expenditures	56%	56%

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$28,228,390	\$28,110,711
% of Expenditures	21%	21%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$7,000	\$7,000
Board Communications	\$6,447	\$6,447
Building Maintenance	\$899,938	\$868,694
Employee Assistance	\$20,160	\$20,160
Grounds Maintenance	\$91,000	\$91,000
Insurance/Bond Premium	\$1,043,778	\$1,036,750
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$82,339	\$78,485
Professional Learning	\$784,192	\$847,224
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$191,000	\$191,000
Consultants	\$799,635	\$892,035
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$38,500	\$54,045
Telephone	\$193,270	\$206,770
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,568,785	\$2,273,785
Bus Pass Purchases	\$140,000	\$235,000
Bussing - Field Trips	\$61,750	\$60,615
Equipment Repair	\$181,297	\$174,873
Building Rentals		\$26,000
Building Rentals & Leases	\$566,831	
Equipment Rental/Leases	\$73,100	\$93,100
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$161,108	\$162,108
ASBA Membership Fees	\$67,458	\$67,458
Membership Zone 6	\$2,850	\$2,850
Printing	\$352,750	\$353,950
Advertising	\$33,700	\$33,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$69,690	\$69,690
Miscellaneous Services	\$998,207	\$1,075,043
Employee Recognition	\$15,000	\$15,000
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$103,203	\$102,703
Car Allowances	\$114,234	\$114,234
Co-curricular	\$76,874	\$76,874
Total Contracted and General Services	\$10,218,855	\$9,711,351
% of Expenditures	8%	7%

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$4,894,203	\$4,894,203
Supplies	\$2,595,280	\$2,593,462
Media Materials	\$88,968	\$84,768
Computer Supplies and Software	\$650,726	\$628,770
Textbooks	\$192,528	\$172,279
Furniture and Equipment (Under \$5000)	\$510,216	\$399,887
Computer Purchases	\$357,565	\$390,388
Commitments from prior year	\$858,314	\$200,000
Prior Year Committed funds	\$858,314	\$200,000
Total Supplies	\$10,147,800	\$9,363,757
% of Expenditures	8%	7%

Utilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Electricity	\$1,550,000	\$1,550,000
Gas	\$532,500	\$532,500
Water and Sewer	\$212,600	\$212,600
Total Utilities	\$2,295,100	\$2,295,100
% of Expenditures	2%	2%

Capital and Debt Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$1,508,131	\$1,508,131
Total Capital and Debt Services	\$7,166,656	\$7,166,656
% of Expenditures	5%	5%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Capital Purchases (Over \$5000)	\$1,064,744	\$963,441
Contingency (Unallocated Expense)	\$142,518	\$90,016
Total Transfers	\$1,207,262	\$1,053,457
% of Expenditures	1%	1%

Total Expenditures	\$134,027,502	\$132,511,736
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations	\$134,027,502	\$132,511,736
Total Expenditures	\$134,027,502	\$132,511,736
Variance	\$0	\$0

Instruction

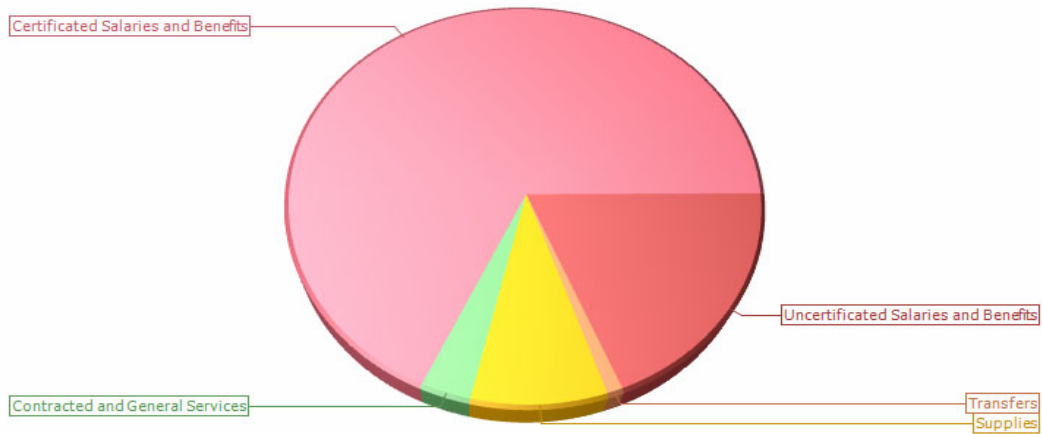
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Total Instruction



Category	Amount	Percentage
Capital and Debt Services	\$0	0%
Certificated Salaries and Benefits	\$74,039,875	68%
Contracted and General Services	\$3,528,654	3%
Supplies	\$9,629,349	9%
Transfers	\$1,123,362	1%
Uncertificated Salaries and Benefits	\$20,747,913	19%
Total Expenditures	\$109,069,153	

Instruction

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Total Instruction

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$109,069,153	\$108,294,218
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$109,069,153	\$108,294,218
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Expenditures

Certificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$74,039,875	\$74,087,140
% of Expenditures	68%	68%

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$20,747,913	\$20,628,035
% of Expenditures	19%	19%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Building Maintenance	\$219,217	\$187,973
Employee Assistance	\$16,800	\$16,800
Insurance/Bond Premium	\$37,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$82,339	\$78,485
Professional Learning	\$714,857	\$777,889
Consultants	\$688,239	\$780,639
Postage	\$29,350	\$44,895
Telephone	\$121,770	\$135,270
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$61,750	\$60,615
Equipment Repair	\$109,197	\$102,773
Building Rentals		\$26,000
Building Rentals & Leases	\$26,000	
Equipment Rental/Leases	\$42,100	\$62,100
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$137,608	\$138,608
Printing	\$320,750	\$321,950
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$23,500	\$23,500
Miscellaneous Services	\$287,007	\$363,843
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$43,963	\$43,463
Car Allowances	\$87,594	\$87,594
Co-curricular	\$76,874	\$76,874
Total	\$3,528,654	\$3,769,009
% of Expenditures	3%	3%

Instruction

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$4,894,203	\$4,894,203
Supplies	\$2,209,805	\$2,200,959
Media Materials	\$88,968	\$84,768
Computer Supplies and Software	\$588,826	\$566,870
Textbooks	\$192,528	\$172,279
Furniture and Equipment (Under \$5000)	\$464,140	\$356,010
Computer Purchases	\$332,565	\$365,388
Commitments from prior year	\$858,314	\$200,000
Prior Year Committed funds	\$858,314	\$200,000
Total	\$9,629,349	\$8,840,477
% of Expenditures	9%	8%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Capital Purchases (Over \$5000)	\$1,064,744	\$963,441
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Contingency (Unallocated Expense)	\$142,518	\$90,016
Total	\$1,123,362	\$969,557
% of Expenditures	1%	1%

Total Expenditures	\$109,069,153	\$108,294,218
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Summary

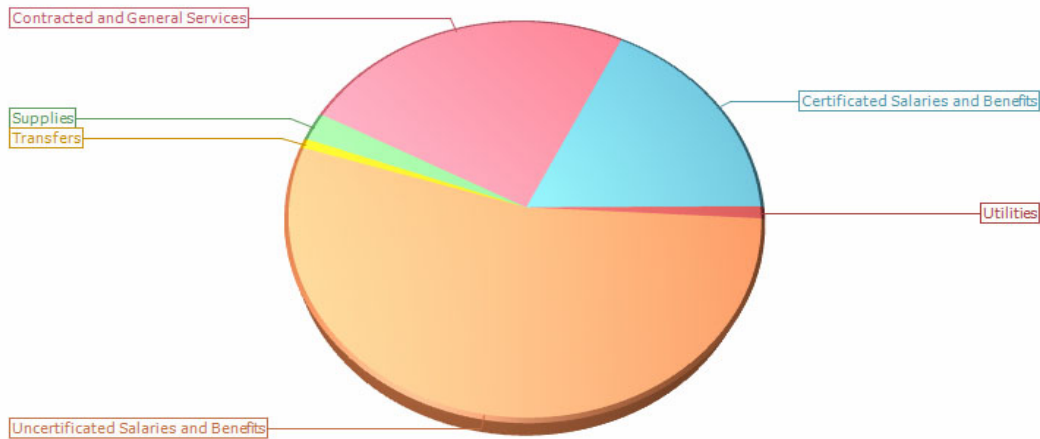
	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$109,069,153	\$108,294,218
Total Expenditures	\$109,069,153	\$108,294,218
Variance	\$0	\$0

Administration

Lethbridge School Division
2021-2022 September 30th Budget
Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$723,564	18%
Contracted and General Services	\$993,056	24%
Supplies	\$92,475	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,211,721	54%
Utilities	\$40,100	1%
Total Expenditures	\$4,092,216	

Administration

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary 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
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Expenditures

Certificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$723,564	\$723,564
% of Expenditures	18%	18%

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$2,211,721	\$2,211,721
% of Expenditures	54%	54%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$7,000	\$7,000
Board Communications	\$6,447	\$6,447
Building Maintenance	\$30,000	\$30,000
Insurance/Bond Premium	\$195,728	\$188,700
Professional Learning	\$43,503	\$43,503
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$191,000	\$191,000
Consultants	\$65,870	\$65,870
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	\$32,000
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	\$993,056	\$986,028
% of Expenditures	24%	24%

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Supplies	\$65,475	\$72,503
Furniture and Equipment (Under \$5000)	\$12,000	\$12,000
Computer Purchases	\$15,000	\$15,000
Total	\$92,475	\$99,503
% of Expenditures	2%	2%

Administration

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Utilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Electricity	\$20,000	\$20,000
Gas	\$17,500	\$17,500
Water and Sewer	\$2,600	\$2,600
Total	\$40,100	\$40,100
% of Expenditures	1%	1%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary 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
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$4,092,216	\$4,092,216
Total Expenditures	\$4,092,216	\$4,092,216
Variance	\$0	\$0

Plant Operations and Maintenance

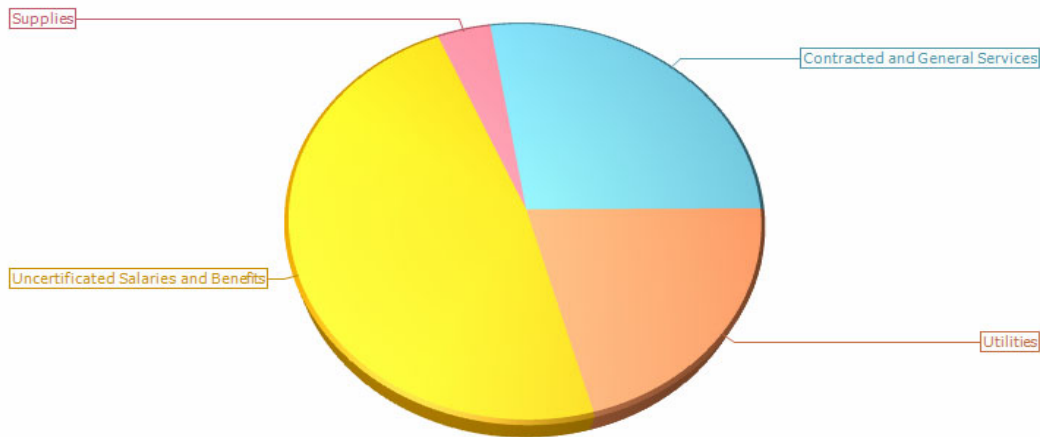
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,930,834	27%
Supplies	\$415,976	4%
Transfers	\$0	0%
Uncertificated Salaries and Benefits	\$5,146,870	48%
Utilities	\$2,255,000	21%
Total Expenditures	\$10,748,680	

Operations and Maintenance

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$10,748,680	\$10,207,849
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,748,680	\$10,207,849
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Expenditures

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$5,146,870	\$5,149,069
% of Expenditures	48%	50%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Building Maintenance	\$650,721	\$650,721
Employee Assistance	\$3,360	\$3,360
Grounds Maintenance	\$91,000	\$91,000
Insurance/Bond Premium	\$810,550	\$810,550
Professional Learning	\$15,832	\$15,832
Telephone	\$43,500	\$43,500
Equipment Repair	\$67,100	\$67,100
Building Rentals & Leases	\$540,831	
Dues/Fees	\$2,000	\$2,000
Advertising	\$1,000	\$1,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$693,200	\$693,200
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total	\$2,930,834	\$2,390,003
% of Expenditures	27%	23%

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Supplies	\$320,000	\$320,000
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$34,076	\$31,877
Total	\$415,976	\$413,777
% of Expenditures	4%	4%

Utilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Electricity	\$1,530,000	\$1,530,000
Gas	\$515,000	\$515,000
Water and Sewer	\$210,000	\$210,000
Total	\$2,255,000	\$2,255,000
% of Expenditures	21%	22%

Total Expenditures	\$10,748,680	\$10,207,849
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$10,748,680	\$10,207,849
Total Expenditures	\$10,748,680	\$10,207,849
Variance	\$0	\$0

Transportation

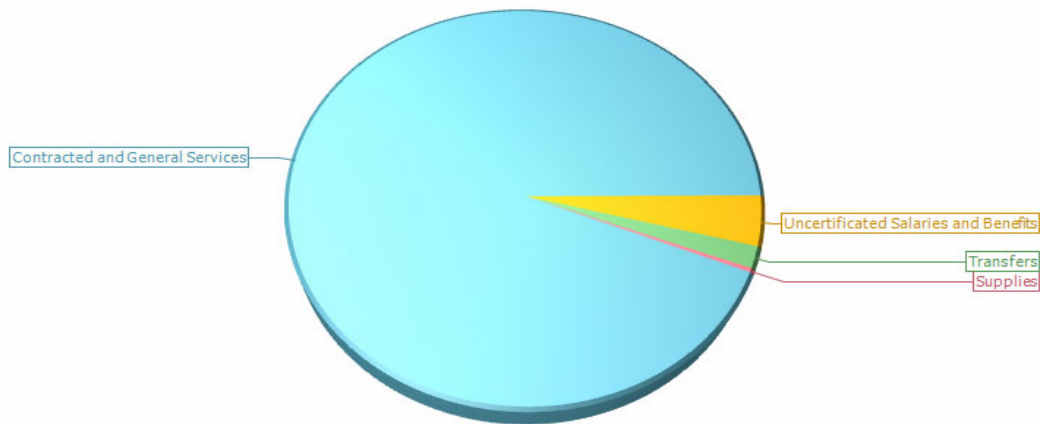
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Transportation



Category	Amount	Percentage
Contracted and General Services	\$2,766,311	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$121,886	4%
Total Expenditures	\$2,950,797	

Transportation

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$2,950,797	\$2,750,797
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$2,950,797	\$2,750,797
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Expenditures

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$121,886	\$121,886
% of Expenditures	4%	4%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$45,526	\$45,526
Bussing Costs	\$2,568,785	\$2,273,785
Bus Pass Purchases	\$140,000	\$235,000
Travel and Subsistence	\$2,000	\$2,000
Total	\$2,766,311	\$2,566,311
% of Expenditures	94%	93%

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Computer Purchases	\$10,000	\$10,000
Total	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total	\$52,600	\$52,600
% of Expenditures	2%	2%

Total Expenditures	\$2,950,797	\$2,750,797
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$2,950,797	\$2,750,797
Total Expenditures	\$2,950,797	\$2,750,797
Variance	\$0	\$0

Capital and Debt Services

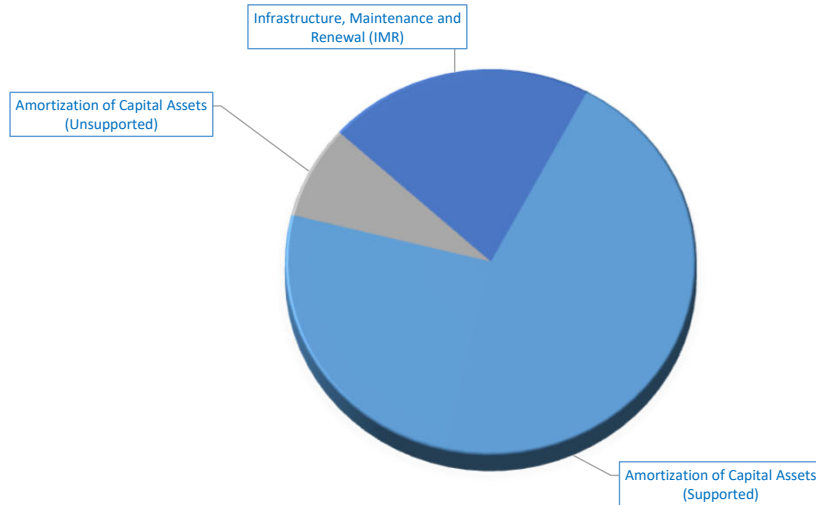
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,097,276	71%
Amortization of Capital Assets (Unsupported)	\$561,249	8%
Infrastructure, Maintenance and Renewal (IMR)	\$1,508,131	21%
Total Expenditures	\$7,166,656	

Capital and Debt Services

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$7,166,656	\$7,166,656
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$7,166,656	\$7,166,656
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Expenditures

Capital and Debt Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$1,508,131	\$1,508,131
Total	\$7,166,656	\$7,166,656
% of Expenditures	100%	100%

Total Expenditures	\$7,166,656	\$7,166,656
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$7,166,656	\$7,166,656
Total Expenditures	\$7,166,656	\$7,166,656
Variance	\$0	\$0