



# Lethbridge School Division Annual Budget Report



For the Fiscal Year Ending  
August 31, 2023

Lethbridge, Alberta, Canada

**Lethbridge School Division**  
433 - 15th Street South  
Lethbridge, Alberta T1J 2Z4  
[www.lethsd.ab.ca](http://www.lethsd.ab.ca)





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

*- Mission Statement*

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

*- Vision Statement*



**Save Paper, view our report online.**

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



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





# ANNUAL BUDGET REPORT

# 2022- 2023

2022-2023 PRELIMINARY BUDGET - APPROVED MAY 25, 2022

FOR FISCAL YEAR ENDING AUGUST 31, 2023  
LETHBRIDGE, ALBERTA, CANADA

PREPARED BY LETHBRIDGE SCHOOL DIVISION  
DIVISION OF BUSINESS AND OPERATIONS - FINANCE  
AUGUST 2022

433 - 15th Street South  
Lethbridge, Alberta, Canada T1J2Z4  
[www.lethsd.ab.ca](http://www.lethsd.ab.ca)





# Welcome to Our Budget Report

It is our pleasure to submit Lethbridge School Division's Annual Budget Report for the 2022-2023 school year. The purpose of the Annual Budget Report is to provide our community with a clear and transparent insight into the development of our budget. It also provides an opportunity to analyze and comment on the budget highlights, the information of the Division, and the outlooks for the future.



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

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

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

## 2022-2023 Significant Budget Factors:

The School Division had been seeing steady enrolment growth for many years. However, the COVID-19 pandemic resulted in reductions in student enrolment the last two years. For the 2022-2023 budget year, the Division is projecting a 1.23% or a 143 student increase from the prior year. The fluctuation effects in student enrolment over the last number of years has created challenges in the development of the 2022-2023 budget, as discussed throughout this report due to the Weighted Moving Average (WMA) highlighted below.

- The Provincial Government's funding framework model for education includes the use of the Weighted Moving Average (WMA) to determine funding allocations. The 2022-2023 WMA is calculated based on 20% of actual full time equivalent (FTE) enrolments of 2020-2021, 30% of the estimated final FTE enrolments of 2021-2022, and 50% of the projected funded FTE student enrolments for 2022-2023. Due to the WMA framework, the Division will serve 229 FTE students more than it will receive funding for in 2022-2023.
- Budget 2022-2023 included the continuation of additional provincial grants, including the COVID Mitigation grant and Bridge/transitional funding that supported the Division with the effects on the reduced WMA funding allocations. These specific grants assisted the Division to maintain the instructional programs and classes that were offered in addition to maintaining staffing levels.




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

- There were increases in certain grants from Alberta Education for the 2022-2023 budget. The base and plant operations and maintenance grants saw a 1% increase in their funding as well as a 4.6% increase in the transportation grant rate. These increases are helping to address cost pressures mainly in fuel, insurance, and utilities.
- After two years of decreased School Generated Funds (SGF) and the related SGF activities, an estimated increase of \$2.5 million has been budgeted. The increase is due to the easing of public health and travel restrictions related to COVID-19.
- The Division has allocated \$2.54 million of one time reserve funding to assist in areas identified through the Board and Instructional Budget Committee (IBC) priorities. Alberta Education has also put a cap on the amount of reserves a school division can maintain going forward. At the end of the 2022-2023 school year, the Lethbridge School Division needs to be at a reserve level of 3.15%.
- Staffing continues to be the Division's largest expense at 77% of the Division's total budget for the 2022-2023 school year. There has also been an 4.0 FTE allocation of contingent teachers to address any hot spots in the fall once enrolment figures have been finalized.

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

I started in the Director of Finance role for Lethbridge School Division in January 2022. This is my first submission for the Meritorious Budget Award with ASBO International and I strive to continue the level of excellent financial reporting that Lethbridge School Division has become known for. I am honoured to be part of a team that truly cares about the School Division and our efforts to provide quality education to our students.

Respectfully submitted,



Avice DeKolver, CPA, CA  
Director of Finance





## **Budget Recognition**

### **Association of School Business Officials International (ASBO)**

The Association of School Business Officials International (ASBO) has awarded the Meritorious Budget Award (MBA) for excellence in the preparation and issuance of its budget to Lethbridge School Division. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the sixteen (16) subsequent years up to and including the 2021-2022 budget report.



The Meritorious Budget Award (MBA) Program was designed by ASBO International and school business management professionals to enable school business administration to achieve excellence in budget presentation. The MBA is only conferred on school systems that have met or exceeded the MBA Program Criteria. We believe our current 2022-2023 Annual Budget Report also complies with ASBO's standards/criteria, and we will be submitting the Annual Budget Report for consideration to be awarded the MBA again.

## **Notes Regarding this Report**

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

The budget year is the fiscal year 2022-2023, representing the period from September 1st, 2022 to August 31st, 2023. This fiscal year may also be referred to as 22-23, 2022-23, 22/23, 2022/2023 and/or Budget 2022. These variations of the fiscal year or school year may be used interchangeably.

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





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# LETHBRIDGE SCHOOL DISTRICT 51

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021-2022.

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



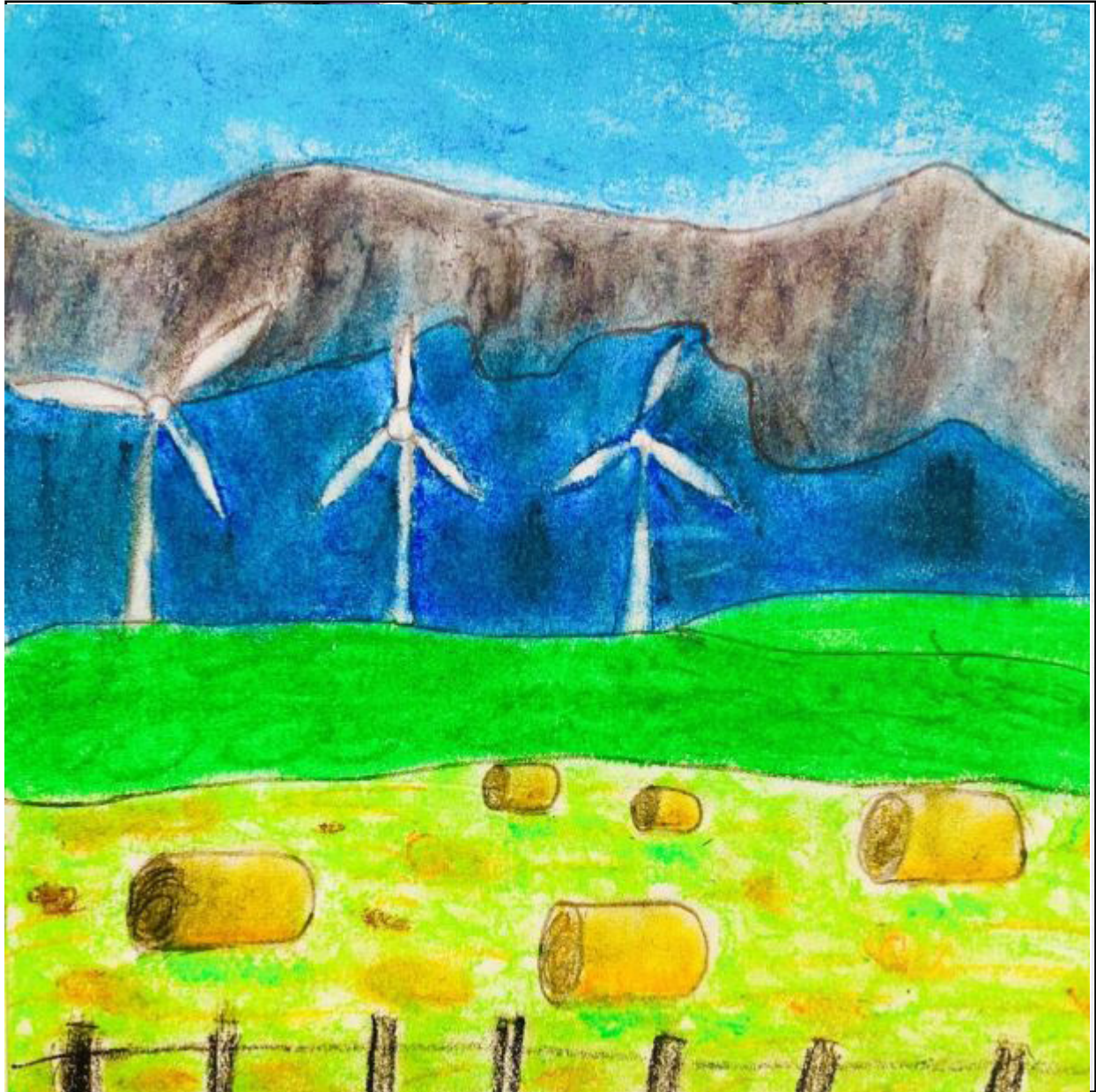
A handwritten signature in black ink, reading 'W. Edward Chabal'.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

**David J. Lewis**  
Executive Director





*The Beautiful Southern Alberta by Naba Kazi , Aqnes Davidson - Gr. 4*

## ***About the Art in this Report***

The art in this report was produced by students of Lethbridge School Division during the 2021-2022 school year as part of the “Virtually Installed: Lethbridge Schools. Students. Art 2022”.

Thank you to our schools and teachers for making this a reality. It would not have happened without all of you! A special thank you to our student artists and their parents, for providing all the content for this year’s exhibition. It’s a wonderful testament to the creativity and artistry that is alive and well within the City of Lethbridge.



# 2022-2023

## ADOPTED BUDGET

2022-2023 PRELIMINARY BUDGET - APPROVED MAY 25, 2022

Cheryl Gilmore, Superintendent  
Christine Lee, Associate Superintendent, Business and Operations  
Avice DeKolver, Director of Finance





# **Lethbridge School Division**

## **22/23 Annual Budget Report**

### **Condensed Table of Contents:**

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

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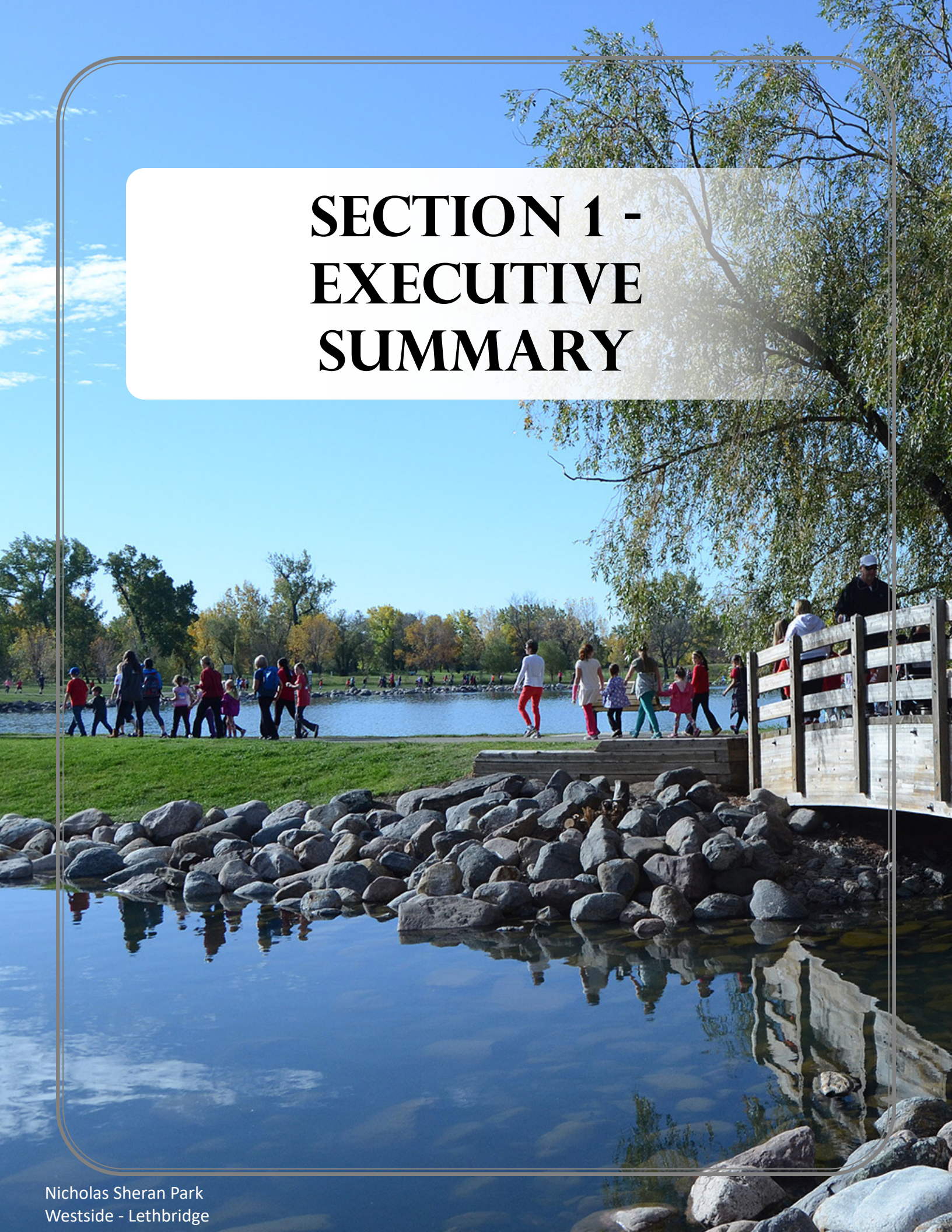
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# SECTION 1 - EXECUTIVE SUMMARY





## Section 1 - EXECUTIVE SUMMARY

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Executive Summary



Organizational



Financial



Informational





## Accountability Statement

The Operating Budget for [Lethbridge School Division](#) for the school year commencing September 1, 2022, was prepared under the direction of the Board of Trustees in accordance with the responsibilities specified in the *Education Act*, the *Government Accountability Act*, the *Policy on System Budgeting*, and the provincial government's accounting policies.

Signed:

  
\_\_\_\_\_  
Mrs. Allison Purcell  
Board Chair

Signed:

  
\_\_\_\_\_  
Dr. Cheryl Gilmore  
Superintendent

Signed:

  
\_\_\_\_\_  
Ms. Christine Lee  
Associate Superintendent, Business and Operations

# Our Division at a Glance

**11,813**

Total Students  
(1.23% increase)  
Continue recovery from COVID

**\$135.96**

**MILLION**  
Operating Budget  
(2022-2023)

**91%**

Of Revenues are Provincial Grants

**55%**

Of Revenues are from Base Grant

**\$11,958**

Average Cost Per FTE Student  
(2022-2023)

**82%**

Spent on Instructional Services

**648**

Total FTE Teachers  
(4.5 FTE increase)

**\$102,325**

Average Teacher Cost  
(2022-2023)

**24**

Division Schools (K-12)

**470**

Total FTE Support Staff  
(8.7 FTE decrease)

**4th**

Largest Employer in the City  
(2022)

**101,799**

City of Lethbridge Population  
(2021)



**2022-2023 DIVISION HIGHLIGHTS**



Executive Summary



Organizational



Financial



Informational

## Lethbridge School Division

### 2022-2023 Preliminary Budget

#### Executive Summary

Lethbridge School Division has a total operating budget of \$135.96 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 has grown to over 100,000 residents. Lethbridge School Division serves approximately 11,813 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 continued to host a virtual event through a Division Town Hall website and other online platforms. There were over 280 participants that joined our Virtual Town Hall. This year's consultation centered on two main questions:

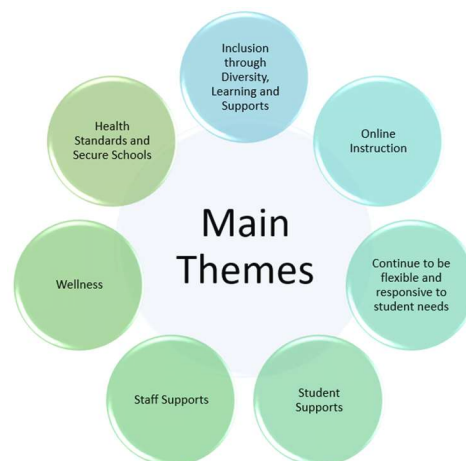


*In what ways have we successfully supported student learning?*

*Moving forward, what can the school division do to strengthen support of student learning?*

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

1. Inclusion through diversity, learning and supports
2. Online instruction
3. Continue to be flexible and responsive to student needs
4. Student supports
5. Staff supports
6. Wellness
7. Health standards and secure schools



The feedback assisted the Board of Trustees in establishing priorities for 2022-2023.



**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.

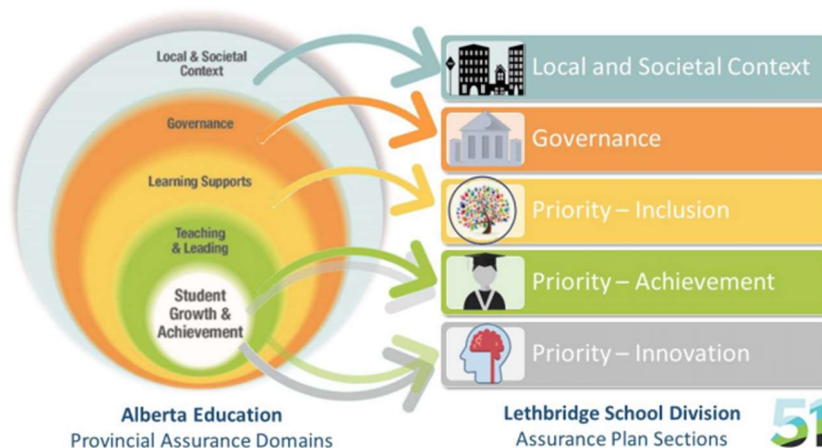
**System Foundations**

- 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 2022-2023 school year and belief statements for the development of the 2022-2023 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.

Annually, **Lethbridge School Division** prepares an assurance plan to address the provincial assurance domains. The three domains align with the Division's three priorities and are discussed below.



### Student Growth and Achievement

#### OUTCOMES:

1. Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.
2. Students apply knowledge, understanding and skills in real life contexts and situations.
3. Students advance reconciliation by acquiring and applying foundational knowledge of First Nations, Metis, and Inuit experiences. The school community applies the resources needed to support First Nations, Metis and Inuit student achievement.
4. Students are active, healthy, and well.
5. Students demonstrate understanding and respect for the uniqueness of all learners.
6. Students use ongoing assessment feedback.

### Teaching and Leading

#### OUTCOMES:

1. Unique learning needs.
2. Collaborative engagement, growth and evaluation.
3. Collaboration for optimal student learning.
4. Professional learning.
5. Use of data.

### Learning Supports

#### OUTCOMES:

1. Schools are a welcoming, caring, respectful, inclusive and safe in student growth and achievement domain.
2. Adaptation of learning environment to meet learners needs.
3. Shared understanding of inclusive education and collaborative partnerships to support learning.
4. Focus on cross ministry initiatives.
5. Focus on management of growth and capacity building to support learning spaces and the provision of programs.

## Student Achievement

In June 2021, in order to address learning disruptions caused by the COVID-19 pandemic, the provincial government announced specific grant funding targeted at grades 1 to 3. The Division refers to this intervention program as Boost and was excited about being able to provide targeted intervention programs to its students. Additional teachers were trained and hired during the 2021-2022 school year and worked with small groups of students on a regular basis. Literacy and numeracy assessments were completed in January and April 2022 with re-assessments to be completed before the end of the school year.



Division Staff Preparing Resources to be used for the Grade 1 Boost Program

For the last number of years Provincial Achievement Tests and Diploma Exams have not taken place in Alberta due to the COVID-19 pandemic. They are to resume for the end of the 2021-2022 school year. The Division utilizes the results of these assessments in setting priorities and establishing goals, along with other 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:

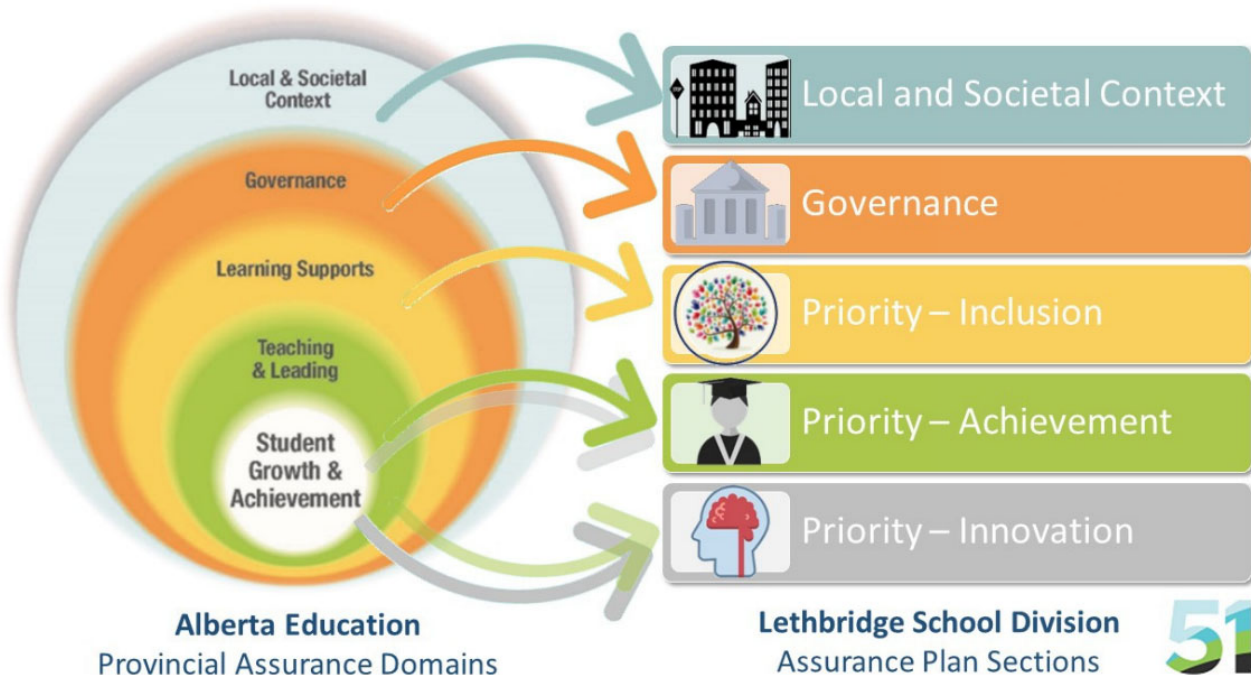
- **Resilience:** Learners possess the motivation, skills and confidence to fail or overcome obstacles and learn from the experience.
- **Responsibility:** Learners have an intrinsic sense of ownership and responsibility for growth in learning.
- **Achievement:** Learners possess the knowledge, skills, 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 2022-2023 and this is reflected in the development of the 2022-2023 budget. Student achievement is a consideration with continued budget support for literacy, numeracy, inclusive learning, Indigenous education curriculum implementation, technology integration and ESL support.



## Assurance Plan and Performance Measures

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



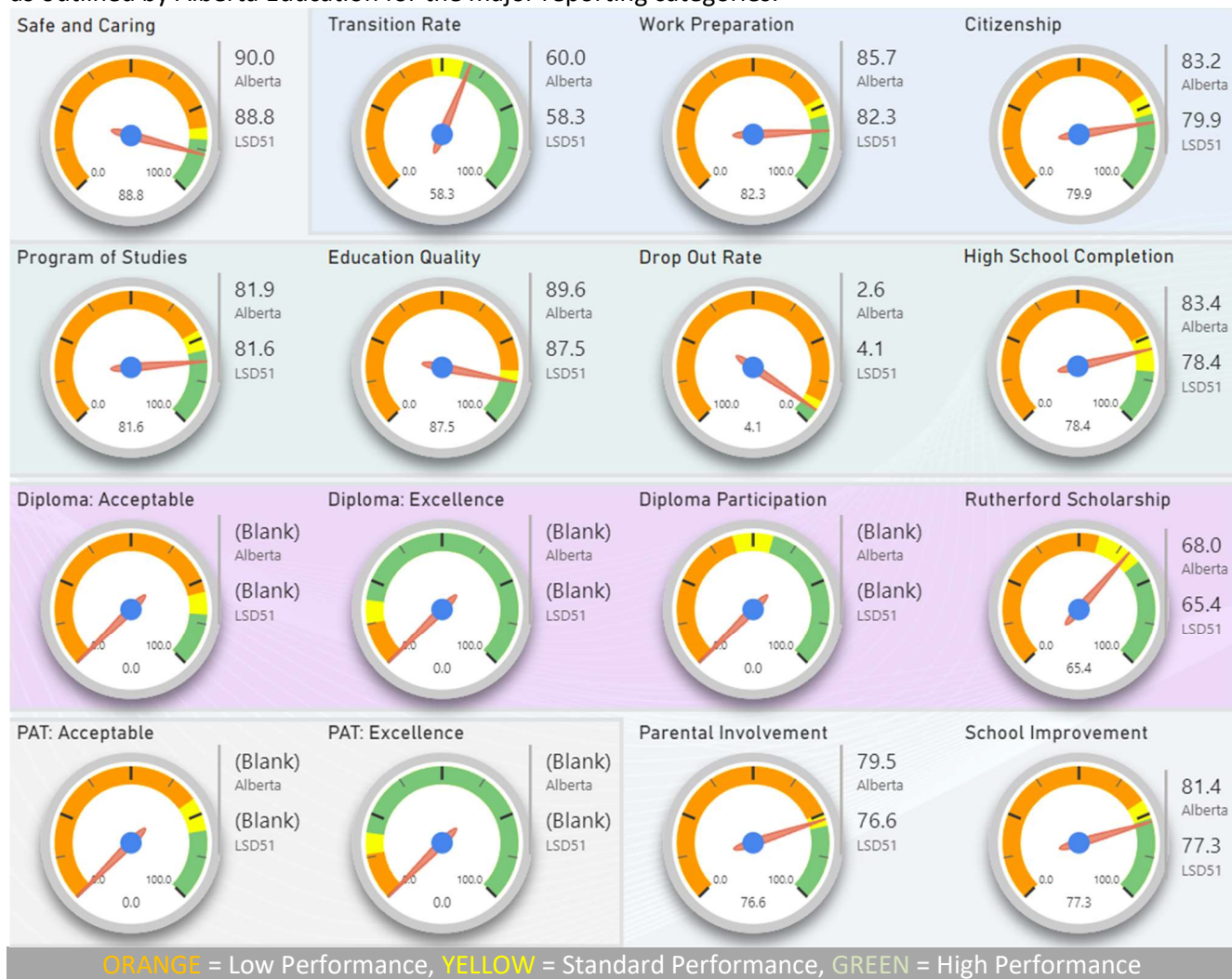
The Division's Assurance Plan is part of a cyclical process that reflects on data on an ongoing basis. Measures and the "report locations" of the measures are identified in each Domain. Some measures are reported as part of the November Results Report annually while others are updated as data is available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

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

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

## Accountability Pillar Results:

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



## Dashboards:

→ KEY MEASURES

→ Assurance Measures

→ Accountability Pillar

→ Financial Ratios

→ Social-Emotional

→ Student Outcomes

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

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

*Click to go to the website for the Performance Measures Dashboard*





## Meritorious Budget Award Program

**Lethbridge School Division** is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2022-2023 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. Once the budget is approved by the Board of Trustees, the Division develops the 2022-2023 comprehensive budget report for the public and for the submission to ASBO for consideration for the Meritorious Budget Award.

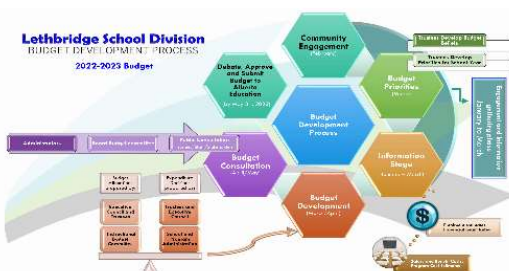
## Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2022-2023 budget. A Virtual Town Hall meeting was held in February 2022 involving parents, students, staff, and the community, to explore and discuss two main questions:

- In what ways have we successfully supported student learning?
- Moving forward, what can the school division do to strengthen support of student learning?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2022 and set priorities which guided the development of the 2022-2023 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2021-2022 budget.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, staff members, administration and trustees, are invited to the review the online presentation of the budget in May 2022 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 25<sup>th</sup>, 2022. 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 31<sup>st</sup> each year.



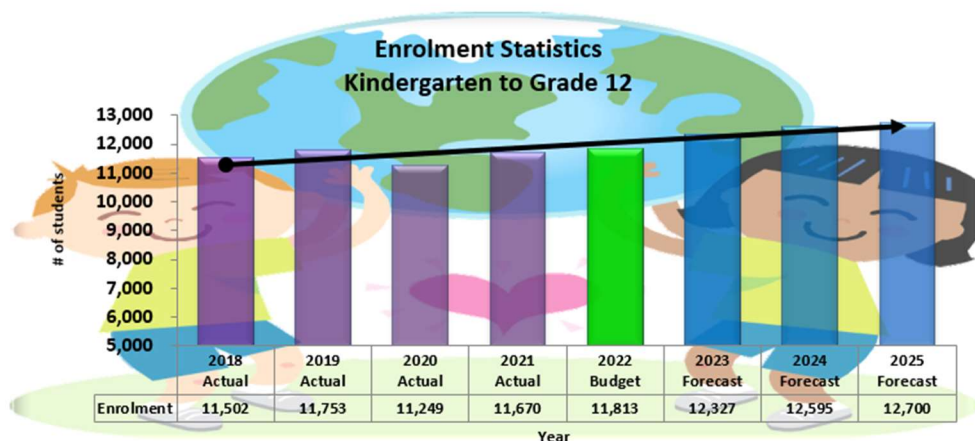
This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30<sup>th</sup>, 2022.

[Click to view 2022-2023 Budget Development Process \(page 45\)](#)

## Enrolment

Lethbridge School Division has 11,813 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2022-2023 school year as compared to 11,670 in 2021-2022. This is an increase of 143 students or 1.23% from the prior year. This increase shows the continuing recovery in enrolment from the COVID-19 pandemic as the Division saw a decline in the September 2020 enrolment.

Program	Actual				Projected September 2022	Change	
	September 2018	September 2019	September 2020	September 2021			
Early Education	506	497	357	301	298	-3	-1.00%
Kindergarten	766	806	725	746	754	8	1.07%
Elementary (Grades 1 - 5)	4,386	4,467	4,111	4,273	4,305	32	0.75%
Middle School (Grades 6 - 8)	2,490	2,631	2,687	2,786	2,762	-24	-0.86%
High School (Grades 9 - 12)	3,354	3,352	3,369	3,564	3,694	130	3.65%
<b>Total</b>	<b>11,502</b>	<b>11,753</b>	<b>11,249</b>	<b>11,670</b>	<b>11,813</b>	<b>143</b>	<b>1.23%</b>
% Change		2.18%	-4.29%	3.74%	1.23%		



Historical enrolment data and other factors is used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2018 to September 2021 and projected enrolment over the next four years to September 2025. There has typically been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years. In the four-year period 2022 to 2025 enrolments are projected to increase by 787 students or 6.66%.

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. The Provincial funding is based on a Weighted Moving Average (WMA) based on the following weighting for the 2022-2023 funding:

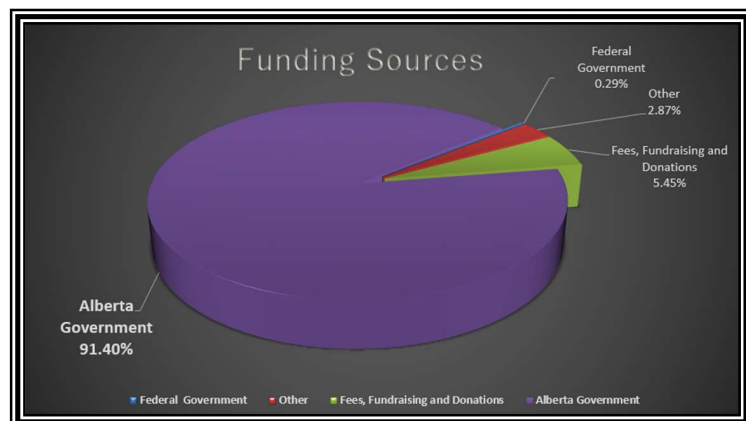
School Year	FTE	Weighting	WMA
2020-2021 Actual FTE Enrolment	10,572.5	20%	2,114.5
2021-2022 Estimated FTE Enrolment	10,999.0	30%	3,299.7
2022-2023 Projected FTE Enrolment	11,287.0	50%	5,643.5

**Weighted Moving Average (WMA) FTE Enrolment** **11,058**

Due to the Weighted Moving Average (WMA), the Division will not be funded for 229 FTE Students.



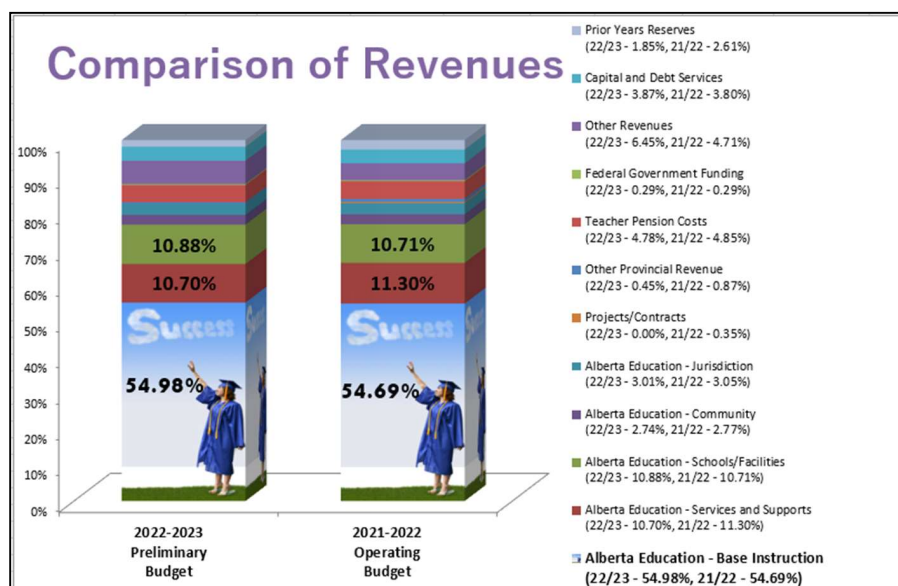
## Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 91% 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 9% of the Division's revenue.

Total budgeted revenues and allocations for 2022-2023 are \$135.96 million. Included in these revenues is approximately \$2.5 million of prior year's reserves. Total revenues and allocations for the Division increased by 1.44% over 2021-2022 due to the continuance of the COVID-19 mitigation funding and the Bridge funding from the Alberta Government (expected to be one time funding). Another area that led to an increase in revenue is the projected increase in school generated funds (SGF) due to COVID-19 restrictions lessening.

Revenues and Allocations	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Prelim Budget	Change %	2021-2022 Preliminary Budget	Variance from 21-22 Prelim Budget	Change %
Alberta Education - Base Instruction	\$74,747,458	\$73,296,280	\$1,451,178	1.98%	\$73,144,391	\$1,603,067	2.19%
Alberta Education - Services and Supports	\$14,549,077	\$15,140,142	(\$591,065)	-3.90%	\$15,648,431	(\$1,099,354)	-7.03%
Alberta Education - Schools/Facilities	\$14,790,441	\$14,348,268	\$442,173	3.08%	\$14,340,654	\$449,787	3.14%
Alberta Education - Community	\$3,723,161	\$3,708,748	\$14,413	0.39%	\$3,708,748	\$14,413	0.39%
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,198	\$18	0.00%	\$4,092,198	\$18	0.00%
Projects/Contracts	\$0	\$464,530	(\$464,530)	-100.00%	\$0	\$0	0.00%
Other Provincial Revenue	\$606,101	\$1,163,951	(\$557,850)	-47.93%	\$596,611	\$9,490	1.59%
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	8,765,766	\$6,310,932	\$2,454,834	38.90%	6,358,052	\$2,407,714	37.87%
Capital and Debt Services	\$5,255,006	\$5,097,276	\$157,730	3.09%	\$5,097,276	\$157,730	3.09%
<b>Total Operating Revenue</b>	<b>\$133,418,170</b>	<b>\$130,511,269</b>	<b>\$2,906,901</b>	<b>2.23%</b>	<b>\$129,875,305</b>	<b>\$3,542,865</b>	<b>2.73%</b>
Prior Years Reserves (one-time funds)	\$2,542,697	\$3,516,233	(\$973,536)	-27.69%	\$2,636,431	(\$93,734)	-3.56%
<b>Total Revenue and Allocations</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>	<b>\$1,933,365</b>	<b>1.44%</b>	<b>\$132,511,736</b>	<b>\$3,449,131</b>	<b>2.60%</b>



**Alberta Education - Base Instruction – 54.98% 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 2022-2023 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2020-2021,
- 30% of the estimated final FTE enrolments of 2021-2022, and
- 50% of the projected funded FTE student enrolments for 2022-2023

The WMA is set by Alberta Education for the 2022/2023 school year during the preliminary budget based on initial student enrolment projections. In September, the final student enrolment counts are updated but do not take account until the following budget year as part of estimated enrolments and as part of a prior year WMA adjustment.

For the 2022-2023 school year, estimated enrolment has continued to rebound after the COVID-19 pandemic created enrolment uncertainty for two school years. The Division has estimated 11,813 students for the 2022-2023 school year, up from 11,634 in 2021-2022. To effectively plan based on the enrolment projections, the Division estimated a WMA adjustment of \$2.1 million relating to the 2021-2022 school year. This resulted in these funds being deferred to the 2022-2023 school year.

The Division was “held harmless” in their 2022-2023 provincial budget, meaning that instead of having to repay the \$2.1 million deferral, these COVID Mitigation funds could be used for the 2022-2023 school year.

Budget 2022-2023 also includes one-time grant funding of \$3.4 million in Bridge funding to help alleviate any funding gaps with the new Weighted Moving Average (WMA) funding model.

It is anticipated that the COVID Mitigation funding will be eliminated in future years by Alberta Education. It is expected that the Bridge funding will remain for future years, however the exact amounts of the funding are not known at this time.

**Alberta Education – Services and Supports – 10.70% 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 (both for Kindergarten and Grades 1 to 12), Program Unit Funding (PUF), Moderate Language Delay, 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 main reason for the decrease in this funding has to do with the decreased enrolment in both early education programming and in Kindergarten.

**Alberta Education – Schools/Facilities – 10.88% 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. There was a 1% increase in the Operations and Maintenance grant and a 4.6% increase in the Transportation grant allocation. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization. School divisions apply for Capital Maintenance and Renewal (CMR) funding for specific projects. For 2022-2023, the Division will receive approximately \$1 million in CMR funding. These funds are capital grants and not included in the operating budget.

### **Alberta Education – Community – 2.74% 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 – 3.01% 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**

The 2022-2023 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.



#### **Services & Supports**



#### **School / Facilities**

This new Provincial Funding Framework was initially implemented in 2020-2021 and the Division is now in the 3<sup>rd</sup> 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.



#### **Community**

The prior funding framework grants (36 grants) and was modified to the new framework (now 17 grants).



#### **Jurisdiction**

### **Projects/Contracts – 0.00% of Division Revenues**

Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. At this time, there are no specific one-time targeted grants within the 2022/2023 budget. The Alberta government has announced that there will be one time funding received by school divisions for new curriculum implementation as well as for student well being. However, at the time of this preliminary budget, specifics for the Lethbridge School Division's allocation are not known.

### **Other Provincial Revenues – 0.45% of Division Revenues**

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

### **Teacher Pension Costs – 4.78% of Division Revenues**

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



**Federal Government – 0.29% of Division Revenues**

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

**Other Revenues – 6.45% of Division Revenues**

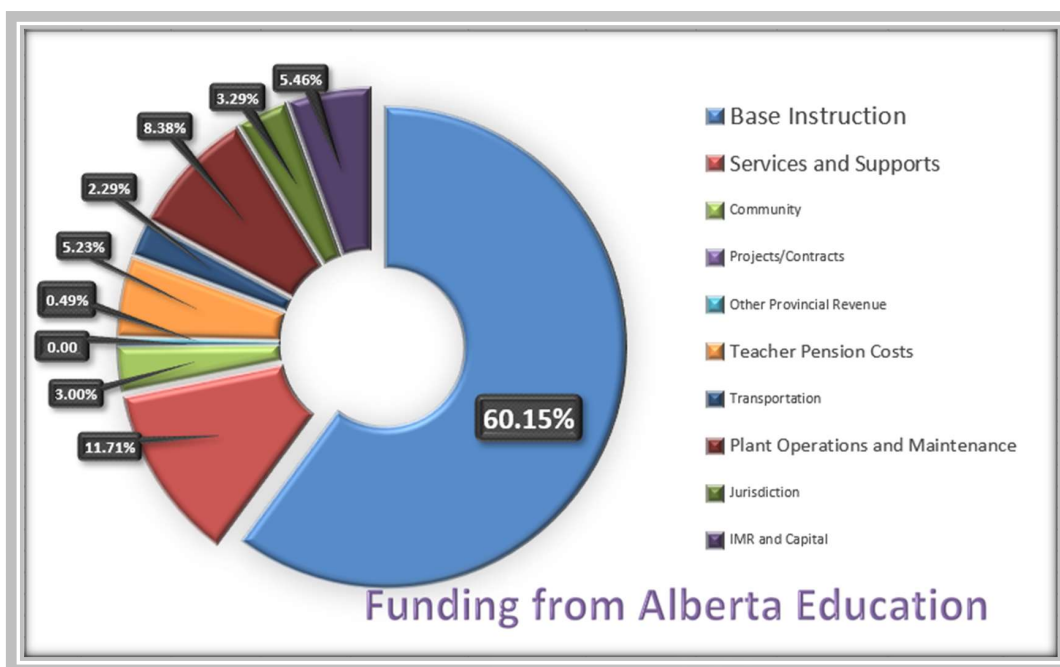
Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. These school fees have increased to pre-pandemic levels due to the lessening of public health restrictions.

**Capital Block – 3.87% of Division Revenues**

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

**Prior Year Reserves – 1.85% 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 counselling, as well as planned utilization of carry-forward reserves from school/department.



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

**Provincial Revenue Estimates:**

(Excluding reserves and other revenue sources)

Alberta Education Operating Grants  
Operations and Maintenance  
Transportation  
Capital and Debt Servicing  
Infrastructure Maintenance Renewal (IMR)  
Jurisdiction

Projected 2022-2023	September 2021-2022	Total Change	% Change
100,125,797	100,273,651	(\$147,854)	-0.15%
10,407,918	10,116,619	\$291,299	2.88%
2,848,800	2,723,518	\$125,282	4.60%
5,255,006	5,097,276	\$157,730	3.09%
1,533,723	1,508,131	\$25,592	1.70%
4,092,216	4,092,198	\$18	0.00%
<b>124,263,460</b>	<b>123,811,393</b>	<b>\$452,067</b>	<b>0.37%</b>

## 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	2022-2023 Preliminary Budget			2021-2022 Operating Budget			Variance from 21-22 Operating Budget			
	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget	Change %
Alberta Government	\$124,263,460	\$0	\$124,263,460	\$123,811,393	\$0	\$123,811,393	\$452,067	\$0	\$452,067	0.37%
Fees, Fundraising and Donations	\$7,409,305	\$0	\$7,409,305	\$4,894,203	\$0	\$4,894,203	\$2,515,102	\$0	\$2,515,102	51.39%
Other Revenues	\$1,356,461	\$0	\$1,356,461	\$1,416,729	\$0	\$1,416,729	(\$60,268)	\$0	(\$60,268)	-4.25%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$2,542,697	\$2,542,697	\$0	\$3,516,233	\$3,516,233	\$0	(\$973,536)	(\$973,536)	-27.69%
<b>Total Allocations</b>	<b>\$133,418,170</b>	<b>\$2,542,697</b>	<b>\$135,960,867</b>	<b>\$130,511,269</b>	<b>\$3,516,233</b>	<b>\$134,027,502</b>	<b>\$2,906,901</b>	<b>(\$973,536)</b>	<b>\$1,933,365</b>	<b>1.44%</b>

As shown above, there is a \$1.9 million increase in revenue from the 2021/2022 budget. This is mainly due to the increase in school fees and school generated funds (SGF) revenue. This is offset by a decrease in other revenues (from an estimated enrolment drop in early education program fees) and one time reserves which are expected to fluctuate from year to year. The overall net effect was a 1.44% increase in funding available for allocations.

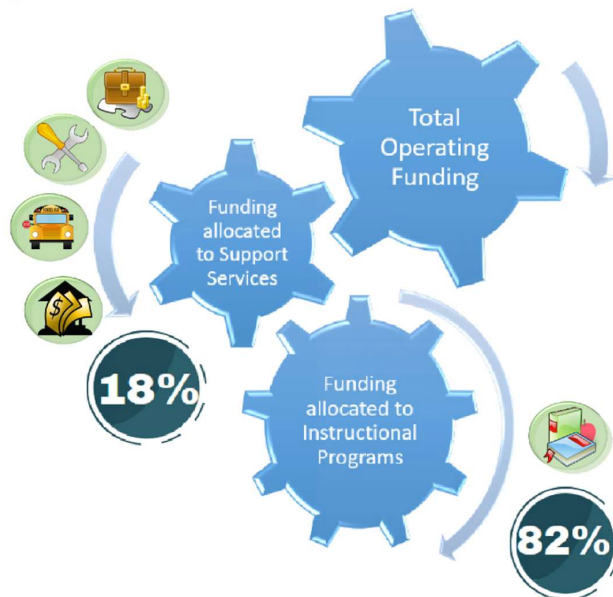
Funding Allocations	2022-2023 Preliminary Budget			2021-2022 Operating Budget			Variance from 21-22 Operating Budget			
	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget	Change %
Instruction	\$108,862,334	\$2,322,697	\$111,185,031	\$105,552,920	\$3,516,233	\$109,069,153	\$3,309,414	(\$1,193,536)	\$2,115,878	1.94%
Administration	\$4,092,217	\$0	\$4,092,217	\$4,092,217	\$0	\$4,092,217	\$0	\$0	\$0	0.00%
Plant Operations and Maintenance	\$10,037,562	\$220,000	\$10,257,562	\$10,748,679	\$0	\$10,748,679	(\$711,117)	\$220,000	(\$491,117)	-4.57%
Transportation	\$3,088,800	\$0	\$3,088,800	\$2,950,797	\$0	\$2,950,797	\$138,003	\$0	\$138,003	4.68%
Capital and Debt Services	\$7,337,257	\$0	\$7,337,257	\$7,166,656	\$0	\$7,166,656	\$170,601	\$0	\$170,601	2.38%
<b>Total Allocations</b>	<b>\$133,418,170</b>	<b>\$2,542,697</b>	<b>\$135,960,867</b>	<b>\$130,511,269</b>	<b>\$3,516,233</b>	<b>\$134,027,502</b>	<b>\$2,906,901</b>	<b>(\$973,536)</b>	<b>\$1,933,365</b>	<b>1.44%</b>

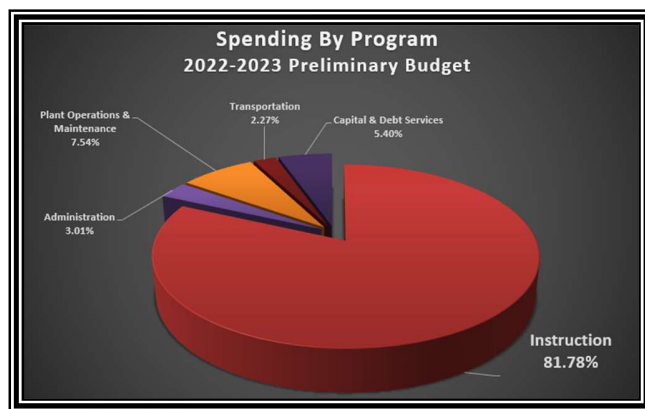
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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

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

The **Support Services** areas of Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services are funded by specific/ targeted provincial funding for their respective areas of supports. These represent approximately **18% of the total operating budget**.

The **Instructional Programs** represents approximately **82% of the total operating budget**. The Instructional Programs include some specific/ targeted provincial funding such as the Program Unit Funding (PUF), Institutional Programs, and School Nutrition Funding. The remaining operating funding is then available for allocations for schools and other institutional programs.





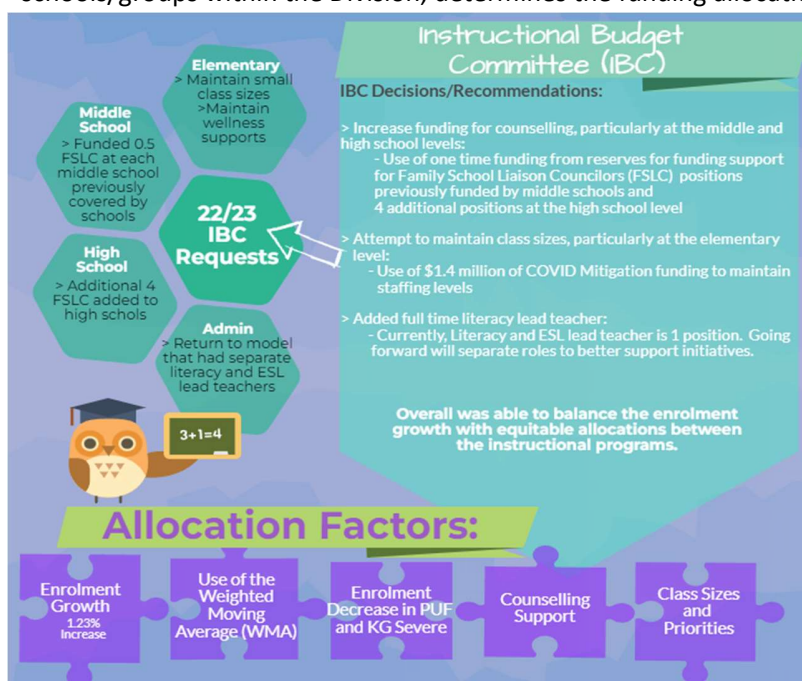
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$135.96. million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2022-2023 Preliminary Budget, the 2021-2022 Operating Budget, and with the 2021-2022 Preliminary Budget. The 2021-2022 Preliminary Budget is the legally adopted budget which was approved by the Board of Trustees in May 2021. This budget was then updated in October 2021 and becomes the operating budget as final enrolment numbers for the 2021-2022 school year were known and adjustments were made.

Spending by Program	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %	2021-2022 Preliminary Budget	Variance from 21-22 Prelim Budget	Change %
Instruction	\$111,185,031	\$109,069,153	\$2,115,878	1.94%	\$108,294,218	\$2,890,813	2.67%
Administration	\$4,092,217	\$4,092,217	\$0	0.00%	\$4,092,216	\$1	0.00%
Plant Operations and Maintenance	\$10,257,562	\$10,748,679	(\$491,117)	-4.57%	\$10,207,849	\$49,713	0.49%
Transportation	\$3,088,800	\$2,950,797	\$138,003	4.68%	\$2,750,797	\$338,003	12.29%
Capital and Debt Services	\$7,337,257	\$7,166,656	\$170,601	2.38%	\$7,166,656	\$170,601	2.38%
<b>Total Expenditures and Transfers</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>	<b>\$1,933,365</b>	<b>1.44%</b>	<b>\$132,511,736</b>	<b>\$3,449,131</b>	<b>2.60%</b>

### Instruction Allocations – 81.78% 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 Instructional Budget Committee (IBC) met throughout the spring to assess the opportunities and challenges facing the Division in terms of budgeting.

The Division's was "held harmless" in the funding it received for the 2022 / 2023 school year. However \$5.5 million of this funding is potential one time so it makes it difficult to plan long term.

The IBC Committee was able to address the requests made at each of the school levels to maintain staffing levels and assist with counselling supports at the middle and high schools.



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 Indigenous education, technology and counselling to provide universal supports to students.

The increase in instructional expenses of 1.95% mostly relates to the increase in the projected fee revenues of \$2.5 million from school generated funds (SGF) as there are likely more SGF activities that can be completed during the year as a result of lifting public health restrictions.

Overall, the Instructional Program resulted in the following changes:

- An increase of 4.5 FTE in teaching staff (certificated staff) which includes approximately 4 FTEs for contingency to address “hot spots” in the fall due to increased enrolment over projections. Average teacher costs also increased in 22/23 from 21/22.
- A net decrease of 8.7 FTE in support staffing (uncertificated staff) includes 11.55 FTE decrease in educational assistants / advanced educational supports. Of this decrease, 6 FTE was in Program Unit Funding (PUF) and 5.85 FTE was in Specialized Learning Supports (KG Severe). Both decreases are due to reduced enrolment in these programs for 2022/2023. 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 and building maintenance expenses.
- Supplies costs increased with the additional School Generated Funds (SGF) activity costs which correlates directly with the reduced SGF fee revenues.
- Commitments decreased as the prior year included the outstanding commitments for each school; whereas, this is updated in the fall budget update.

#### **Administration Allocations – 3.01% of Division Spending**

The allocation to Administration directly correlates to the specific provincial funding the jurisdiction (covering Board and System Administration). There were no changes from the 2021-2022 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).

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 reductions in supplies.

#### **Plant Operation and Maintenance (POM) – 7.54% 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 2022-2023 grant funding, the POM allocation resulted in a \$131,925 increase as the POM grant rates were increased from the prior year by 1%. The Division is planning on utilizing \$220,000 of one-time reserves to support with the continued pressures in this program as many of the POM costs are increasing from prior years due to inflation.

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, there is no change in staffing positions. There was also an estimated \$182,000 increase in the cost of utilities to cover increases in admin and carbon tax fees. The Division reduced the budget for building and ground maintenance to cover these additional costs.

### **Transportation – 2.27% of Division Spending**

The allocation to the Transportation program directly correlates to the specific provincial funding within the schools/facilities (for transportation). There was a 4.6% increase in the grant funding for the 22/23 school year, however this is being offset by increased bussing costs of \$138,000. The Division is continuing to provide the coordination of transportation services for another school division so that both divisions can maximize the combined services (fee revenues for services). Due to the cost of fuel, reserve funding of \$200,000 has been allocated to address these additional cost pressures.

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

### **Capital and Debt Services – 5.40% 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. The Division currently does not have any long-term or debenture debt and there are no plans to incur additional debt.

Capital and Debt Services includes the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR).

New for the 2022/2023 budget year is the amortization and accretion expense for the new accounting standard asset retirement obligations. This new standard is being introduced under Public Sector Accounting Standards (PSAS). The total estimated expenses for the year is \$170,451.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$75,607,039	\$726,475	\$0	\$0	\$0	\$76,333,514
Uncertificated Staffing	\$20,307,248	\$2,211,721	\$5,152,119	\$121,886	\$0	\$27,792,974
Contracted and General Services	\$3,309,866	\$1,002,075	\$2,259,792	\$2,904,314	\$0	\$9,476,047
Supplies	\$10,939,765	\$80,046	\$408,651	\$10,000	\$0	\$11,438,462
Utilities	\$0	\$40,600	\$2,437,000	\$0	\$0	\$2,477,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,337,257	\$7,337,257
Transfers - Contingency/Other	\$24,613	\$31,300	\$0	\$52,600	\$0	\$108,513
<b>Total Operating Expenditures</b>	<b>\$110,188,531</b>	<b>\$4,092,217</b>	<b>\$10,257,562</b>	<b>\$3,088,800</b>	<b>\$7,337,257</b>	<b>\$134,964,367</b>
Transfers - Reserve Allocations	\$996,500	\$0	\$0	\$0	\$0	\$996,500
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$111,185,031</b>	<b>\$4,092,217</b>	<b>\$10,257,562</b>	<b>\$3,088,800</b>	<b>\$7,337,257</b>	<b>\$135,960,867</b>



*Ballerina by Rubisha Kandel , Agnes Davidson - Gr. 5*



## Expenditures by Object

Lethbridge School Division will spend approximately \$104.12 million on staffing, which is about 77% of the Division's \$135.96 million budget.

In this budget, there are no provisions for wage increases. Teacher and other unionized support groups (CUPE 2843 & CUPE 290) have not yet concluded bargaining their collective agreement effective September 1, 2020. There are no wage changes for the non-union groups. Benefit rates premiums have also increased from the prior year.

The chart below compares the expenditures of the 2022-2023 Preliminary Budget, the 2021-2022 Operating Budget, and with the 2021-2022 Preliminary Budget:

Expenditures by Object	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %	2021-2022 Preliminary Budget	Variance from 21-22 Prelim Budget	Change %
Certificated Staffing	\$76,333,514	\$74,763,439	\$1,570,075	2.10%	\$74,810,704	\$1,522,810	2.04%
Uncertificated Staffing	\$27,792,974	\$28,228,390	(\$435,416)	-1.54%	\$28,110,711	(\$317,737)	-1.13%
Contracted and General Services	\$9,476,047	\$10,218,855	(\$742,808)	-7.27%	\$9,711,351	(\$235,304)	-2.42%
Supplies	\$11,438,462	\$10,147,800	\$1,290,662	12.72%	\$9,363,757	\$2,074,705	22.16%
Utilities	\$2,477,600	\$2,295,100	\$182,500	7.95%	\$2,295,100	\$182,500	7.95%
Capital and Debt Services	\$7,337,257	\$7,166,656	\$170,601	2.38%	\$7,166,656	\$170,601	2.38%
Transfers - Contingency/Other	\$108,513	\$142,518	(\$34,005)	-23.86%	\$90,016	\$18,497	20.55%
<b>Total Operating Expenditures</b>	<b>\$134,964,367</b>	<b>\$132,962,758</b>	<b>\$2,001,609</b>	<b>1.51%</b>	<b>\$131,548,295</b>	<b>\$3,416,072</b>	<b>2.60%</b>
Transfers - Reserve Allocations	\$996,500	\$1,000,000	(\$3,500)	-0.35%	\$900,000	\$96,500	10.72%
Transfers - Board Funded Capital	\$0	\$64,744	(\$64,744)	-100.00%	\$63,441	(\$63,441)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>	<b>\$1,933,365</b>	<b>1.44%</b>	<b>\$132,511,736</b>	<b>\$3,449,131</b>	<b>2.60%</b>

### Certificated Staffing – 56.17% of Division Spending

Approximately \$76.33 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 increase from 2021-2022 operating budget.

**Overall, there is a budgeted increase of 4.5 FTE (or 0.71%) in teachers as compared to 2021-2022.** The 2022-2023 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth). Within the total 648.32 FTE of certificated staffing, there is 4 FTE of contingent staffing to support with addressing potential “hot spots” and to support schools that have additional student enrolment growth. These positions will be allocated once more information is finalized relating to student enrolment levels in September 2022.

### Uncertificated Staffing – 20.41% of Division Spending

Approximately \$27.80 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 2022-2023, the majority of the increase relates to the increased benefit costs.

**Overall, there is a budgeted decrease of 8.7 FTE (or -1.82%) in support staff as compared 2021-2022.** This 8.7 FTE consists of an 11.55 FTE decrease in educational assistants and a 2.85 FTE increase in other support staff throughout the Division. This decrease is based on student needs. Of the 11.55 FTE, 6.00 FTE was from Program Unit Funding (PUF) and 5.85 FTE was in Specialized Learning Supports (KG Severe) due to decreased enrollment.

**Contracted and General Services – 6.97% of Division Spending**

Contracted and General Services are expected to decrease from 2021-2022 by \$742,808 (or 7.27%). The majority of this decrease relate to building maintenance and consulting costs. These decreases were partially offset by increases to insurance costs and the costs of transportation/bussing.

**Supplies – 8.41% of Division Spending**

Supplies have increased by \$1.2 million (or 12.72%). The majority of the increase is due to the increase in School Generated Funds (SGF) activity costs (which correlates directly with the increased SGF fee revenue).

**Utilities – 1.82% of Division Spending**

The Division expects utility expenses to increase by \$182,500 (or 7.95%) in the 2022/2023 school year. While the Division has entered into fixed contracts for the majority of its utility expenses, there are increases in admin and carbon tax fees.

**Capital and Debt Services – 5.40% of Division Spending**

Capital and Debt Services expenses directly correlate to the revenue allocation which includes amortization, Infrastructure Maintenance and Renewal (IMR) grant, and the new asset retirement obligations (ARO) standard being implemented for the 2022/2023 school year.

**Transfers – Contingency/Other – 0.09% of Division Spending**

Contingencies and Commitments are projected to be reduced as the prior year included the outstanding commitments for each school. The 2021-2022 commitments were significantly higher than prior years as there were delays in receiving resources and equipment due to the COVID-19 pandemic.

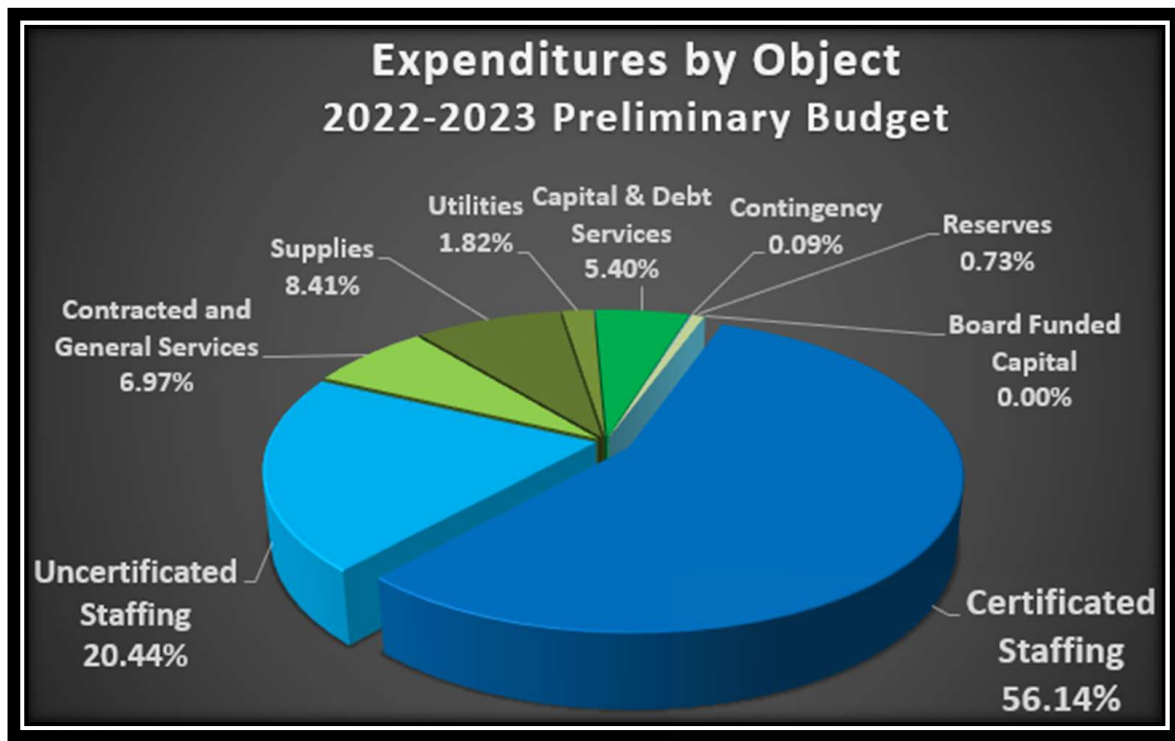
**Transfers – Reserve Allocations – 0.73% of Division Spending**

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.

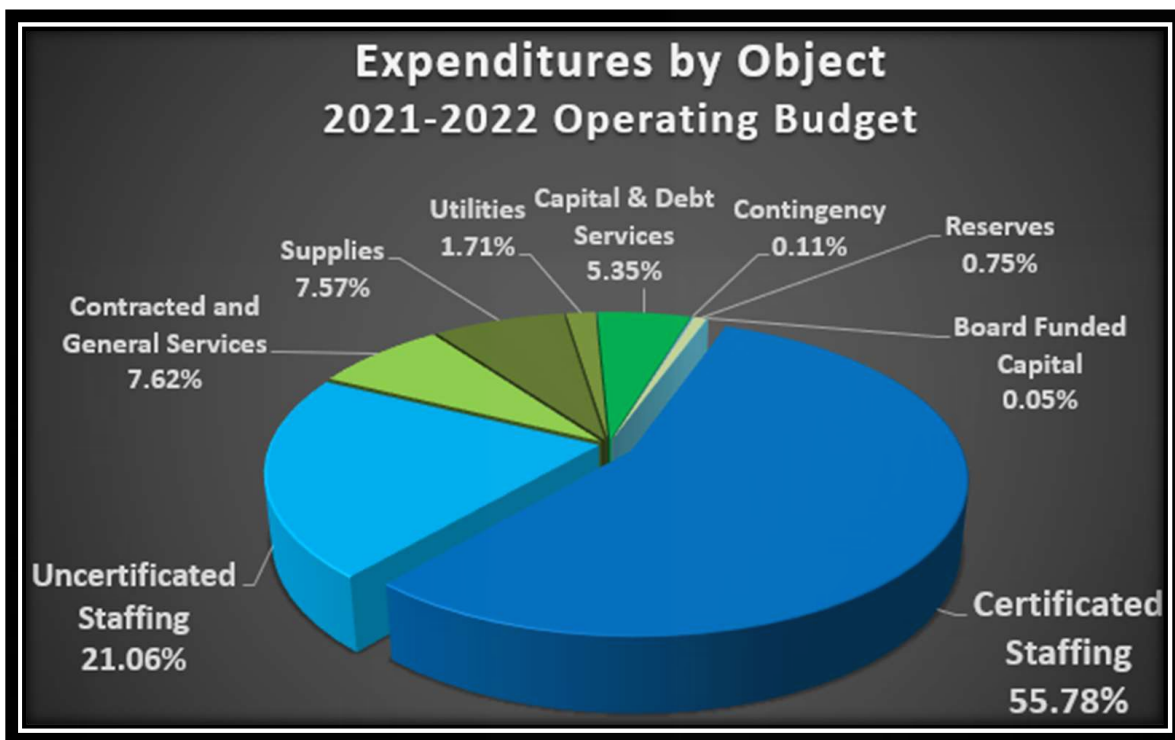
**Transfers – Board Funded Capital – 0.00% of Division Spending**

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

In 2020-2021, the cost was approximately \$11,486 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,665 (most recent information available). In 2021-2022, the cost to educate a full time equivalent (FTE) within the Division is estimated to be \$11,931. In 2022-2023 this cost will increase for the Division to \$11,958. 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.



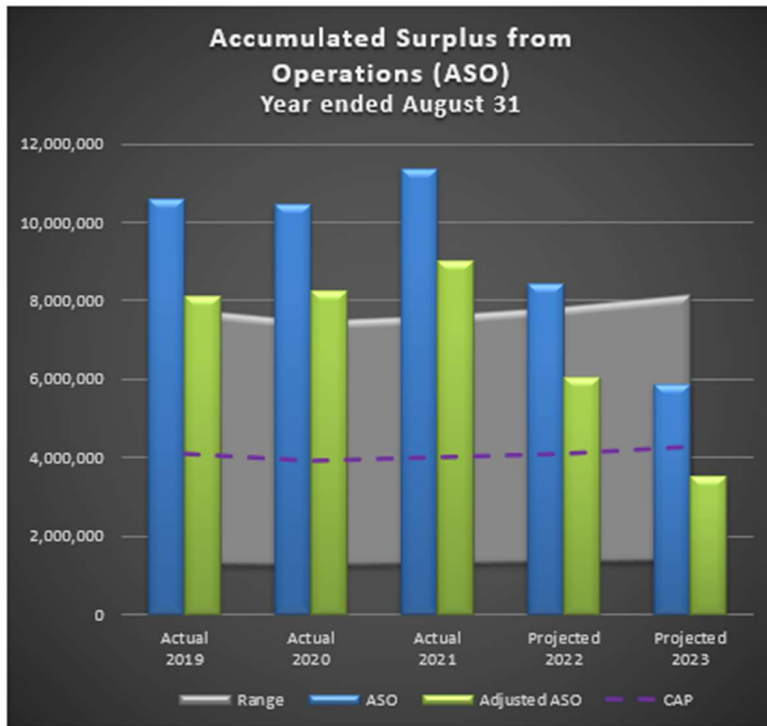
Expenditures for the 2022-2023 budget are compared with budgeted expenditures from 2021-2022 to illustrate the similarity between the two years.





## 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 (PSAS), 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.

The province has declared a limit on reserves with a maximum Adjusted ASO of 3.15% by the end of 2022-2023. The limit also instructs that Divisions cannot go below 1% Adjusted ASO. The Division continues to monitor its reserve balances to ensure proper planning is being done to meet this limit.

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Adjusted ASO ratio	6.23%	6.61%	7.07%	4.63%	2.60%

In budget 2021-2022, there was a total of \$2.64 million in reserve funds planned to be utilized to balance expenditures. The Division planned \$467,100 to assist with the Funding Framework changes to minimize the effects on the classroom, \$140,600 to support with enhanced E-Learning programming, \$220,000 to support Operations and Maintenance with funding reductions, and operating reserves were also used to address priority areas and other carry-forward funding for specific projects. There is a projected \$1.8 million of carry-forward funding from 2020-2021 that may be used in the 2021-2022 budget. The use of one-time reserves will reduce the Adjusted Accumulated Surplus from Operations (ASO) of the Division to approximately \$6.1 million or 4.63% of operating expenditures.

In budget 2022-2023, there was a total of \$2.54 million in reserve funds planned to be utilized to balance expenditures. The Division allocated \$540,000 to supporting counselling at the middle and high school levels and \$25,000 for Spanish Resources for the new Grade 6 at G.S. Lakie. Operations and Maintenance will use \$220,000 of its reserve to support with budget pressures due to increased costs. Transportation will use \$200,000 of its reserve to support with budget pressures due to increased costs. Lastly, the remaining \$1.5 million are carry forward funding to be allocated to specific school or departments for spending priorities.

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



## Financial Forecast

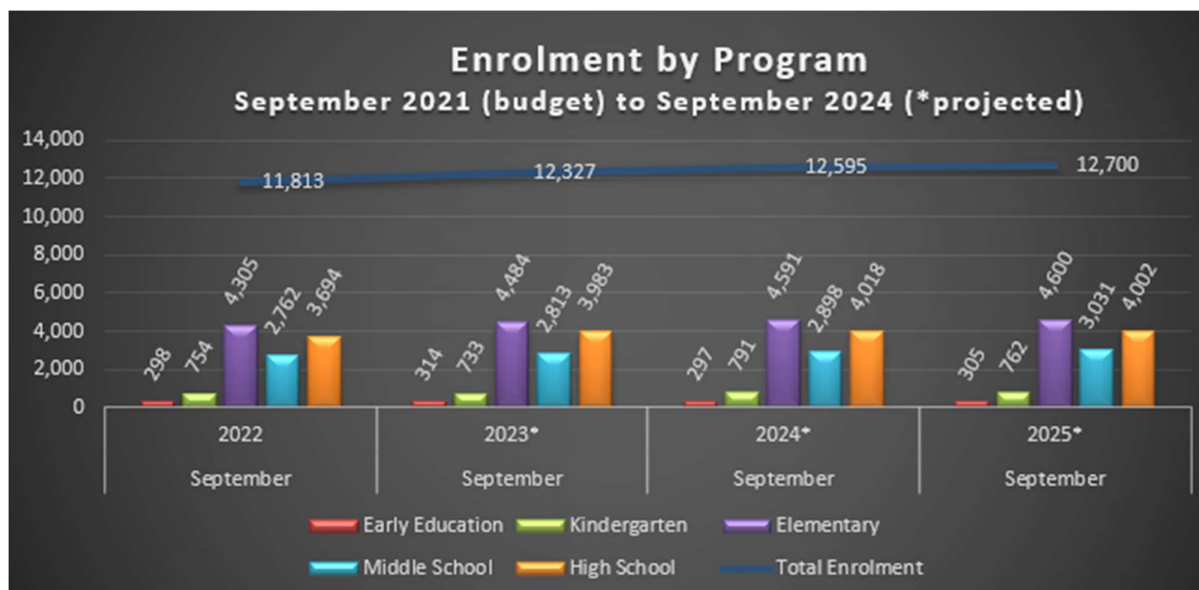
Lethbridge School Division receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2022. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. The current government is continually looking to diversify revenues to lessen the impact the fluctuations in oil prices have on the provincial finances.



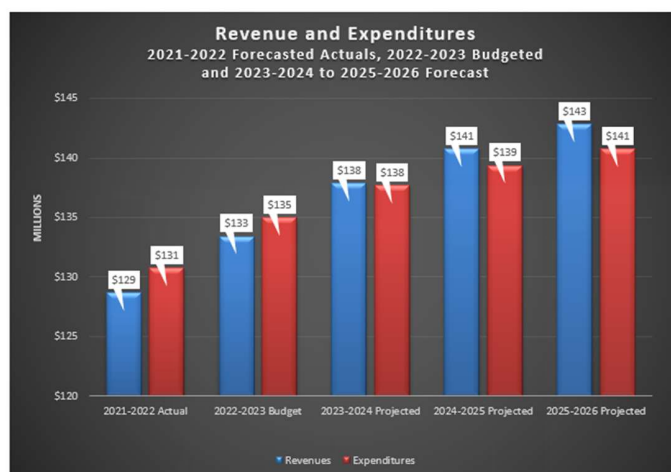
<http://markets.businessinsider.com>

With the new funding framework, the Province has committed to funding school boards for student growth based on this new framework (provided a three-year commitment), so unless there is not a sustained turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2023 to 2026 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approx. 60% of total revenues while other grants from the Province are approximately 30% of total revenues.

Student enrolment is expected to increase by 887 students over the next four years to September 2025. Enrolment impacts future grant revenues as well as programming and staffing decisions. The projected 2022-2023 student enrolment of 11,813 shows recovery from the COVID-19 pandemic enrolment drop in the past two years. Estimated enrolment is now projected to be higher than pre-COVID-19 numbers.



	Projected Actual 2021-2022	Preliminary Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
<b>REVENUES</b>					
Government of Alberta	\$124,296,201	\$124,263,460	\$128,447,147	\$131,139,793	\$133,020,713
Federal Government and Other Government	\$428,944	\$388,944	\$392,833	\$396,761	\$400,729
Fees	\$1,553,783	\$5,138,146	\$5,272,286	\$5,409,928	\$5,551,164
Other sales and services	\$711,963	\$831,916	\$900,000	\$900,000	\$900,000
Investment income	\$193,000	\$193,000	\$194,930	\$196,879	\$198,848
Gifts and Donations	\$408,000	\$408,000	\$408,000	\$408,000	\$408,000
Rentals of facilities	\$34,704	\$34,704	\$34,704	\$34,704	\$34,704
Fundraising	\$1,043,106	\$2,160,000	\$2,253,985	\$2,302,989	\$2,322,188
<b>Total Revenues</b>	<b>\$128,669,701</b>	<b>\$133,418,170</b>	<b>\$137,903,885</b>	<b>\$140,789,054</b>	<b>\$142,836,346</b>
<b>EXPENSES</b>					
Certificated salaries and benefits	\$74,763,439	\$76,333,515	\$77,497,413	\$78,160,504	\$78,829,993
Uncertificated salaries and benefits	\$28,228,390	\$27,792,973	\$28,724,843	\$29,293,987	\$29,704,471
Contracted and general services	\$10,218,855	\$9,476,047	\$9,690,323	\$9,830,629	\$9,932,052
Supplies	\$5,158,387	\$4,029,157	\$4,140,844	\$4,197,481	\$4,219,550
Utilities	\$2,295,100	\$2,477,600	\$2,584,449	\$2,639,737	\$2,661,398
Contingency, commitments and transfers	\$344,636	\$108,513	\$109,139	\$109,139	\$109,139
School Generated Activities	\$2,567,827	\$7,409,305	\$7,627,741	\$7,804,445	\$7,954,678
Capital and debt services	\$7,166,656	\$7,337,257	\$7,337,257	\$7,337,257	\$7,337,257
<b>Total Expenses</b>	<b>\$130,743,290</b>	<b>\$134,964,367</b>	<b>\$137,712,009</b>	<b>\$139,373,179</b>	<b>\$140,748,538</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$2,073,589)</b>	<b>(\$1,546,197)</b>	<b>\$191,876</b>	<b>\$1,415,876</b>	<b>\$2,087,808</b>
<b>Accumulated Surplus from Operations (Deficit) beginning of Period</b>	<b>\$11,368,665</b>	<b>\$8,416,826</b>	<b>\$5,874,129</b>	<b>\$5,014,533</b>	<b>\$4,553,936</b>
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(\$2,073,589)</b>	<b>(\$1,546,197)</b>	<b>\$191,876</b>	<b>\$1,415,876</b>	<b>\$2,087,808</b>
<b>Net Transfer to Capital and Capital Reserves</b>	<b>(\$878,250)</b>	<b>(\$996,500)</b>	<b>(\$1,051,472)</b>	<b>(\$1,876,472)</b>	<b>(\$151,472)</b>
<b>Accumulated Surplus from Operations (ASO) - End of Period</b>	<b>\$8,416,826</b>	<b>\$5,874,129</b>	<b>\$5,014,533</b>	<b>\$4,553,936</b>	<b>\$6,490,272</b>
<b>Less: School Generated Funds in Reserves</b>	<b>(\$2,364,504)</b>	<b>(\$2,364,504)</b>	<b>(\$2,364,504)</b>	<b>(\$2,364,504)</b>	<b>(\$2,364,504)</b>
<b>Adjusted ASO - End of Period</b>	<b>\$6,052,322</b>	<b>\$3,509,625</b>	<b>\$2,650,029</b>	<b>\$2,189,432</b>	<b>\$4,125,768</b>
	4.63%	2.60%	1.92%	1.57%	2.93%



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

- 22/23 - \$133.42 million (3.69% increase)
- 23/24 - \$137.96 million (3.36% increase)
- 24/25 - \$140.94 million (2.09% increase)
- 25/26 - \$143.05 million (1.45% increase)

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

Budget 2022/2023 includes additional funding of approximately \$5.5 million, \$2.1 million in COVID mitigation funding and \$3.4 million in Bridge funding (to assist with fluctuations from the prior funding model). Forecasts have included the elimination of the COVID mitigation funding for the 2023/2024 year and beyond, while the Bridge funding has been estimated to continue (projections include \$3.4 million). As well, included in the projections is a 2% increase in the base grant (in addition to enrolment growth) to address the new Alberta Teacher's Association collective agreement that was ratified in June 2022. Alberta Education has confirmed they will cover this increased cost.





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

The projected increase in staffing costs mostly relates to the COVID Mitigation funding that the Division has received again in 2022-2023 which has supported in maintaining teachers even with the reduced overall student enrolment (as student enrolment continues to recover to pre-COVID levels). Overall, the Division had an increase of 4.5 full-time equivalent (FTE) of teaching staff for the 2022/2023 budget. As well, the average cost of a teacher increased due to grid movements and increased benefit premiums.

Due to less enrolment specifically in Program Unit Funding (PUF) and Kindergarten Severe programs, less funding was received for support staff (mainly Educational Assistants) resulting in a decrease of 8.7 FTE. These programs were supplemented with COVID mitigation funding to help ensure that further decreases weren't required.

Although student enrolment is still projected to increase in future years, these increases will only partially mitigate the potential effects from funding reductions with the removal of the applicable one-time funding.

The cost of supplies and contracted services will increase an average of approximately 1% per year over the next three years. This is a conservative estimate due to the current rising costs of inflation that is impacting certain areas, however it is anticipated that this rate of inflation will level out in the years to come. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services.

The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations which are expected to increase over the next number of years due to lessening public health restrictions due to COVID-19.

Alberta Education has set a cap on reserves for school divisions in effect at the end of the 2022/2023 school year. Lethbridge School Division's Accumulated Surplus from Operations (ASO) will need to be 3.15% at the end of August 31, 2023 to meet this cap. The Division will need to monitor the Accumulated Surplus from Operations (ASO) in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources provided by Alberta Education and expenditure decisions made by the Division.



**Park Meadows Elementary School  
Market Mania**

## 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 648.32 full-time equivalent (FTE) teachers and 470.16 full-time equivalents (FTE) support staff in 2022-2023.



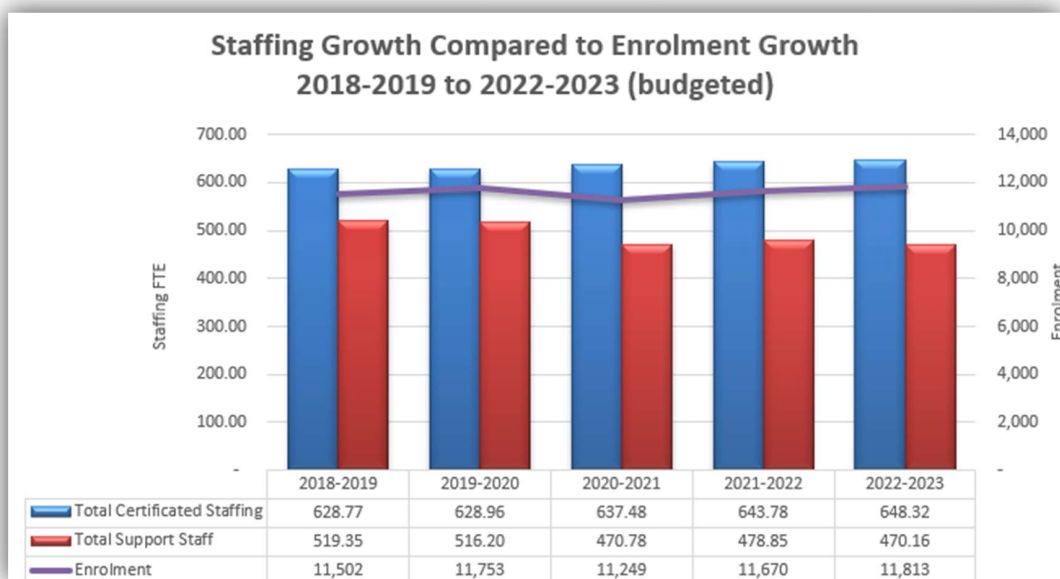
The Division spends 56% of the budget on teaching staff. Teaching staff will result in a slight increase by 4.5 FTE. The 2022-2023 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels. Within the total 648.32 FTE of certificated staffing, there are 4 FTE of contingent staffing to support with addressing potential "hot spots" and to support schools that have additional student enrolment growth. These positions may be allocated once more information is finalized relating to student enrolment levels.

Teacher Staffing (Certificated):				
	2022/2023	2021/2022	FTE Change	% Change
Elementary Schools	263.13	267.33	(4.20)	(1.57%)
Middle Schools	115.10	117.65	(2.55)	(2.17%)
High Schools	165.53	162.14	3.39	2.09%
Inclusive Learning	19.60	18.50	1.10	5.95%
Other Instructional (including contingent)	16.96	10.56	6.40	60.59%
<b>Classroom Teachers</b>	<b>580.32</b>	<b>576.18</b>	<b>4.14</b>	<b>0.72%</b>
Other Certificated Staffing	68.000	67.600	0.40	0.59%
<b>Total Teacher Staffing</b>	<b>648.32</b>	<b>643.78</b>	<b>4.54</b>	<b>0.71%</b>

Contingent staffing is staffing that has not been specifically allocated to a specific school in the preliminary budget. They will be allocated in the fall once enrolment has been finalized.

The Division spends 21% of the budget on support staff positions and resulted in an overall decrease by 8.7 FTE in 2022-2023 including 11.55 FTE decrease in educational assistants (due to decreased enrolment in PUF and Severe KG), and 2.15 FTE increase in other support staff throughout the Division.

Support Staffing (Uncertificated):				
	2022/2023	2021/2022	FTE Change	% Change
Elementary Schools	120.22	108.66	11.56	10.64%
Middle Schools	33.60	37.88	(4.28)	(11.30%)
High Schools	40.74	47.49	(6.75)	(14.21%)
Specialized Learning Supports - Severe KG	17.25	23.10	(5.85)	(25.32%)
Program Unit Funding (PUF)	24.80	30.80	(6.00)	(19.48%)
Early Education Program (EEP)	3.77	4.00	(0.23)	(5.75%)
<b>Educational Assistants</b>	<b>240.38</b>	<b>251.93</b>	<b>(11.55)</b>	<b>(4.58%)</b>
Other Support Staffing	229.77	226.92	2.85	1.26%
<b>Total Support Staffing</b>	<b>470.16</b>	<b>478.85</b>	<b>-8.70</b>	<b>(1.82%)</b>





## 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 School Division** opened Dr. Robert Plaxton Elementary School, a 600 student K-5 elementary school in southeast Lethbridge in August 2021. This new elementary school will assist in reducing the high-capacity utilization rates and create capacity for future growth in south Lethbridge.



**Official Opening of Dr. Robert Plaxton Elementary School – September 2021**

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, which will be located in Garry Station, is planned for an opening of September 2025. As of May 2022, the new school had completed design development. The project will be managed as a Design Bid Project by Alberta Infrastructure.

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

The Division's Capital Maintenance and Renewal (CMR) funding will be used to begin the upgrade of Victoria Park High School which has been approved by the Board of Trustees and Alberta Education. The update of Victoria Park will be done over a 3 to 4 year period in phases as CMR and IMR funding is available. The project will cost approximately \$4.2 million. Priority areas for the upgrade include ventilation, air conditioning, and accessibility to all learning spaces.

In 2022, the Division developed a comprehensive Three (3) Year Capital Plan (2022-2023 to 2024-2025), which provides details on the Division's capital planning processes and priorities, reviews utilization, and provides details on the Division's plans for capital projects and modernizations. The Capital Plan is available to the public on the Division's website.



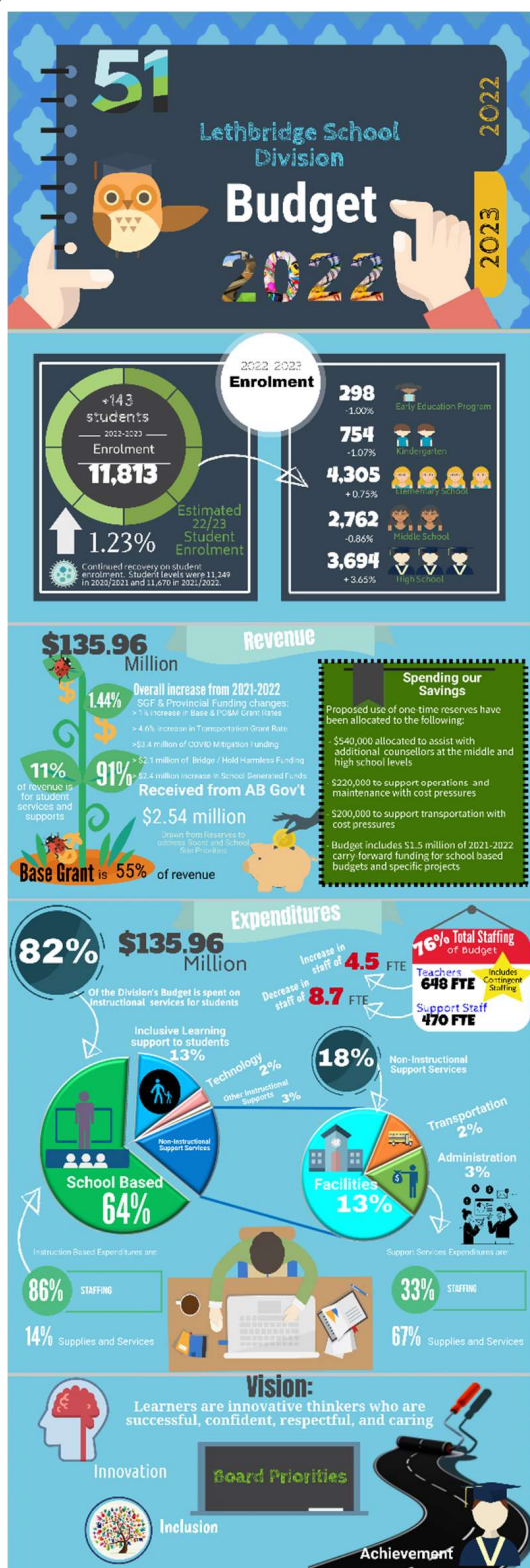
The following is an overview of the Division's capital projects costs and projections over the current year and over the next three (4) years. These include all of the Provincially Funded Capital Projects that have been approved:

	Projected Actual 2021-2022	Preliminary Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
<b>CAPITAL FUNDING</b>					
Capital Planning (Galbraith & West Elem)	\$0	\$0	\$0	\$0	\$0
New West Elementary School	\$0	\$14,090,000	\$10,000,000	\$5,455,000	\$0
IMR/CMR Capital Projects	\$1,635,210	\$1,059,529	\$1,059,529	\$1,059,529	\$1,059,529
Modulars/Relocatable Facilities	\$286,000	\$60,000	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,921,210</b>	<b>\$15,209,529</b>	<b>\$11,059,529</b>	<b>\$6,514,529</b>	<b>\$1,059,529</b>
<b>Capital Project Outlays</b>					
Capital Planning (Galbraith & West Elem)	\$95,334	\$0	\$0	\$0	\$0
New West Elementary School	\$0	\$14,090,000	\$10,000,000	\$5,455,000	\$0
IMR/CMR Capital Projects	\$1,635,210	\$1,059,529	\$1,059,529	\$1,059,529	\$1,059,529
Modulars/Relocatable Facilities	\$286,000	\$60,000	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$2,016,544</b>	<b>\$15,209,529</b>	<b>\$11,059,529</b>	<b>\$6,514,529</b>	<b>\$1,059,529</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$95,334)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Unspent Deferred Capital Contributions (UDCC), Beginning of Period</b>	<b>\$95,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(\$95,334)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Unspent Deferred Capital Contributions (UDCC) - End of Period</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Spent Deferred Capital Contributions (SDCC), Beginning of Period</b>	<b>\$154,652,318</b>	<b>\$151,273,907</b>	<b>\$161,088,481</b>	<b>\$166,753,055</b>	<b>\$167,872,629</b>
<b>Capital Project Outlays (transferred from UDCC)</b>	<b>\$2,016,544</b>	<b>\$15,209,529</b>	<b>\$11,059,529</b>	<b>\$6,514,529</b>	<b>\$1,059,529</b>
<b>Supported Amortization recognized</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>
<b>Spent Deferred Capital Contributions (SDCC) - End of Period</b>	<b>\$151,273,907</b>	<b>\$161,088,481</b>	<b>\$166,753,055</b>	<b>\$167,872,629</b>	<b>\$163,537,203</b>

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

Continuing for the 2022/2023 school year, Alberta Education has specifically identified the required capital portion the Infrastructure Maintenance & Renewal (IMR) grant funding as the Capital Maintenance & Renewal (CMR) grant for a total of \$1.06 million. The remaining IMR grant funding can still be used for either operating or capital purposes, however, these funds no longer have the 30% capital requirement as majority are likely to be used for operational purposes.

In relation to the Board Funded Capital, there are operating contributions planned toward the Technology Evergreening funds of \$996,500 in 2022/2023. In the next three (3) projected years, the Elementary School Evergreening Phase will use an estimated \$1.6 million of capital reserves in 2022/2023 and the Secondary School Evergreening Phase will use an estimated \$1.8 million of capital reserves in 2024/2025. The Technology Evergreening reserves are saved up over multiple years and the funds are utilized when completing the related evergreening phases.



## 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](#):

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 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](http://www.lethsd.ab.ca). The website is a great resource to provide further information about [Lethbridge School Division’s](#) schools services, and resources.

[Click to view 2022-2023  
Budget Overview Infographic  
\(page 35-36\)](#)



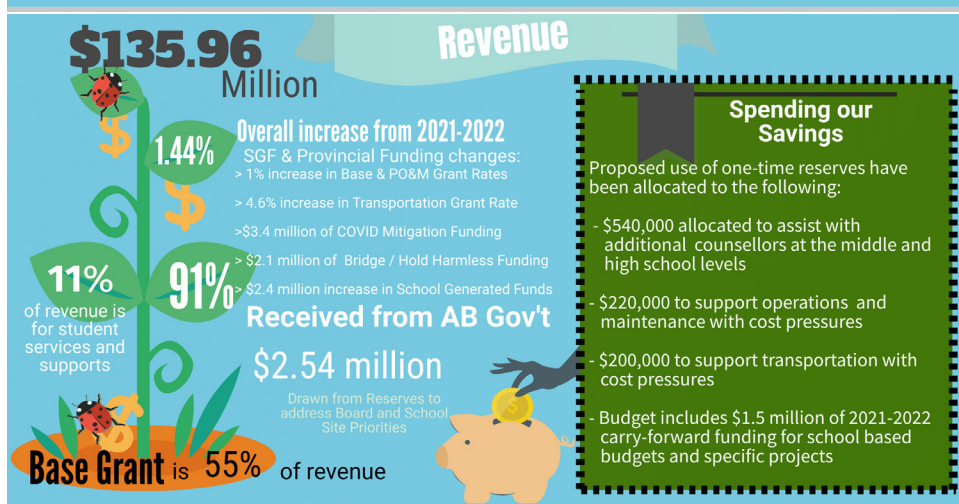
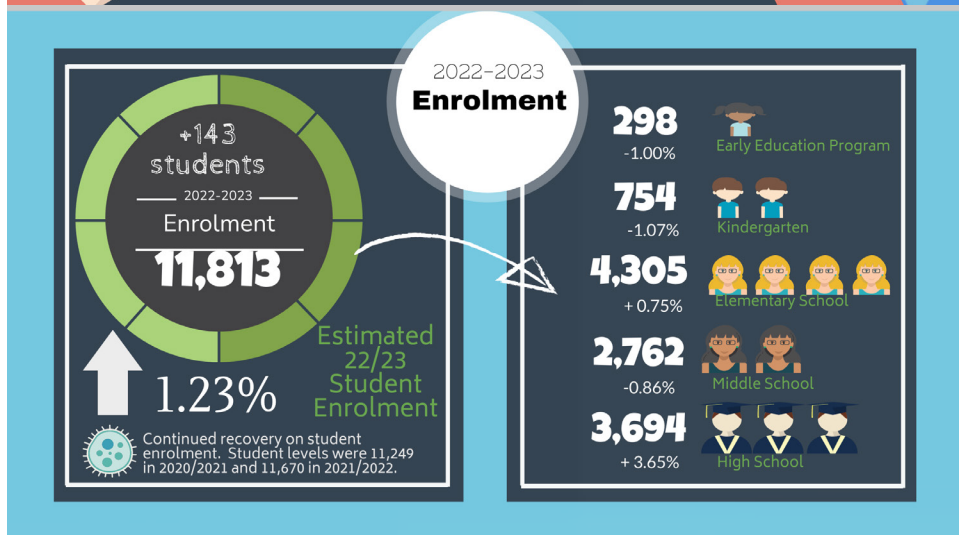
*Bird and Cat by Kasia Runte, Victoria Park - Gr. 12*



# BUDGET INFOGRAPHICS

## 2022-2023 Budget Overview

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Executive Summary



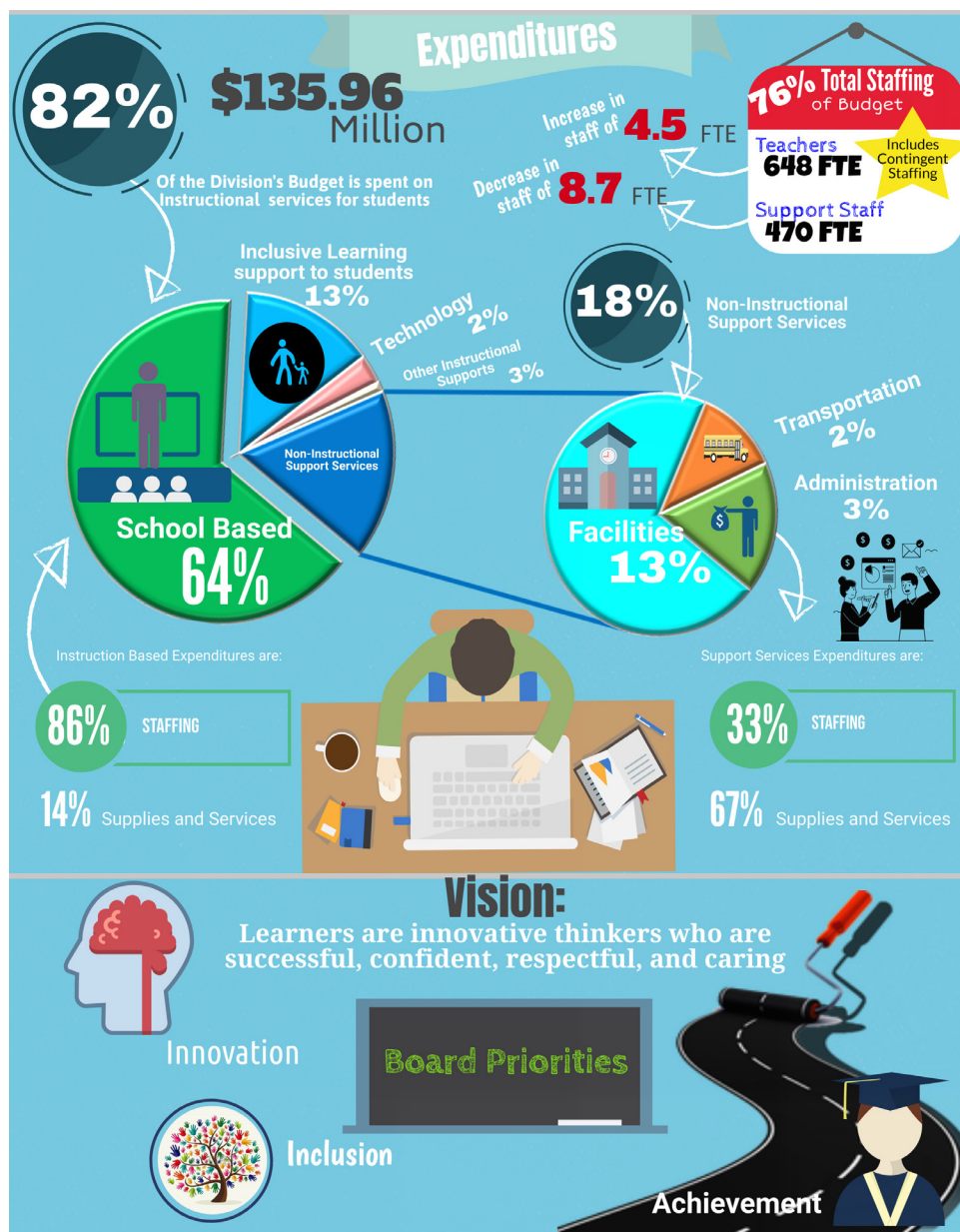
Organizational



Financial

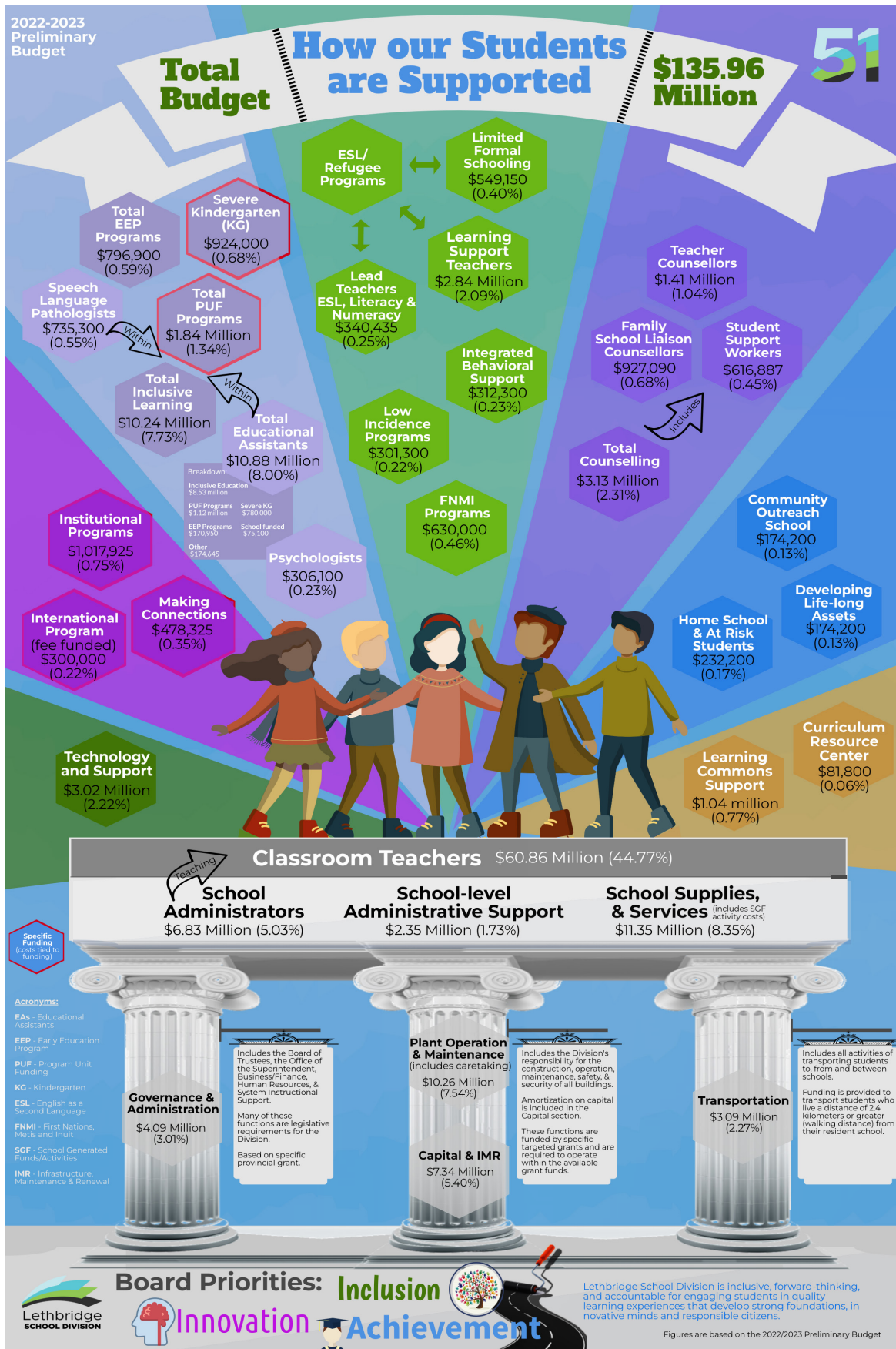


Informational

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# 2022-2023 Budget Posters

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Executive Summary

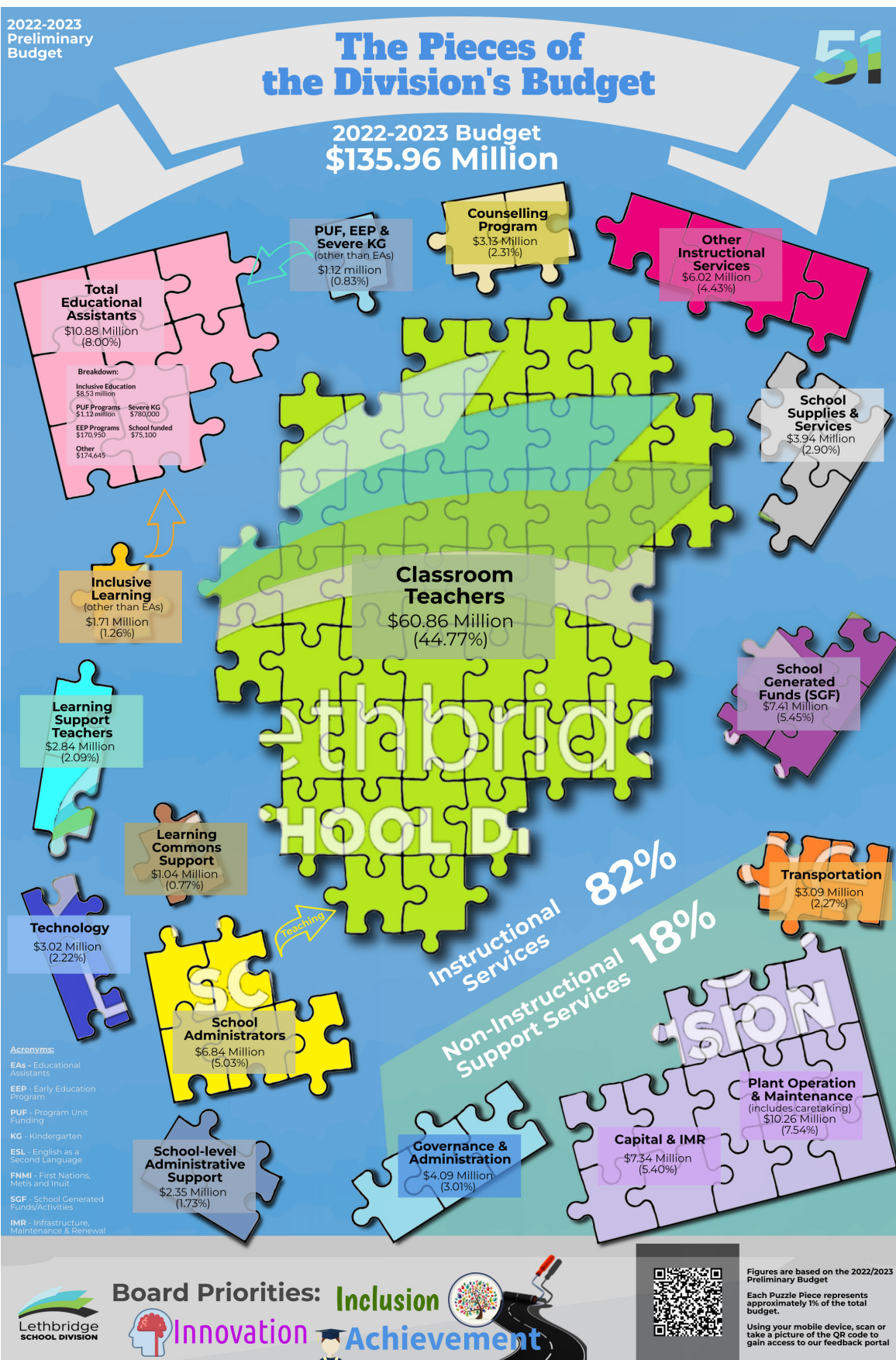
Organizational

Financial

Informational

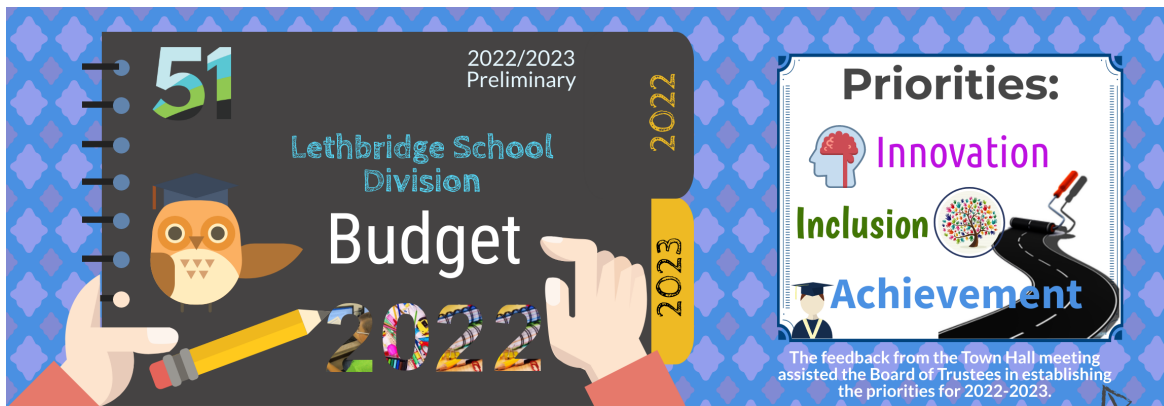


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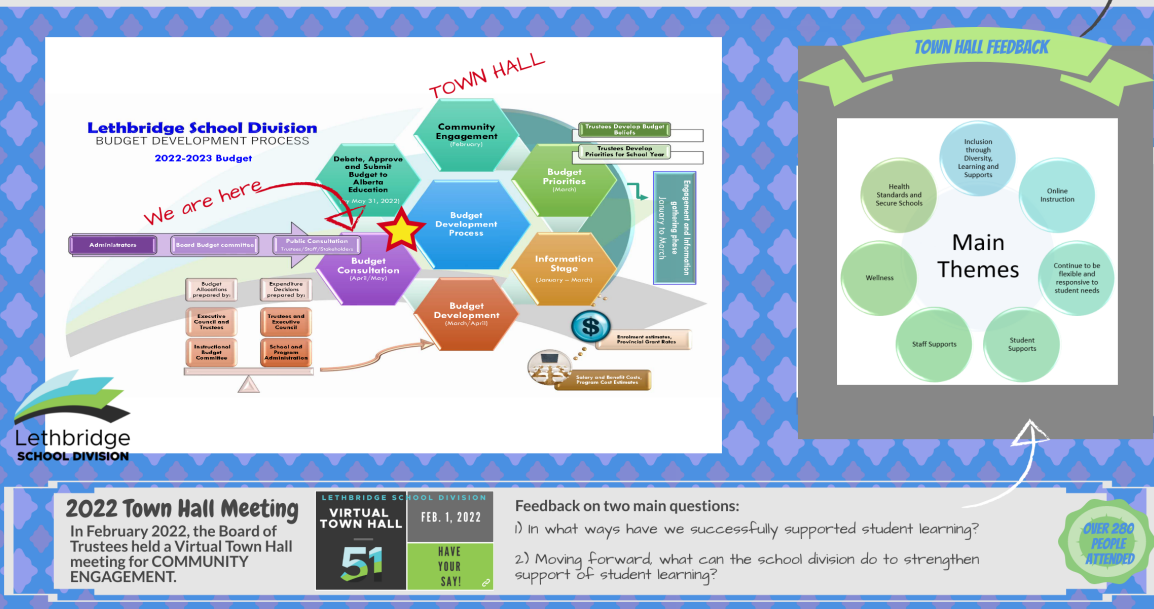


## 2022-2023 Budget Boards

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## 2022/2023 Budget Process



## Board Budget Beliefs



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

Executive Summary

Organizational

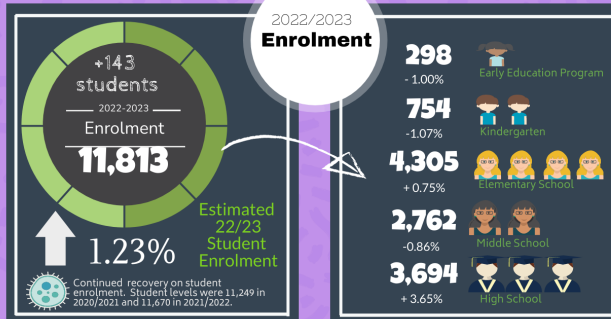
Financial

Informational

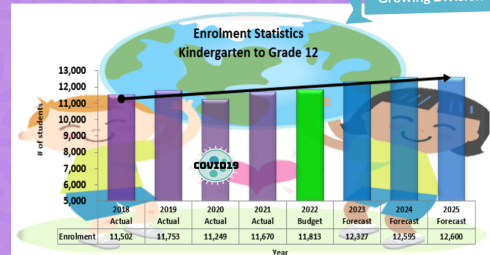


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## Projected Enrolment



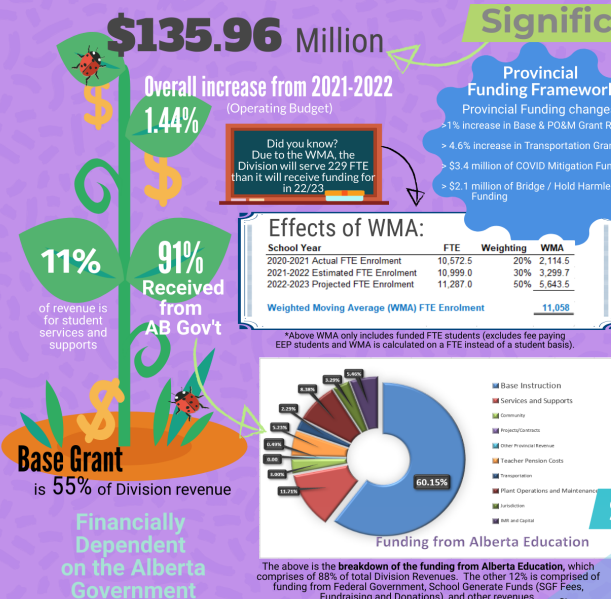
Enrolment growth due in part to the growth of the City of Lethbridge.



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

Student enrolment is projected for 2022-2023 using forecasting software and updates that utilizes trend analysis, local demographics, and multiple other factors. Enrolment is updated to actual in the September 30th fall budget.

## Revenue Overview



Revenues and Allocations	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Alberta Education - Base Instruction	\$74,747,458	\$73,296,280	\$1,451,178	1.98%
Alberta Education - Services and Supports	\$14,549,077	\$15,140,142	(\$591,065)	-3.90%
Alberta Education - Schools/Facilities	\$14,790,441	\$14,348,268	\$442,173	3.08%
Alberta Education - Community	\$3,723,151	\$3,708,748	\$14,403	0.39%
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,198	\$18	0.00%
Projects/Contracts	\$0	\$464,530	(\$464,530)	-100.00%
Other Provincial Revenue	\$606,101	\$1,163,951	(\$557,850)	-47.93%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$8,765,766	\$6,310,932	\$2,454,834	38.90%
Capital and Debt Services	\$5,255,006	\$5,097,276	\$157,730	3.09%
<b>Total Operating Revenue</b>	<b>\$138,418,170</b>	<b>\$130,511,269</b>	<b>\$7,906,901</b>	<b>2.23%</b>
Prior Years Reserves (one-time funds)	\$2,542,697	\$3,516,233	(\$973,536)	-27.69%
<b>Total Revenue and Allocations</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>	<b>\$1,933,365</b>	<b>1.44%</b>

## Significant Changes:

### Alberta Education

**Base Instruction**  
The fund is set for the year based on the WMA FTE enrolment. Largest portion of funding for the Division. Continuation of the COVID Mitigation and Bridge funding for 22/23

**Services and Supports**  
Based on WMA enrolments and includes:  
- Learning Supports  
- FNMI, ESL & Refugees  
- Institutional Programs  
- Program Unit Funding (PUF)  
- Specialized Learning Supports (including KG Severe)

**Schools/Facilities**  
Allocated in a combination of the WMA FTE enrolment and facility space utilization. Grant rates were increased for 22/23 by 1%

The transportation funding was increased for 22/23 by 4.6%

Enrolment ↑ 1.23%

**Jurisdiction**  
Separate funding for the Board and System Administration

**Community**  
- Socio-Economic  
- Geographic  
- School Nutrition

### Other Revenues

The majority of the increase in the projected fee revenues are from school generated funds (SGF) as there are likely more SGF activities that can be completed during the year as a result of the lessening public health restrictions

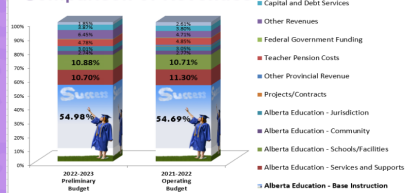
### Projects/Contracts

The 21/22 Operating Budget had the Learning Disruption Grant (BOOST) of \$439,530 and an Odyssey Grant of \$25,000. The Division is waiting to hear about specific funding for curriculum implementation and student wellness for 22/23

### Other Provincial

The 21/22 Operating Budget included a \$540,831 Facility Lease Grant which has been applied for again in 22/23 but yet to be approved

### Comparison of Revenues



### \$2.54 million

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

**Reserve Cap** - The Division must be at 3.15% of operating reserves at August 31, 2023 in order to comply with the Gov't of Alberta's new reserve guidelines



### Spending our Savings

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

\$540,000 allocated to support counselling at the middle and high school levels  
\$25,000 allocated to support the new grade 6 Spanish program at G.S. Lakle

Funding \$420,000 to support operations and maintenance and transportation with budget pressures

Budget includes \$1.5 million of 2021-2022 carry-forward funding for school based budgets and specific projects

### Budget FEEDBACK

We want your feedback and comments on the 22/23 budget.

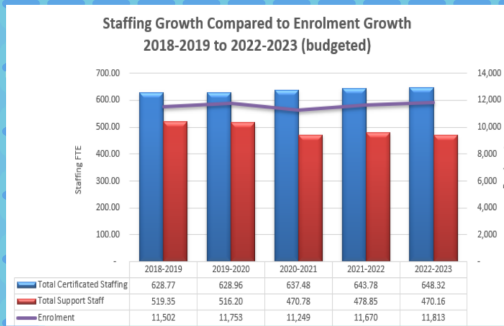
Using your mobile device, scan or take a picture of the QR code to gain access to our feedback portal.





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# Staffing Overview



Expenditures by Object	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certified Staffing	\$76,333,514	\$74,763,439	\$1,570,075	2.10%
Uncertified Staffing	\$27,792,974	\$28,228,390	(\$435,416)	-1.54%

Certified staff (teachers) increased by 4.5 FTE as well as average teacher costs and benefit premiums have both increased. Within the total 648 FTE is contingent staff of 4 FTE to address "hot spots" in the fall once enrolment is finalized.

Uncertified staff (support) decreased by 8.7 FTE which has resulted in a decrease in costs, even with average salary increases from higher benefit premiums. Of this decrease, the majority are Educational Assistance in PUF and KG Severe due to decreased enrolment.

56% of budget for Teaching Staff

21% of budget for Support Staff



Increased Average Teaching Costs  
Due to teacher grid movements and increase benefit premiums

Enrolment Growth  
Overall 1.23% student enrolment increase (above pre-COVID-19 levels)

COVID Mitigation Funding  
\$2.1 million one time funding allowed to keep staffing comparable with prior year

0% Wage Increases  
No changes to any of the actual wage amounts (only experience)

Increased Average EA Costs  
Overall increased budgeted cost for educational assistants (from increased benefit costs)

Bridge Funding  
The Division received \$3.4 million for the 22/23 budget - anticipated to be reduced in the future

Contingent Staffing  
The Division has allocated 4 FTE of contingent teacher staffing to support with addressing potential "hot spots" and to support schools that have additional student enrolment growth which will be addressed once enrolment is finalized in September.

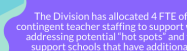
4<sup>th</sup> Largest Employer in Lethbridge (2022)

77% Total Staffing of Budget

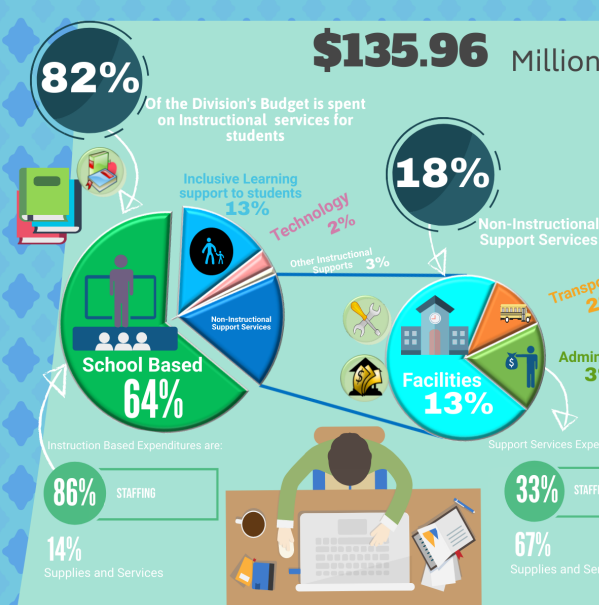
Teachers 648 FTE

Support Staff 470 FTE

Includes Contingent Staff



# Expenditure Overview



Expenditures by Object	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certified Staffing	\$76,333,514	\$74,763,439	\$1,570,075	2.10%
Uncertified Staffing	\$27,792,974	\$28,228,390	(\$435,416)	-1.54%
Contracted and General Services	\$9,476,047	\$10,218,855	(\$742,808)	-7.27%
Supplies	\$11,438,462	\$10,147,800	\$1,290,662	12.72%
Utilities	\$2,477,600	\$2,295,100	\$182,500	7.95%
Capital and Debt Services	\$7,337,257	\$7,166,656	\$170,601	2.38%
Transfers - Contingency/Other	\$108,513	\$142,518	(\$34,005)	-23.86%
<b>Total Operating Expenditures</b>	<b>\$134,964,367</b>	<b>\$132,962,758</b>	<b>\$2,001,609</b>	<b>1.51%</b>
Transfers - Reserve Allocations	\$996,500	\$1,000,000	(\$3,500)	-0.35%
Transfers - Board Funded Capital	\$0	\$64,744	(\$64,744)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>	<b>\$1,933,365</b>	<b>1.44%</b>

## Significant Changes:

### Staffing

Slight increases in teachers and average teacher costs (through grid movement and benefit premiums) Budget 22/23 includes contingent staffing to address "hot spots" and student enrolment growth

### Supplies

Increase in School Generated Fund (SGF) activity costs (approx. \$2.5 million) compared with the prior year due to more activities being able to take place

### Transfers

Technology evergreening program. School typically add their contingency and commitments in the fall budget (if required)

### Contracted/General Services

Decrease in building maintenance costs of \$712,000 (majority is \$540,831 lease grant expenses)

### Capital/Debt Services

Increase costs for insurance premiums and transportation costs (bussing)

Increases in the Infrastructure Maintenance and Renewal funding (IMR) and estimates for new asset retirement obligation (ARO) accounting standard

Average Cost per FTE Student  
Actual 2019-2020:  
Division - \$11,228  
Provincial - \$11,260

Actual 2020-2021:  
Division - \$11,486

Budget 2021-2022:  
Division - \$11,931

Budget 2022-2023:  
Division - \$11,958

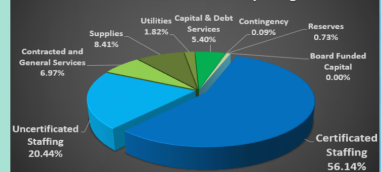
The following is a breakdown of the expenditures by program and by the type. The major programs include: Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital/Debt:



Instruction is the largest program representing 82% of expenditures. The remaining 18% are for the non-instructional services (support services such as Administration, POM, Transportation, and Capital).

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certified Staffing	\$75,607,039	\$726,475	\$0	\$0	\$0	\$76,333,514
Uncertified Staffing	\$20,307,248	\$2,211,721	\$5,152,119	\$121,886	\$0	\$27,792,974
Contracted and General Services	\$3,509,868	\$1,002,075	\$2,259,793	\$2,804,814	\$0	\$9,476,047
Supplies	\$10,939,765	\$80,048	\$408,651	\$10,000	\$0	\$11,438,462
Utilities	\$0	\$40,600	\$2,437,000	\$0	\$0	\$2,477,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,337,257	\$7,337,257
Transfers - Contingency/Other	\$24,613	\$31,300	\$0	\$52,600	\$0	\$108,513
<b>Total Operating Expenditures</b>	<b>\$110,188,531</b>	<b>\$4,092,217</b>	<b>\$10,257,562</b>	<b>\$3,088,800</b>	<b>\$7,337,257</b>	<b>\$134,964,367</b>
Transfers - Reserve Allocations	\$996,500	\$0	\$0	\$0	\$0	\$996,500
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$111,185,031</b>	<b>\$4,092,217</b>	<b>\$10,257,562</b>	<b>\$3,088,800</b>	<b>\$7,337,257</b>	<b>\$135,960,867</b>

## Expenditures by Object 2022-2023 Preliminary Budget



## Budget FEEDBACK

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



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# Instructional Program

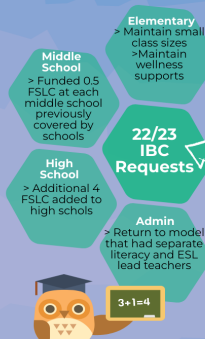
**82%** of the Division's Budget is spent on Instructional activities

The Instruction Program includes all schools and instructional programs.

15 Elementary Schools  
4 Middle Schools  
5 High Schools  
4 Instructional Programs

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

Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	\$28,643,933	\$13,003,122	\$18,481,346	\$2,684,607	\$166,822	\$12,637,210	\$75,607,040
Uncertificated Staffing	\$1,682,746	\$566,171	\$1,389,542	\$13,698,108	\$1,144,223	\$1,826,457	\$20,307,247
Contracted and General Services	\$452,805	\$273,565	\$629,940	\$460,819	\$410,986	\$1,081,751	\$3,309,866
Supplies	\$912,903	\$277,920	\$995,569	\$149,362	\$484,205	\$7,870,007	\$10,999,765
Transfers - Contingency/Other	\$10,907	\$23,841	\$17,661	\$5,094	\$83,900	\$90,019	\$24,613
<b>Total Operating Expenditures</b>	<b>\$31,703,293</b>	<b>\$14,994,619</b>	<b>\$21,513,858</b>	<b>\$16,998,990</b>	<b>\$2,122,336</b>	<b>\$23,455,435</b>	<b>\$110,188,531</b>
Transfers - Reserve Allocations	\$0	\$96,500	\$0	\$0	\$900,000	\$0	\$996,500
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$31,703,293</b>	<b>\$14,994,619</b>	<b>\$21,513,858</b>	<b>\$16,998,990</b>	<b>\$3,022,336</b>	<b>\$23,455,435</b>	<b>\$111,185,031</b>



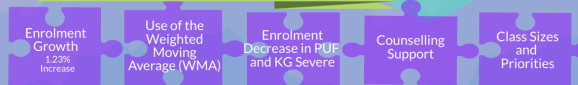
## Instructional Budget Committee (IBC)

### IBC Decisions/Recommendations:

- > Increase funding for counselling, particularly at the middle and high school levels:
  - Use of one time funding from reserves for funding support for Family School Liaison Counsellors (FSLC) positions previously funded by middle schools and 4 additional positions at the high school level
- > Attempt to maintain class sizes, particularly at the elementary level:
  - Use of \$1.4 million of COVID Mitigation funding to maintain staffing levels
- > Added full time literacy lead teacher:
  - Currently, Literacy and ESL lead teacher is 1 position. Going forward will separate roles to better support initiatives.

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

## Allocation Factors:



Spending by Program	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Elementary Schools	\$31,703,293	\$32,053,729	(\$350,436)	-1.09%
Middle Schools	\$14,491,119	\$14,833,937	(\$342,818)	-2.31%
High Schools	\$21,513,858	\$21,338,419	\$175,439	0.82%
Inclusive Learning	\$16,998,990	\$16,949,974	\$49,016	0.29%
Technology	\$3,022,336	\$3,012,736	\$9,600	0.32%
Other Instructional Programs	\$23,455,435	\$20,880,358	\$2,575,077	12.33%
<b>Total Instruction</b>	<b>\$111,185,031</b>	<b>\$109,069,153</b>	<b>\$2,115,878</b>	<b>1.94%</b>

## Significant changes in Schools Budgets

### Elementary Schools\*

Enrolment increase of 40 students for Grades K-5, 21/22 enrolment increase of 194 students

Able to maintain \$1.4 million in COVID mitigation funding

Certificated staff (teachers) decreased by 4.2 FTE (1.57%)

Uncertificated staff (support) Decrease of \$25,000 from prior year (Odyssey French Language Grant)

Supplies decreased for furniture/equipment and general supplies

Prior year included items purchased with one-time reserve funding

### Middle Schools

Enrolment decrease of 24 students for Grades 6-8, 21/22 enrolment increase of 58 students

Certificated staff (teachers) decreased by 2.55 FTE for enrolment changes

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

Supplies decreased for furniture/equipment and general supplies

Prior year included items purchased with one-time reserve funding

### High Schools\*

Enrolment increase of 130 students for Grades 9-12, 21/22 enrolment increase of 67 students

Certificated staff (teachers) increased by 3.39 FTE for enrolment growth

Uncertificated staff (support) decreased the Family School Liaison by 1.0 FTE - now funded through counselling

Supplies decreased for furniture/equipment and general supplies

Prior year included items purchased with one-time reserve funding

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

	2023 Budget	2022 Actual	Change
Inclusive Learning	192.22	188.66	11.56
Elementary Schools	31.60	37.88	(4.28)
Middle Schools	16.74	17.40	(0.70)
High Schools	17.25	23.10	(5.85)
Specialized Learning Supports (Severe KG)	26.80	26.80	0.00
Program Unit Funding (PUF)	288.38	282.33	11.10 FTE
Other	1.77	4.90	(3.13)
Early Education Program (EPP)	3.77	4.98	(0.21) FTE
<b>Total Educational Assistance</b>	<b>288.38</b>	<b>282.33</b>	<b>11.10 FTE</b>

Lethbridge  
SCHOOL DIVISION



## Other Instructional Programs

### Inclusive Learning

Overall reduction of educational assistant by 11.32 FTE (EAs / AES) with decrease in PUF and Severe KG allocations. EA allocations are based on student needs.

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

Additional Family School Liaisons and Student Support Workers added.

### Technology

Technology includes an increase in computer supplies and software to keep up with demands

Capital transfers to the capital evergreening of \$900,000

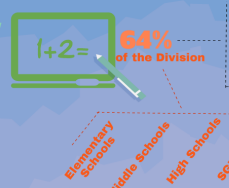


### Other

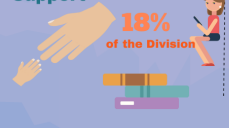
Certificated staff (teachers) increased by 6.40 FTE, (including contingent classroom teachers, which will be allocated in the fall).

Supplies increased for the anticipated School Generated Funds (SGF) increase of \$2.5 million in 22/23 as a result of increased activities at the school level (field trips, option courses, etc.)

## School Based Instruction



## Instructional Support



Instruction	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$75,607,040	\$74,039,875	\$1,567,165	2.12%
Uncertificated Staffing	\$20,307,247	\$20,747,913	(\$440,666)	-2.12%
Contracted and General Services	\$3,309,866	\$3,528,654	(\$218,788)	-6.20%
Supplies	\$10,939,764	\$9,629,349	\$1,310,415	13.61%
Transfers - Contingency/Other	\$24,613	\$58,618	(\$34,005)	-58.01%
<b>Total Operating Expenditures</b>	<b>\$110,188,531</b>	<b>\$108,004,409</b>	<b>\$2,184,122</b>	<b>2.02%</b>
Transfers - Reserve Allocations	\$996,500	\$900,000	\$96,500	10.72%
Transfers - Board Funded Capital	\$0	\$164,744	(\$164,744)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>\$111,185,031</b>	<b>\$109,069,153</b>	<b>\$2,115,878</b>	<b>1.94%</b>

## Significant Changes:

### Total Instruction

#### Certificated Staffing

Overall increase of 4.6 FTE of teachers and the allocation of contingent teachers to address "hot spots" and student enrolment growth

#### Uncertificated Staffing

Overall decrease of 11 FTE in educational assistants (EAs) due to the decrease in PUF and KG Severe enrolments

#### Contracted/General Services

Overall decreases in consulting costs, professional learning and building maintenance costs

#### Supplies

Increase relating to School Generated Fund (SGF) activity costs as it is projected more activities will occur in the 2022/2023 school year due to the lessening of public health restrictions

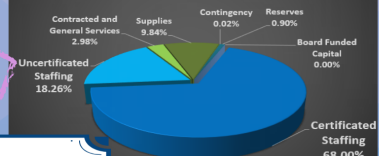
#### Transfers

Allocation to the technology evergreening program for future use of technology (reserves). School typically add their contingency and commitments in the fall budget (if required)



## Instruction Expenditures by Object

2022-2023 Preliminary Budget



## Budget FEEDBACK

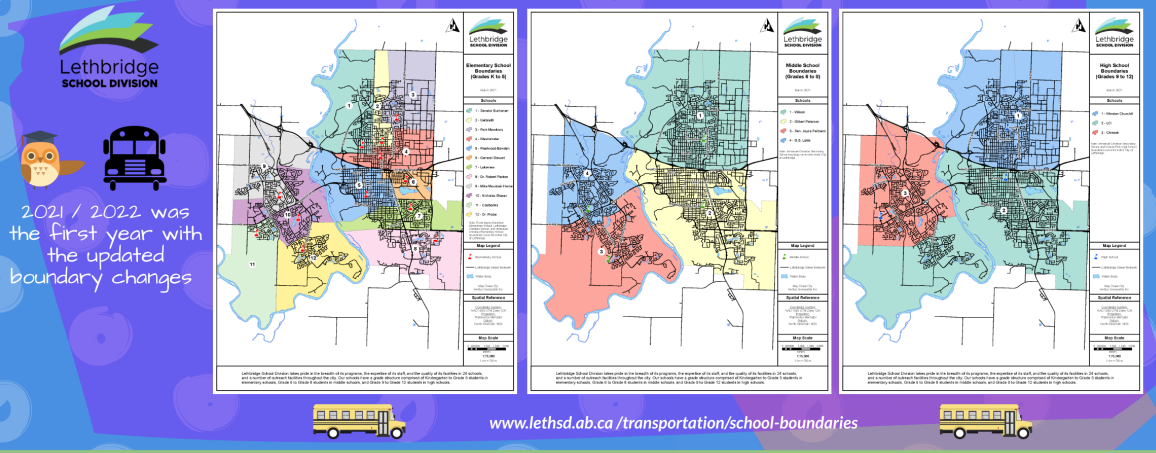
We want your feedback and comments on the 22/23 budget.

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

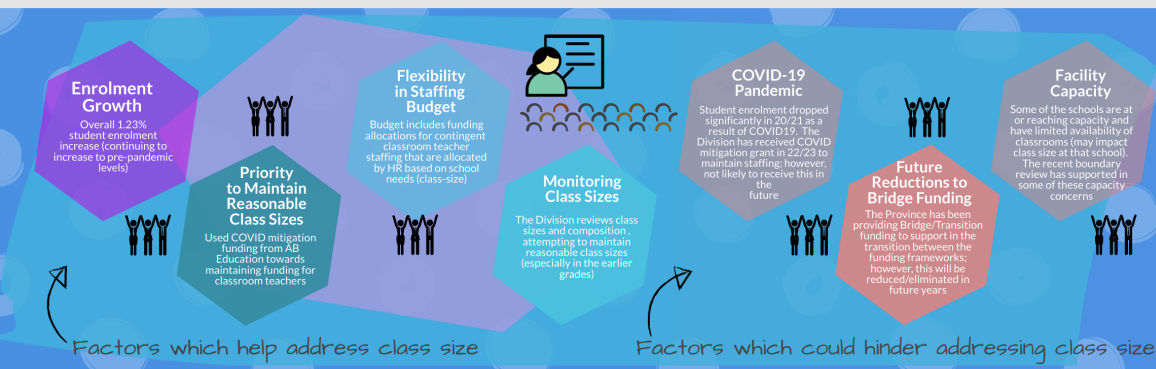


Click to view

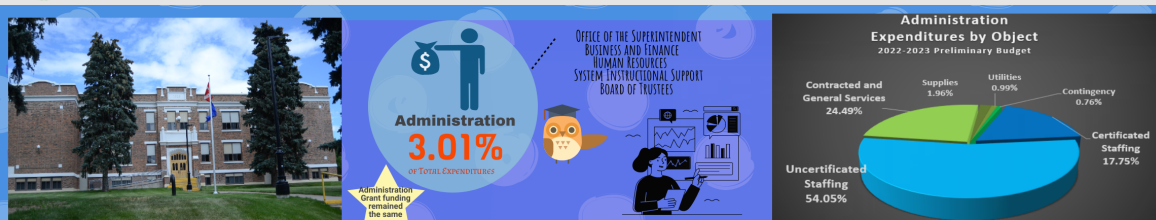
## School Boundaries



## Class Size



## Administration



Administration	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %	2022-2023 Preliminary Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$726,475	\$723,564	\$2,911	0.40%	\$723,564	\$2,911	0.40%
Uncertificated Staffing	\$2,213,221	\$2,213,221	\$0	0.00%	\$2,213,221	\$0	0.00%
Contracted and General Services	\$1,002,029	\$993,027	\$9,002	0.91%	\$996,028	\$5,999	0.60%
Supplies	\$80,046	\$82,475	(\$2,429)	-2.44%	\$80,046	\$2,429	2.95%
Utilities	\$40,600	\$40,100	\$500	1.25%	\$40,100	\$500	1.25%
Transfers - Contingency/Other	\$31,300	\$31,300	\$0	0.00%	\$31,300	\$0	0.00%
Total Operating Expenditures	\$4,092,217	\$4,092,217	\$0	0.00%	\$4,092,217	\$0	0.00%
Total Expenditures and Transfers	\$4,092,217	\$4,092,217	\$0	0.00%	\$4,092,217	\$0	0.00%

### Significant Changes:

#### Contracted/General Services

Increases relate to the cost of insurance due to higher insurance premiums

#### Utilities

Increases related to administration fees due to the Carbon Tax

Expenditures by major group

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

Spending by Program	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %	2022-2023 Preliminary Budget	Variance from 21-22 Operating Budget	Change %
Office of Superintendent	\$602,868	\$602,868	\$0	0.00%	\$602,868	\$0	0.00%
Business and Finance	\$1,889,865	\$1,895,560	(\$5,695)	-0.30%	\$1,895,560	(\$5,695)	0.30%
Human Resources	\$905,263	\$905,263	\$0	0.00%	\$905,263	\$0	0.00%
System Instructional Support	\$321,747	\$321,747	\$0	0.00%	\$321,747	\$0	0.00%
Board of Trustees	\$273,074	\$366,778	(\$93,704)	-25.55%	\$273,074	\$93,704	27.22%
Total Administration	\$4,092,217	\$4,092,217	\$0	0.00%	\$4,092,217	\$0	0.00%

**Budget FEEDBACK**

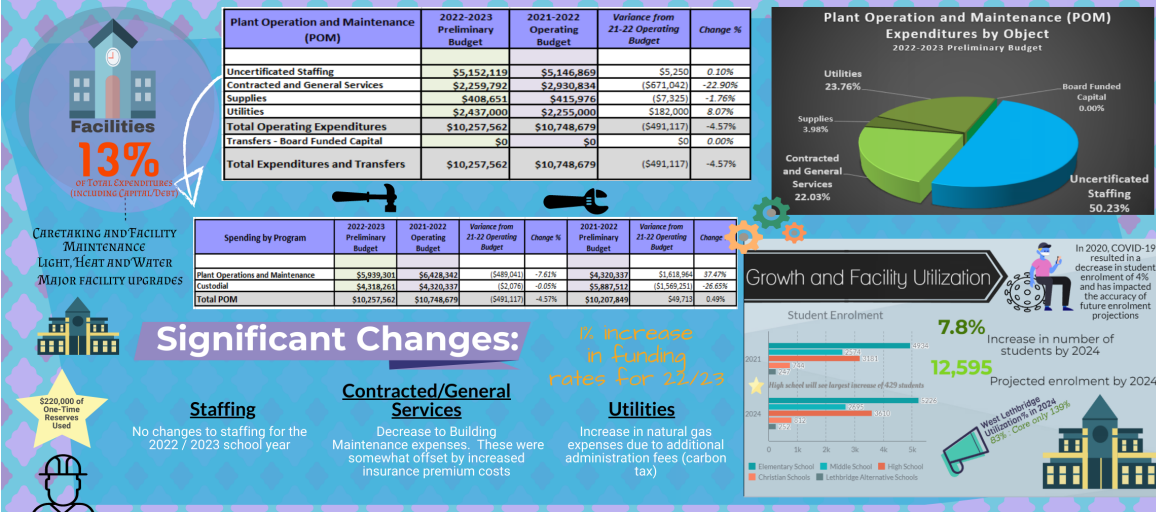
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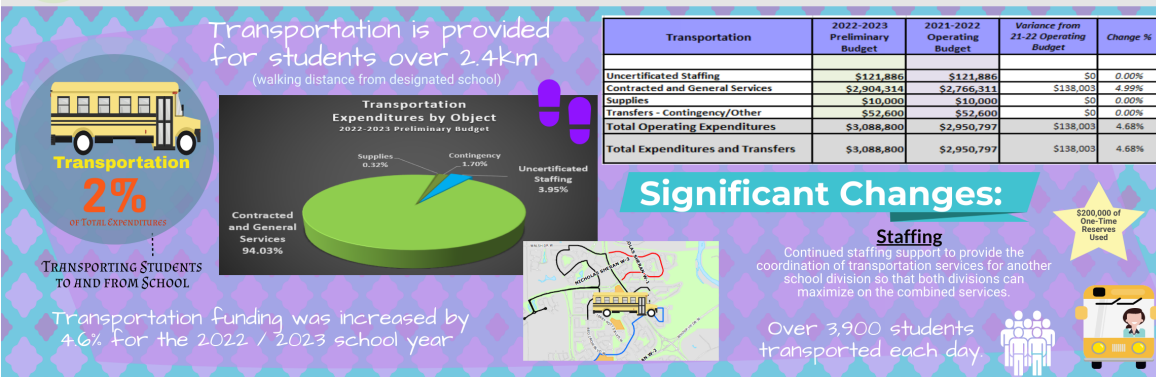


[Click to View](#)

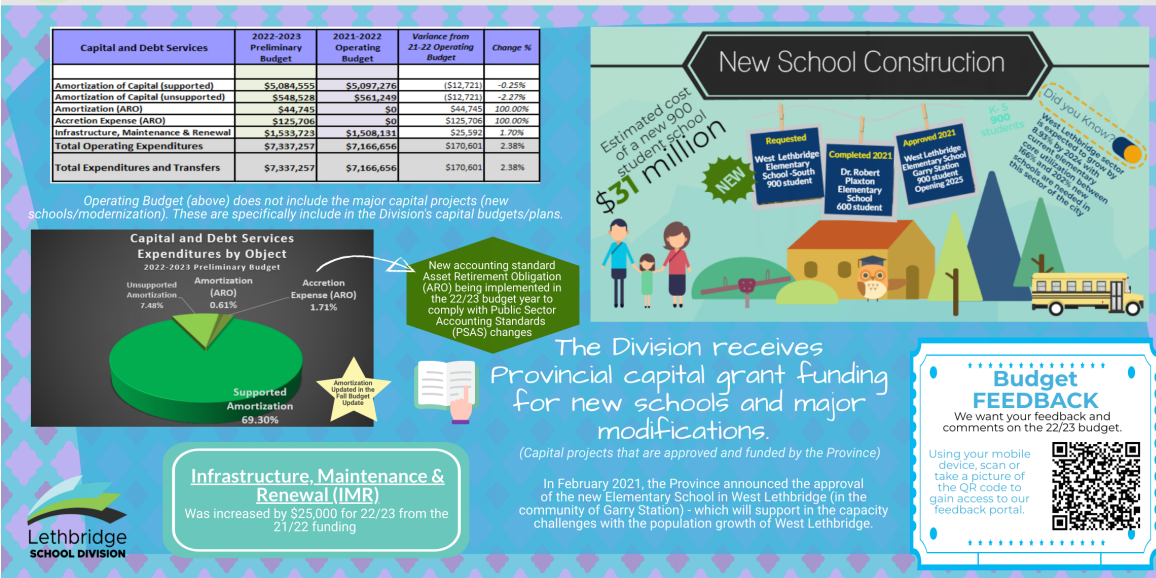
## Plant Operation and Maintenance



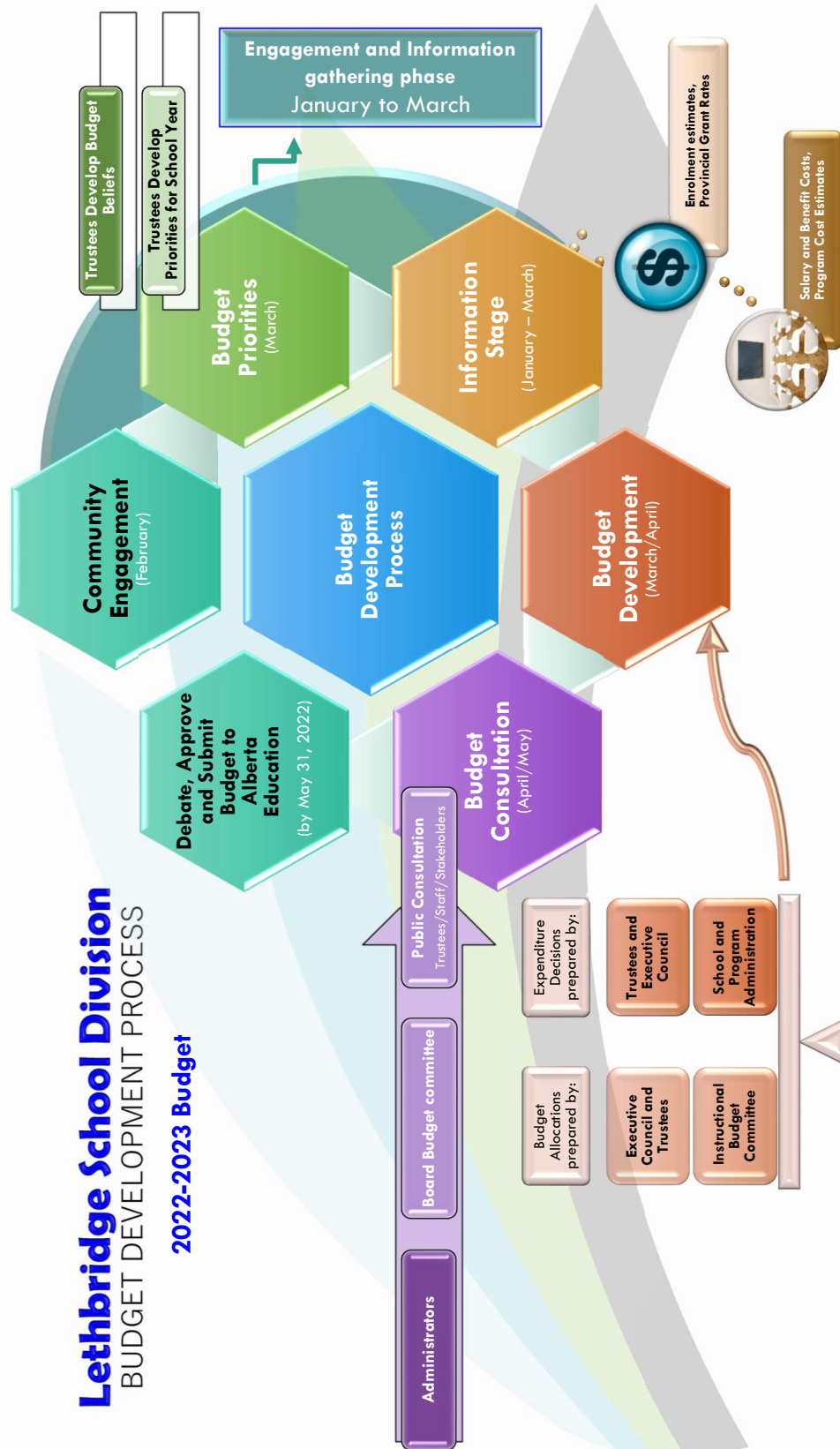
## Transportation



## Capital and Debt Servicing



# 2022-2023 Budget Development Process



Executive Summary



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# Budget Timeline 2022-2023

## January

- Enrolment projected
- Staffing requirements reviewed with Administrators

## February

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

## March

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

## April

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

## May

- Site budgets completed and updated
- Board Committee of the Whole to review budget documents
- Draft budget is presented to Trustees and the public for feedback and comment on May 17<sup>th</sup>, 2022
- Board of Trustees debate and approve budget on May 25<sup>th</sup>, 2022
- Budget Submitted to Alberta Education on or before May 31<sup>st</sup>, 2022





# **SECTION 2 - ORGANIZATIONAL SECTION**

High-Level Train Bridge  
River bottom - Lethbridge



## Section 2 - ORGANIZATIONAL SECTION

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## DIVISION PROFILE

Lethbridge School Division provides public education services to the citizens of the City of Lethbridge, Alberta, Canada. The Division was established in 1886 and has proudly served our community for over 135 years.



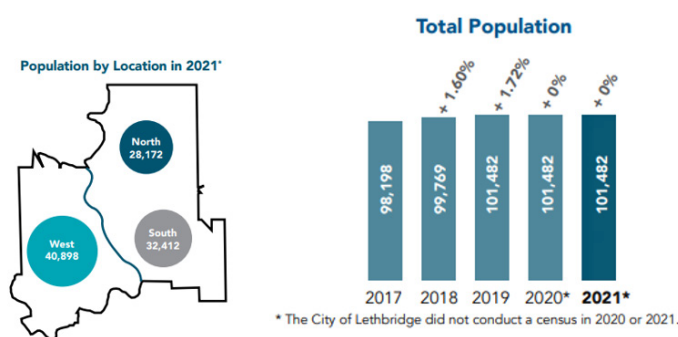
The Division will serve approximately 11,813 students from early education (preschool) to grade twelve in 2022-2023. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-four (24) schools and four (4) institutional programs.

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

## Geographical Location

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

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



**CITY OF Lethbridge**

\* Statistical Information is an extract from the City of Lethbridge's 2021 Annual Report

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



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

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

*Click the logos to go to the school website*

## Elementary Schools

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

Lethbridge School Division operates 15 elementary schools:



### Coalbanks Elementary School

230 Coalbanks Blvd West  
Grades K-5 - 634 students



### Lakeview School

1129 Henderson Lake Blvd South  
Grades K-5 - 368 students



### Dr. Gerald B. Probe School

120 Rocky Mt Blvd West  
Grades K-5 - 449 students



### Lethbridge Christian School

3 St James Blvd North  
Grades K-8 - 228 students



### Dr. Robert Plaxton School

4510 Fairmont Gate South  
Grades K-5 - 380 students



### Mike Mountain Horse School

155 Jerry Potts Blvd West  
Grades K-5 - 540 students



### Ecole Agnes Davidson School

2103 20th St South  
Grades K-5 - 515 students



### Nicholas Sheran School

380 Laval Blvd West  
Grades K-5 - 333 students



### Fleetwood Bawden School

1222 9th Ave South  
Grades K-5 - 287 students



### Park Meadows School

50 Meadowlark Blvd North  
Grades K-5 - 290 students



### Galbraith School

1801 8th Ave A North  
Grades K-5 - 302 students



### Senator Buchanan School

1101 7th Ave North  
Grades K-5 - 279 students



### General Stewart School

215 Corvette Cres South  
Grades K-5 - 109 students



### Westminster School

402 18th St North  
Grades K-5 - 161 students



### Immanuel Christian Elementary School

2010 - 5th Avenue North  
Grades K-5 - 247 students

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

## Middle Schools

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

The four middle schools in the jurisdiction are:



**Gilbert Paterson Middle School**  
2109 12th Ave South  
Grades 6-8 - 750 students



**Senator Joyce Fairbairn Middle School**  
301 Rocky Mountain Blvd West  
Grades 6-8 - 618 students



**G.S. Lakie Middle School**  
50 Blackfoot Blvd West  
Grades 6-8 - 524 students



**Wilson Middle School**  
2003 9th Ave North  
Grades 6-8 - 669 students

## High Schools

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

The five high schools in the jurisdiction are:



**Chinook High School**  
259 Britannia Blvd West  
Grades 9-12 - 1,131 students



**Winston Churchill High School**  
1605 15th Ave North  
Grades 9-12 - 934 students



**Immanuel Christian Secondary School**  
802 - 6th Avenue North  
Grades 6-12 - 281 students



**Victoria Park High School**  
1515 5th Ave South  
Grades 9-12 - 230 students



**Lethbridge Collegiate Institute**  
1701 5th Ave South  
Grades 9-12 - 1,233 students

## Institutional Programs

Lethbridge School Division has four institutional programs:

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





# INFORMATION MAP

- Population**  
101,482 (City of Lethbridge)  
275,000 (Lethbridge Trading Area)

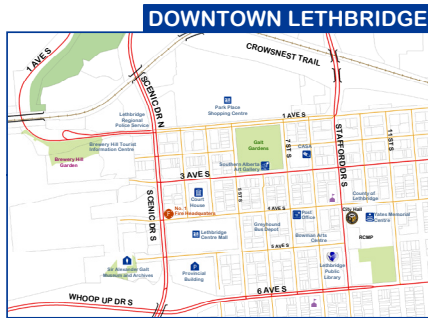
**Climate**  
Lethbridge has a moderate continental climate with warm summers and mild winters influenced by Chinook winds. This area is one of the warmest and sunniest cities in the country according to Environment Canada.

**Cost of Living**  
Consistently low housing prices, short commute times and affordable consumer goods all contribute to Lethbridge's low cost-of-living.
- Parks, Recreation and Nature**  
Lethbridge has over 70 parks and playgrounds totaling 4500 acres and more than 60 kilometres of trails. It also has 5 indoor pools, 6 ice arenas, a curling club, indoor soccer facility, many baseball diamonds, 5 golf courses and a climbing centre.

**Geography**  
Latitude: 49 degrees 41 minutes 39 seconds  
Longitude: 112 degrees 59 minutes 27 seconds  
City Area: 124.8 sq km  
Mean Elevation: 914 m
- Lethbridge College**  
Canada's first public community college. Lethbridge College (LC) was founded in 1960 and has a long tradition of meeting the educational and training needs of students from southern Alberta, Canada and around the globe. More than 7,500 students access LC each year in over 70 programs.

**University of Lethbridge**  
The U of L attracts more than 7,000 students from 60 countries offering first-class education in a personalized setting. The university offers more than 150 program options through 5 faculties: Fine Arts, Arts and Science, Management, Education and Health Services.

**Employment**  
Service and trade industries comprise over on half of all the occupations in Lethbridge. Other occupations are diversified across the industries of manufacturing, public sector services, construction, transportation, finance insurance / real estate, and primary industry.



## Legend

- Bridges
- Cemetery
- Shopping Centre
- City Boundary
- Industrial Land
- Lake or River
- Proposed Development

## Educational

- Holy Spirit Catholic School Division
- Lethbridge School District No. 51
- Other

## Post Secondary

- Lethbridge College
- University of Lethbridge

## Emergency Services

- Fire Station
- Chinook Regional Hospital
- Lethbridge Regional Police Service
- RCMP Lethbridge Detachment

## Government

- City Hall
- County of Lethbridge
- Lethbridge Court House
- Lethbridge Post Office
- Lethbridge Public Library
- Provincial Building

## Greenspace

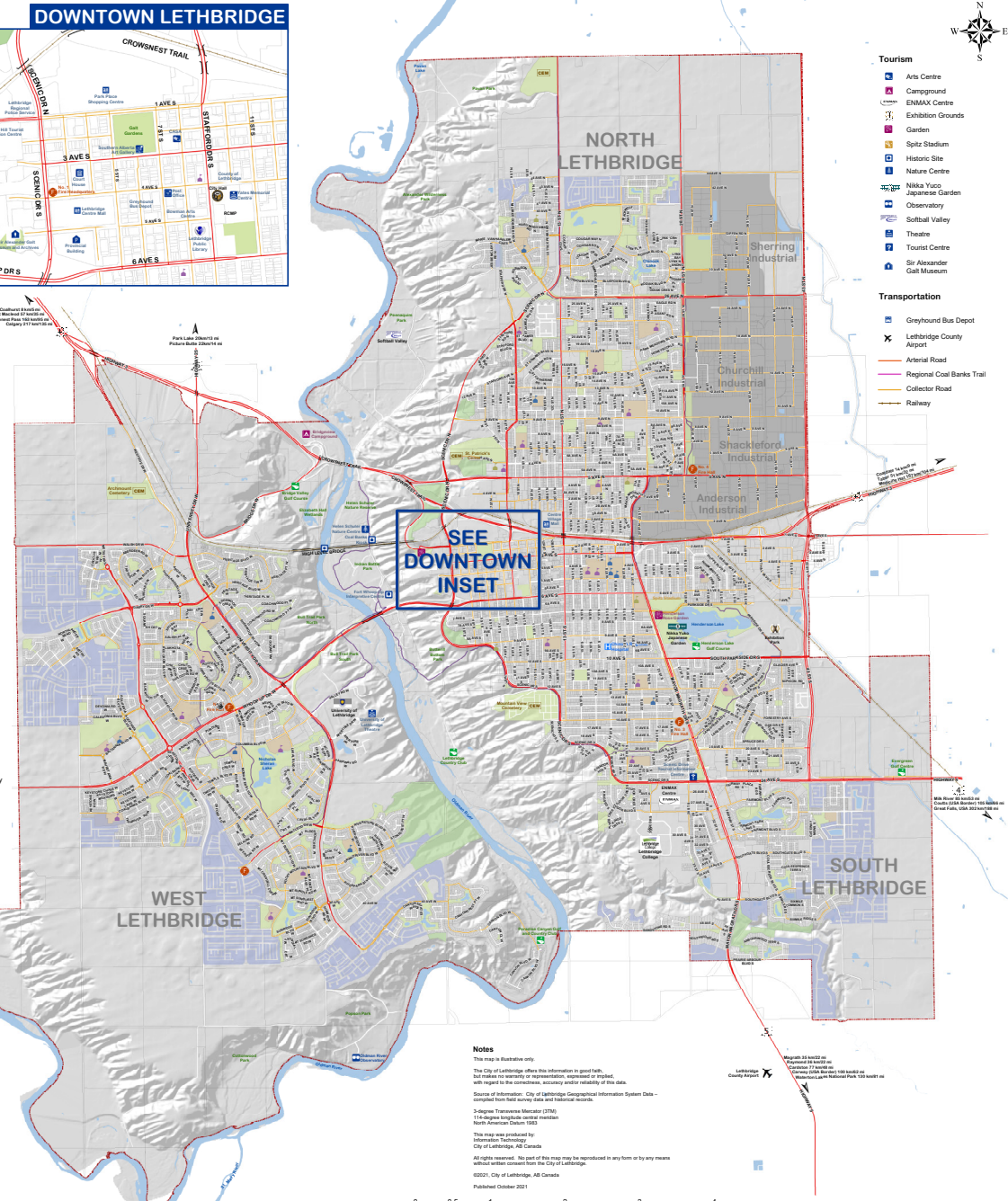
- Environmental Reserve
- Park
- River Valley Parkland
- School Grounds

## Tourism

- Arts Centre
- Campground
- ENMAX Centre
- Exhibition Grounds
- Garden
- Spitz Stadium
- Historic Site
- Nature Centre
- Nikka Yucco Japanese Garden
- Observatory
- Softball Valley
- Theatre
- Tourist Centre
- Sir Alexander Galt Museum

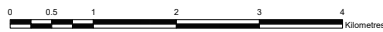
## Transportation

- Greyhound Bus Depot
- Lethbridge County Airport
- Arterial Road
- Regional Coal Banks Trail
- Collector Road
- Railway



## Notes

This map is illustrative only.  
The City of Lethbridge offers this information in good faith, but makes no warranty or representation, expressed or implied, with regard to the completeness, accuracy and/or reliability of this data.  
Source of Information: City of Lethbridge Geographical Information System Data - compiled from field survey data and historical records.  
3-degree Transverse Mercator (TM)  
114-degree longitude central meridian  
North American Datum (NAD) 83  
This map was produced by:  
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City of Lethbridge, AB Canada  
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Published October 2021

















## Elementary School Boundaries (Grades K to 5)

March 2021

### Schools

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

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

### Map Legend

-  Elementary School
-  Lethbridge Street Network
-  Water Body

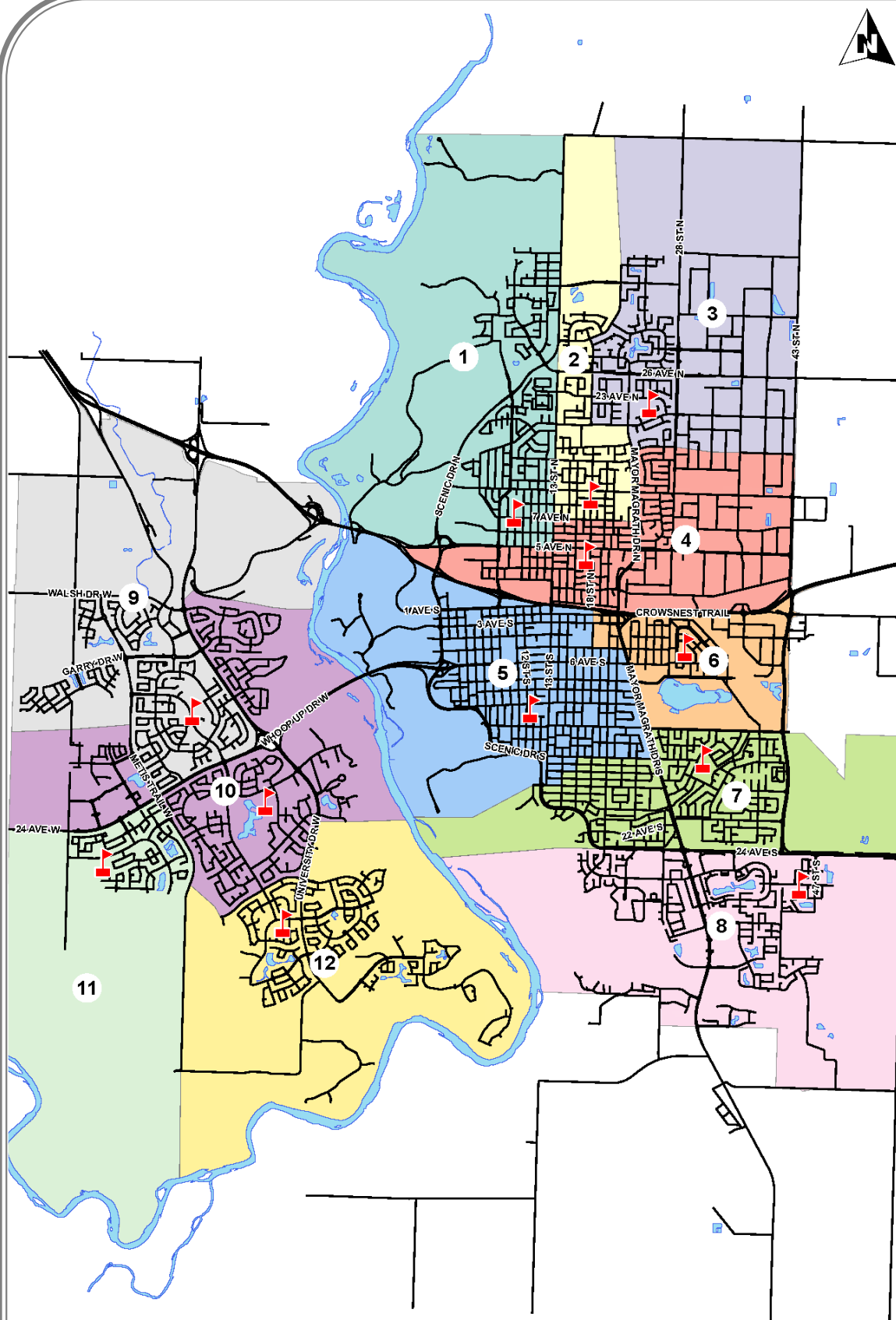
Map Drawn By:  
Ventus Geospatial Inc.

### Spatial Reference

Coordinate System:  
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Projection:  
Transverse Mercator  
Datum:  
North American 1983

### Map Scale

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



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

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

## Middle School Boundaries (Grades 6 to 8)

March 2021

### Schools

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

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

### Map Legend

- Middle School
- Lethbridge Street Network
- Water Body

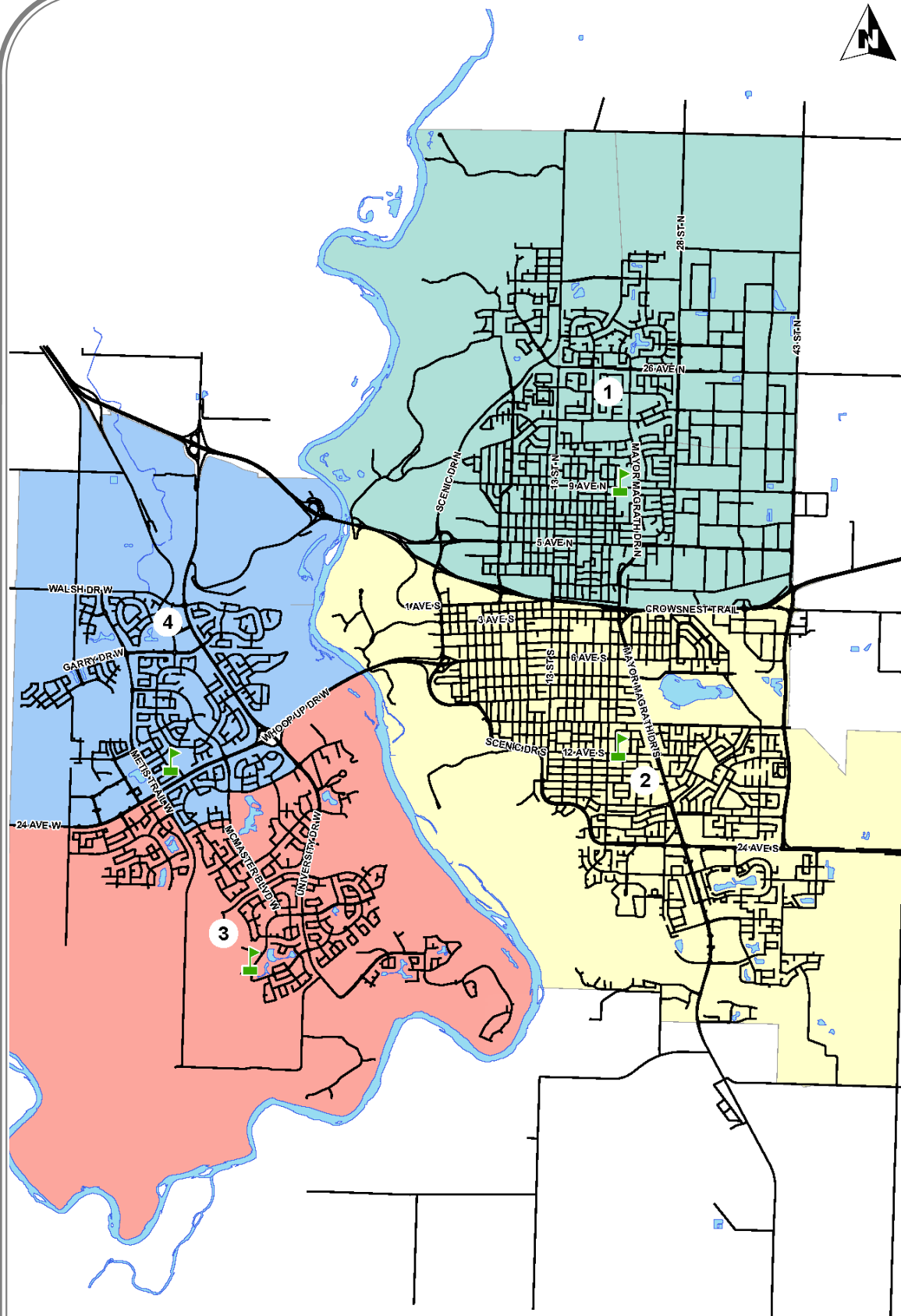
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## High School Boundaries (Grades 9 to 12)

March 2021

### Schools

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

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

### Map Legend

-  High School
-  Lethbridge Street Network
-  Water Body

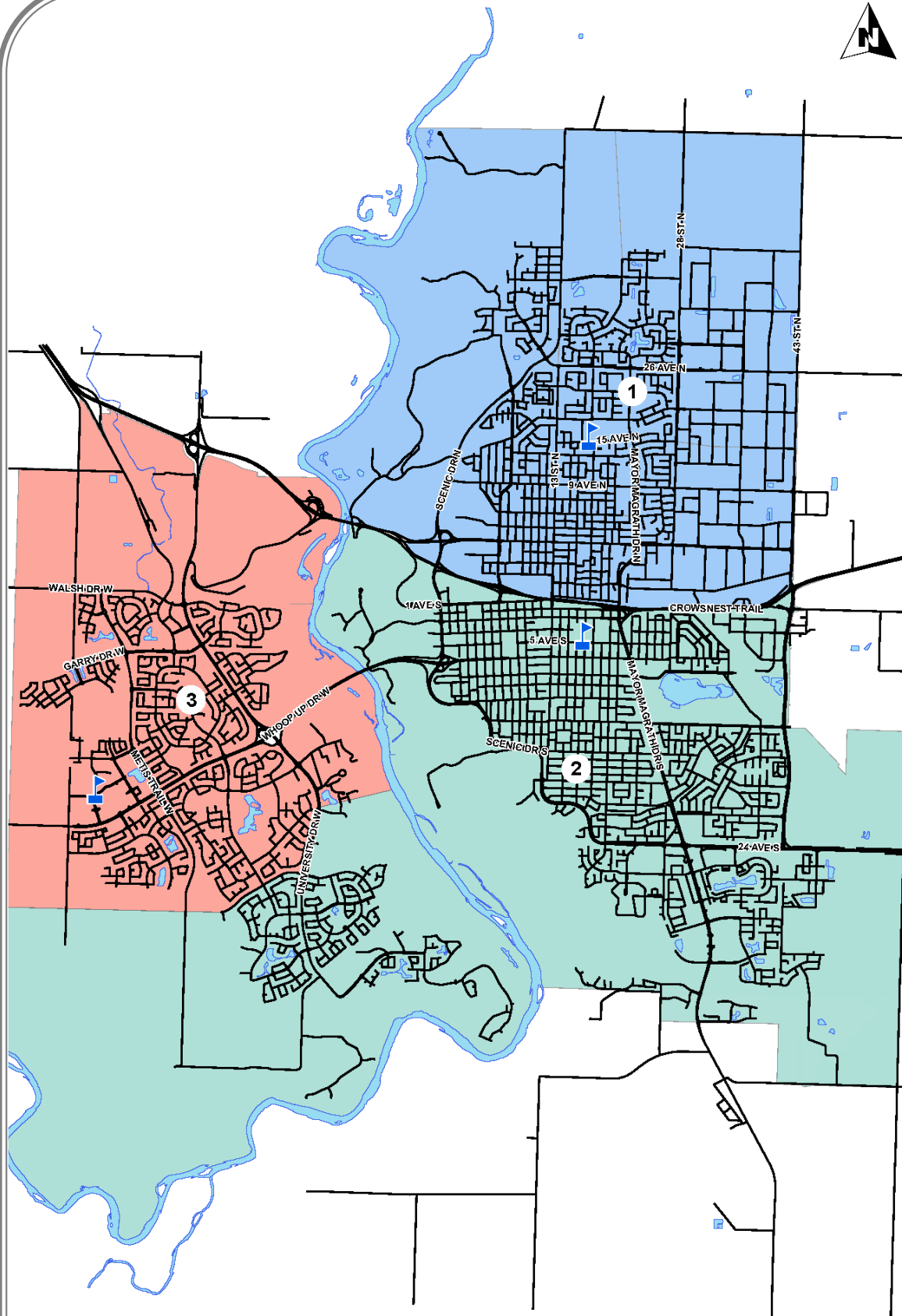
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1:75,000  
1 cm = 750 m



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



Executive Summary



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



## Services Provided by the Division

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

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

Other instructional programs include kindergarten offered in all elementary schools, Indigenous education, and early literacy. The Division's Early Education program will have 19 programs in nine schools effective September 2022. A Montessori program is established in grades one to five. Lethbridge Christian School provides Christian education for students from kindergarten to grade eight. In 2015-2016, the Division welcomed two new schools offering Christian education as alternate schools, Immanuel Christian Elementary and Immanuel Christian High School. The Division continues to enhance inclusive practices in order to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential.

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



# SCHOOL BOARD GOVERNANCE

## Board of Trustees

Lethbridge School Division is governed by a seven-person Board of Trustees, which is elected every four years. The current Board of Trustees will serve from 2021 to 2025. All trustees are elected “at large” and do not specifically serve geographic locations within the City of Lethbridge.



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

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

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



## Board Members:



**Allison Purcell**  
Board Chair / Trustee  
2021-date



**Christine Light**  
Vice-Chair / Trustee  
2017-date



**Andrea Andreachuk**  
Trustee  
2021-date



**Tyler Demers**  
Trustee  
2007-2010, 2013-date



**Kristina Larkin**  
Trustee  
2021-date



**Genny Steed**  
Trustee  
2021-date



**Craig Whitehead**  
Trustee  
2021-date

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

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





## Division Administration

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

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



**Dr. Cheryl Gilmore**  
Superintendent



**Morag Asquith**  
Associate Superintendent,  
Instructional Services



**Mike Nightingale**  
Associate Superintendent,  
Human Resources

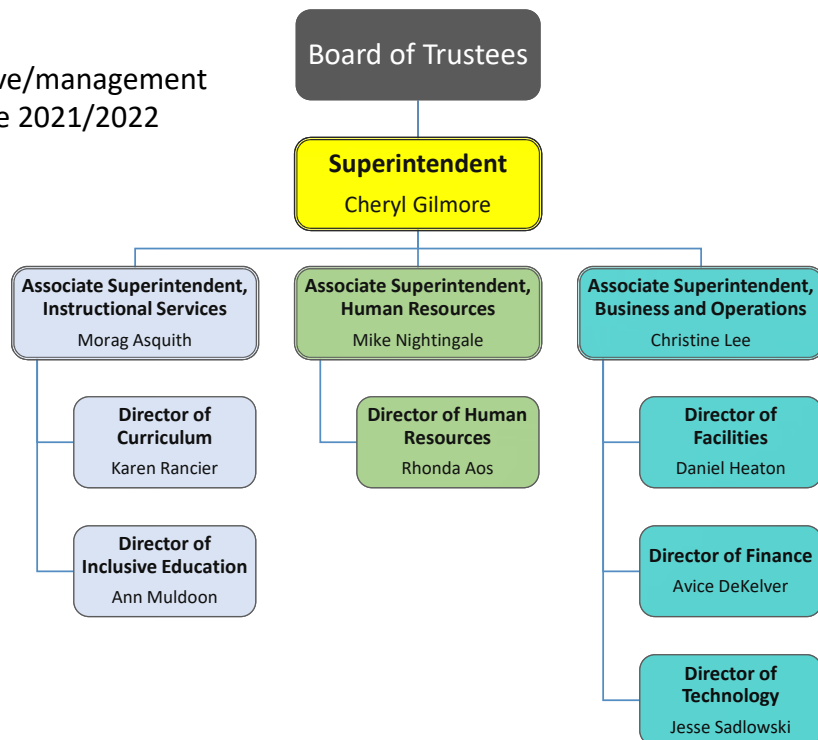


**Christine Lee**  
Associate Superintendent,  
Business and Operations

## Organizational Structure/Charts

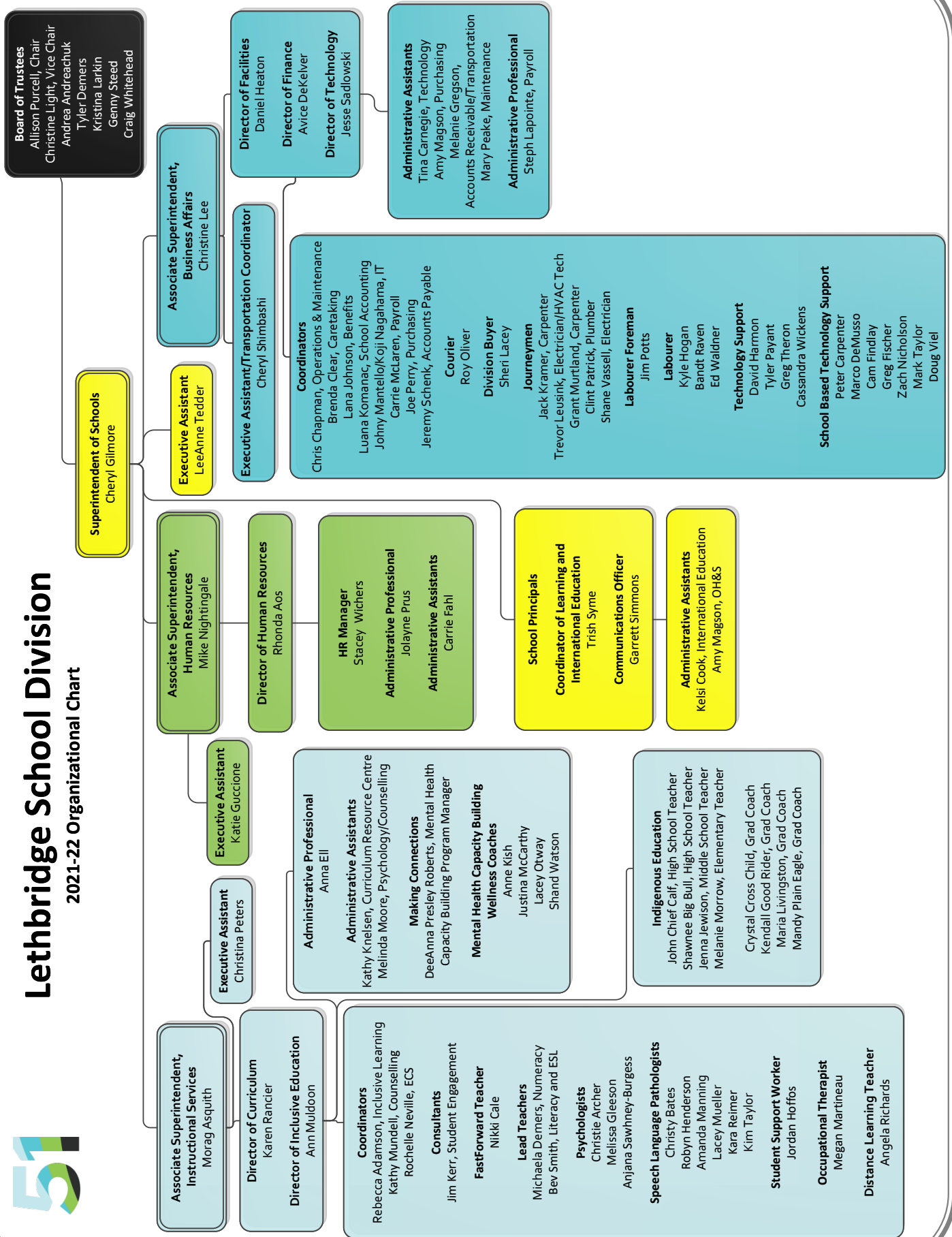
The organizational structure of Lethbridge School Division aligns with each of the major areas represented within the Division's Executive Council: Instructional Services, Human Resources, and the Business and Operations departments.

The following is the administrative/management structure of the Division from the 2021/2022 school year:



# Lethbridge School Division

2021-22 Organizational Chart



# VISION, MISSION STATEMENT, & GUIDING PRINCIPLES

## Vision

Thinkers  
Confident  
Successful  
Innovative  
Learners  
Respectful

### Vision Statement

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

## Mission

Learning  
Responsible  
Innovative  
Accountable  
Forward-Thinking  
Engaging  
Quality  
Inclusive  
Global  
Breadth  
Citizens

### Mission Statement

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



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## Guiding Principles

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

### Learning Foundations

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

### System Foundations

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

### Cultural Foundations

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

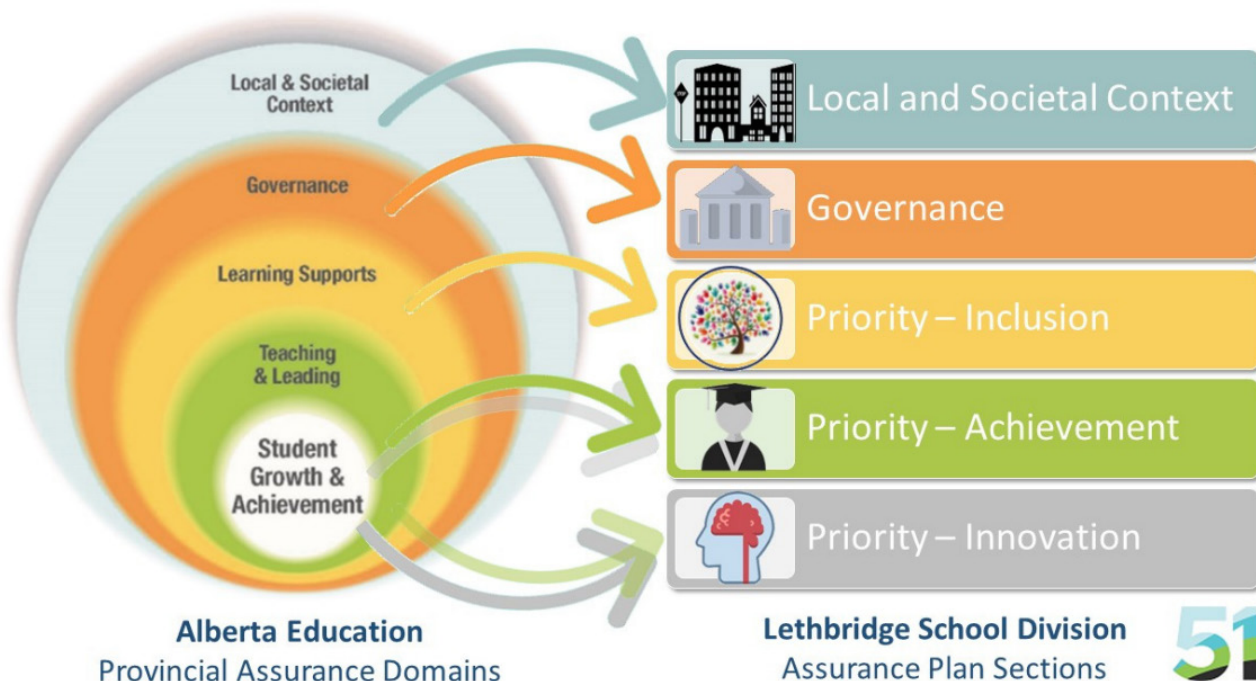
These guiding principles set the foundation of the Division's learning system. These assist in developing the Division's strategic plan and priorities.

## STRATEGIC PLAN AND PRIORITIES

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

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

### Division's Assurance Plan

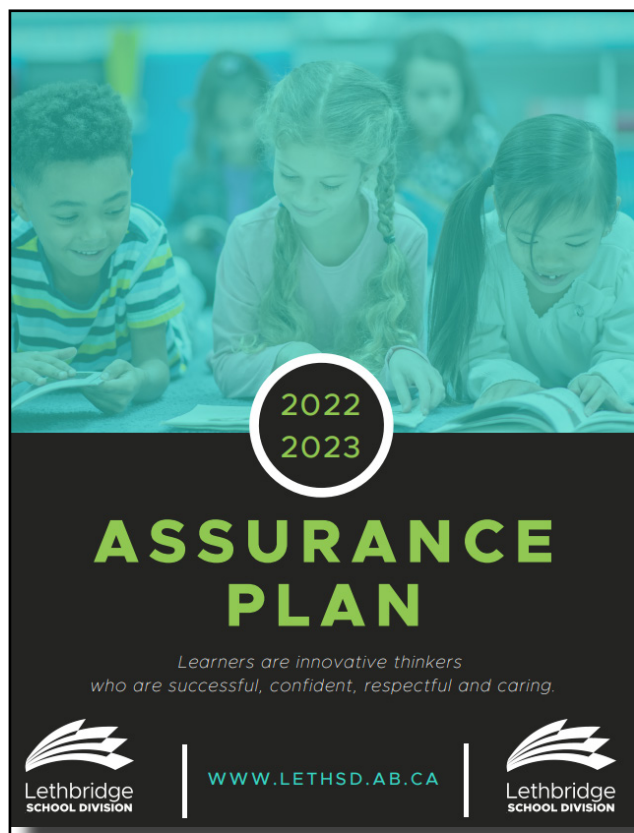


Lethbridge School Division structures its planning and reporting using the Alberta Education Assurance Framework. The Board of Trustees uses the Vision, Mission statement and Guiding Principles for the development of priorities and strategies.

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

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





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

[http://www.leshsd.ab.ca/Our Division/  
Plans & Reports/Assurance Plan](http://www.leshsd.ab.ca/Our%20Division/Plans%20&%20Reports/Assurance%20Plan)

[Click the Report Cover to go  
to the Assurance Plan](#)

## Ongoing Reporting of Measures

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

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





## Dashboards:

→ Accountability Pillar

→ Financial Ratios

→ Social-Emotional

→ Student Outcomes

→ Demographics

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

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

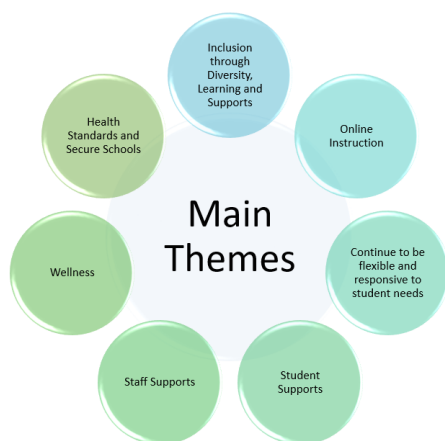
*Click to go to the website for the Performance Measures Dashboard*

## Community Engagement

The Board of Trustees held a consultation session with the education stakeholders of the community. Although the Division typically hosts a highly successful in-person Town Hall meeting, considering the COVID-19 pandemic, the Division continued to host a virtual event through a Division Town Hall website and other online platforms. There were over 280 participants that joined our Virtual Town Hall. This year's consultation centered on two main questions:

**In what ways have we successfully supported student learning?**

**Moving forward, what can the school division do to strengthen support of student learning?**



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

1. Inclusion through diversity, learning and supports
2. Online instruction
3. Continue to be flexible and responsive to student needs
4. Student supports
5. Staff supports
6. Wellness
7. Health standards and secure schools

The feedback on these questions assisted the Board of Trustees in establishing priorities for 2022-2023.

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.



**DOMAIN: Student Growth and Achievement****Division Priority: Achievement and Innovation****OUTCOMES:**

1. Students achieve prescribed provincial learning outcomes, demonstrating strengths in **literacy** and **numeracy**.
2. Students apply **knowledge, understanding** and **skills** in real life contexts and situations.
3. Students advance **reconciliation** by acquiring and applying foundational knowledge of First Nations, Metis and Inuit experiences. The school community applies the resources needed to support First Nations, Metis and Inuit student achievement.
4. Students are active, **healthy** and well.
5. Students demonstrate understanding and respect for the **uniqueness** of all learners.
6. Students use ongoing assessment **feedback** to reflect continuously on their progress, identify strengths and areas of need and set new learning goals.



**2022-2023  
Board Priorities**

**DOMAIN: Learning Supports****Division Priority: Inclusion****OUTCOMES:**

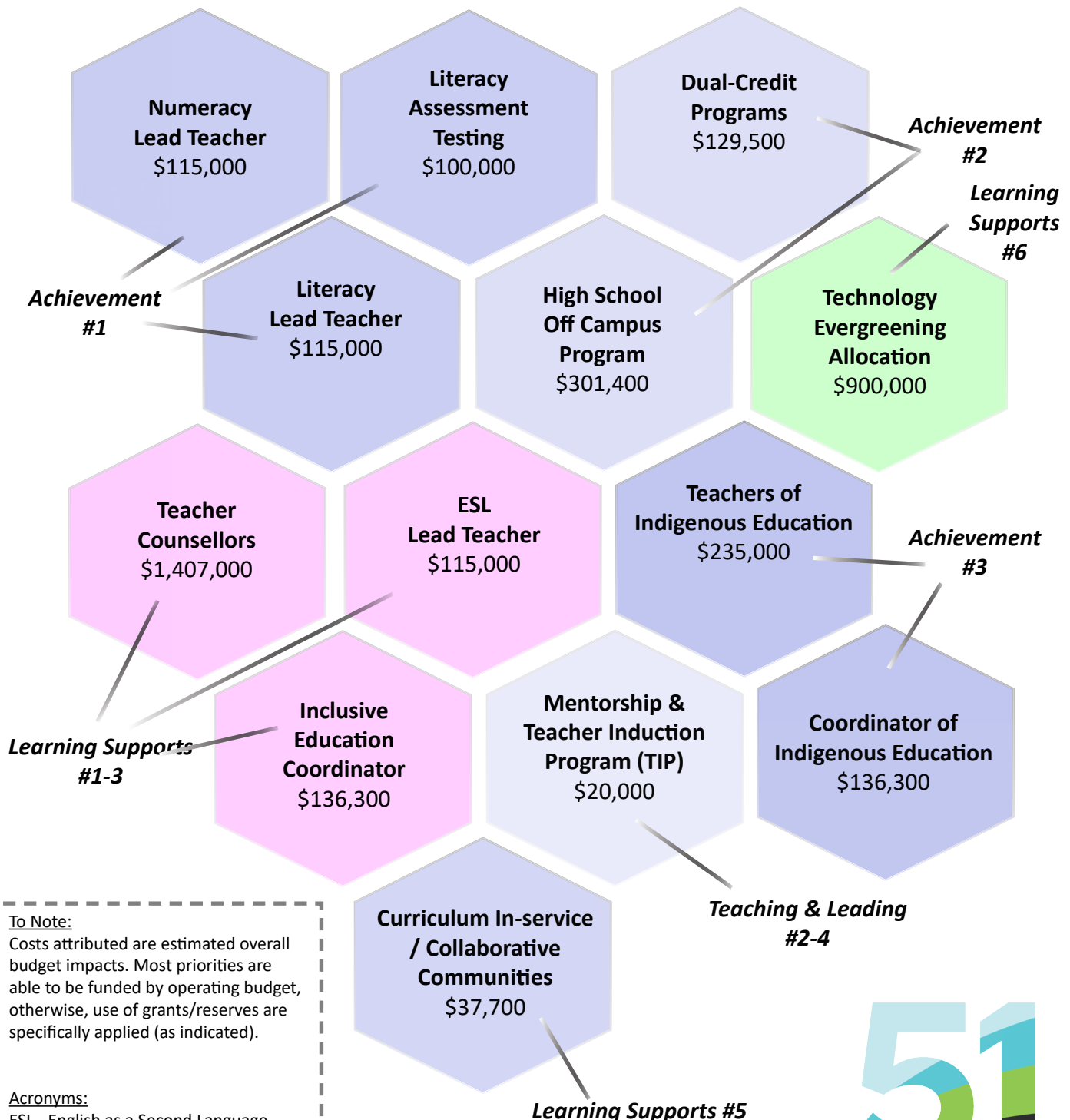
1. **Learning environments** are welcoming, caring, respectful and safe.
2. Learning environments are **adapted as necessary** to meet learner needs, emphasizing a sense of belonging and high expectations for all.
3. Education partners fulfill their respective roles with a **shared understanding** of an inclusive education system.
4. Students and their families **work in collaboration** with education partners to support learning.
5. **Cross-ministry initiatives** and wraparound services enhance conditions required for optimal learning.
6. **Infrastructure** (technology and transportation services) supports learning and meets the needs of students and their families, staff and communities.

**DOMAIN: Teaching and Leading****Division Priority: Achievement and Innovation****OUTCOMES:**

1. Teachers and leaders respond with skill and competence to the **unique learning needs**, interests and cultural, social and economic circumstances of all.
2. Teachers and leaders improve their **professional practice** through collaborative engagement in processes of growth, supervision and evaluation.
3. **Collaboration** amongst teachers, leaders, students and their families, and other professionals enables optimum learning.
4. **Professional learning** programs prepare teachers and leaders to meet the standards for professional practice.
5. Teachers and leaders use a range of data arising from their practice to inform cycles of **evidence based** continuous learning.

## Budget Impacts of Board Priorities

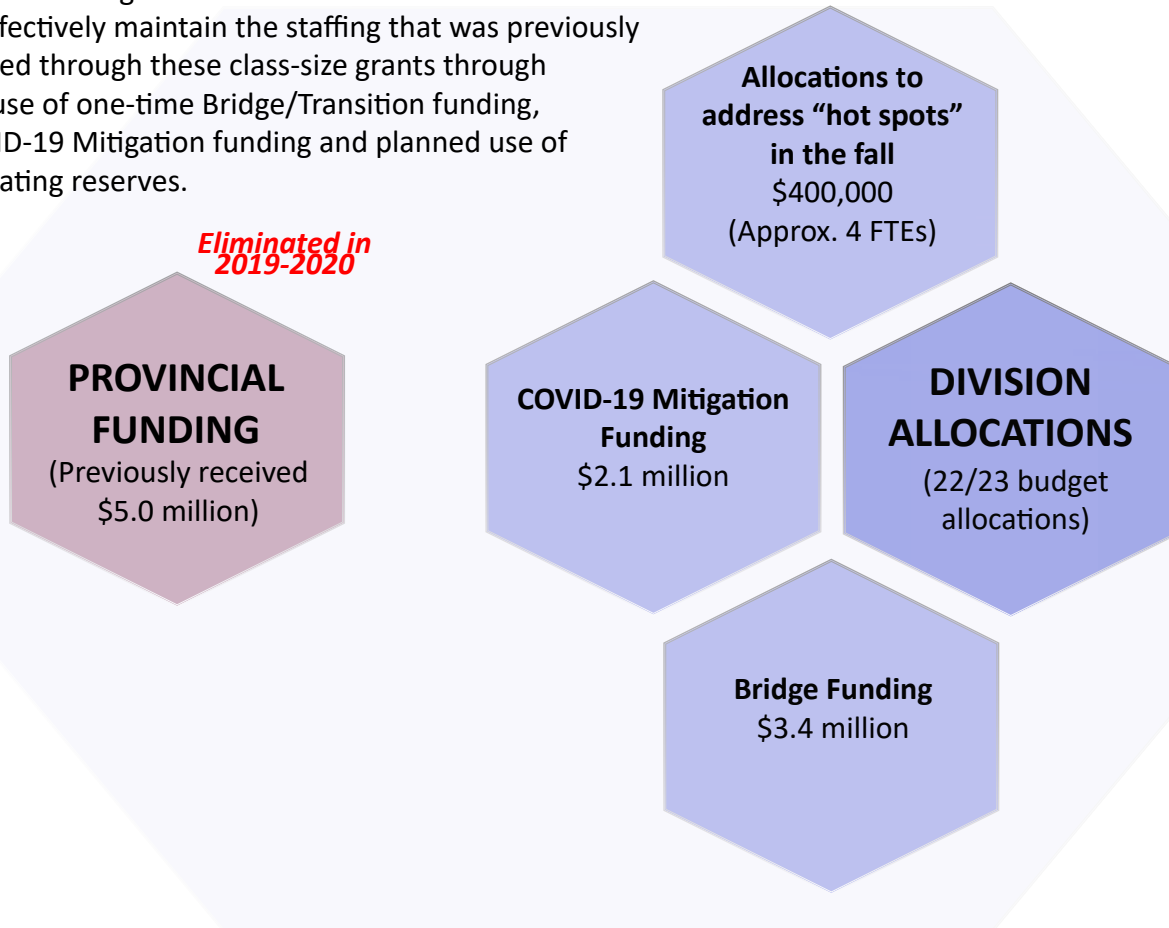
The budget allocates resources available to achieve the Division's vision through the priorities which address the learning needs and achievement outcomes for all students. Although many of the strategies/outcomes may be achieved within the Division's regular operating budget, there are often specific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



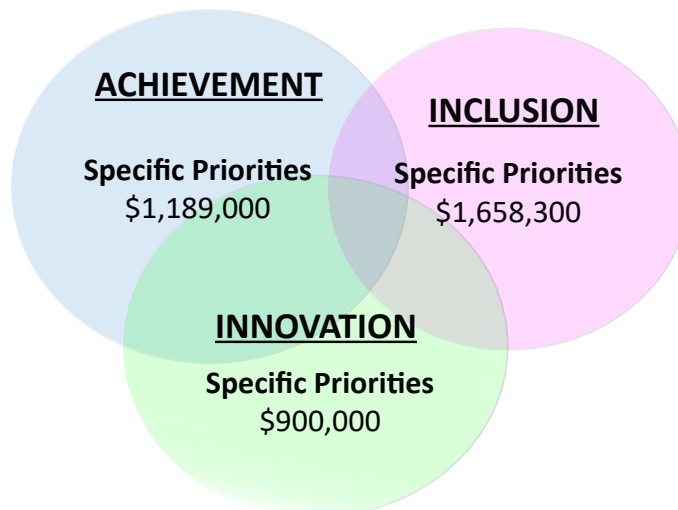


Student achievement is one of the major priorities of the Division. A significant factor for achievement is ensuring that the Division maintains reasonable class-sizes at our schools.

The Division previously received specific Provincial grants to address class size, however, in 2019-2020 this class-size grant was eliminated. The Division has been able to effectively maintain the staffing that was previously funded through these class-size grants through the use of one-time Bridge/Transition funding, COVID-19 Mitigation funding and planned use of operating reserves.



### Summary of Budget Impacts

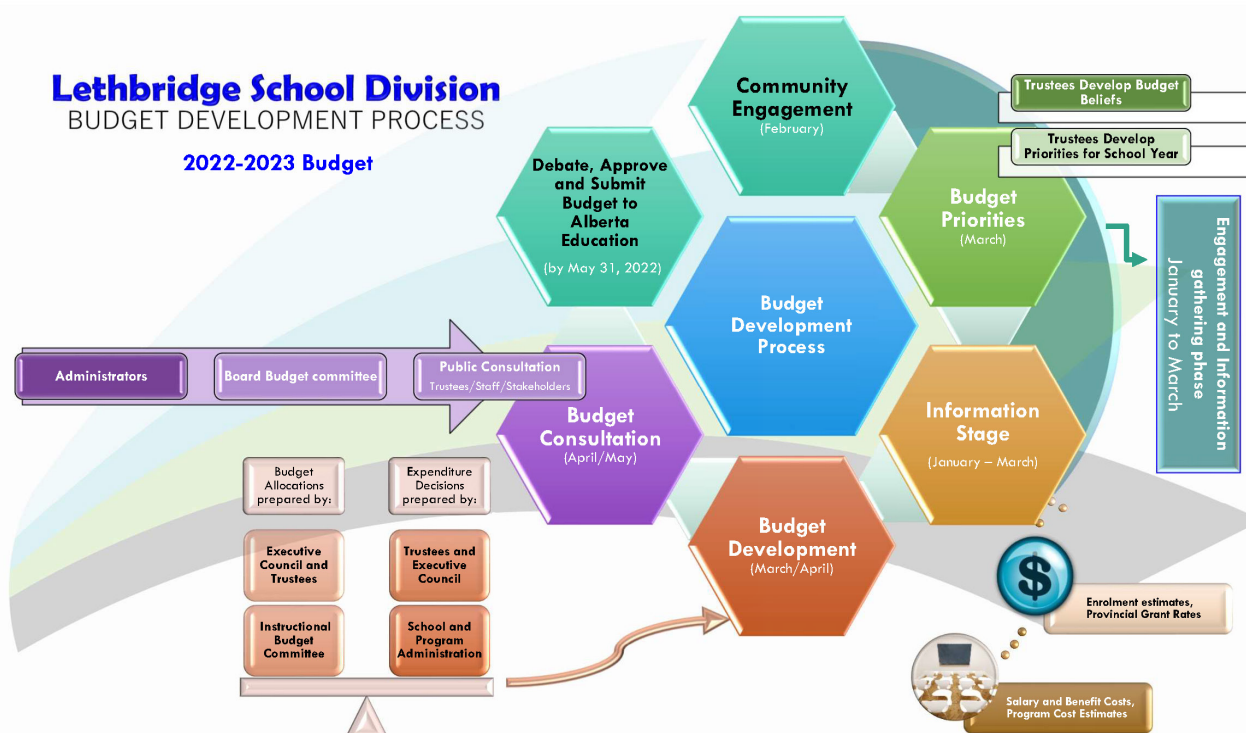


# BUDGET DEVELOPMENT

The development of 2022-2023 Budget for Lethbridge School Division is the responsibility of Division administration in conjunction with the Board Budget Committee and the Instructional Budget Committee. The approval of the budget is the responsibility of the Division's Board of Trustees.

After final approval by the Board, the budget is then submitted to Alberta Education, as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31st of each year. This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements (included on the annual financial statements). The budget is subsequently updated for actual known enrolment, allocations, and other known changes as of September 30th, 2022. This updated budget will become the budget under which the Division operates for the 2022-2023 school year.

The following is the budget development process:



## Instructional Budget Committee (IBC):

The IBC is comprised of representatives from elementary, middle, and high schools. It also includes members of Division Administration. This committee, through consultation with our schools and groups within the Division, determines the funding allocation for the Instructional programs. The Administration on the committee for the 22/23 budget:

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

## Board Budget Committee:

The Board of Trustees appoints two Trustees to be included on the Board Budget Committee. This committee is involved throughout the budget process. The Trustees on the committee for the 22/23 budget:

- Kristina Larkin (Committee Chair)
- Genny Steed (Trustee)

Note for the 22/23 budget, as five of the seven Trustees were new, the Board Budget Committee became the Committee of the Whole Board of Trustees to ensure all the Trustees understood the entire budget process.

## Basis of Budgeting

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

### Modified Accrual Basis of Accounting

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

#### Short-term Transactions:

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

#### Long-term Transactions and Projects:

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



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

The precise determination of many revenue and expenditures is dependent on future events. As a result, the preparation of the budget for the 2022-2023 school year involved the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates and approximations.

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





## Fund Accounting

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

### **General Operating Funds**

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

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

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



### **School Generated Funds (SGF)**

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

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

### **Reserves**

The Division has both operating and capital reserves funds. The changes in the reserve funds are a result of the net reserve transfers to/from the operating and capital fund accounts. Some of these reserves also have legislative restrictions placed on the funds (i.e. once transferred, capital reserves must be used for capital purposes). Other reserves have restrictions imposed on them by the Division (i.e. program, project, & departmental reserves). These fund restrictions may be modified by the Board, should they want to use the funds for a different purpose.

Alberta Education has introduced a cap on reserves to be implemented at the end of the 2022-2023 school year. The Division's reserves cannot be lower than 1% or exceed 3.15% or the funds will be clawed back by the Provincial Government.

### **Provincially Funded Capital**

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

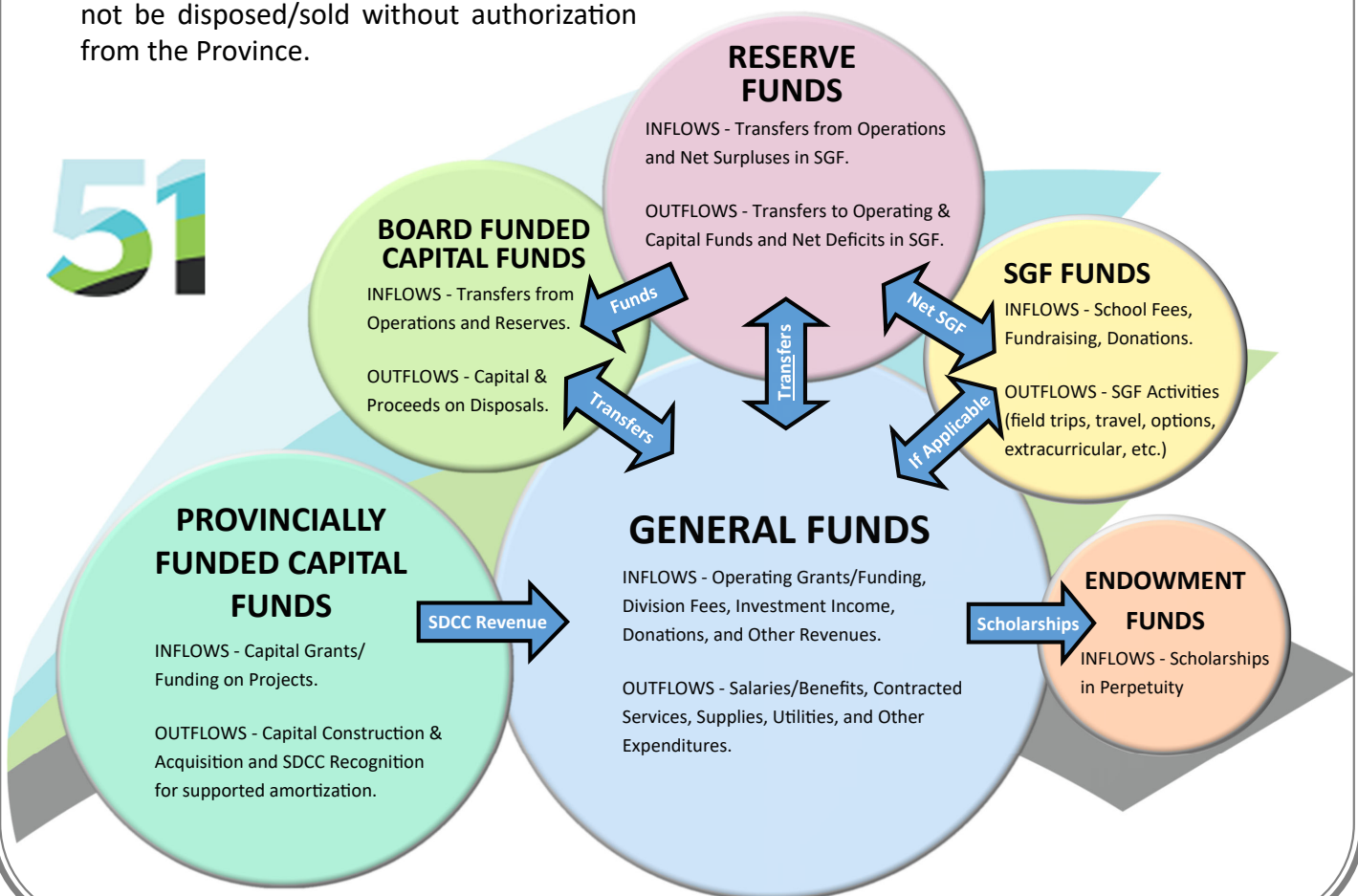
Some of the legislative restrictions on these funds include that the supported TCA may not be disposed/sold without authorization from the Province.

### **Board Funded Capital**

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

### **Endowments**

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



## Classification of Revenues and Expenses

### **OPERATING REVENUES:**

Operating revenues are classified based on the following major categories:

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for the Preliminary Budget, although there are still the September 30th final student enrolment counts, these updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year WMA adjustment).
- **Alberta Education - Services and Supports** – Funding received by Alberta Education for various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as Specialized Learning Supports, Program Unit Funding (PUF), English as a Second Language (ESL), First Nations, Metis and Inuit (FNMI), Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine funding levels.
- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization.
- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.
- **Alberta Education - Jurisdiction** – Funding received by Alberta Education specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces funding to a specified portion of the Division's Budget.

The 2022-2023 Budget included the Provincial Funding Framework (implemented in 2020-2021) for school divisions throughout the Province. The model is a “3-year funding commitment to Education” to allow for [predictability](#) and [sustainability](#).

### FUNDING FRAMEWORK



Base Instruction



Services & Supports



School / Facilities

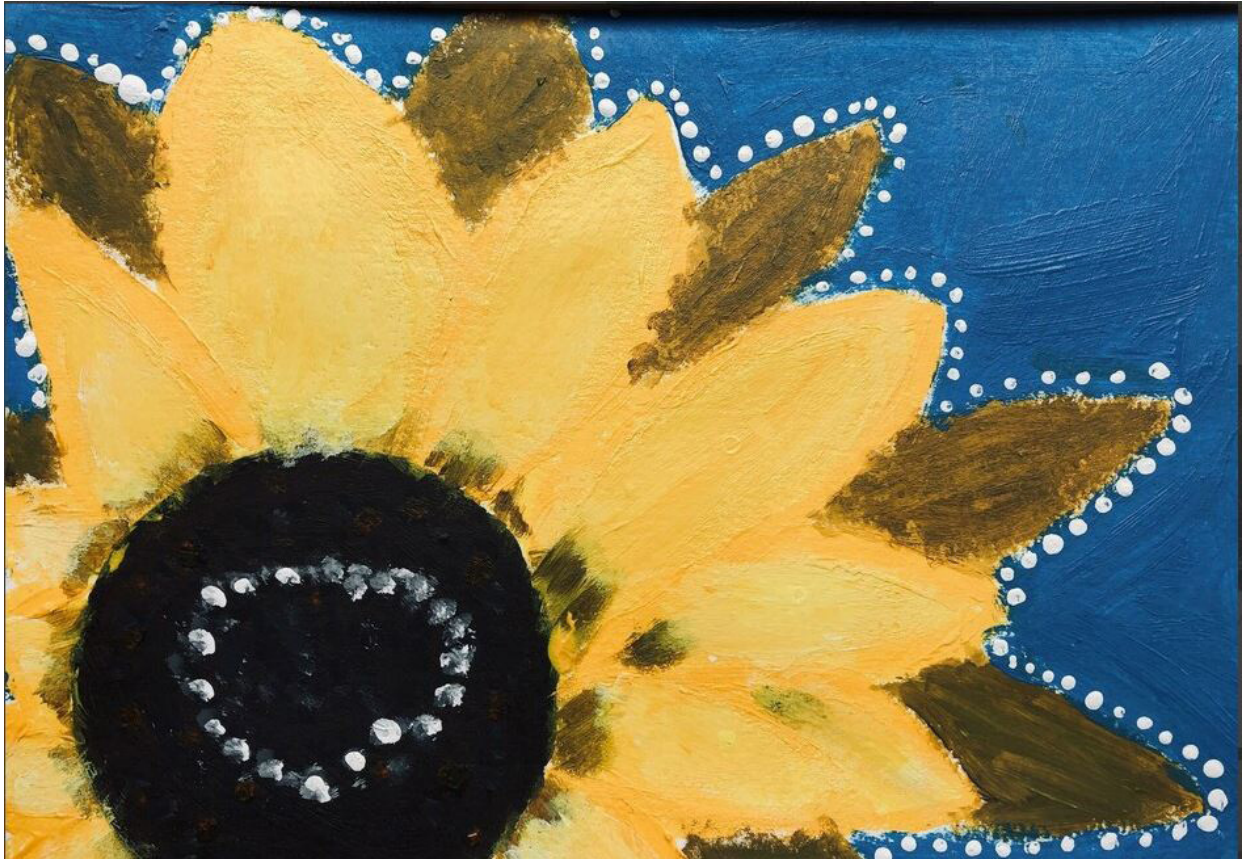


Community



Jurisdiction

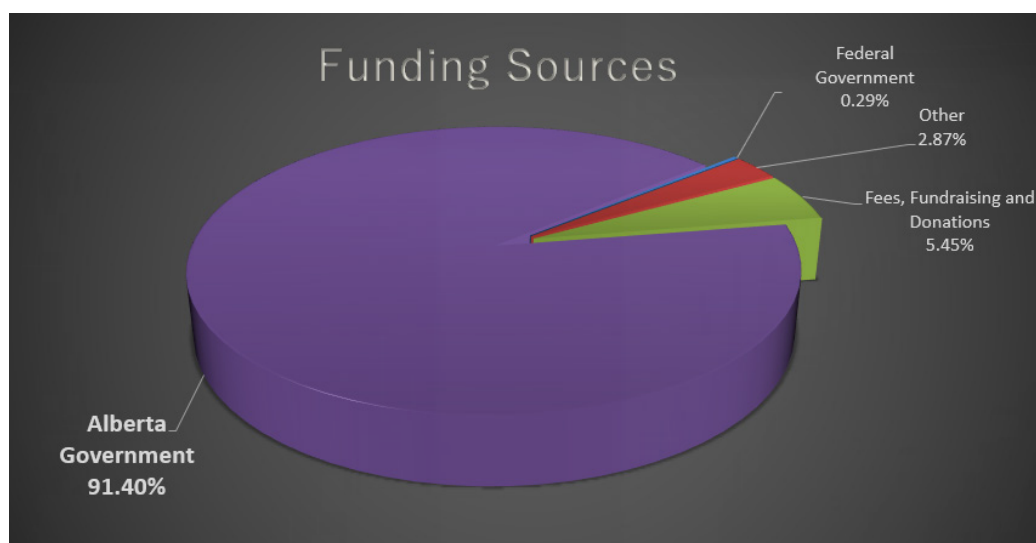




*For Ukraine by Amanda Mantle , Senator Joyce Fairbairn - Gr. 6*



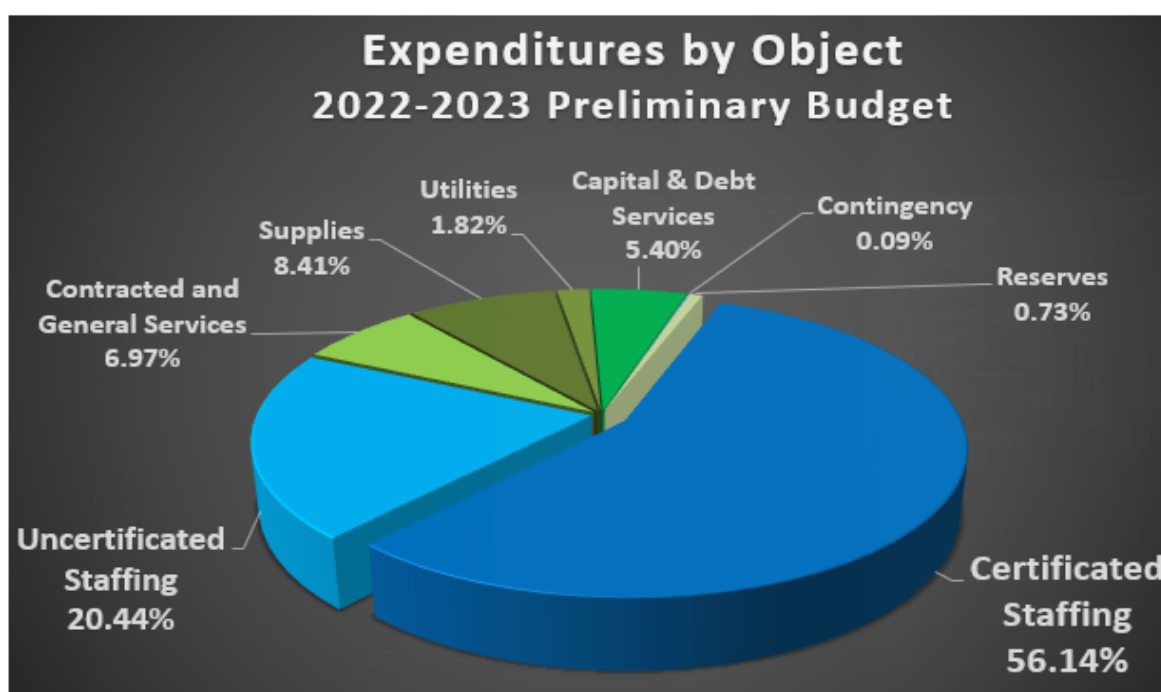
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.
- **Other Provincial Revenue & Teacher Pension Costs** – Includes all additional operating funding from the Province of Alberta, that is not already specified through the Alberta Education Funding Framework. This includes Making Connection funding (Alberta Mental Health and the Family Resource Network) and to record the provincial contributions towards teacher pension costs. Effective 2011-2012, jurisdictions are required to report employer contributions to teacher pension plans that are made on behalf of the school jurisdiction. School jurisdictions also record the offsetting pension costs in Certificated Salary and Benefits.
- **Federal Government Revenue** – Funding received for federal programs such as tuition received for federal government First Nation students.
- **Other Revenues** – Operating revenues that are not from Alberta Education or for Federal Government programming. Generally includes school fees, investment income, donations, and school generated funds (SGF). The SGF revenues are included as inflows to the SGF Funds. In relation to school fees, the Division can not charge fees for K-12 curricular activities. Fees can only be charged for optional and programming fees to enhance the student's educational experience.
- **Capital Block** – Includes the provision for amortization of the jurisdiction's tangible capital assets (TCA) and interest on debenture debt that is paid by Alberta Education. The recognition of the Spent Deferred Capital Contributions (SDCC) is a transfer from the Provincially Funded Capital Funds into the Operating Funds as the provision for amortization of the supported capital assets.



**OPERATING EXPENDITURES:**

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

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





**OPERATING PROGRAMS:**

There are five (5) major operating programs:

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

**CAPITAL REVENUES:**

Capital revenues are classified based on the following major categories:

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

**CAPITAL EXPENDITURES:**

Capital expenses are classified based on the following major categories:

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

## Local Revenue Sources

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

- **Fees** – Relates to the fees charges services, supplies, and services. These may include Division Fees and Fees received for School Generated Activities (i.e. extracurricular, non-curricular travel, etc.). The Division can not charge fees for K-12 curricular activities. Fees can only be charged for optional and programming fees to enhance the student's educational experience.
- **Other Sale and Services** – Relates to the revenues received for international student tuition fees, secondments, and other sales/services. These may include both Division revenues and other revenues received for School Generated Activities (i.e. yearbook sales, graduation costs, etc.).
- **Investment Income** – Relates to the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances).
- **Gifts and Donations** – Relates to the donations, gifts, and gift-in-kind that are contributed. These may include contributions received by both the Division and for School Generated Activities.
- **Rental of Facilities** – Relates to the facility rental agreements with the Boys and Girls Club, and with Lethbridge Public Local 41.
- **Fundraising** – Relates to the revenues received for school-based fundraising activities for sports/ athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. These funds are received for School Generated Activities.

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



Coalbanks Elementary School Year-End Fiesta



*The Winter Night* by Anahita Sharma , Senator Joyce Fairbairn - Gr. 6



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## LETHBRIDGE SCHOOL DIVISION

### BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2022-2023 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 opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further innovative practices in schools.



## Financial Policies, Procedures and Principles

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

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



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

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

The two policies that likely have the most impact on the development of the Division budget include the System Budgeting policy and the Financial Planning and Management policy. These policies are included in the following pages. All of the policies and related procedures are available on the Division's website.

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

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

- **Balanced Budget** - the Division is required under the Education Act to prepare an operating budget (for the following school year starting September 1st) and submit to the Minister (Provincial Government) by May 31st before the start of the school year (unless extended by the Minister). This ensures that the total operating expenditures plus use of operating reserves meet or exceed the budgeted operating expenditures.
- **Long-term Budgeting** - the Division wants to ensure the long-term financial stability in budgeting. Therefore, the Division develops three (3) year operating budget projections, a three-year assurance plan, and a three-year capital plan to review the future strategies of the Division to remain financially stable while ensuring that we meet the needs of our students.

### 801.1 System Budgeting

#### Policy

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

#### Regulations

1. Each year the Superintendent, with the assistance of the Associate Superintendent, Business Affairs and in consultation with Education Centre Administrators, District staff, school councils, and the community, shall prepare, for Board consideration and adoption, a detailed estimate of the revenues and expenditures required to operate the District's programs.
2. The system budget submitted to the Board shall reflect the goals and objectives of the Board and shall include:
  - 2.1 details of estimated enrolments;
  - 2.2 details of estimated revenues;
  - 2.3 details of estimated expenditures for support functions including:
    - 2.3.1 Board governance;
    - 2.3.2 system administration;
    - 2.3.3 system instruction support;
    - 2.3.4 plant operations and maintenance service; and
    - 2.3.5 transportation services
  - 2.4 details of allocations of revenues for support functions, including details on school-based instructional funds allocated for system programs and services;
  - 2.5 details on allocations of funds to schools,
  - 2.6 details on proposed program or service revisions, additions or deletions;
  - 2.7 current year's budget data for comparison purposes;
  - 2.8 year-end projection of current year's data, for comparison purposes, including projection of ending accumulated surplus/deficit position
3. The Associate Superintendent, Business Affairs is responsible for developing detailed budget development procedures for the District and coordinating the budget development process. Timelines connected with the preparation of the system budget shall provide adequate opportunity for data collection, consultation and revision.
4. School allocations will be established based on school enrolment plus additional allocations, as required, to ensure an equitable resource base to schools.
5. Total District expenditures will not be permitted to exceed the approved expenditure level in the budget without Board approval.
6. Establishment and/or maintenance of reserve accounts will be part of the annual budget approval process.

### 800 – Business Procedures



7. Annual borrowing authority will be established by Board motion at the Organizational meeting.
8. Quarterly reports to the Board will be made concerning the status of the District's revenues and expenditures.
9. Surplus may be generated from all accounts. When a director or principal operates a school or department within budget limits and nets a year-end surplus, each surplus is permitted to be carried forward for the purpose of completing prior year's activities or to provide for new activities. The director or principal must provide justification for all carryovers for approval by the Executive Council.
10. If an actual deficit results, a written plan for recovery must be submitted to the Superintendent for approval.
  - 10.1 Schools – The plan would identify a source of funding from available school resources or against the following year's operating budget.
  - 10.2 Departments – The plan would identify a source of funding from the current year or from reserves; otherwise the deficit will be charged to the next year.
11. Should exceptional situations arise whereby the District incurs a serious deficit, the Board reserves the right to appropriate individual school/department operating surpluses.

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

## References

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

## 800 – Business Procedures



## 801.9 Financial Planning and Management - General

### Policy

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

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

### Regulations

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

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

# Budget Timeline 2022-2023

## January

- Enrolment projected
- Staffing requirements reviewed with Administrators

## February

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

## March

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

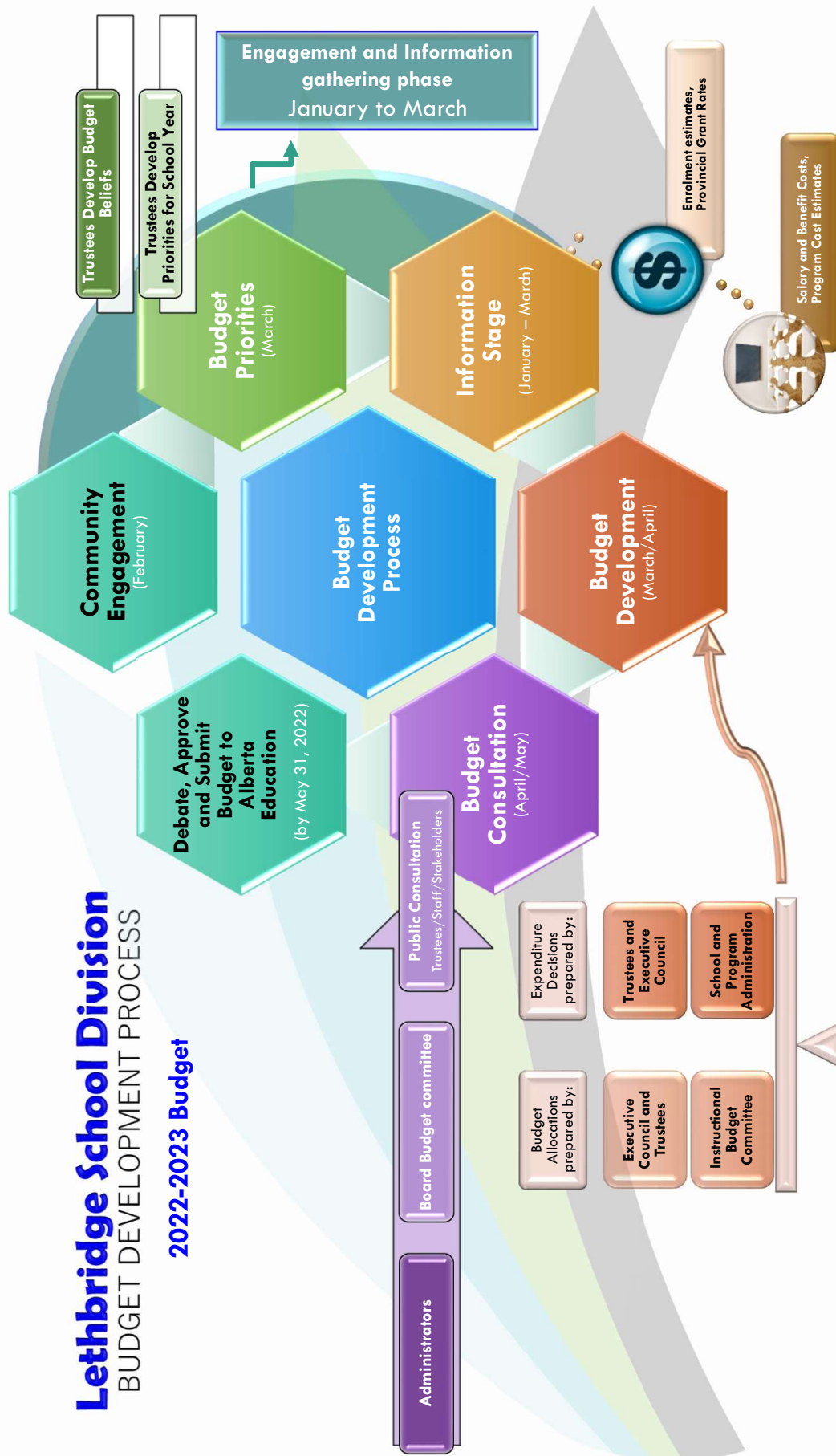
## April

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

## May

- Site budgets completed and updated
- Board Committee of the Whole to review budget documents
- Draft budget is presented to Trustees and the public for feedback and comment on May 17<sup>th</sup>, 2022
- Board of Trustees debate and approve budget on May 25<sup>th</sup>, 2022
- Budget Submitted to Alberta Education on or before May 31<sup>st</sup>, 2022





## Lethbridge School Division Budget Development Process

### **Step 1: Budget Process and Timeline Approval**

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

### **Step 2: Enrolment Estimates**

The Associate Superintendents of Human Resources and Business and Operations project enrolment estimates by using forecasting software, reviewing moving students from one grade to the next, reviewing City of Lethbridge census data, and prior year history. These enrolments are then discussed with the Principals for their feedback.

### **Step 3: Revenue Estimates**

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

### **Step 4: Budget Priorities**

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

### **Step 5: Expenditure Estimates**

Expenditure estimates are made for the operating budget based on prior year experience, known changes to costs, and program changes. Average salaries are estimated for teachers and support staff for purposes of site budgeting. Budget assumptions used in the preparation of the budget are prepared and approved by the Board. Instruction block pooled expenditures are determined and the allocations to various sites are determined.

### **Step 6: Central Site Budget Estimates Prepared**

Administration, plant operations and maintenance, and transportation budgets are prepared based on projected revenues and cost estimates. Inclusive education and kindergarten budgets are developed and allocations to school sites are established.

### **Step 7: Draft Budget Document Prepared and Reviewed**

Executive Council and the Director of Finance finish preparing and review the draft budget.

**Step 8: Instructional Budget Committee Review of Draft Budget**

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

**Step 9: School Site Budget Preparation**

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

**Step 10: Draft Budget Prepared**

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

**Step 11: Presentation of Draft Budget**

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

**Step 12: Budget Debate**

The draft budget is reviewed and debated by the trustees. The trustees pass motions to approve the budget with amendments. The budget then becomes a “final” document. This is the Board’s legally adopted budget that is submitted to the provincial government as per legislation. It is also the comparison budget for the audited financial statements.

**Step 13: Budget Update**

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

**Step 14: Financial Monitoring**

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



### Budget Assumptions March 2022

Budget announcement: February 24<sup>th</sup>, 2022 (Prior to detailed funding profiles)

The following table outlines the assumptions used in developing the 2022-2023 operating budget, the basis for the assumption and the risk associated if the assumption is not correct or other factors influence the original assumption made.

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
<b>Enrolment</b>	<p>Overall enrolment for the 2022 / 2023 projects an increase of <b>366</b> students. This is approximately a 3.10% increase over the prior year.</p> <p>ECS – 142 student increase Grade 1 to 9 – 69 student increase Grade 10 to 12 – 155 student increase</p> <p><b>Total 11,813 students</b> (Prior year 11,447 students)</p>	<p>Baragar is a statistical program that can be utilized in projecting enrolment, which includes factors such as current enrolment, historical growth, and projected growth in the City of Lethbridge.</p> <p>We have seen the enrolment numbers rebound after the drop from the impacts of COVID-19, however, they are not fully back to pre-pandemic levels.</p>	<p>Risk of not achieving estimated enrolments, will result in potential decreased school &amp; department allocations (if significant) and adjustments will need to be made to programming and staffing or draw on reserves to fill funding gap.</p> <p>The Division has mitigated some of these risks by staying conservative in the estimated enrolments and will only allocate staffed based on these conservative levels.</p> <p>A budget deficit beyond operating reserves is not allowed under legislation.</p> <p>Another risk that could impact enrolment numbers would be the new \$10 a day childcare subsidy introduced in 2021 for families. Families may decide to keep their children in day care rather than enrolling them in EEP.</p>



Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
<b>Funded/FTE Enrolment</b>  FTE enrolment is based on estimating the number full-time equivalent (FTE) students. FTE enrolment for 2022 / 2023 is projected at <b>11,287</b> FTE. Early Education Program (EEP) & Kindergarten enrolment is considered 0.5 FTE.  This is an FTE increase of <b>295</b> students  The Weighted Moving Average (WMA) for 22/23 is projected at <b>11,056</b> .	<p>The Weighted Moving Average (WMA) is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year:</p> <p>2020-2021      Actual      FTE 10,573 (20% of WMA)</p> <p>2021-2022      Estimated      FTE 10,992 (30% of WMA)</p> <p>2022-2023      Projected      FTE 11,287 (50% of WMA)</p> <p>Effective funded WMA for 2022/2023 is <b>11,056</b> FTE.</p> <p>Provincial (WMA) for 2021 / 2022 was <b>10,861</b> FTE.</p> <p>It would be prudent to hold back some of the difference between the two WMA amounts until actual enrolments is known in September.</p>	<p>For growing divisions, the use of the WMA has disadvantages as the funding is based on the effects from the prior years. Once the WMA is set in preliminary budget, there is no changes in the September 30<sup>th</sup> operating budget for actual enrolment. Any significant enrolment (increase or decrease) will effect in the following budget year as a WMA adjustment.</p> <p>The Division may defer the WMA revenues that exceed the projected actuals to avoid large WMA adjustment effects.</p> <p>The effects of the WMA mean we will receive possible <b>195 FTE</b> more in funding to serve <b>295</b> more students.</p>	

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
<b>Grant Revenues</b>	<p>Due to increased enrolment, base funding for K-12 will increase by an estimated \$1,765,855 (\$54,758 decrease for Kindergarten, \$889,558 increase for grade 1-9 and \$928,040 increase for grade 10-12). 1% increase in base grant rates was announced in the 22/23 provincial budget.</p> <p>Supports and Services funding from AB Education will decrease by an estimated \$466,842 (mainly due to PUF decreases in PreK and KG). No increases in these areas were announced in the 22/23 provincial budget.</p> <p>Plant Operation and Maintenance (POM) funding will increase by 1% in base grant rates. This was announced in the 22/23 provincial budget.</p> <p>Transportation grants will increase by 4.6% for the 22/23 budget.</p> <p>Estimates includes reduction of Bridge Funding by half (prior year had been \$2.8 million current year estimate to be \$1.4 million)</p> <p>Received \$3.1 million in one-time COVID relief funding (enrolment hold harmless) in 2021/2022. Enrolment hold harmless relief will continue for the 22/23 school year, estimated at \$2.1 million.</p> <p>Overall, an estimated \$1.2 million decrease from the 2021 – 2022 Sept 30<sup>th</sup> operating budget.</p> <p>Impact still unknown in regards to Bridge Funding and whether overall provincial revenues stay at \$110 million or increase due to enrolment grants.</p> <p>New special targeted grants for curriculum implementation, student well being and school safe indoor air initiative. Details to be provided at a later date.</p>	<p>The Division is under the new Provincial Funding Framework, including the use of the Weighted Moving Average (WMA) for funding enrolment. The funded WMA adjusted to reflect the projected student enrolment. For the budget WMA grant rate increases may be adjusted to reflect a holdback in case enrolment numbers are not achieved. These funds will be reallocated in Sept if realized.</p> <p>The budget was announced on February 24, 2022. Additional information, including the funding profiles to be released by the end of March.</p>	<p>See comments relating to Funded/FTE Enrolment for the WMA funded enrolment.</p> <p>Similar to the base WMA instructional funding, many of the other grants are also tied into the WMA factors.</p> <p>The risk to changes in enrolment have effect in the following budget years as the WMA adjustment could increase or decrease future budget revenues (if budgets are not updated to account for enrolment changes).</p>







Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
<b>Teacher Salary costs</b> (includes benefits)	<p>Prior year (21/22) average teacher costs: <b>\$100,430</b>. Following assessments (figures include both salary and benefits)</p> <p>0% rate increase, grid movements, 5 retirements and no replacements hired:  Average Teacher Cost: <b>\$102,109</b></p> <p>If 0% rate increase, the grid increase cost will be approximately <b>\$567,000</b>. This is going to occur, have already accounted for this.</p> <p>1% rate increase, grid movements, 5 retirements and no replacements hired: Average Teacher Cost: <b>\$103,170</b></p> <p>If 1% rate increase the difference between prior year and current salaries and benefits is approximately <b>\$675,000</b> (likely needed to be paid for by reserve funds if AB Education doesn't increase funding rates or provide funding to cover).</p> <p>2% rate increase, grid movements, 5 retirements and no replacements hired:  Average Teacher Cost: <b>\$104,290</b></p> <p>If 2% rate increase the difference between prior year and current year salaries and benefits is approximately <b>\$1.4 million</b> (likely need to be paid for by reserve funds if a settlement is done after the budget is approved and AB Education doesn't increase funding rates or provide funding to cover).</p>	<p>The collective agreement between the ATA and LSD expired in August 31, 2020. Negotiations are underway in regards to a new central agreement. If TEBA reaches a provincial collective agreement with the ATA similar to other public sector bargaining groups it is likely there will be a 2% increase in salaries for the 2022/2023 school year.</p> <p>Retirement Assumptions based on known retirements and hopeful retirements per discussions with HR. As of February 15, 2022 – 5 teacher retirements have been confirmed with Human Resources.</p> <p>On June 15, 2022 the Province announced it would support the ratified teacher's settlement for the 2022/2023 school year.</p>	<p>Risk is that average salary costs may be too high if significant number of retirements and new hires. If this happens, there will be unexpended funds, however creates opportunity to cover costs in future.</p> <p>True impact on Average Salary of staffing reductions not known until after May 31, the final day for staff to announce an intention to retire and most staffing has been hired. Hiring additional or a reduction in staff throughout the budget process also impacts the average salary estimate. Salary Estimates are revised September 30<sup>th</sup> if required.</p> <p>Risk that the Board doesn't have enough available reserve funds to cover negotiated wage increases. This could be mitigated if the province funds any provincial negotiated settlement.</p>

Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
<b>Support Staff Salaries</b>	<p><b>CUPE 2843:</b> Approximately <b>300 employees</b>. Includes both salary and benefits.</p> <p>Prior year 21/22 average salary of this bargaining group: <b>\$55,490</b> (note EA is majority of group, their average salary is <b>\$45,337</b>).</p> <p>22/23 average salary for 0% rate increase: <b>\$55,485</b> (slight decrease due to number of working days in 22/23). Overall dollar value change from prior year <b>\$1,500</b>.</p> <p>22/23 average salary for 1% increase: <b>\$56,040</b>. Overall dollar value change from prior year <b>\$164,955</b>.</p> <p>23/23 average salary for 2% increase: <b>\$56,595</b>. Overall dollar value change from prior year <b>\$331,411</b>.</p> <p><b>CUPE 290:</b> Approximately <b>80 employees</b>. Includes both salary and benefits.</p> <p>Estimated total salary and benefits costs for 21/22 were: <b>\$5,304,266</b></p> <p>22/23 overall dollar value change from prior year for 1% rate increase is <b>\$52,933</b>.</p> <p>22/23 overall dollar value change from prior year for 2% rate increase is <b>\$105,975</b>.</p>	<p>CUPE 290 and CUPE 2843 contracts have not been negotiated for Sept 1, 2021. Expected to commence bargaining following teacher's provincial settlement.</p> <p>Non-Union not determined.</p> <p>All support staff wages are currently only based on projected grid movements.</p>	<p>CUPE 290 and CUPE 2843 risk if required to provide wage increase to impact a settlement.</p>



Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
<b>Benefit Provider Rates</b>	<p>Local Authorities Pension Plan (LAPP) contribution rates have decreased in 2022.</p> <p>Per ASEBP Board there has only been standardization of rate for the experience adjustments. The Division has seen increases in premium rates with higher experience adjustments.</p> <p>Overall, no changes to the estimated benefit rates applied to staffing.</p>	<p>LAPP per rates provided at 8.39% employee &amp; 9.39% for employer (up to YMPE) in 2021.</p> <p>LAPP rates for 2022 are: 7.45% employee and 8.45% for employer (up to YPME - \$64,900) in 2022</p> <p>2023 LAPP rates are not available yet, assume to stay consistent with 2022.</p> <p>ASEBP rates have increased with higher experience adjustments, which has impacts on all employee groups. (Prelim rates in Feb final in March)</p> <p>The Division uses standard benefit rates for each of the position profiles. Teachers benefits are budgeted at 11.90% of salary/wages as pension costs are budgeted separately.</p> <p>Support Staff benefits are budgeted based on major groups. EAs as they are budgeted at 31.75% and other support positions range from 29.50% to 32.25%. (same as in 2021).</p> <p>The reason why teacher benefits are lower than support staff because support staff includes LAPP pension costs that are paid directly by the school division whereas teacher pension costs (ATRF) are paid directly by the province of Alberta.</p>	<p>Risk will be minimal as rates are effectively known at budget development and the use of standard benefit rates are applied.</p>



Budget Area	Assumption	Basis for Assumption	Associated Budget Risk
Services and Supplies Costs	<p>In January 2022, Canadian inflation surpassed 5% for the time first since September 1991, rising 5.1% on a year-over-year basis. Prior year inflation rate was 0.7%.</p> <p>The lower value of the Canadian dollar relative to the US dollar will impact cost of goods that may be required from US vendors.</p> <p>Rates for utilities such as electricity and heat as negotiated, however will continue to see an impact on administration costs relative to the carbon tax levy. Transportation costs will rise due to fuel rate increases.</p>	Used Statistics Canada data for prior year to determine economic indicator for increase in goods and services.	Risk that grant revenues will not be sufficient to cover estimated increased cost of supplies and services. This could result in decreased services and supplies as compared to prior year levels.





Lethbridge School Division  
2022-2023 Budget Development Schedule

Date	Meeting/Process	Time	Who Attends	Meeting Description
February 1, 2022	Town Hall Meeting	6:00 to 8:30 pm	Trustees/Administration/Staff/Public	The Board hosts a Town Hall meeting to gather input on priorities for the coming school year and beyond. This information will influence planning and priorities for the budget.
March 3rd & 4th, 2022	Board Strategic Planning Retreat	All Day both days	Trustees/Executive Council	Trustees and Executive Council develop priorities for the 2022-2023 school year that will inform the development of the 2022-2023 Budget.
March 8, 2022	Preliminary Budget Estimates	11:00 am to 12:30 pm	Instructional Budget Committee	The Instructional Budget committee meets to discuss guiding principles for the development of the budget. Discussion of what was heard at the town hall meeting, and process for discussions with other administrators, process for input and feedback. The Instructional Budget Committee meets to review preliminary estimates of grant revenues, salary costs and potential issues with the preliminary information. This meeting is preliminary to consider the information available and start discussion of budget priorities. After this meeting, members of the Instructional Budget Committee should discuss particular areas of concern with their stakeholders.
March 22, 2022	Preliminary Budget Estimates	9:00 to 10:30 am	Instructional Budget Committee	
March 24, 2022	Instructional Budget Review	9:00 to 10:30 am	Instructional Budget Committee	The Instructional budget committee reviews the draft budget, and with the information gathered makes recommendations for allocations for schools and instructional programs.
March 29, 2022	Board Budget Committee Meeting (Committee of the Whole Board)	4:00 to 5:30 pm	Board Budget Committee	Update Board Budget Committee on progress of budget discussions
April 5, 2022	Instructional Budget Committee	10:00 to 11:30 am	Instructional Budget Committee	Review of final budget allocation model, including updated enrolment and review of any changes to Provincial Funding model from expectations.

Date	Meeting/Process	Time	Who Attends	Meeting Description
April 12, 2022	Instructional Budget Committee Presentation of Budget Recommendations to Admin Committee	3:30 to 4:30 pm	Administrators Committee (Special Meeting)	The Instructional Budget Committee (IBC) will present the recommendations for the budget allocations. The allocations will be reviewed and questions for clarification will be addressed. Administrators will have an opportunity to discuss the budget recommendations and provide feedback to the IBC.
April 12th to 27th, 2022	MyBudgetfile available for Administrators to balance budgets			Budgets should be reviewed and discussed with Staff and School Councils - MBF will remain open for a day or two after deadline for any last minute updates.
May 9, 2022	Board Budget Committee Meeting (Committee of the Whole Board)	4:45 to 6:45pm	Board Budget Committee	The Board Budget committee will get a summary review of the Budget highlights and recommendations made by the Instructional Budget Committee.
May 17, 2022	Pre Budget Presentation briefing to the Board	5:30 to 6:30 pm (prior to Public Presentation)	Board and Executive Council	Pre Budget Presentation to the Board to provide information contained in the Draft Budget to be presented to the public
May 17, 2022	Public Presentation of the Draft Budget to the Public	6:30 to 8:00 pm	Trustees/Administration/Staff/Public	The Draft Budget is presented to stakeholders. There will be an opportunity for questions and discussion of the Draft Budget
May 20, 2022	Budget Feedback Due			All stakeholders are invited to comment on the draft budget. This information is provided to the Trustees for consideration during the Board Budget Debate.
May 25, 2022	Board Budget Debate	3:30 to 6:30pm	Trustees/Executive Council/Director of Finance (public welcome)	The Board reviews and Debates the Budget. This meeting is open to the public.
On or before May 31th, 2022	Budget Submission to Alberta Education			Per Legislation unless otherwise notified of different submission deadline

**School Representatives:** Wayne Pallett (High), Darryl Christiansen (Middle) & Keith VanDerMeer (Elementary)  
**Administration:** Cheryl Gilmore, Mike Nightingale, Morag Asquith, Christine Lee & Avice DeKelver

**Board Representatives:** Kristina Larkin(Committee Chair) & Genny Steed  
**Administration:** Cheryl Gilmore, Christine Lee & Avice DeKelver



Executive Summary



Organizational



Financial



Informational



## Lethbridge School Division Capital Planning Process

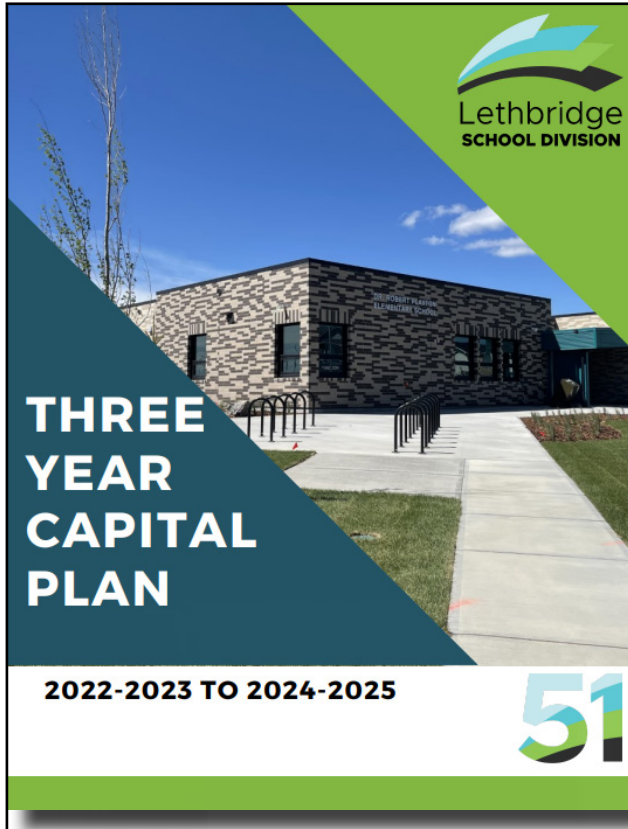
**Lethbridge School Division** prepares a capital plan that outlines capital projects that are requested over the next three year period. Capital project requests are submitted to Alberta Education and Alberta Infrastructure for review and approval. All capital projects are funded by Alberta Education.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



### **Capital Planning:**

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

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



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

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

[Click the Report Cover to go to the Capital Plan](#)





# **SECTION 3 - FINANCIAL SECTION**



## Section 3 - FINANCIAL SECTION

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Executive Summary



Organizational



Financial



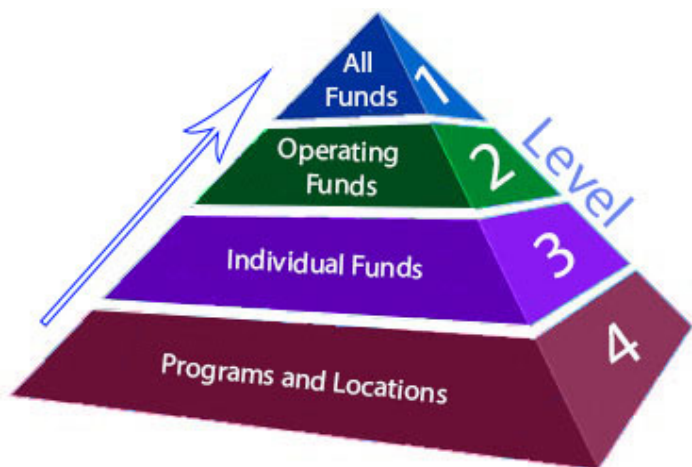
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## FINANCIAL OVERVIEW

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



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



### Level 1 - Summary of All Funds

Reviews the total revenues and expenses for the entire Division.

### Level 2 - Summary of All Operating Funds

Reviews the operating revenues and expenses, as approved in the Operating Budget.

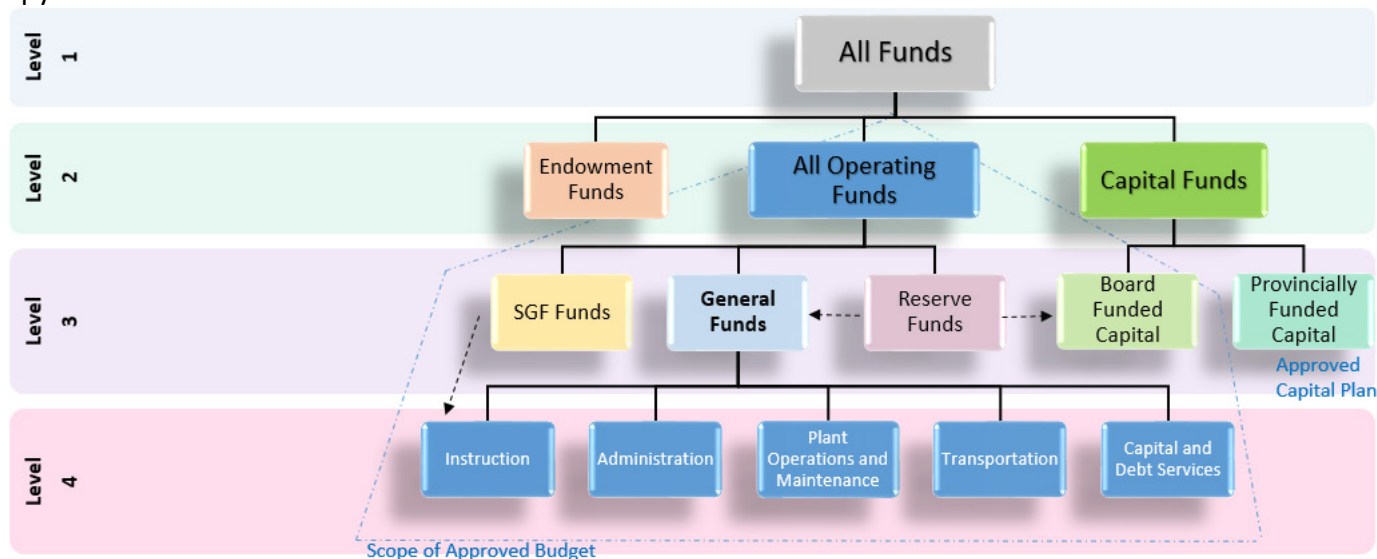
### Level 3 - Summary of Individual Funds

Reviews revenues and expenses included in each of the major operating funds.

### Level 4 - Summary of Programs and Locations

Reviews the details of revenue allocations and expenses in each of the major programs and locations included in the operating budget.

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



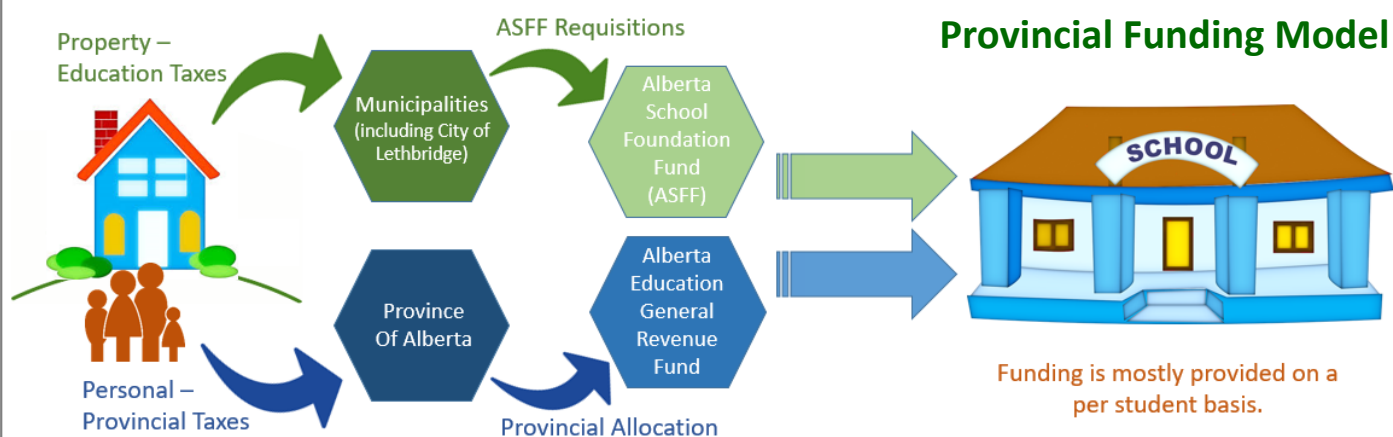
As shown above, the approved Operating Budget is comprised of four (4) of the major types of funds, including General Operating, School Generated Funds (SGF), Reserves, and operating transfers to the Board Funded Capital. These components are all derived from the operating funding received by the Division.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



## Revenue & Funding Sources

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

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



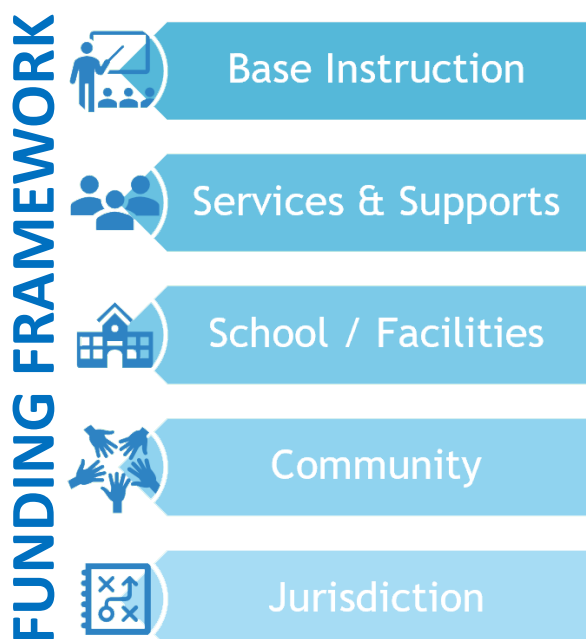
The citizens of Lethbridge pay a levied school tax with their property taxes. These taxes are requisitioned by the Province of Alberta and collected by the City of Lethbridge with the property tax levy. The School Division does not determine the mill rate, collect the taxes, or directly receive the funds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

For the 2022 calendar year (most current available), the Province is maintaining a total requisition of \$2.5 billion in education property taxes from municipalities across the Province. However, with the reduction in the total assessable value in the Province, there has been a small rate increase to maintain the requisition amount of 1.5% for 2022-2023. The provincial uniform education property tax rates have increased to \$2.65 per \$1,000 of equalized assessment for residential and farmland property (previously \$2.56 per \$1,000), and \$3.90 per \$1,000 of equalized assessment for non-residential (previously \$3.76 per \$1,000).

According to the 2021 Tax Bylaw for the City of Lethbridge (Bylaw 6284), the total taxable assessment of property for the City of Lethbridge is approximately \$16.38 billion dollars. Education property taxes collected on behalf of the province is approximately 23% of a residential property tax bill. Approximately \$38.9 million was collected for Education Property Tax from public and Catholic schools and then remitted to the Province of Alberta (Alberta School Foundation Fund) by the city in 2021 (per the City of Lethbridge 2021 audit financial statements - most recent).



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



The 2022-2023 Budget included the Provincial Funding Framework for school divisions throughout the Province. The model is a “3-year funding commitment to Education” to allow for predictability and sustainability.

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

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

The Province of Alberta pays employer contributions to the Alberta Teacher Retirement Fund (ATRF) on behalf of the Division, this is approximately \$6.5 million per year. These contributions are now recorded by the Division in grant revenues and the expenditure in Certificated Salary and Benefit costs. The Province contributes a total of \$381 million per year for the current employer portion of teacher pensions for the Province (2021 ATRF financial statements).



## Classification of Operating Revenues

Revenues are classified based on the following major categories:

### Government of Alberta - Alberta Education:

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

- **Alberta Education - Base Instruction** – Funding received by Alberta Education on a Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year. The WMA is set for the preliminary budget even though there are still the September 30th final student enrolment counts. These updated enrolments do not take account until the following budget year (as part of estimated enrolments and as part of a prior year WMA adjustment).
- **Alberta Education - Services and Supports** – Funding received by Alberta Education for various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as Specialized Learning Supports, Program Unit Funding (PUF), English as a Second Language (ESL), First Nations, Metis and Inuit, Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine funding levels.
- **Alberta Education - Schools/Facilities** – Funding received by Alberta Education for facility maintenance and custodial services. These grants include Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization.
- **Alberta Education - Community** – Funding received by Alberta Education for various grants including Socio-Economic, Geographic, and School Nutrition. These grant allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.
- **Alberta Education - Jurisdiction** – Funding received by Alberta Education specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces funding to a specified portion of the Division's Budget.
- **Projects/Contracts** – Funding received by Alberta Education that is targeted funding for a specific project or purposes. School jurisdictions are responsible to spend funds specifically for the purpose of the funding received.
- **Other Provincial Revenue & Teacher Pension Costs** – Includes all additional operating funding from the Province of Alberta, that is not already specified through the Alberta Education Funding Framework. This includes Making Connection funding (Alberta Mental Health and the Family Resource Network) and to record the provincial contributions towards teacher pension costs. Effective 2011-2012, jurisdictions are required to report employer contributions to teacher pension plans that are made on behalf of the school jurisdiction. School jurisdictions also record the offsetting pension costs in Certificated Salary and Benefits.

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

**Federal Government Revenue** – Funding received for federal programs such as tuition received for federal government First Nation students.

#### Other Revenues:

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

- **Fees** – Relates to the fees charges services, supplies, and services. These may include Division Fees and Fees received for School Generated Activities (i.e. extracurricular, non-curricular travel, etc.). The Division can not charge fees for K-12 curricular activities. Fees can only be charged for optional and programming fees to enhance the student's educational experience.
- **Other Sale and Services** – Relates to the revenues received for international student tuition fees, secondments, and other sales/services. These may include both Division revenues and other revenues received for School Generated Activities (i.e. yearbook sales, graduation costs, etc.).
- **Investment Income** – Relates to the interest earned on the cash and investments that the Division holds (i.e. funds held for reserves and fund balances).
- **Gifts and Donations** – Relates to the donations, gifts, and gift-in-kind that are contributed. These may include contributions received by both the Division and for School Generated Activities.
- **Rental of Facilities** – Relates to the facility rental agreements with the Boys and Girls Club, and with Lethbridge Public Local 41.
- **Fundraising** – Relates to the revenues received for school-based fundraising activities for sports/athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. These funds are received for School Generated Activities.

### Classification of Capital Revenues

Capital revenues are classified based on the following major category:

#### Government of Alberta - Infrastructure:

Funding received by Alberta Infrastructure on capital projects. Funding is provided on a project-by-project basis and is typically distributed on funding requests from the school jurisdiction up to 90% of the grant funding when the project is managed by the Division. Some projects are directly managed by Alberta Infrastructure and the Division records the attributed revenues and costs of the project in the accounting records. The remaining funding (10%) is provided to the school jurisdiction after submitting the statement of final costs on the project.





*Watercolour Tiger by Nycea Hazelwood , Gilbert Paterson - Gr. 8*



Executive Summary



Organizational



Financial



Informational

## Expenditures & Spending

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

### Major Operating Programs

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



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



- **Administration** - relates to all of the governance and central administrative costs including, Board governance, Office of the Superintendent, Business and Finance, Human Resources, and System Instructional Support. The Division is restricted to the amount allocated by the Province for the Jurisdiction grant funding.



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



- **Transportation** - relates to the activities of transporting students to/from school (over 2.4 kilometers from their resident school). This program include the costs to contract out the busing to a third party operator.



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



## Classification of Operating Expenditures

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

**Certificated Salaries and Benefits** – Salaries and benefits of all certified teaching staff. This includes the cost of teachers, principals, psychologists, superintendents, and other certified teaching staff. Certified salaries and benefits are 56% of the total operating expenditures for the 2022/2023 budget.

**Uncertificated Salaries and Benefits** – Salaries and benefits of all staff that do not hold a teaching certificate. This includes educational assistants, student support, administrative/business support, library support, caretakers, maintenance, and other non-certified staffing. Uncertified salaries and benefits are 21% of the total operating expenditures for the 2022/2023 budget.

**Contracted and General Services** – Expenditures that are contracted with other parties to perform services on behalf of a jurisdiction. This includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, and other services provided to the Division. Contracted and general services are 7% of the total operating expenditures for the 2022/2023 budget.

**Supplies** – General supplies purchased by a jurisdiction. This includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. The costs of School Generated Funds (SGF) activities are also included in the supplies. Supplies are 8% of the total operating expenditures for the 2022/2023 budget.

**Utilities** – The cost of heat, light, water, and garbage disposal of a jurisdiction. Utilities are 2% of the total operating expenditures for the 2022/2023 budget.

**Capital and Debt Services** – Includes the provision for amortization of the jurisdiction's capital assets, Infrastructure Maintenance and Renewal (IMR) grant expenditures, and interest on debenture debt. Capital and debt services are 5% of the total operating expenditures for the 2022/2023 budget.

**Transfers** – Includes capital purchases over \$5,000, transfers to/from school generated funds (SGF) activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose. The transfers for capital purchases are included in the Board Funded Capital Funds. The SGF expenditures are included as outflows to the SGF Funds. The transfers of reserves are allocated to the Reserves Funds. Transfers are 1% of the total operating expenditures for the 2022/2023 budget.

## Classification of Capital Expenditures

Capital expenses are classified based on the following major categories:

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

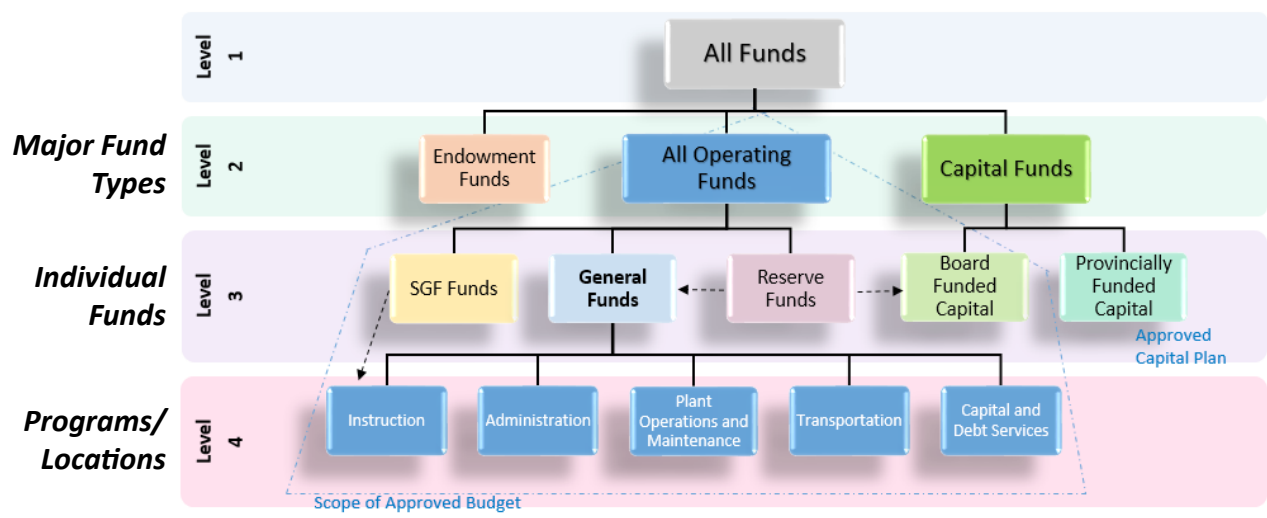
**Board Funded Capital Acquired** – Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This includes purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for maintenance department). This also includes capital improvements/modernizations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



# SUMMARY OF ALL FUNDS

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

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



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

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

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

## Lethbridge School Division

### Comparative Summary - All Fund Accounts

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

for the Year Ended August 31

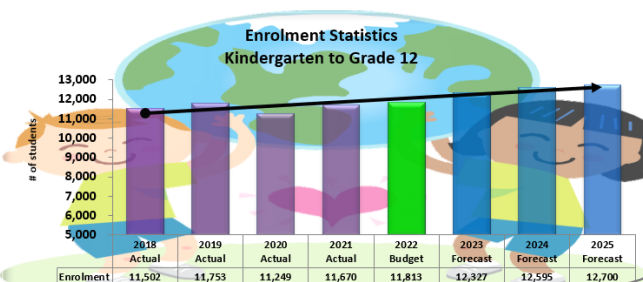
(in dollars)

	Actual	Actual	Actual	Projected	Preliminary	Projected	Projected	Projected
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Revenues</b>								
<b>Operating Revenues</b>	<b>\$128,902,529</b>	<b>\$125,951,377</b>	<b>\$129,140,542</b>	<b>\$128,669,701</b>	<b>\$133,418,170</b>	<b>\$137,903,885</b>	<b>\$140,789,054</b>	<b>\$142,836,346</b>
Government of Alberta - Alberta Education	\$121,725,881	\$118,702,075	\$125,206,514	\$124,296,201	\$124,263,460	\$128,447,147	\$131,139,793	\$133,020,713
Federal Government and Other Government	\$400,582	\$495,542	\$452,428	\$428,944	\$388,944	\$392,833	\$396,761	\$400,729
Fees	\$1,944,047	\$1,480,790	\$812,872	\$1,553,783	\$5,138,146	\$5,272,286	\$5,409,928	\$5,551,164
Other sales and services	\$1,435,503	\$3,141,084	\$1,746,540	\$711,963	\$831,916	\$900,000	\$900,000	\$900,000
Investment income	\$413,358	\$201,809	\$144,966	\$193,000	\$193,000	\$194,930	\$196,879	\$198,848
Gifts and Donations	\$796,801	\$303,740	\$339,822	\$408,000	\$408,000	\$408,000	\$408,000	\$408,000
Rentals of facilities	\$27,504	\$21,044	\$28,107	\$34,704	\$34,704	\$34,704	\$34,704	\$34,704
Fundraising	\$2,158,853	\$1,605,293	\$409,293	\$1,043,106	\$2,160,000	\$2,253,985	\$2,302,989	\$2,322,188
<b>Capital Revenues</b>	<b>\$7,687,937</b>	<b>\$16,014,401</b>	<b>\$11,397,011</b>	<b>\$1,921,210</b>	<b>\$15,209,529</b>	<b>\$11,059,529</b>	<b>\$6,514,529</b>	<b>\$1,059,529</b>
Government of Alberta - Alberta Infrastructure (Capital)	\$7,687,937	\$16,014,401	\$11,397,011	\$1,921,210	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
<b>Endowment Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Endowments Received	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$136,590,466</b>	<b>\$141,965,778</b>	<b>\$140,537,553</b>	<b>\$130,590,911</b>	<b>\$148,627,699</b>	<b>\$148,963,414</b>	<b>\$147,303,583</b>	<b>\$143,895,875</b>
<b>Expenses by Object</b>								
<b>Operating Expenditures</b>	<b>\$129,911,632</b>	<b>\$124,649,043</b>	<b>\$127,415,051</b>	<b>\$130,743,290</b>	<b>\$134,964,367</b>	<b>\$137,712,009</b>	<b>\$139,373,179</b>	<b>\$140,748,538</b>
Certificated salaries and benefits	\$73,229,502	\$73,134,953	\$74,496,060	\$74,763,439	\$76,333,515	\$77,497,413	\$78,160,504	\$78,829,993
Uncertificated salaries and benefits	\$29,320,153	\$26,394,890	\$28,028,324	\$28,228,390	\$27,792,973	\$28,724,843	\$29,293,987	\$29,704,471
Contracted and general services	\$7,339,221	\$7,222,907	\$6,958,830	\$10,218,855	\$9,476,047	\$9,690,323	\$9,880,629	\$9,932,052
Supplies	\$5,465,230	\$5,049,677	\$5,387,754	\$5,158,387	\$4,029,157	\$4,140,844	\$4,197,481	\$4,219,550
Utilities	\$2,219,606	\$2,197,695	\$2,445,456	\$2,295,100	\$2,477,600	\$2,584,449	\$2,639,737	\$2,661,398
Contingency, commitments and transfers	\$300,023	\$128,897	\$88,928	\$344,636	\$108,513	\$109,139	\$109,139	\$109,139
School Generated Activities	\$4,580,693	\$3,596,346	\$1,076,157	\$2,567,827	\$7,409,305	\$7,627,741	\$7,804,445	\$7,954,678
Amortization of Tangible Capital Assets	\$6,279,539	\$5,623,241	\$5,944,798	\$5,658,525	\$5,677,828	\$5,677,828	\$5,677,828	\$5,677,828
Infrastructure, Maintenance and Renewal	\$1,177,665	\$1,300,437	\$2,988,744	\$1,508,131	\$1,533,723	\$1,533,723	\$1,533,723	\$1,533,723
Accretion expense	\$0	\$0	\$0	\$0	\$125,706	\$125,706	\$125,706	\$125,706
<b>Capital Expenditures</b>	<b>\$8,691,047</b>	<b>\$16,659,018</b>	<b>\$11,603,995</b>	<b>\$2,079,985</b>	<b>\$15,859,529</b>	<b>\$12,059,529</b>	<b>\$8,339,529</b>	<b>\$1,159,529</b>
Capital Project Outlays	\$7,902,398	\$16,193,234	\$11,406,177	\$2,016,544	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
Board Funded Capital Acquired	\$788,649	\$465,784	\$197,818	\$63,441	\$650,000	\$1,000,000	\$1,825,000	\$100,000
<b>Total Expenses by Object</b>	<b>\$138,602,679</b>	<b>\$141,308,061</b>	<b>\$139,019,046</b>	<b>\$132,823,275</b>	<b>\$150,823,896</b>	<b>\$149,771,538</b>	<b>\$147,712,708</b>	<b>\$141,908,067</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$2,012,213)</b>	<b>\$657,717</b>	<b>\$1,518,507</b>	<b>(\$2,232,364)</b>	<b>(\$2,196,197)</b>	<b>(\$808,124)</b>	<b>(\$409,124)</b>	<b>\$1,987,808</b>
<b>SURPLUS (DEFICIT) FROM OPERATIONS</b>	<b>(\$1,009,103)</b>	<b>\$1,302,334</b>	<b>\$1,725,491</b>	<b>(\$2,073,589)</b>	<b>(\$1,546,197)</b>	<b>\$191,876</b>	<b>\$1,415,876</b>	<b>\$2,087,808</b>
<b>SURPLUS (DEFICIT) FROM CAPITAL</b>	<b>(\$1,003,110)</b>	<b>(\$644,617)</b>	<b>(\$206,984)</b>	<b>(\$158,775)</b>	<b>(\$650,000)</b>	<b>(\$1,000,000)</b>	<b>(\$1,825,000)</b>	<b>(\$100,000)</b>
<b>SURPLUS (DEFICIT) FROM ENDOWMENTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$2,012,213)</b>	<b>\$657,717</b>	<b>\$1,518,507</b>	<b>(\$2,232,364)</b>	<b>(\$2,196,197)</b>	<b>(\$808,124)</b>	<b>(\$409,124)</b>	<b>\$1,987,808</b>

### Operating Funds:

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

With historical consistent enrolment increases (excluding 19/20 effects of COVID-19) and continued projected growth of the City of Lethbridge, the Division can reasonably assume that the student enrolment will continue to grow within the Division (projected increases ranging from 2.17% to 4.35% per year). Student enrolment is projected using forecasting software that utilizes trend analysis, local demographics, and multiple other factors for the projections.





There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new Funding Framework model for education. This model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants). This Funding Framework has been continued for Budget 2022/2023 with some slight updates for specific grant allocations. One of the most significant changes in the Provincial Funding Framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Divisions as it takes into account the lower student enrolment from prior years.

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

The COVID-19 pandemic has continued to have an impact on student enrolment which then impacts funding. For the 2022-2023 budget, the estimated enrolment is 11,813 students which is a 143 student increase from 2021-2022. However, the decrease in the students in the 2020-2021 school year (estimates were for 12,109 however due to COVID-19 actual enrolment was 11,249) impacts funding for the 2022-2023 budget due to the WMA framework. For budget 2022/2023, the Provincial Government provided an additional "COVID Mitigation" grant of \$2.1 million to support the Division with the reduced base instructional funding.

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

With the continued recovery in student enrolment, the effects of the Weighted Moving Average (WMA), and the other changes in the Provincial Funding Framework, the Division had to prioritize to determine the 2022/2023 funding allocations. It is a priority for the Division to maintain reasonable class-sizes which the Division was able to achieve mostly with the use of the COVID-19 mitigation funding (certificated staffing increase from the prior year by 4.5 FTE). The support staff had an overall decrease of 8.7 full-time equivalent (FTE) mainly in educational assistants due to decreased enrolment (and therefore decreased funding) in the early educational programs. The Division supplemented these areas with one-time reserve funding to mitigate the losses of FTEs and ensure that if enrolment in these early education programs are higher than expected there will be adequate staff hired.

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



**Capital Funds:**

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

For Budget 2022/2023, the projected capital funding and expenditures will be for the construction of the new west elementary school that was recently approved for funding. The Capital Maintenance and Renewal (CMR) grant has now been specifically separated from the operating Infrastructure, Maintenance & Renewal (IMR) grant and has been included within the capital funds.

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

**Endowment Funds:**

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

**Lethbridge School Division****Fund Balances - All Fund Accounts**

(four years actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Projected Actual 2021-2022	Preliminary Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
<b>Accumulated Surplus</b>								
Opening Accumulated Surplus (Total)	\$22,593,673	\$21,584,571	\$22,886,905	\$24,612,396	\$22,538,807	\$20,992,610	\$21,184,486	\$22,600,361
Transfers to/from General Fund	(\$57,629)	(\$8,723)	\$0	\$0	\$0	(\$0)	\$0	\$0
Transfers to/from Operating Reserves	(\$436,332)	(\$132,790)	\$916,267	(\$2,951,839)	(\$2,542,697)	(\$859,596)	(\$460,596)	\$1,936,336
Transfers to/from Capital Reserves	(\$121,527)	\$1,250,000	\$1,161,249	\$1,363,337	\$1,795,028	\$1,500,000	\$1,500,000	\$1,500,000
Transfers to/from Board Funded Capital	(\$393,614)	\$193,847	(\$352,025)	(\$485,087)	(\$798,528)	(\$448,528)	\$376,472	(\$1,348,528)
Transfers to/from Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Accumulated Surplus (Total)	\$21,584,571	\$22,886,905	\$24,612,396	\$22,538,807	\$20,992,610	\$21,184,486	\$22,600,361	\$24,688,169
Change in Accumulated Surplus (Operating and Endowments)	(\$1,009,102)	\$1,302,334	\$1,725,491	(\$2,073,589)	(\$1,546,197)	\$191,876	\$1,415,876	\$2,087,808
<b>Fund Balance - Unrestricted Surplus (General)</b>	\$700,209	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486
Fund Balance - General Operating Reserves	\$7,395,696	\$7,545,006	\$8,312,675	\$5,360,836	\$2,818,139	\$1,958,543	\$1,497,947	\$3,434,283
Fund Balance - SGF Operating Reserves	\$2,498,006	\$2,215,906	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504
Accumulated Surplus from Operations (ASO)	\$10,593,911	\$10,452,398	\$11,368,665	\$8,416,826	\$5,874,129	\$5,014,533	\$4,553,936	\$6,480,272
Fund Balance - Capital Reserves	\$5,146,633	\$6,396,633	\$7,557,882	\$8,921,219	\$10,716,247	\$12,216,247	\$13,716,247	\$15,216,247
Fund Balance - Board Funded Capital	\$5,524,153	\$5,718,000	\$5,365,975	\$4,880,888	\$4,082,360	\$3,633,832	\$4,010,304	\$2,661,776
Fund Balance - Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
<b>Total Closing Accumulated Surplus</b>	\$21,584,571	\$22,886,905	\$24,612,396	\$22,538,807	\$20,992,610	\$21,184,486	\$22,600,361	\$24,688,169
<b>Provincially Funded Capital Balance</b>								
Opening Provincially Funded Capital - Unexpended (UDCR)	\$497,794	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0
Fund Revenues	\$7,687,937	\$16,014,401	\$11,397,011	\$1,921,210	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
Fund Expenses/Transfers to EDCR	(\$7,902,398)	(\$16,193,234)	(\$11,406,177)	(\$2,016,544)	(\$15,209,529)	(\$11,059,529)	(\$6,514,529)	(\$1,059,529)
Closing Provincially Funded Capital - Unexpended (UDCR)	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0
Opening Provincially Funded Capital - Expended (EDCR)	\$134,994,044	\$137,799,166	\$148,641,096	\$154,652,318	\$151,273,907	\$161,088,481	\$166,753,055	\$167,872,629
Transfers of capital expenditures from UDCR	\$7,902,398	\$16,193,234	\$11,406,177	\$2,016,544	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
Capital recognized in revenues	(\$5,097,276)	(\$5,351,304)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)
Closing Provincially Funded Capital - Expended (EDCR)	\$137,799,166	\$148,641,096	\$154,652,318	\$151,273,907	\$161,088,481	\$166,753,055	\$167,872,629	\$163,537,203

## Fund Balances:

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

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

2022-2023 - Fund Allocation	General Fund	SGF Fund	Total Operating	Provincially Funded Capital	Endowment Fund	Total Budget
Government of Alberta	\$124,263,460		\$124,263,460	\$15,209,529		\$139,472,989
Federal Government and Other Government	\$388,944		\$388,944			\$388,944
Fees	\$371,143	\$4,767,003	\$5,138,146			\$5,138,146
Other sales and services	\$709,614	\$122,302	\$831,916			\$831,916
Investment income	\$193,000		\$193,000			\$193,000
Gifts and Donations	\$48,000	\$360,000	\$408,000		\$0	\$408,000
Rentals of facilities	\$34,704		\$34,704			\$34,704
Fundraising		\$2,160,000	\$2,160,000			\$2,160,000
Total Revenues	\$126,008,865	\$7,409,305	\$133,418,170	\$15,209,529	\$0	\$148,627,699
Transfer from Operating Reserves	\$2,429,698		\$2,429,698			\$2,429,698
Transfer from Capital Reserves			\$0			\$0
Total Revenues and Transfers	\$128,438,563	\$7,409,305	\$135,847,868	\$15,209,529	\$0	\$151,057,397
Certificated salaries and benefits	\$76,333,515		\$76,333,515			\$76,333,515
Uncertificated salaries and benefits	\$27,792,973		\$27,792,973			\$27,792,973
Contracted and general services	\$9,476,047		\$9,476,047			\$9,476,047
Supplies	\$4,029,157	\$7,409,305	\$11,438,462			\$11,438,462
Utilities	\$2,477,600		\$2,477,600			\$2,477,600
Contingency, commitments and transfers	\$108,513		\$108,513			\$108,513
Amortization of Tangible Capital Assets	\$5,677,828		\$5,677,828			\$5,677,828
Infrastructure, Maintenance and Renewal	\$1,533,723		\$1,533,723			\$1,533,723
Accretion expense	\$125,706		\$125,706			\$125,706
Capital Project Outlays			\$0	\$15,209,529		\$15,209,529
Total Expenditures	\$127,555,062	\$7,409,305	\$134,964,367	\$15,209,529	\$0	\$150,173,896
Board Funded Capital Acquired	\$650,000		\$650,000			\$650,000
Transfer To Operating Reserves	\$0		\$0			\$0
Transfer To Capital Reserves	\$233,501		\$233,501			\$233,501
Total Expenditures and Transfers	\$128,438,563	\$7,409,305	\$135,847,868	\$15,209,529	\$0	\$151,057,397
SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$1,546,197)	\$0	(\$1,546,197)	\$0	\$0	(\$1,546,197)
Board Funded Capital Acquired	(\$650,000)	\$0	(\$650,000)	\$0	\$0	(\$650,000)
Transfer To/From Operating Reserves	\$2,429,698	\$0	\$2,429,698	\$0	\$0	\$2,429,698
Transfer To/From Capital Reserves	(\$233,501)	\$0	(\$233,501)	\$0	\$0	(\$233,501)
NET EFFECT TO OPERATING FUND	\$0	\$0	\$0	\$0	\$0	\$0

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

  
**Approved  
Operating  
Budget**

Transfers from  
Reserve  
Funds

Transfers to  
Board Funded  
Capital Funds

Transfers to  
Reserve  
Funds

# SUMMARY FOR OPERATING FUNDS

## GENERAL COMMENTS

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

School jurisdictions in Alberta are completely dependent upon the Provincial Government for their funding. For Budget 2020/2021, the Province implemented a new funding framework model for education. This model is a “3-year funding commitment to education” to allow for predictability and sustainability. This funding framework has been continued for Budget 2022/2023 with some slight updates for specific grant allocations.

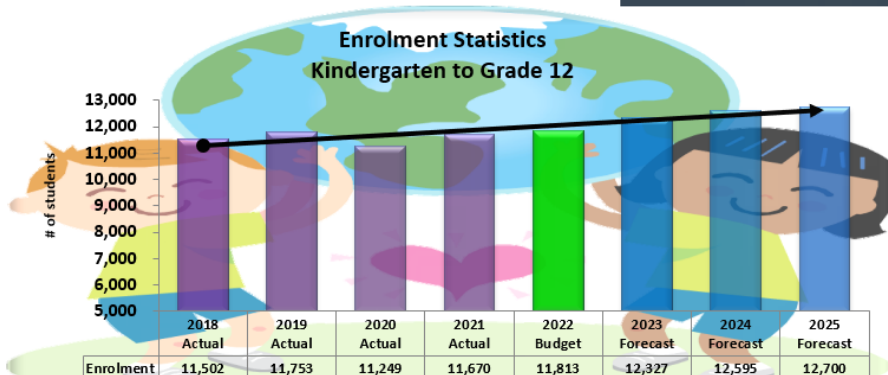
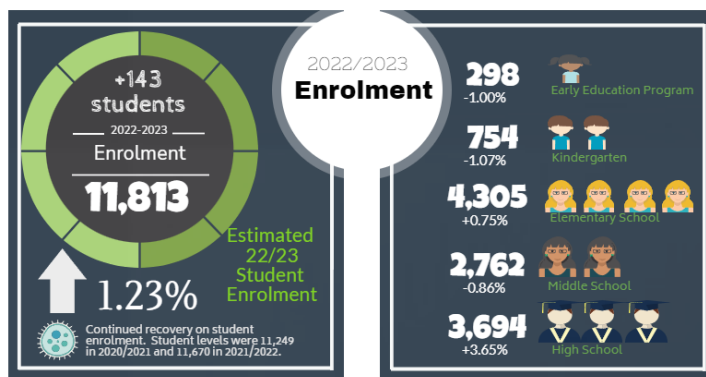
One of the most significant changes in the new funding framework is the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing divisions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

## ENROLMENT

The Division is projecting to have 11,813 students enrolled in early education (preschool) through Grade 12 in the 2022/2023 school year as compared to 11,670 in 2021/2022. The COVID-19 pandemic had significant impacts on student enrollment in the 2020/2021 school year where student enrolment was estimated to increase to 12,019 students (an increase of 2.26% from the 11,753 students in 2019/2020). However, due to COVID-19 the actual enrolment was reduced to 11,249 students for 2020/2021 (4.29% decrease from 2019/2020). The projected 11,813 in 2022/2023 is a continued recovery on student enrolment compared prior to COVID-19.

The following are the increases (decreases):

- Preschool students - (3) students (-1.0%)
- Kindergarten students - 8 students (+1.07%)
- Elementary students - 32 students (+0.75%)
- Middle school students - (24) students (-0.86%)
- Preschool students - 130 students (+3.65%)



In the four year period 2022 to 2025 enrolments are projected to increase by 1,030 students or 8.72%. Enrolment fluctuations have a significant impact on future grant revenues.



## Financial Forecast

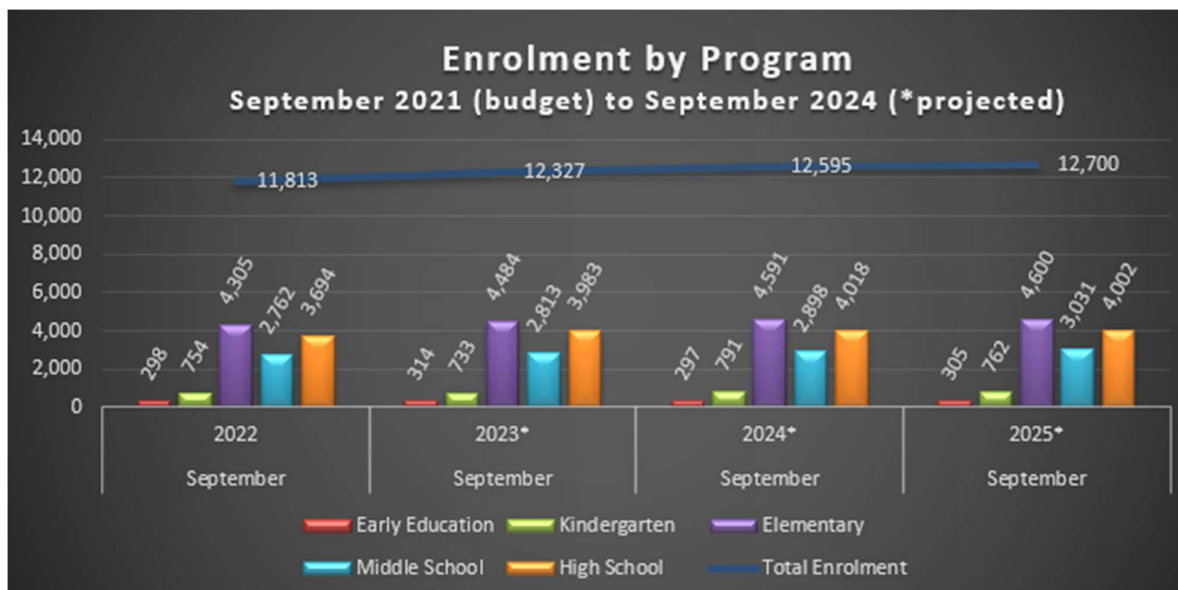
**Lethbridge School Division** receives over 90% of its total revenues from the Province of Alberta. The Province of Alberta finances are significantly dependent upon resource revenues. The chart to the right shows the average daily price of a West Texas Intermediate (WTI) barrel of oil over the last five years ending with June 2022. The fluctuations in the price of oil have a significant impact on the Alberta Economy as it rides the booms and busts. The current government is continually looking to diversify revenues to lessen the impact the fluctuations in oil prices have on the provincial finances.



<http://markets.businessinsider.com>

With the new funding framework, the Province has committed to funding school boards for student growth based on this new framework (provided a three-year commitment), so unless there is not a sustained turnaround in the provincial economy it is unlikely that funding in the projection period of the school years ended 2023 to 2026 will increase other than for student growth (based on the weighted moving averages). Enrolment grant revenues make up approx. 60% of total revenues while other grants from the Province are approximately 30% of total revenues.

Student enrolment is expected to increase by 887 students over the next four years to September 2025. Enrolment impacts future grant revenues as well as programming and staffing decisions. The projected 2022-2023 student enrolment of 11,813 shows recovery from the COVID-19 pandemic enrolment drop in the past two years. Estimated enrolment is now projected to be higher than pre-COVID-19 numbers.



# Lethbridge School Division

## Comparative Summary - All Operating Fund Accounts

(four years budget actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

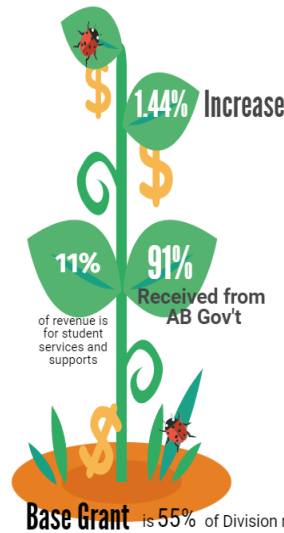
	2018-2019	2019-2020	2020-2021	Operating Budget	Projected Actual	2021-2022	Preliminary Budget	2023-2024	2024-2025	2025-2026
<b>Operating Revenues</b>										
Government of Alberta	\$123,711,022	\$121,725,881	\$118,702,075	\$120,904,896	\$118,702,075	\$123,811,393	\$124,296,201	\$128,447,147	\$131,139,793	\$133,020,713
Federal Government and Other Government	\$248,128	\$400,582	\$495,942	\$388,944	\$482,428	\$388,944	\$428,944	\$388,944	\$388,944	\$400,729
Fees	\$3,429,936	\$1,944,047	\$1,480,790	\$4,086,431	\$812,872	\$2,483,011	\$1,553,783	\$5,272,286	\$5,403,928	\$5,551,164
Other sales and services	\$1,574,219	\$1,485,503	\$3,141,084	\$964,751	\$1,746,540	\$1,032,217	\$711,963	\$900,000	\$900,000	\$900,000
Investment Income	\$193,000	\$413,358	\$201,809	\$193,000	\$144,966	\$193,000	\$193,000	\$194,930	\$196,879	\$198,848
Gifts and Donations	\$423,000	\$796,801	\$303,740	\$408,000	\$399,822	\$408,000	\$408,000	\$408,000	\$408,000	\$408,000
Rentals of facilities	\$34,704	\$27,504	\$21,044	\$34,704	\$28,107	\$34,704	\$34,704	\$34,704	\$34,704	\$34,704
Fundraising	\$2,461,000	\$2,158,853	\$1,605,293	\$2,461,000	\$909,293	\$2,160,000	\$1,043,106	\$2,253,985	\$2,302,989	\$2,322,188
<b>Total Operating Revenues</b>	<b>\$132,075,009</b>	<b>\$128,902,529</b>	<b>\$125,951,377</b>	<b>\$129,441,726</b>	<b>\$129,140,542</b>	<b>\$130,511,269</b>	<b>\$128,669,701</b>	<b>\$137,903,885</b>	<b>\$140,789,054</b>	<b>\$142,836,346</b>
<b>Operating Expenses by Object</b>										
Certificated salaries and benefits	\$73,715,306	\$73,229,502	\$73,134,953	\$72,877,323	\$74,496,060	\$74,763,439	\$74,763,439	\$77,497,413	\$78,160,504	\$78,829,993
Uncertificated salaries and benefits	\$29,411,888	\$29,320,153	\$26,394,890	\$28,891,280	\$27,771,842	\$28,228,390	\$28,228,390	\$28,724,849	\$29,293,987	\$29,704,471
Contracted and general services	\$9,954,588	\$7,339,221	\$7,222,907	\$9,028,389	\$6,958,830	\$10,218,855	\$9,476,047	\$9,690,323	\$9,830,629	\$9,932,052
Supplies	\$5,404,969	\$5,465,230	\$5,049,677	\$4,465,480	\$4,963,661	\$5,285,295	\$5,158,387	\$4,029,157	\$4,140,844	\$4,219,550
Utilities	\$2,307,600	\$2,219,606	\$2,197,695	\$2,307,600	\$2,445,456	\$2,295,100	\$2,295,100	\$2,584,449	\$2,637,377	\$2,661,398
Contingency, commitments and transfers	\$991,431	\$300,023	\$128,897	\$266,562	\$88,928	\$1,207,262	\$304,636	\$109,139	\$109,139	\$109,139
School Generated Activities	\$6,129,088	\$4,580,693	\$3,596,346	\$6,481,461	\$1,076,157	\$4,882,505	\$2,567,827	\$7,627,741	\$7,804,405	\$7,954,678
Amortization of Tangible Capital Assets	\$5,138,184	\$6,279,539	\$5,623,241	\$5,658,525	\$5,944,798	\$5,658,525	\$5,658,525	\$5,677,828	\$5,677,828	\$5,677,828
Infrastructure, Maintenance and Renewal	\$2,951,592	\$1,177,665	\$1,300,437	\$3,231,505	\$2,988,744	\$1,508,131	\$1,508,131	\$1,533,723	\$1,533,723	\$1,533,723
Interest on Capital Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,706	\$125,706	\$125,706
<b>Total Operating Expenses by Object</b>	<b>\$136,004,646</b>	<b>\$129,911,632</b>	<b>\$124,649,043</b>	<b>\$133,208,125</b>	<b>\$127,415,051</b>	<b>\$134,027,502</b>	<b>\$130,743,290</b>	<b>\$137,712,009</b>	<b>\$139,373,179</b>	<b>\$140,748,538</b>
<b>OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$3,929,637)</b>	<b>(\$1,009,103)</b>	<b>\$1,302,334</b>	<b>(\$3,766,399)</b>	<b>\$1,725,491</b>	<b>(\$3,516,233)</b>	<b>(\$2,073,589)</b>	<b>\$191,876</b>	<b>\$1,415,876</b>	<b>\$2,087,808</b>
<b>SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND</b>	<b>\$0</b>	<b>(\$57,629)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>
<b>SURPLUS (DEFICIT) FROM OPERATING RESERVES</b>	<b>(\$4,034,637)</b>	<b>(\$436,332)</b>	<b>(\$132,750)</b>	<b>(\$4,554,728)</b>	<b>\$916,267</b>	<b>(\$4,083,169)</b>	<b>(\$2,951,839)</b>	<b>(\$859,536)</b>	<b>(\$460,536)</b>	<b>\$1,936,336</b>
<b>SURPLUS (DEFICIT) FROM CAPITAL RESERVES</b>	<b>\$561,249</b>	<b>(\$121,527)</b>	<b>\$1,250,000</b>	<b>\$1,161,249</b>	<b>\$1,161,249</b>	<b>\$1,064,744</b>	<b>\$1,363,337</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL</b>	<b>(\$456,249)</b>	<b>(\$393,614)</b>	<b>\$193,847</b>	<b>(\$372,920)</b>	<b>(\$332,025)</b>	<b>(\$497,808)</b>	<b>(\$485,087)</b>	<b>(\$448,528)</b>	<b>\$376,472</b>	<b>(\$1,348,528)</b>
<b>OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>(\$3,929,637)</b>	<b>(\$1,009,102)</b>	<b>\$1,302,334</b>	<b>(\$3,766,399)</b>	<b>\$1,725,491</b>	<b>(\$3,516,233)</b>	<b>(\$2,073,589)</b>	<b>\$191,876</b>	<b>\$1,415,876</b>	<b>\$2,087,808</b>
<b>Operating Expenses by Program</b>										
Instruction	\$111,972,648	\$106,919,411	\$102,538,109	\$108,637,612	\$102,218,173	\$109,069,153	\$105,784,941	\$112,534,733	\$114,017,819	\$115,285,456
Administration	\$4,253,283	\$3,990,147	\$3,913,702	\$4,253,283	\$3,826,321	\$4,092,216	\$4,092,216	\$4,229,802	\$4,229,802	\$4,229,802
Plant Operations and Maintenance	\$9,220,160	\$9,395,286	\$9,464,828	\$9,464,828	\$10,262,622	\$10,748,680	\$10,748,680	\$10,481,895	\$10,627,939	\$10,712,398
Transportation	\$2,468,779	\$2,149,584	\$1,808,726	\$2,618,279	\$2,184,399	\$2,950,797	\$2,950,797	\$3,128,222	\$3,160,361	\$3,183,624
Capital and Debt Services	\$8,089,776	\$7,487,204	\$6,923,678	\$8,890,030	\$8,933,542	\$7,166,656	\$7,166,656	\$7,337,257	\$7,337,257	\$7,337,257
<b>Total Operating Expenses by Program</b>	<b>\$136,004,646</b>	<b>\$129,911,632</b>	<b>\$124,649,043</b>	<b>\$133,208,125</b>	<b>\$127,415,051</b>	<b>\$134,027,502</b>	<b>\$130,743,290</b>	<b>\$137,712,009</b>	<b>\$139,373,179</b>	<b>\$140,748,538</b>

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

## Operating Revenue Sources

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

	Budget 2022-2023	Budget 2021-2022
<b>Operating Revenues</b>		
<b>Government of Alberta</b>	<b>\$124,263,460</b>	<b>\$123,811,393</b>
Alberta Education - Base Instruction	\$74,747,458	\$73,296,280
Alberta Education - Services and Supports	\$14,549,077	\$15,140,142
Alberta Education - Schools/Facilities	\$14,790,441	\$14,348,268
Alberta Education - Community	\$3,723,161	\$3,708,748
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,198
Projects/Contracts	\$0	\$949,338
Other Provincial Revenue	\$606,101	\$1,163,951
Teacher Pension Costs paid by Government	\$6,500,000	\$6,500,000
Capital Block	\$5,255,006	\$5,097,276
<b>Federal Government and Other Government</b>	<b>\$388,944</b>	<b>\$388,944</b>
Fees	\$5,138,146	\$2,483,011
Other sales and services	\$831,916	\$1,032,217
Investment income	\$193,000	\$193,000
Gifts and Donations	\$408,000	\$408,000
Rentals of facilities	\$34,704	\$34,704
Fundraising	\$2,160,000	\$2,160,000
<b>Total Operating Revenues</b>	<b>\$133,418,170</b>	<b>\$130,511,269</b>
Transfer from Reserves	\$2,542,697	\$3,516,233
<b>Total Operating Revenues and Transfers</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>

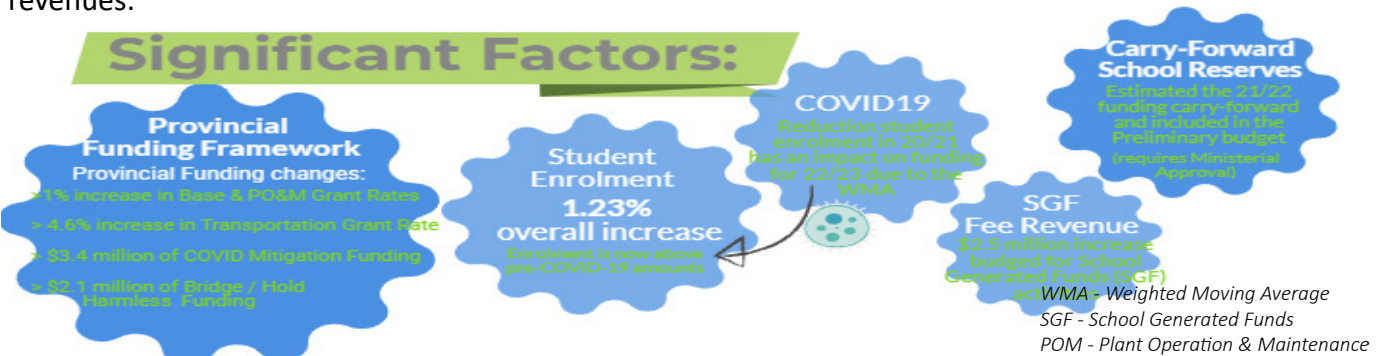


Division is financially dependent on the Provincial Government as over 90% of all operational funding is from the Province (Alberta Education).

Total budgeted operating revenues for 2022-2023 are \$133.42 million prior to the use of one-time reserve funds. One-time reserve funds of \$2.54 million have been allocated to address Board priorities, supplement staffing, and student needs. With the use of one-time reserves, **total budgeted revenues and transfers are \$135.96 million.**

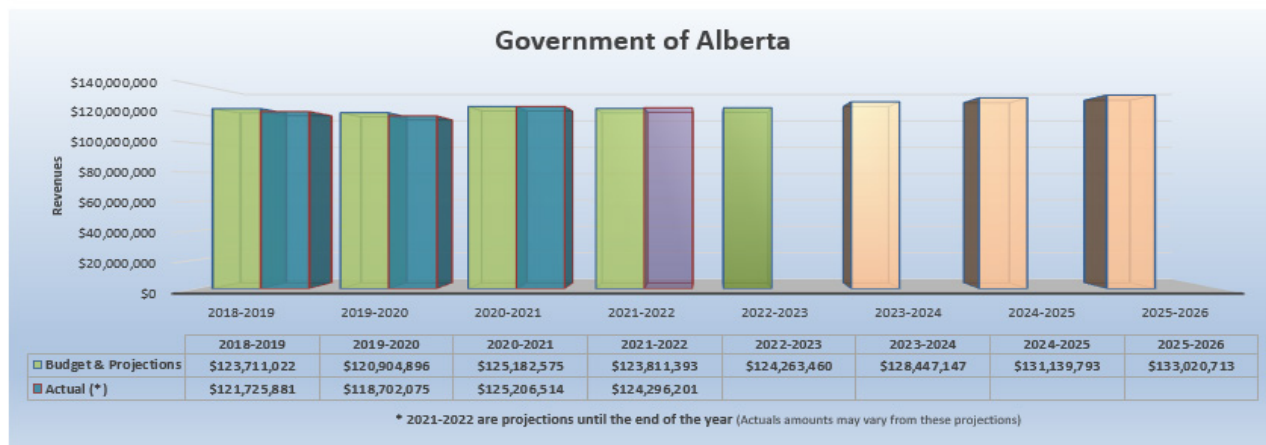
The operating revenues are budgeted based on estimated enrolment and other factors. Student enrolment is projected for 2022-2023 using forecasting software that utilizes trend analysis, local demographics, and multiple other factors. Student enrolment is the largest factor for determining the funding from Alberta Education using a Weighted Moving Average (WMA). Other Provincial funding is based on the information available during the development of the budget, including Provincial budget announcements and other trends in funding. The following are some of the significant factors in determining the 2022-2023 operating revenues:

### Significant Factors:



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





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

#### Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Projected 2022-2023	September 2021-2022	Total Change	% Change
Alberta Education Operating Grants	100,125,797	100,273,651	(\$147,854)	-0.15%
Operations and Maintenance	10,407,918	10,116,619	\$291,299	2.88%
Transportation	2,848,800	2,723,518	\$125,282	4.60%
Capital and Debt Servicing	5,255,006	5,097,276	\$157,730	3.09%
Infrastructure Maintenance Renewal (IMR)	1,533,723	1,508,131	\$25,592	1.70%
Jurisdiction	4,092,216	4,092,198	\$18	0.00%
	<b>124,263,460</b>	<b>123,811,393</b>	<b>\$452,067</b>	<b>0.37%</b>

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

There have been some significant changes to the Division's funding over the prior year(s). Starting for Budget 2020/2021, the Province implemented a new funding framework model for education. This model is a "3-year funding commitment to education" to allow for predictability and sustainability. The old framework grants (36 grants) has now been modified to the new framework (15 grants). This funding framework has been continued for Budget 2022/2023 with some slight updates for specific grant allocations. One of the most significant changes in the Provincial funding framework was the use of the Weighted Moving Average (WMA) to determine funding allocations. Although the WMA assists with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing divisions as it takes into account the lower student enrolment from prior years.

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

Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. These fluctuations have somewhat been minimized with the new Provincial funding framework as the Provincial funding is now based on a Weighted Moving Average (WMA) outlined below. However, due to the enrolment increase, the Division will serve 229 more FTE than it will receive funding for in 2022/2023.

School Year	FTE	Weighting	WMA
2020-2021 Actual FTE Enrolment	10,572.5	20%	2,114.5
2021-2022 Estimated FTE Enrolment	10,999.0	30%	3,299.7
2022-2023 Projected FTE Enrolment	11,287.0	50%	5,643.5

Weighted Moving Average (WMA) FTE Enrolment 11,058

The 2022-2023 Budget included the Provincial funding framework for school divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

This funding framework has been maintained for with some slight updates for specific grant allocations.

## FUNDING FRAMEWORK



Base Instruction



Services & Supports



School / Facilities



Community



Jurisdiction

The COVID-19 pandemic had significant impacts on student enrollment in the 2020/2021 school year. Initial enrolment estimates had been for over 12,000 students, however final enrolment numbers were 11,249. For 2022/2023 school year, there continues to be a recovery of enrolment numbers for the Division, however the decrease in 2020/2021 impacts 2022/2023 funding due to the Weighted Moving Average (WMA).

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

The next projected three (3) budget years (23/24 to 25/26) also include increased student enrolment up to 12,700 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial funding framework.



### • Alberta Education - Base Instruction

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The WMA is set by Alberta Education for the 2022/2023 school year during the preliminary budget based on initial student enrolment projection. Even though 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. With the WMA, for the 2022-2023 budget, the Division will serve approximately 229 FTE more than it will receive funding for due to the prior year fluctuations in enrolment.

Budget 2022-2023 also includes transitional grants of \$3.4 million in Bridge Funding and \$2.1 million in COVID Mitigation funding in the budget year. It is anticipated that the COVID mitigation funding will be reduced or eliminated in the following budget years, while the Bridge funding is expected to continue into the future. For planning purposes, revenue estimates for 2023/2024 and going forward include no COVID Mitigation funding and 100% of Bridge funding.

The Base Instruction grant accounts for 55% of the Division's revenue which is driven by enrolment numbers. For 2022/2023, the Alberta Government also increased the Base Instruction by 1% to assist with rising costs.

### • Alberta Education – Services and Supports

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

### • Alberta Education – Schools/Facilities

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. For 2022/2023, there was an 1% increase in the operations and maintenance funding and a 4.6% increase in the transportation funding.





*Breath of Mountain Air* by Olivia Persson , WCHS - Gr. 9



- **Alberta Education – Community**

The Community funding 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 other school divisions in the Province and the respective funding allocations.

- **Alberta Education – Jurisdiction**

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 (approximately 3%).

- **Projects/Contracts**

Project/Contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. At this time, Alberta Education has announced additional funding for new curriculum resources and student wellness, however specific details such as how much and when the Division will receive these funds have not been disclosed. For 2021-2022 the total of one-time funding was \$464,530 which included \$439,530 in Learning Disruption grant funding (known within the Division as BOOST) and \$25,000 in grant funding for the French Immersion program at one of the Division's elementary schools.

- **Other Provincial Revenues**

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

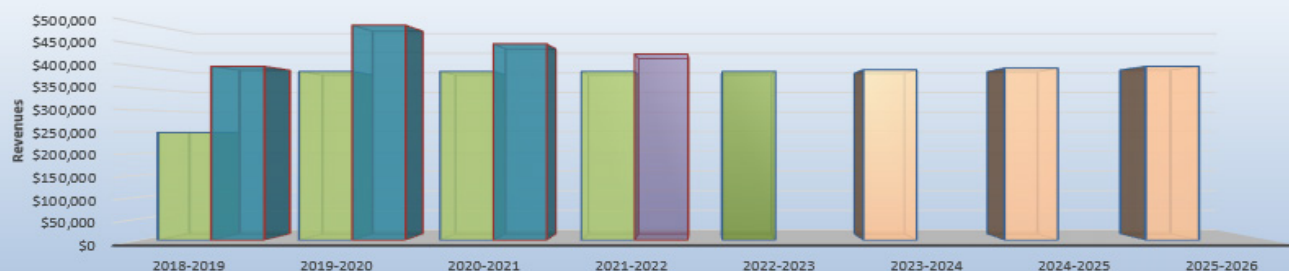
- **Teacher Pension Costs paid by Government**

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

- **Capital Block**

The Capital Block funding relates to the capital allocation revenues recognized for the supported tangible capital assets. This is typically updated in the fall operating budget based on the most recent annual financial statements.

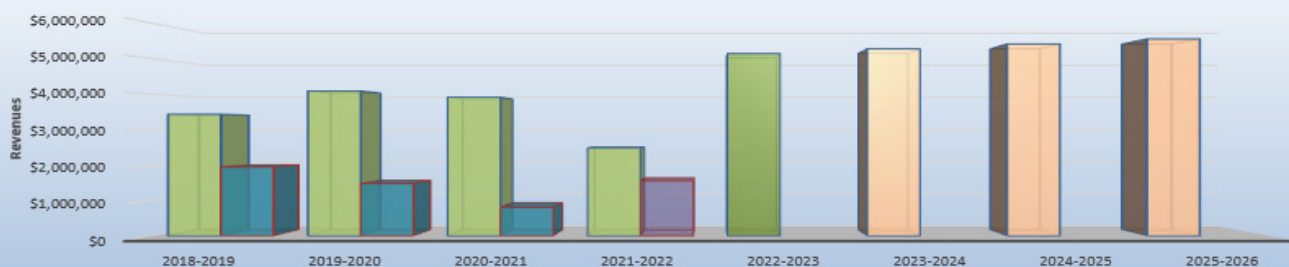
### Federal & Other Government



\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

Funding received for federal programs mainly for tuition received for federal government First Nation students (payments from the Kainai Board of Education). These revenues can fluctuate significantly from year-to-year especially depending on the number of students who attend Lethbridge School Division.

### Fees

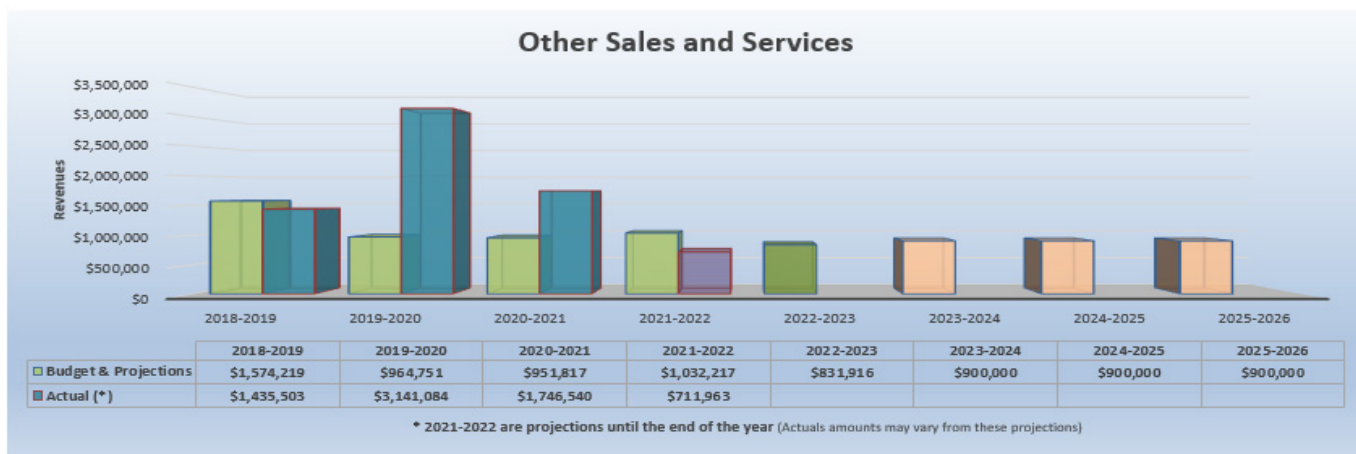


\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

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

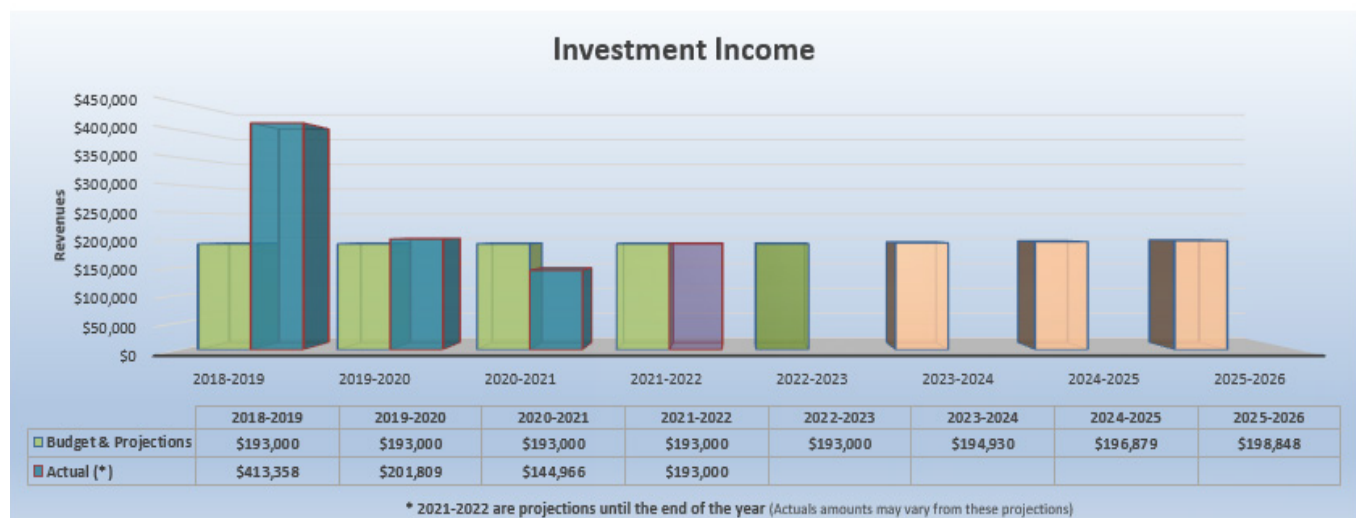
In 2018/2019, there was a significant projected increase in the budgeted school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips). Therefore, with the increased SGF activities, there are increases both the projected fees and related costs (there is a Provincial Act/Regulation that fees can not exceed the cost of the related activity). As the fees are tied directly with the costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased costs will result in decreased revenues, no net effect on surplus). For 2022-2023, there is an anticipated increase from the past two prior years due to the lessening of public health restrictions (mainly on travel and extra curricular activities).





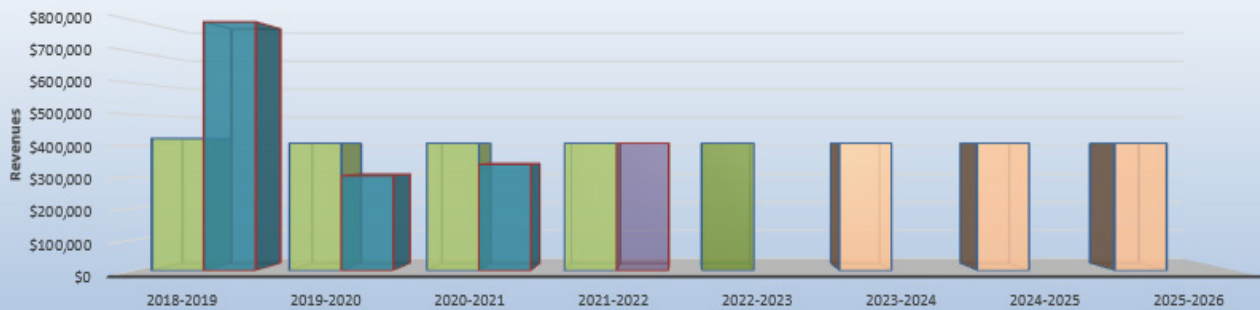
Other Sales and Services revenues include both Division revenues (General Funds) and other revenues received for School Generated Activities (SGF Operating Funds). These revenues include international student tuition fees, secondments, and other sales/services.

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



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

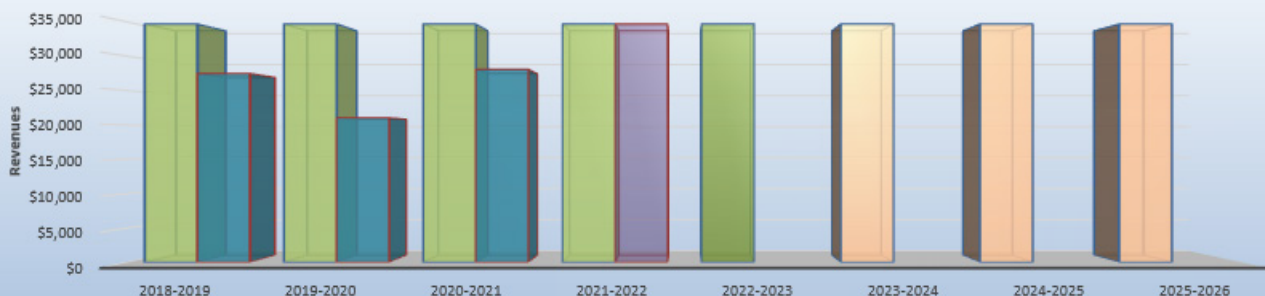
### Gifts and Donations



\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

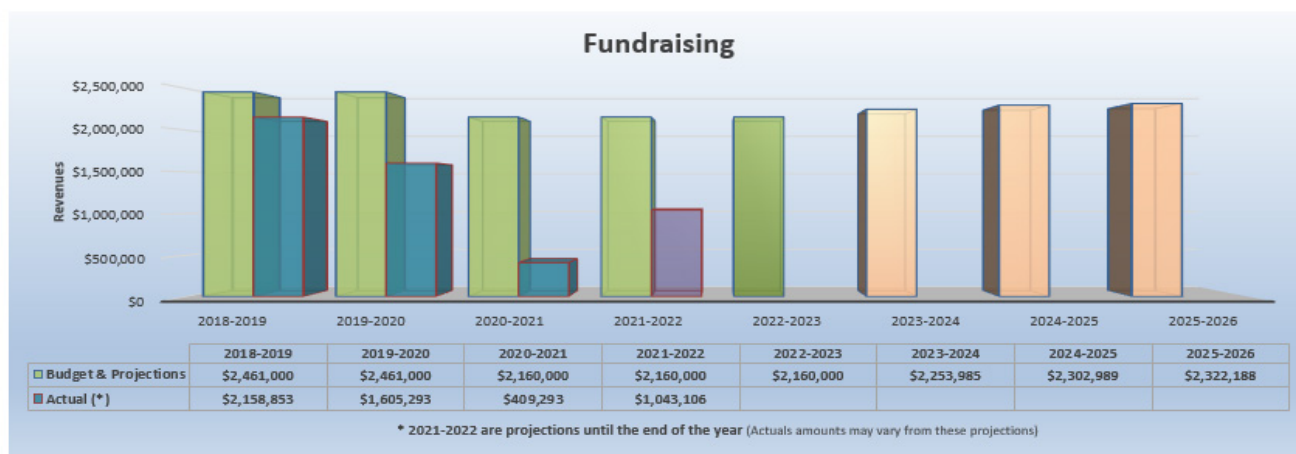
Gift and Donations revenues include both Division revenues (General Funds) and contributions received for School Generated Activities (SGF Operating Funds). Historically, these revenues have been conservatively budgeted and the actual revenues have exceeded the budgets from year-to-year. The 2019/2020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

### Rentals of Facilities



\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

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



Fundraising revenues are received for School Generated Activities (SGF Operating Funds). These revenues include revenues received for school-based fundraising activities for sports/athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. As the fundraising revenues are tied directly with the related costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased revenues will result in decreased costs on projects). The 2020/2021 and the projected 2021/2022 fundraising have been reduced from prior years and budgets as the decrease relates to the reduction in the school generated funds (SGF) activities that can be completed during the year as a result of the COVID-19 pandemic. It has been estimated for the 2022/2023 school year that fundraising revenue will return to pre-pandemic levels due to the lifting of public health restrictions.

### REVENUE PROJECTION OVERVIEW

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

	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>Operating Revenues</b>				
<b>Government of Alberta</b>	<b>\$124,263,460</b>	<b>\$128,447,147</b>	<b>\$131,139,793</b>	<b>\$133,020,713</b>
Alberta Education - Base Instruction	\$74,747,458	\$78,036,632	\$80,130,546	\$81,693,849
Alberta Education - Services and Supports	\$14,549,077	\$14,750,445	\$15,004,111	\$15,132,696
Alberta Education - Schools/Facilities	\$14,790,441	\$14,991,018	\$15,153,621	\$15,271,684
Alberta Education - Community	\$3,723,161	\$3,723,161	\$3,723,161	\$3,723,161
Alberta Education - Jurisdiction	\$4,092,216	\$4,229,802	\$4,229,802	\$4,229,802
Projects/Contracts	\$0	\$0	\$0	\$0
Other Provincial Revenue	\$606,101	\$623,507	\$632,454	\$635,934
Teacher Pension Costs paid by Government	\$6,500,000	\$6,686,664	\$6,782,611	\$6,819,930
Capital Block	\$5,255,006	\$5,405,917	\$5,483,486	\$5,513,657
<b>Federal Government and Other Government</b>	<b>\$388,944</b>	<b>\$392,833</b>	<b>\$396,761</b>	<b>\$400,729</b>
<b>Fees</b>	<b>\$5,138,146</b>	<b>\$5,272,286</b>	<b>\$5,409,928</b>	<b>\$5,551,164</b>
<b>Other sales and services</b>	<b>\$831,916</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>
<b>Investment income</b>	<b>\$193,000</b>	<b>\$194,930</b>	<b>\$196,879</b>	<b>\$198,848</b>
<b>Gifts and Donations</b>	<b>\$408,000</b>	<b>\$408,000</b>	<b>\$408,000</b>	<b>\$408,000</b>
<b>Rentals of facilities</b>	<b>\$34,704</b>	<b>\$34,704</b>	<b>\$34,704</b>	<b>\$34,704</b>
<b>Fundraising</b>	<b>\$2,160,000</b>	<b>\$2,253,985</b>	<b>\$2,302,989</b>	<b>\$2,322,188</b>
<b>Total Operating Revenues</b>	<b>\$133,418,170</b>	<b>\$137,903,885</b>	<b>\$140,789,054</b>	<b>\$142,836,346</b>
<b>Transfer from Reserves</b>	<b>\$2,542,697</b>	<b>\$859,596</b>	<b>\$976,472</b>	<b>(\$748,528)</b>
<b>Total Operating Revenues and Transfers</b>	<b>\$135,960,867</b>	<b>\$138,763,481</b>	<b>\$141,765,526</b>	<b>\$142,087,818</b>

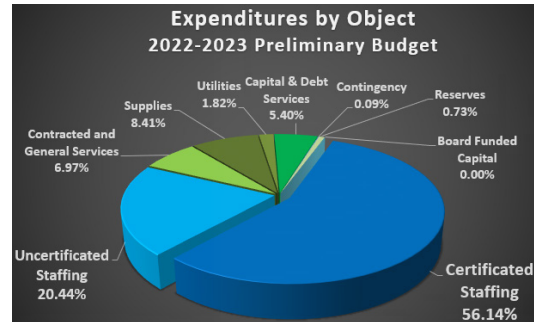
The next projected three (3) budget years (23/24 to 25/26) also include increased student enrolment up to 12,700 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations and the other factors included within the Provincial funding framework. The Alberta Education revenues for base instruction have been reduced with the projected removal of one-time funding (i.e., the "COVID Mitigation" grant funding).



## Operating Expenditures by Object

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

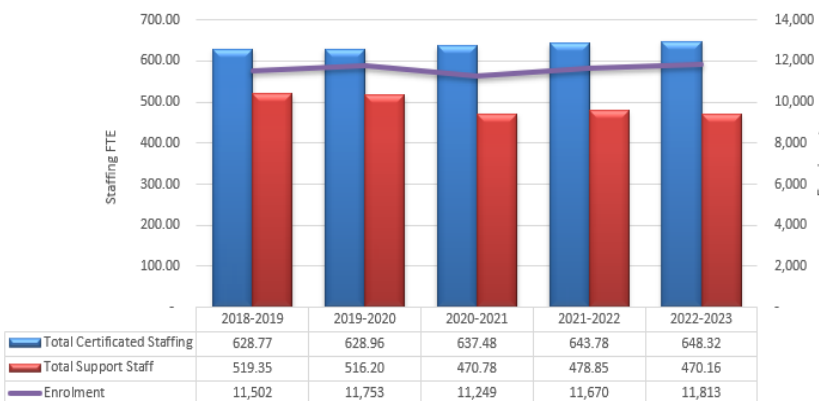
	Budget 2022-2023	Budget 2021-2022
<b>Operating Expenses by Object</b>		
Certificated salaries and benefits	\$76,333,514	\$74,763,439
Uncertificated salaries and benefits	\$27,792,974	\$28,228,390
Contracted and general services	\$9,476,047	\$10,218,855
Supplies	\$4,029,157	\$5,265,295
Utilities	\$2,477,600	\$2,295,100
Contingency, commitments and transfers	\$1,105,013	\$1,207,262
School Generated Activities	\$7,409,305	\$4,882,505
Amortization of Tangible Capital Assets	\$5,677,828	\$5,658,525
Infrastructure, Maintenance and Renewal	\$1,533,723	\$1,508,131
Interest on Capital Debt	\$125,706	\$0
<b>Total Operating Expenses by Object</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>
Transfer to Reserves	(\$650,000)	(\$63,441)
Transfer to Board Funded Capital	\$650,000	\$63,441
<b>Total Operating Expenses and Transfers</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>



Total budgeted operating expenses for 2022-2023 are \$135.96 million compared to \$134.03 million in the updated operating budget for 2021-2022.

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

**Staffing Growth Compared to Enrolment Growth  
2018-2019 to 2022-2023 (budgeted)**



**56%** of budget for Teaching Staff  
**21%** of budget for Support Staff

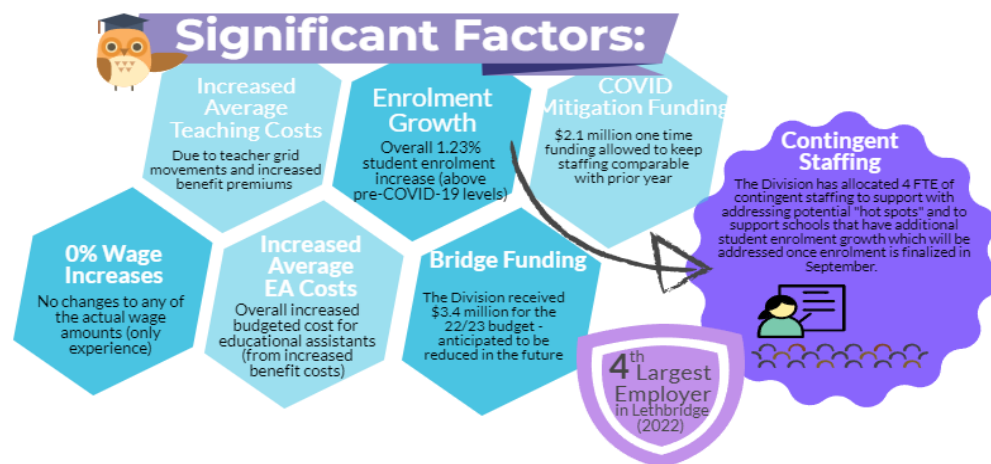


Increase in staff of **4.5 FTE**  
Decrease in staff of **8.7 FTE**



**77% Total Staffing** of budget  
**Teachers 648 FTE**  
**Support Staff 470 FTE**

*Even with the lower enrolment numbers, the Division has been able to maintain staffing due to the assistance of additional funding through Bridge and COVID-19 Mitigation grants.*



**Certified Staff increased by net of 4.5 FTE (0.71%) to total of 648 FTE.**

**Uncertified staff decreased by 8.7 FTE (-1.82%) to total of 470 FTE.**

## HUMAN RESOURCES

Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. The Division is projecting to employ 648 full-time equivalent (FTE) teachers and 470 full-time equivalents (FTE) support staff in 2022-2023.

The Division spends 56% of the budget on teaching staff. Teaching staff will result in a slight increase by 4.5 FTE. The 2022-2023 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some enrolment recovery as well). Within the total 648 FTE of certificated staffing, there are 4.0 FTE of contingent staffing to support with addressing potential "hot spots" and

to support schools that have additional student enrolment growth. These positions will be allocated in the fall once more information is finalized relating to student enrolment levels.

Teacher Staffing (Certificated):				
	2022/2023	2021/2022	FTE Change	% Change
Elementary Schools	263.13	267.33	(4.20)	(1.57%)
Middle Schools	115.10	117.65	(2.55)	(2.17%)
High Schools	165.53	162.14	3.39	2.09%
Inclusive Learning	19.60	18.50	1.10	5.95%
Other Instructional (including contingent)	16.96	10.56	6.40	60.59%
<b>Classroom Teachers</b>	<b>580.32</b>	<b>576.18</b>	<b>4.14</b>	<b>0.72%</b>
Other Certificated Staffing	68.000	67.600	0.40	0.59%
<b>Total Teacher Staffing</b>	<b>648.32</b>	<b>643.78</b>	<b>4.54</b>	<b>0.71%</b>

The Division spends 21% of the budget on support staff positions and resulted in an overall decrease by 8.7 FTE in 2021-2022 including 11.55 FTE decrease in educational assistants, and a 2.85 FTE increase in other support staff throughout the Division. The main reason for this decrease is due to lower enrolment

Support Staffing (Uncertificated):				
	2022/2023	2021/2022	FTE Change	% Change
Elementary Schools	120.22	108.66	11.56	10.64%
Middle Schools	33.60	37.88	(4.28)	(11.30%)
High Schools	40.74	47.49	(6.75)	(14.21%)
Specialized Learning Supports - Severe KG	17.25	23.10	(5.85)	(25.32%)
Program Unit Funding (PUF)	24.80	30.80	(6.00)	(19.48%)
Early Education Program (EEP)	3.77	4.00	(0.23)	(5.75%)
<b>Educational Assistants</b>	<b>240.38</b>	<b>251.93</b>	<b>(11.55)</b>	<b>(4.58%)</b>
Other Support Staffing	229.77	226.92	2.85	1.26%
<b>Total Support Staffing</b>	<b>470.16</b>	<b>478.85</b>	<b>-8.70</b>	<b>(1.82%)</b>

In the five year period from 2018-2019 teaching staff has increased by 19.55 FTE while support staff has decreased by almost 50 FTE. There has been changes to the funding framework in these years which contributes to the fluctuations. As well, with the one time funding received for the 2022-2023 the Division was able to both maintain and add additional teaching staff to address hot spots in the fall.

### Certified Salaries and Benefits



\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

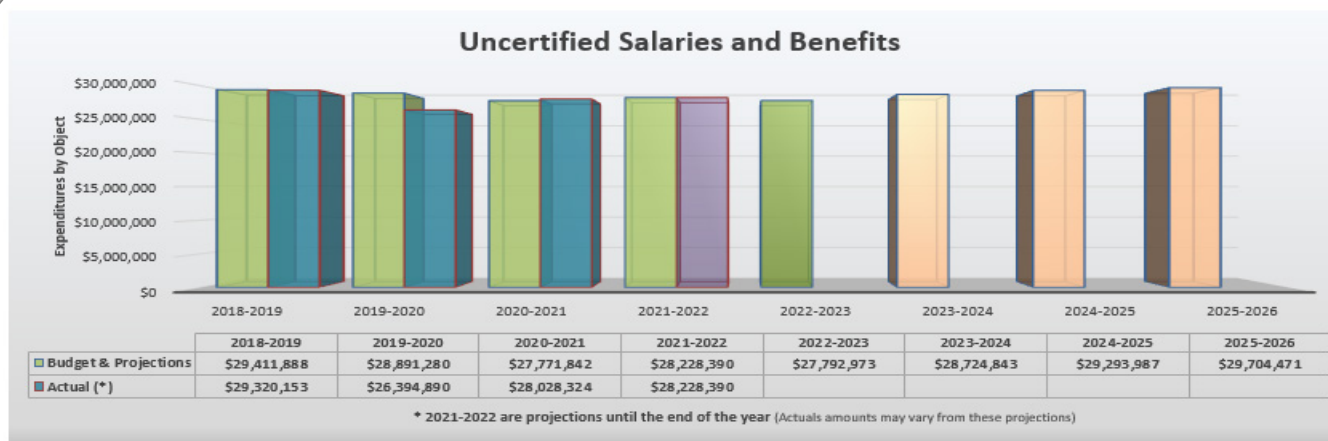
Certificated salaries and benefits have been historically around 54-56% of total expenditures. As of June 30th, 2022, the Alberta Teachers Association and the Alberta Provincial government had agreed on a new collective agreement through 2024. The wage details of the new agreement include a 0.5% increase effective on ratification, a 1.25% increase in September 2022 and a 2.0% increase in September 2023. The increases have not been included in the 2022/2023 preliminary budget as they were not known at the time of completion, however the increases will be added for the September 30th operating budget. Alberta Education has also stated that they will be fund school divisions for the increases in salaries.

Majority of certified salaries and benefits are budgeted based on average teacher costs. During the past couple years, the Division has been able to generate cost savings on the actual average teachers costs as the Division has been hiring more new teachers than estimated in the budgets (which are budgeted slightly conservative). As a result of this, savings have been able to be added to operating reserves for a staff stability fund (for future increases in teaching costs). For 2022/2023, these average costs are increased by projected staff experience increments (only grid movements and increased insurance premiums were included at this time, as salary increases were not known at the time of the budget creation) and this increase is offset by projected retirements of teaching staff (at higher experience grids). Overall, there has been an increase in the average teacher costs projected for 2022/2023.

In 2022/2023, it is budgeted that the Division will have approximately \$76.33 million expended on teaching staff (certificated staffing), which is approximately 56% of the total Division budget. **Overall there are approximately 4.5 FTE teachers increase than in 2021/2022, which is a 0.71% increase in the number of teaching staff.**

There is projected growth enrolment estimated for the next three (3) budget years (23/24 to 25/26) which will be funded through the base grant. However, some of these increases will be offset by the potential reduction in the one-time granting funding that has supported this area (COVID mitigation and Bridge funding). The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.





Uncertificated salaries and benefits have historically been around 21-22% of total expenditures. No salary increases have been included in the 2022/2023 preliminary budget. However, now that the ATA and the province have settled and ratified a new collective agreement, negotiations will now start between the Division and the two unions who are represented by support staff will commence in the fall of 2022.

Many of the positions within uncertified salaries and benefits are budgeted based on average costs (including educational assistants). For 2022/2023, these average costs of these positions have increased from projected staff experience increments. There was also an increase in the budgeted benefit costs for support staff with increased premium costs.

In 2022/2023, it is budgeted that the Division will have approximately \$27.79 million expended on support staff, which is approximately 21% of the total Division budget. **Overall there is a 8.7 FTE or -1.82% decrease in support staff.** This decrease is mainly within Educational Assistants (EA's) for both Program Unit Funding (PUF) and Specialized Learning Supports (Severe Kindergarten) due to less enrolment within these specific programs. Less enrolment means less specific grant funding for these programs, resulting in less funds available to hire EA's. The Division realizes that some students may enrol in the fall that had not been identified prior and have set aside one time reserve funding for these programs to ensure all the needs of all children are met. The decrease of 11.55 FTE in Educational Assistants is offset by a 2.85 FTE increase in other support staff for an overall decrease of 8.7 FTE in support staff.

	22/23 Budget	21/22 Actual	Change
<b>Inclusive Learning:</b>			
Elementary Schools	120.22	108.66	11.56
Middle Schools	33.60	37.88	(4.28)
High Schools	40.74	47.49	(6.75)
Specialized Learning Supports (Severe KG)	17.25	23.10	(5.85)
Program Unit Funding (PUF)	24.80	30.80	(6.00)
	<u>236.61</u>	<u>247.93</u>	<u>(11.32) FTE</u>
<b>Other:</b>			
Early Education Program (EEP)	3.77	4.00	(0.23)
	<u>3.77</u>	<u>4.00</u>	<u>(0.23) FTE</u>
<b>Total Educational Assistants</b>	<u>240.38</u>	<u>251.93</u>	<u>-11.55 FTE</u>

Projections for the next three (3) budget years (23/24 to 25/26) include a projected decrease in support staffing with the removal of one-time funding with subsequent increases during the following budget years. The projected WMA growth of student enrolment will somewhat offset these effects. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.

## STAFFING SUMMARY

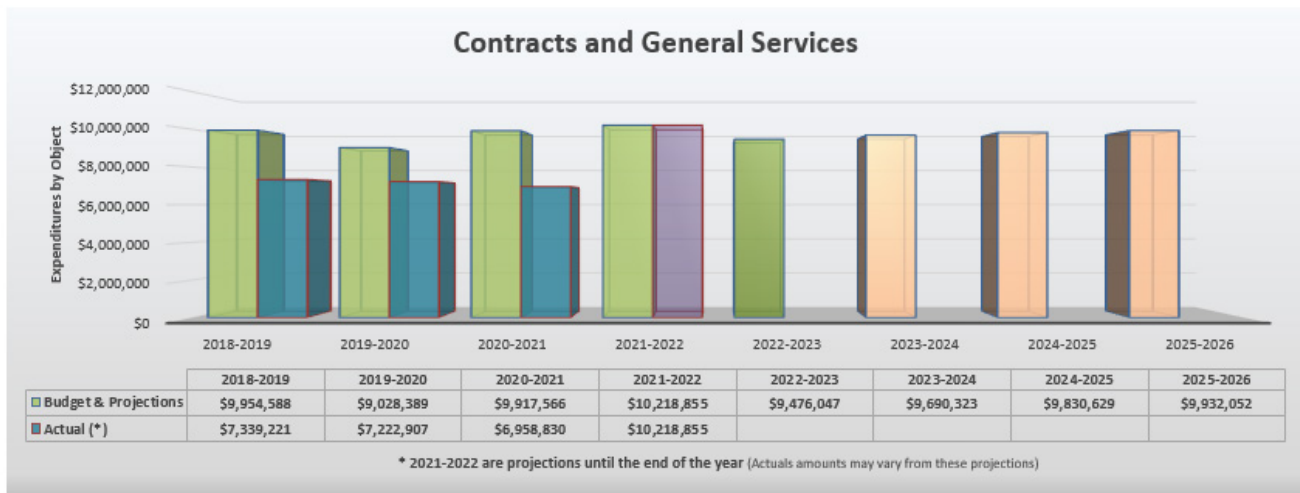
Division staffing has the greatest impact on the educational opportunities provided to students within Lethbridge School Division and consequently makes up 77% of the Division's budget. Student enrolment growth is one of the largest factors in determining the staffing levels. The Division is projecting to increase certified staffing by 4.5 full-time equivalent (FTE) teachers and decrease the uncertified staff by 8.7 full time equivalent (FTE) support staff.

The Division will employ 648 full-time equivalent (FTE) teachers and 470 full-time equivalents (FTE) support staff in 2022/2023.

Expenditures by Object	2022-2023 Preliminary Budget	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$76,333,514	\$74,763,439	\$1,570,075	2.10%
Uncertificated Staffing	\$27,792,974	\$28,228,390	(\$435,416)	-1.54%

Certificated staff (teachers) increased by 4.5 FTE as well average teacher costs and benefit premiums have both increased. Within the total 648 FTE is contingent staff of 4 FTE to address "hot spots" in the fall once enrolment is finalized.

Uncertificated staff (support) decreased by 8.7 FTE which has resulted in a decrease in costs, even with average salary increases from high benefit premiums. Of this decrease, the majority are Educational Assistants in PUF and KG Severe due to decreased enrolment.

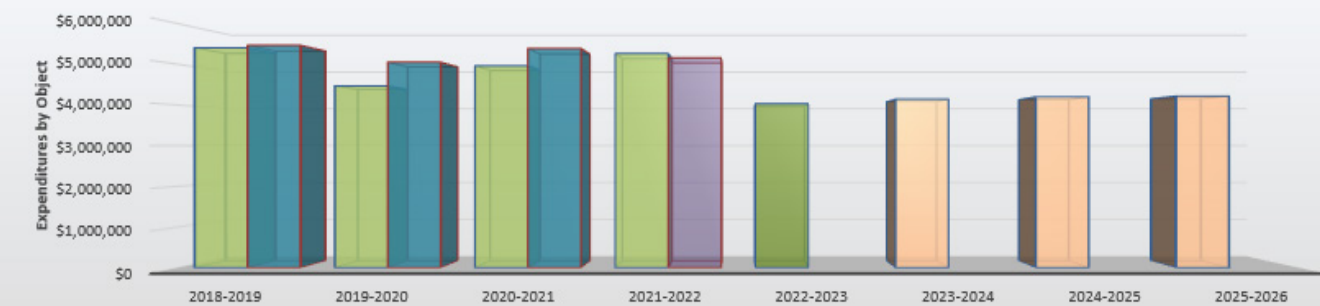


Contract and General Services includes contracting out the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, leases and other services provided to the Division. Historically, these costs have been conservatively budgeted and the actual costs have been less than the budgets from year-to-year. In 2021/2022, it is budgeted to have an increase, the majority of this increase relates to transportation with the increasing cost of fuel. For 2022/2023 these cost pressures are anticipated to continue so other areas within this budget area had to be decreased.

The current and projected budgets are continued to be budgeted conservatively as these the amount of these services could fluctuate significantly from year-to-year. The projections include the removal of one-time costs that are included within the 2021/2022 budget, changes in the overall Weighted Moving Average (WMA) student enrolment, and growth for inflationary factors of 1% to 2% for each projected year. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.



## Supplies



	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Budget & Projections	\$5,404,969	\$4,465,480	\$4,963,661	\$5,265,295	\$4,029,157	\$4,140,844	\$4,197,481	\$4,219,550
Actual (*)	\$5,465,230	\$5,049,677	\$5,387,754	\$5,158,387				

\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

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

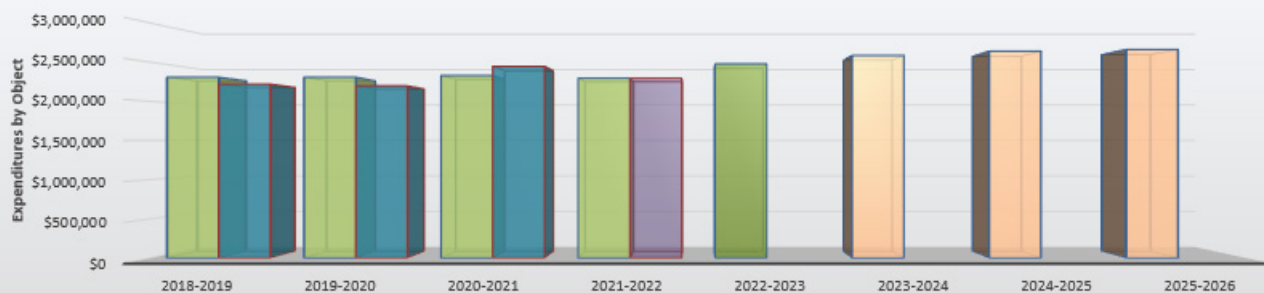
The current and projected budgets are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year. The majority of the changes relates to fluctuations in furniture, equipment, and computer purchases requirements. This area has also been impacted by the current supply chain issues which are delaying the arrival of these goods to the Division.

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

The projections include the removal of one-time costs that are included within the 2021/2022 budget, changes in the overall Weighted Moving Average (WMA) student enrolment, and growth for inflationary factors of 1% to 2% for each projected year. The consumer price index for the Province of Alberta was 8.4% in June 2022 due to high levels of inflation that are currently impacting the Canadian economy. It is not anticipated that this level of inflation will continue for the next number of years therefore leaving the projections at 1% to 2% is reasonable. When resources are limited, the priority is to ensure that the needs of the classroom are met, which may involve the reduction of these types of expenditures to ensure that class sizes remain at acceptable levels.



### Utilities

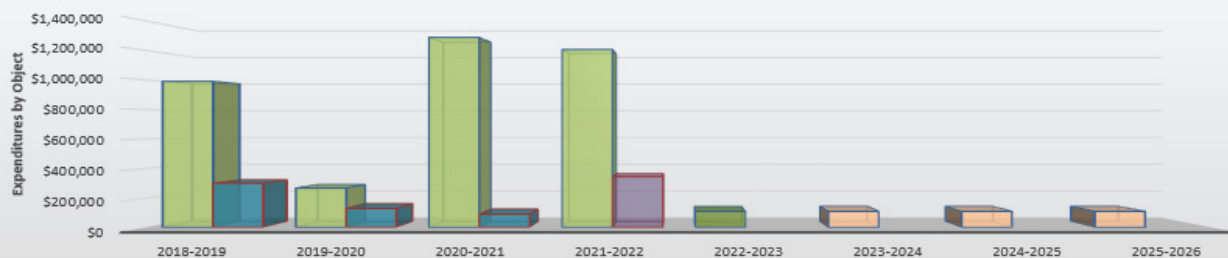


	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Budget & Projections	\$2,307,600	\$2,307,600	\$2,329,600	\$2,295,100	\$2,477,600	\$2,584,449	\$2,639,737	\$2,661,398
Actual (*)	\$2,219,606	\$2,197,695	\$2,445,456	\$2,295,100				

\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

Utility costs have increased from year-to-year based on growth of the Division (new schools being added) and increases in the utility rates. The increase in the utility rates include the introduction of a Carbon tax which increased the costs of utilities such as natural gas, diesel and fuel. The Division is currently working on maintenance and infrastructure projects that would potentially lead to efficiencies in the use of utilities. Overall, the projected budget areas are continued to be budgeted conservatively as the amount of these services could fluctuate significantly from year-to-year with some increase as new schools being added to the Division.

### Contingencies, Commitments, and Transfers



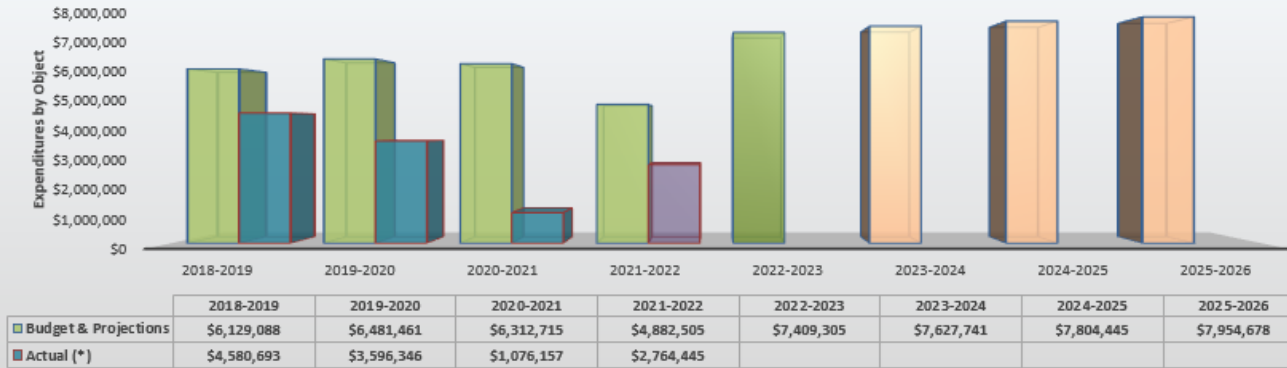
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Budget & Projections	\$991,431	\$266,562	\$1,289,556	\$1,207,262	\$108,513	\$109,139	\$109,139	\$109,139
Actual (*)	\$300,023	\$128,897	\$88,928	\$344,636				

\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

Contingencies, Commitments, and Transfers include the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. Typically, in the approved preliminary operating budget (approved in May prior to the start of the budget year) there is minimal funds set aside for each school's contingency and commitments (not determined until year-end). This is typically updated in the fall budget (after August 31st year-end).



### School Generated Activities

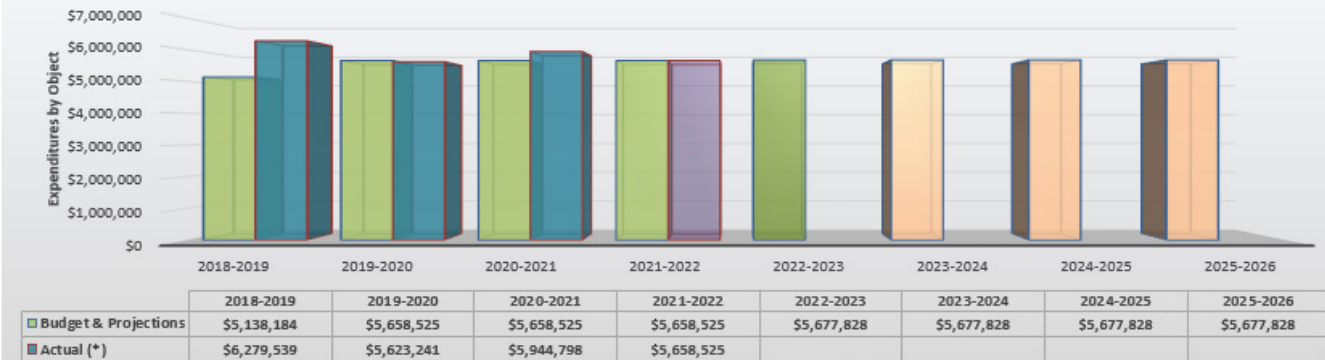


\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

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

Over the last number of years, there were significant reductions in the school generated activities. The majority of the decrease relates to the reduction in the SGF activities that can be completed during the year as a result of the COVID-19 pandemic. However, for the 2022/2023 school year, with the lifting of public health restrictions, it is anticipated that there will be a substantial increase in activities.

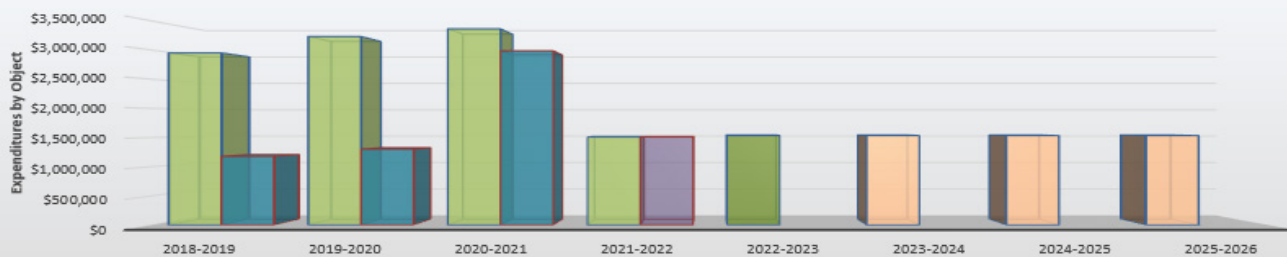
### Amortization of Tangible Capital Assets



\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

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

### Infrastructure, Maintenance and Renewal (IMR)

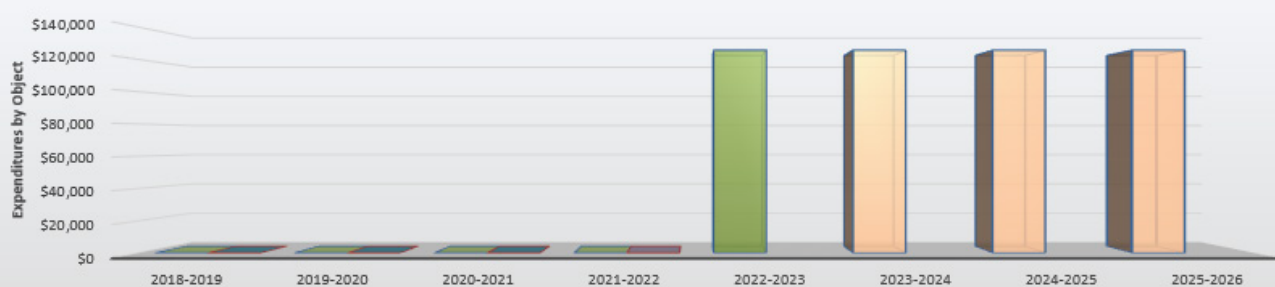


\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

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

Effective for the 2021/2022 school year, the capital portion of IMR was reallocated to the capital funds through the Capital Maintenance and Renewal (CMR) program, therefore why there is such a decrease from the 2020/2021 to the 2021/2022 school year.

### Accretion Expense



\* 2021-2022 are projections until the end of the year (Actuals amounts may vary from these projections)

New for the 2022-2023 budget year is accretion expense, which is due to a new accounting standard being implemented under Public Sector Accounting Standards (PSAS). Under PSAS 3280 Asset Retirement Obligations, any public sector entity will now need to account for any legal obligation it has associated with the cost of retirement of a tangible capital asset. For example, asbestos removal upon a renovation to a school.





## EXPENSE PROJECTION OVERVIEW

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

	Budget 2022-2023	Projection 2023-2024	Projection 2024-2025	Projection 2025-2026
<b>Operating Expenses by Object</b>				
Certificated salaries and benefits	\$76,333,515	\$77,497,413	\$78,160,504	\$78,829,993
Uncertificated salaries and benefits	\$27,792,973	\$28,724,843	\$29,293,987	\$29,704,471
Contracted and general services	\$9,476,047	\$9,690,323	\$9,830,629	\$9,932,052
Supplies	\$4,029,157	\$4,140,844	\$4,197,481	\$4,219,550
Utilities	\$2,477,600	\$2,584,449	\$2,639,737	\$2,661,398
Contingency, commitments and transfers	\$108,513	\$109,139	\$109,139	\$109,139
School Generated Activities	\$7,409,305	\$7,627,741	\$7,804,445	\$7,954,678
Amortization of Tangible Capital Assets	\$5,677,828	\$5,677,828	\$5,677,828	\$5,677,828
Infrastructure, Maintenance and Renewal	\$1,533,723	\$1,533,723	\$1,533,723	\$1,533,723
Accretion Expense	\$125,706	\$125,706	\$125,706	\$125,706
<b>Total Operating Expenses by Object</b>	<b>\$134,964,367</b>	<b>\$137,712,009</b>	<b>\$139,373,179</b>	<b>\$140,748,538</b>
Transfer to Reserves	\$346,500	\$0	\$515,876	\$1,187,808
Transfer to Board Funded Capital	\$650,000	\$1,000,000	\$1,825,000	\$100,000
<b>Total Operating Expenses and Transfers</b>	<b>\$135,960,867</b>	<b>\$138,712,009</b>	<b>\$141,714,054</b>	<b>\$142,036,346</b>

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

Projections for the next three (3) budget years (23/24 to 25/26) includes increases in certificated staffing due to grid movements and increases in average teacher costs. However, there are no additional FTEs being added to these projections which could impact class sizes (more students with the same amount of teachers). In the current budget, there is \$2.1 million in potential one time funds (COVID Mitigation Funding) therefore this amount has been removed from the budget projections. The Division will continue to monitor these effects and create strategies to mitigate the effects on instructional programming.

The cost of supplies and contracted services projections include the removal of one-time costs that are included within the 2022/2023 budget and will subsequently will increase a minimum of 1% per year over the next three years for inflation factors. Spending on supplies and contracted services will be adjusted to ensure that expenditures do not exceed forecasted revenues (unless expenditures are specifically funded by reserves). When resources are limited, the priority is to ensure that the needs of classrooms are met which may involve the reduction of supplies and contracted services. Use of one time reserves within this area is also being implemented for the 2022/2023 budget to deal with cost pressures (mainly for insurance and fuel).

Utilities are increased due to inflationary cost pressures, however they are being offset by entering into long term agreements with third party service providers. The cost of school generated activities will correlate to the applicable revenues, including school fees, fundraising, and donations and is expected to increase due to lessening public health restrictions.

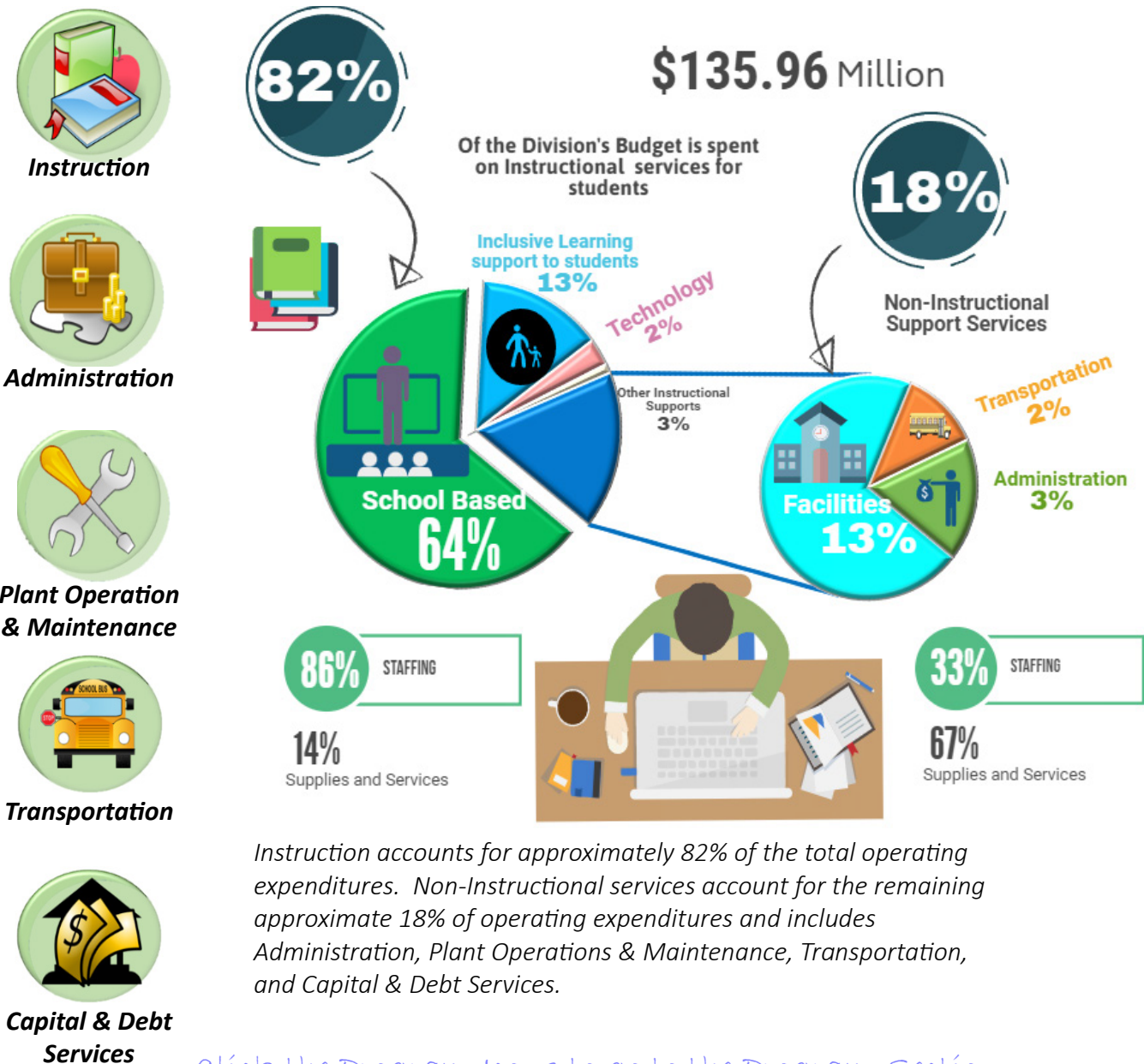
Amortization is expected to be maintained as the amortization was updated in 2021/2022 with the capitalization of the technology evergreening phases. The amortization is typically re-evaluated after the end of each fiscal year end when the actual amortization is determined.

## Summary of Expenditures by Program

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

	Budget 2022-2023	Budget 2021-2022
<b>Operating Expenses by Program</b>		
Instruction	\$111,185,031	\$109,069,153
Administration	\$4,092,217	\$4,092,216
Plant Operations and Maintenance	\$10,257,562	\$10,748,680
Transportation	\$3,088,800	\$2,950,797
Capital and Debt Services	\$7,337,257	\$7,166,656
<b>Total Operating Expenses by Program</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>
Transfer to Reserves	(\$650,000)	(\$63,441)
Transfer to Board Funded Capital	\$650,000	\$63,441
<b>Total Operating Expenses and Transfers</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$135.96 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.



[Click the Program Icons to go to the Program Section](#)

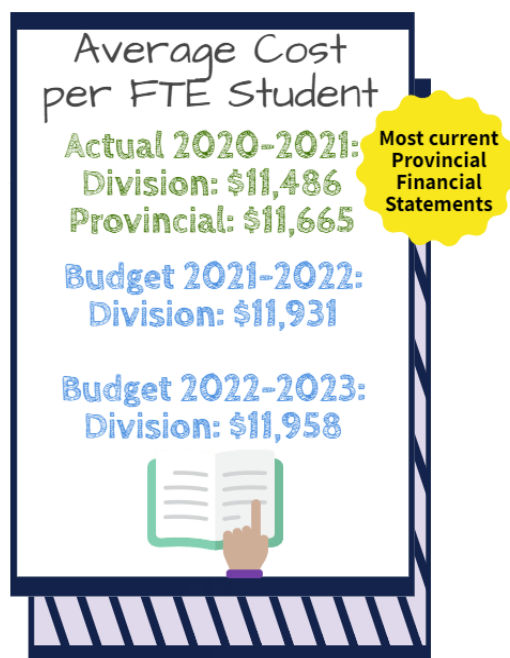


The following is an overview of the operating expenditures by major program and by object:

2022-2023 - Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$75,607,039	\$726,475	\$0	\$0	\$0	\$76,333,514
Uncertificated Staffing	\$20,307,249	\$2,211,720	\$5,152,119	\$121,886	\$0	\$27,792,974
Contracted and General Services	\$3,309,866	\$1,002,075	\$2,259,792	\$2,904,314	\$0	\$9,476,047
Supplies	\$10,939,765	\$80,046	\$408,651	\$10,000	\$0	\$11,438,462
General Operating Supplies	\$3,530,460	\$80,046	\$408,651	\$10,000	\$0	
School Generated Activities (SGF)	\$7,409,305	\$0	\$0	\$0	\$0	
Utilities	\$0	\$40,600	\$2,437,000	\$0	\$0	\$2,477,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,337,257	\$7,337,257
Amortization of Tangible Capital Assets	\$0	\$0	\$0	\$0	\$5,677,828	
Infrastructure, Maintenance and Renewal	\$0	\$0	\$0	\$0	\$1,539,723	
Accretion Expense	\$0	\$0	\$0	\$0	\$125,706	
Transfers - Contingency/Commitments	\$1,021,113	\$31,300	\$0	\$52,600	\$0	\$1,105,013
Total Operating Expenditures	\$111,185,032	\$4,092,216	\$10,257,562	\$3,088,800	\$7,337,257	\$135,960,867
Transfers - Reserves Allocations	(\$650,000)	\$0	\$0	\$0	\$0	(\$650,000)
Transfers - Board Funded Capital	\$500,000	\$0	\$0	\$150,000	\$0	\$650,000
Total Expenditures and Transfers	\$111,035,032	\$4,092,216	\$10,257,562	\$3,238,800	\$7,337,257	\$135,960,867
Operating Expenditures	\$111,185,032	\$4,092,216	\$10,257,562	\$3,088,800	\$7,337,257	\$135,960,867
Transfers to Reserves	(\$650,000)	\$0	\$0	\$0	\$0	(\$650,000)
Transfer to Board Funded Capital	\$500,000	\$0	\$0	\$150,000	\$0	\$650,000
Total Expenditures and Transfers	\$111,035,032	\$4,092,216	\$10,257,562	\$3,238,800	\$7,337,257	\$135,960,867

See the [Summary by Program and Location](#) section for additional details on each of the major programs.

## Average Cost per FTE



In 2020-2021, the cost was approximately \$11,486 to educate a full time equivalent student in Lethbridge School Division as compared to the provincial average of all public school authorities of \$11,665 per student (most current available financial statements for the Province).

In 2021-2022, the cost is projected at \$11,931, and in the 2022-2023 budget the cost is projected to be \$11,958 per full-time equivalent (FTE) student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for Lethbridge School Division students.

Note:

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

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

- For Budget 2019/2020, total students is 11,753 (total FTE is 11,102)
- For Budget 2020/2021, total students is 11,249 (total FTE is 10,573)
- For Budget 2021/2022, total students is 11,670 (total FTE is 10,999)
- For Budget 2022/2023, total students is 11,813 (total FTE is 11,287)



## Budget 2022/2023 - Operating Fund Summary

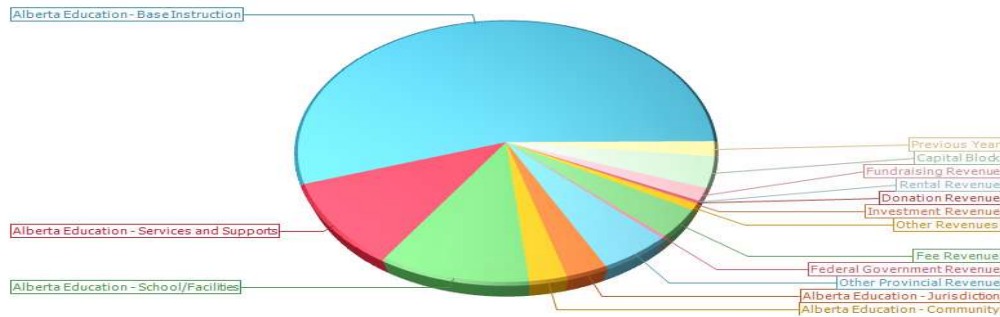
The operating revenues and expenditures are comprised from the General Operating Funds, the School Generated Funds (SGF) Operating Funds, Operating Reserve Funds, and transfers to Board Funded Capital. These operating funds combined together provide the expenditures included in the Board Approved Operating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

2022-2023 - Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$75,607,039	\$726,475	\$0	\$0	\$0	\$76,333,514
Uncertificated Staffing	\$20,307,249	\$2,211,720	\$5,152,119	\$121,886	\$0	\$27,792,974
Contracted and General Services	\$3,309,866	\$1,002,075	\$2,259,792	\$2,904,314	\$0	\$9,476,047
Supplies	\$10,939,765	\$80,046	\$408,651	\$10,000	\$0	\$11,438,462
General Operating Supplies	\$3,530,460	\$80,046	\$408,651	\$10,000	\$0	
School Generated Activities (SGA)	\$7,409,305	\$0	\$0	\$0	\$0	
Utilities	\$0	\$40,600	\$2,437,000	\$0	\$0	\$2,477,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,337,257	\$7,337,257
Amortization of Tangible Capital Assets	\$0	\$0	\$0	\$0	\$5,677,828	
Infrastructure, Maintenance and Renewal	\$0	\$0	\$0	\$0	\$1,533,723	
Accretion Expense	\$0	\$0	\$0	\$0	\$125,706	
Transfers - Contingency/Commitments	\$1,021,113	\$31,300	\$0	\$52,600	\$0	\$1,105,013
Total Operating Expenditures	\$111,185,032	\$4,092,216	\$10,257,562	\$3,088,800	\$7,337,257	\$135,960,867
Transfers - Reserves Allocations	(\$650,000)	\$0	\$0	\$0	\$0	(\$650,000)
Transfers - Board Funded Capital	\$500,000	\$0	\$0	\$150,000	\$0	\$650,000
Total Expenditures and Transfers	\$111,035,032	\$4,092,216	\$10,257,562	\$3,238,800	\$7,337,257	\$135,960,867
Operating Expenditures	\$111,185,032	\$4,092,216	\$10,257,562	\$3,088,800	\$7,337,257	\$135,960,867
Transfersto Reserves	(\$650,000)	\$0	\$0	\$0	\$0	(\$650,000)
Transfersto Board Funded Capital	\$500,000	\$0	\$0	\$150,000	\$0	\$650,000
Total Expenditures and Transfers	\$111,035,032	\$4,092,216	\$10,257,562	\$3,238,800	\$7,337,257	\$135,960,867

### Revenue and Allocations

Lethbridge School Division  
2022-2023 Preliminary Budget

#### Lethbridge School Division



Category	Amount	Percentage
Alberta Education - Base Instruction	\$74,747,458	55%
Alberta Education - Services and Supports	\$14,549,077	11%
Alberta Education - School/Facilities	\$14,790,441	11%
Alberta Education - Community	\$3,723,161	3%
Alberta Education - Jurisdiction	\$4,092,216	3%
Projects/Contracts	\$0	0%
Other Provincial Revenue	\$7,106,101	5%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$4,978,146	4%
Other Revenues	\$991,917	1%
Investment Revenue	\$193,000	0%
Donation Revenue	\$408,000	0%
Rental Revenue	\$34,704	0%
Fundraising Revenue	\$2,160,000	2%
Capital Block	\$5,255,006	4%
Previous Year	\$2,542,697	2%
<b>Total Revenue and Allocations</b>	<b>\$135,960,867</b>	

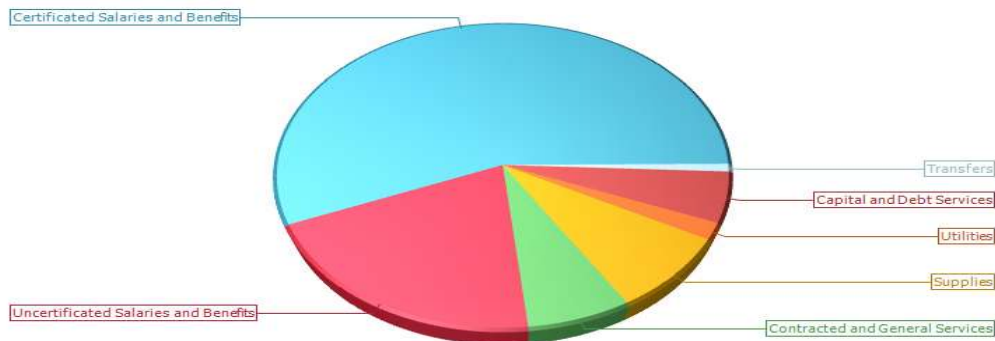


Expenditures by Object	2022-2023		2021-2022		Variance	Change %
Certificated Staffing		\$76,333,514		\$74,763,439	\$1,570,075	2.10%
Uncertificated Staffing		\$27,792,974		\$28,228,390	(\$435,416)	-1.54%
Contracted and General Services		\$9,476,047		\$10,218,855	(\$742,808)	-7.27%
Supplies		\$11,438,462		\$10,147,800	\$1,290,662	12.72%
General Operating Supplies	\$4,029,157		\$5,265,295			
School Generated Activities (SGF)	\$7,409,305		\$4,882,505			
Utilities		\$2,477,600		\$2,295,100	\$182,500	7.95%
Capital and Debt Services		\$7,337,257		\$7,166,656	\$170,601	2.38%
Amortization of Tangible Capital Assets	\$5,677,828		\$5,658,525			
Infrastructure, Maintenance and Renewal	\$1,533,723		\$1,508,131			
Interest on Capital Debt	\$125,706		\$0			
Transfers - Contingency/Commitments		\$1,105,013		\$1,207,262	(\$102,249)	-8.47%
Total Operating Expenditures		\$135,960,867		\$134,027,502	\$1,933,365	1.44%
Transfers - Reserves Allocations		(\$650,000)		(\$63,441)	(\$586,559)	924.57%
Transfers - Board Funded Capital		\$650,000		\$63,441	\$586,559	924.57%
Total Expenditures and Transfers		\$135,960,867		\$134,027,502	\$1,933,365	1.44%
Operating Expenditures		\$135,960,867		\$134,027,502		
Transfer to Reserves		(\$650,000)		(\$63,441)		
Transfer to Board Funded Capital		\$650,000		\$63,441		
Total Expenditures and Transfers		\$135,960,867		\$134,027,502		

## Expenditures

Lethbridge School Division  
2022-2023 Preliminary Budget

### Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$76,333,514	56%
Uncertificated Salaries and Benefits	\$27,792,974	20%
Contracted and General Services	\$9,476,047	7%
Supplies	\$11,438,463	8%
Utilities	\$2,477,600	2%
Capital and Debt Services	\$7,337,257	5%
Transfers	\$1,105,013	1%
<b>Total Expenditures</b>	<b>\$135,960,867</b>	

## Overview - Revenues and Expenditures

Lethbridge School Division  
2022-2023 Preliminary Budget

### Lethbridge School Division

#### Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Kindergarten - Base Funding	\$3,001,074	\$3,181,478
WMA Rate - ECS Base Instruction	\$3,062.32	\$3,032.00
Weighted Moving Average - ECS Students	980.00 FTE	1,049.30
Grades 1-9 - Base Funding	\$48,442,840	\$48,131,787
WMA Rate - G1-9 Base Instruction	\$8,124.64	\$6,064.00
Weighted Moving Average - Gr 1-9 Students	7,909.50 FTE	7,937.30
Grades 10-12 - Base Funding	\$17,863,796	\$16,647,901
G10-12 (Yr 1-3) Base Instruction	\$17,266,514	\$16,046,314
G10-12 (Yr 4) Base Instruction	\$276,895	\$364,871
G10-12 (Yr 5+) Base Instruction	\$22,064	\$46,526
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$298,323	\$190,190
Outreach Program Funding	\$150,000	\$150,000
Total Number of Outreach Sites	1 sites	1
Outreach Base Funding	\$150,000.00	\$150,000.00
Home Education	\$0	\$1,918
WMA Rate - Home Education	\$1,717.00	\$1,700.00
Weighted Moving Average - Home Education	0.00 FTE	1.13
Stabilization Funding	\$5,583,882	\$5,958,327
Projected WMA Clawback	(\$294,133)	(\$775,131)
<b>Total Alberta Education - Base Instruction</b>	<b>\$74,747,458</b>	<b>\$73,296,280</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>55%</b>	<b>55%</b>

Alberta Education - Services and Supports	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Program Unit Funding (PUF)	\$1,027,650	\$1,959,050
PUF - Standard Code 47 - Half Day	\$659,700	\$1,143,900
PUF - Standard Code 47 - Full Day	\$0	\$229,500
PUF - Profound Code 47 - Half Day	\$109,950	\$190,650
PUF - Profound Code 47 - Full Day	\$0	\$37,500
PUF - Code 41-46 - Half Day	\$258,000	\$307,500
PUF - Code 41-46 - Full Day	\$0	\$50,000
Specialized Learning Supports - KG Severe	\$955,500	\$1,318,400
SLS-KG - Standard Code 47 - Half Day	\$594,000	\$734,400
SLS-KG - Standard Code 47 - Full Day	\$0	\$145,350
SLS-KG - Profound Code 47 - Half Day	\$99,000	\$122,400
SLS-KG - Profound Code 47 - Full Day	\$0	\$23,750
SLS-KG - Code 41-46 - Half Day	\$262,500	\$240,000
SLS-KG - Code 41-46 - Full Day	\$0	\$52,500
Specialized Learning Support	\$8,136,209	\$8,072,472
Learning Support - Multi-Disciplinary Teams	\$6,360,266	\$6,308,062
Learning Support - Mental Health	\$889,503	\$884,238
Learning Support - Jurisdiction Compositions	\$886,441	\$880,172
Moderate Language Delay (Code 48)	\$104,000	\$368,000
English as a Second Language (ESL/FSL)	\$623,460	\$622,320
WMA Rate - ESL	\$1,200.00	\$1,200.00
Weighted Moving Average - ESL	519.55 FTE	518.60
Refugee	\$1,717,100	\$2,069,375
WMA Rate - Refugee	\$5,500.00	\$5,500.00
Weighted Moving Average - Refugee	312.20 FTE	376.25
First Nations Metis and Inuit (FNMI)	\$1,140,970	\$1,095,373
FNMI Student Self Identification	\$873,239	\$821,280
FNMI Truth & Reconciliation	\$103,348	\$119,094
FNMI Demographics	\$164,384	\$154,999
Institutional Program Grants	\$861,133	\$861,133
Projected WMA Clawback	(\$16,946)	(\$1,225,981)
<b>Total Alberta Education - Services and Supports</b>	<b>\$14,549,077</b>	<b>\$15,140,142</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>11%</b>	<b>11%</b>





Alberta Education - School/Facilities	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Operations and Maintenance	\$10,126,934	\$9,995,009
Baseline POM Funding	\$2,680,972	\$2,647,771
Utilized Space	\$5,941,198	\$6,010,714
Under-utilized Space	\$1,504,765	\$1,336,524
Transportation	\$2,848,800	\$2,723,518
SuperNet Funding	\$287,976	\$278,376
Infrastructure Maintenance and Renewal Grant Revenue	\$1,533,723	\$1,508,131
Projected WMA Clawback	(\$6,992)	(\$156,766)
<b>Total Alberta Education - School/Facilities</b>	<b>\$14,790,441</b>	<b>\$14,348,268</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>11%</b>	<b>11%</b>

Alberta Education - Community	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Socio-Economics Status	\$2,209,863	\$2,195,676
Geographic	\$1,263,298	\$1,263,072
Nutrition	\$250,000	\$250,000
<b>Total Alberta Education - Community</b>	<b>\$3,723,161</b>	<b>\$3,708,748</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>3%</b>	<b>3%</b>

Alberta Education - Jurisdiction	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
System Administration	\$4,092,216	\$4,092,198
Overall Base Admin Funding	\$4,825,841	\$4,806,773
Base Factor - System Admin	0.84798 Factor	0.85134
<b>Total Alberta Education - Jurisdiction</b>	<b>\$4,092,216</b>	<b>\$4,092,198</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>3%</b>	<b>3%</b>

Projects/Contracts	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
FNMI One-time Grant	\$0	\$0
Learning Disruption Grant	\$0	\$439,530
Odyssey Program (French Language)	\$0	\$25,000
Safe Return to Class Funding	\$0	\$0
Safe Return to Schools Funding	\$0	\$0
Building Collaboration & Capacity in Education	\$0	\$0
French Language Enhancement Project (FLEP)	\$0	\$0
Dual-Credit Grant	\$0	\$0
<b>Total Projects/Contracts</b>	<b>\$0</b>	<b>\$464,530</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Other Provincial Revenue	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Alberta Mental Health - MC#3	\$388,325	\$394,369
ASCE Grant	\$11,500	\$11,500
Facility Lease Grant	\$0	\$540,831
Family Resource Network - MC#5	\$90,000	\$100,975
French Immersion Revenue	\$116,276	\$116,276
Regional Collaborative Services Delivery Revenue	\$0	\$0
Southwest Child and Family Services - MC#1	\$0	\$0
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
<b>Total Other Provincial Revenue</b>	<b>\$7,106,101</b>	<b>\$7,663,951</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>5%</b>	<b>6%</b>

Federal Government Revenue	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
First Nation's Revenue	\$388,944	\$388,944
First Nations ECS Enrollment	0 students	0
First Nations 10-12 Enrollment	17 students	17
First Nations 1-9 Enrollment	21 students	21
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
<b>Total Federal Government Revenue</b>	<b>\$388,944</b>	<b>\$388,944</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Fee Revenue	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Fees for Optional Courses or Materials	\$222,841	\$242,808
Fee Revenue Collected	\$222,841	\$242,808
School Fees - School Generated Funds	\$4,755,305	\$2,240,203
<b>Total Fee Revenue</b>	<b>\$4,978,146</b>	<b>\$2,483,011</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>4%</b>	<b>2%</b>

Other Revenues	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Early Education Program Fees	\$160,000	\$230,500
Lethbridge FCSS - MC#4	\$200,000	\$169,800
Miscellaneous Sales Revenue	\$138,802	\$138,802
Parent Link - MC#2	\$0	\$0
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
Application Fees International Services	\$0	\$0
Home Stay Fees International Services	\$0	\$0
Insurance Fees International Services	\$0	\$0
Dual-Credit Tuition	\$0	\$0
Dual-Credit Enrolment - EA	0 students	0
Dual-Credit Enrolment - Mechanic	0 students	0
Dual-Credit Enrolment - Standard	100 students	100
Average CEU - Dual-Credit - EA	6 CEU	6
Average CEU - Dual-Credit - Mechanic	15 CEU	15
Average CEU - Dual-Credit - Standard	5 CEU	5
Dual-Credit tuition - Standard	\$0	\$0
<b>Total Other Revenues</b>	<b>\$991,917</b>	<b>\$1,032,217</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>1%</b>	<b>1%</b>

Investment Revenue	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Interest and Investment Income	\$193,000	\$193,000
<b>Total Investment Revenue</b>	<b>\$193,000</b>	<b>\$193,000</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Donation Revenue	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Gifts and Donations	\$408,000	\$408,000
<b>Total Donation Revenue</b>	<b>\$408,000</b>	<b>\$408,000</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Rental Revenue	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Rentals - Facilities	\$34,704	\$34,704
<b>Total Rental Revenue</b>	<b>\$34,704</b>	<b>\$34,704</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Fundraising Revenue	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Fundraising Revenue	\$2,160,000	\$2,160,000
<b>Total Fundraising Revenue</b>	<b>\$2,160,000</b>	<b>\$2,160,000</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>2%</b>	<b>2%</b>

Capital Block	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Accretion Revenue - ARO	\$125,706	
Amortization of Capital Allocations	\$5,084,555	\$5,097,276
Amortization of Capitalized ARO	\$44,745	
Supported Capital Interest	\$0	\$0
<b>Total Capital Block</b>	<b>\$5,255,006</b>	<b>\$5,097,276</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>4%</b>	<b>4%</b>

Previous Year	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Instruction Surplus/(Deficit) Carry Forward	\$2,021,697	\$2,237,919
Maintenance Surplus/(Deficit) Carry Forward	\$220,000	\$220,000
Transportation Surplus/(Deficit) Carry Forward	\$200,000	\$200,000
Administration Surplus/(Deficit) Carry Forward	\$101,000	\$0
Previous Year Committed funds	\$0	\$858,314
Prior Year Committed funds	\$0	\$858,314
<b>Total Previous Year</b>	<b>\$2,542,697</b>	<b>\$3,516,233</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>2%</b>	<b>3%</b>
<b>Total Revenue and Allocations to Budget Center</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>

## Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Certificated Salaries and Benefits	\$76,333,514	\$74,763,439
% of Expenditures	56%	56%

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Uncertificated Salaries and Benefits	\$27,792,974	\$28,228,390
% of Expenditures	20%	21%

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$7,000
Board Communications	\$8,000	\$6,447
Building Maintenance	\$727,602	\$899,938
Employee Assistance	\$3,360	\$20,160
Grounds Maintenance	\$87,000	\$91,000
Insurance/Bond Premium	\$1,073,350	\$1,043,778
Multimedia Evergreen and WiFi Access	\$0	\$0
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$85,322	\$82,339
Professional Learning	\$757,173	\$784,192
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$196,000	\$191,000
Consultants	\$763,353	\$799,635
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$33,150	\$38,500
Telephone	\$191,120	\$193,270
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,706,788	\$2,568,785
Bus Pass Purchases	\$140,000	\$140,000
Bussing - Field Trips	\$52,094	\$61,750
Equipment Repair	\$184,362	\$181,297
Building Rentals & Leases	\$20,000	\$566,831
Equipment Rental/Leases	\$71,335	\$73,100
Server Evergreen	\$0	\$5,000
Dues/Fees	\$150,908	\$161,108
ASBA Membership Fees	\$70,000	\$67,458
Membership Zone 6	\$2,850	\$2,850
Printing	\$343,950	\$352,750
Advertising	\$33,700	\$33,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$67,390	\$69,690
Miscellaneous Services	\$957,916	\$998,207
Employee Recognition	\$15,000	\$15,000
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$5,000	\$17,053
Travel and Subsistence	\$100,703	\$103,203
Car Allowances	\$114,351	\$114,234
Co-curricular	\$52,364	\$76,874
<b>Total Contracted and General Services</b>	<b>\$9,476,047</b>	<b>\$10,218,855</b>
% of Expenditures	7%	8%

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Services, Contracts and Supplies School Generated Activities	\$7,409,305	\$4,894,203
Supplies	\$2,604,008	\$2,595,280
Learning Commons	\$83,639	
Media Materials		\$88,968
Computer Supplies and Software	\$679,108	\$650,726
Textbooks	\$171,603	\$192,528
Furniture and Equipment (Under \$5000)	\$303,241	\$510,216
Computer Purchases	\$187,559	\$357,565
Commitments from prior year	\$0	\$858,314
Prior Year Committed funds	\$0	\$858,314
<b>Total Supplies</b>	<b>\$11,438,463</b>	<b>\$10,147,800</b>
% of Expenditures	8%	8%



Executive Summary



Organizational



Financial



Informational



Utilities	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Electricity	\$1,545,000	\$1,550,000
Gas	\$720,000	\$532,500
Water and Sewer	\$212,600	\$212,600
<b>Total Utilities</b>	<b>\$2,477,600</b>	<b>\$2,295,100</b>
<b>% of Expenditures</b>	<b>2%</b>	<b>2%</b>

Capital and Debt Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Accretion Expense - ARO	\$125,706	
Amortization Expense for Capitalized ARO	\$44,745	
Amortization of Capital Assets	\$5,633,083	\$5,658,525
Infrastructure Maintenance and Renewal	\$1,533,723	\$1,508,131
Interest on Capital Debt	\$0	\$0
Other Interest and Bank Charges	\$0	\$0
<b>Total Capital and Debt Services</b>	<b>\$7,337,257</b>	<b>\$7,166,656</b>
<b>% of Expenditures</b>	<b>5%</b>	<b>5%</b>

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Capital Purchases (Over \$5000)	\$900,000	\$1,064,744
Transfers to (-) / from other sites (+)	\$0	\$0
Reserves	\$96,500	\$0
Contingency (Unallocated Expense)	\$108,513	\$142,518
<b>Total Transfers</b>	<b>\$1,105,013</b>	<b>\$1,207,262</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>
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#### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$135,960,867	\$134,027,502
Total Expenditures	\$135,960,867	\$134,027,502
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



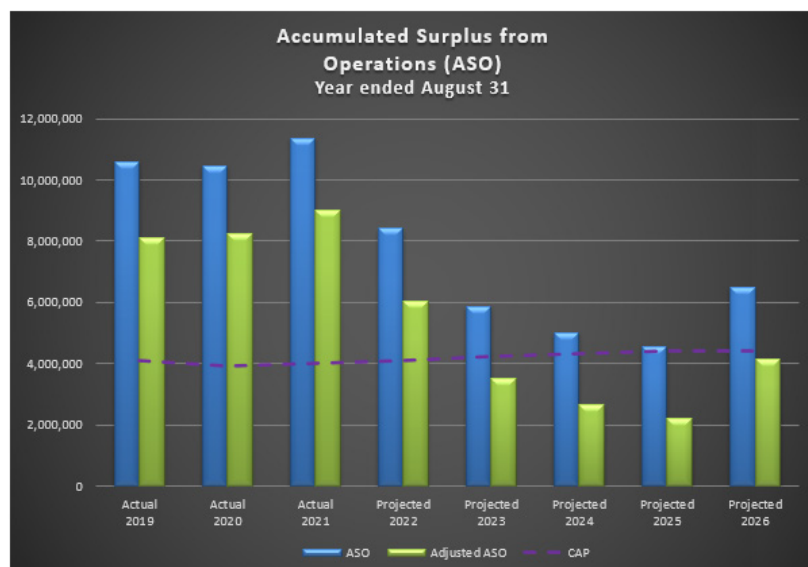
Chinook High School Musical Theatre Class Presents Disney's Descendants



## Summary of Projected Operating Fund Balances

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

In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's ASO. The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division. At the end of August 31, 2023, the Division will need to have a ASO between 1% and 3.15% to comply with Alberta Education's new reserve cap.



### Adjusted ASO ratios (actual):

2018/2019 - 6.23%

2019/2020 - 6.61%

2020/2021 - 7.07%

### Adjusted ASO ratios (projected):

2021/2022 - 4.63%

2022/2023 - 2.60%

2023/2024 - 1.92%

2024/2025 - 1.57%

2025/2026 - 2.93%

As shown in the above, the Division is projecting declining operating fund balances (Adjusted ASO), specifically relating to the operating reserves. Although trends of declining fund balances are typically considered a negative impact on an organization, the Division's reductions are planned and the resulting fund balances are being reduced to the recommended ratios.

The Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 4.63% of total expenditures by the end of 2021/2022 and a ratio of 2.60% of total expenditures by the end of 2022/2023. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division had been accumulating funds for the technology evergreening in operating reserves (moved to capital reserves in 2017/2018).

The Division is projecting to remain at relatively consistent Adjusted ASO ratios ranging from 1.57% to 2.93% in the next projected three (3) budget years (23/24 to 25/26). The Division must be between 1% and 3.15% to comply with Alberta Education's new requirements for reserves to avoid having to pay funds back to the Province. The Division will need to continue to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division.

## Lethbridge School Division

### Fund Balances - All Operating Fund Accounts

(four years budget/actual, current years budgeted and three years projected)  
for the Year Ended August 31  
(in dollars)

	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026	
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>Accumulated Surplus</b>																
Opening Accumulated Surplus from Operations	\$11,885,047	\$11,885,047	\$11,391,086	\$11,391,086	\$11,249,573	\$11,249,573	\$12,165,840	\$12,165,840	\$9,214,001	\$6,671,304	\$6,671,304	\$5,811,708	\$5,811,708	\$5,351,111	\$5,351,111	\$5,351,111
Transfers to/from General Fund	\$0	(\$57,629)	\$0	(\$8,723)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers to/from Operating Reserves	(\$4,034,637)	(\$436,332)	(\$4,554,728)	(\$132,790)	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$2,951,839)	(\$2,542,697)	(\$859,596)	(\$859,596)	(\$460,596)	(\$460,596)	\$1,936,336	\$1,936,336	\$1,936,336
<b>Closing Accumulated Surplus from Operations</b>	<b>\$7,850,410</b>	<b>\$11,391,086</b>	<b>\$6,836,358</b>	<b>\$11,249,573</b>	<b>\$7,908,753</b>	<b>\$12,165,840</b>	<b>\$8,082,671</b>	<b>\$9,214,001</b>	<b>\$6,671,304</b>	<b>\$5,811,708</b>	<b>\$5,811,708</b>	<b>\$5,351,111</b>	<b>\$5,351,111</b>	<b>\$7,287,447</b>	<b>\$7,287,447</b>	<b>\$7,287,447</b>
<b>Fund Balance - Unrestricted Surplus (General)</b>	<b>\$757,838</b>	<b>\$700,209</b>	<b>\$700,209</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>	<b>\$691,486</b>
Fund Balance - General Operating Reserves	\$3,870,919	\$7,395,696	\$2,840,968	\$7,545,006	\$4,204,186	\$8,312,675	\$4,229,506	\$5,360,836	\$2,818,139	\$1,958,543	\$1,958,543	\$1,497,947	\$1,497,947	\$3,434,283	\$3,434,283	\$3,434,283
Fund Balance - SGF Operating Reserves	\$2,424,478	\$2,498,006	\$2,498,006	\$2,215,906	\$2,215,906	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504
<b>Accumulated Surplus from Operations (ASO)</b>	<b>\$7,053,235</b>	<b>\$10,593,911</b>	<b>\$6,039,183</b>	<b>\$10,452,398</b>	<b>\$7,111,578</b>	<b>\$11,368,665</b>	<b>\$7,285,496</b>	<b>\$8,416,826</b>	<b>\$5,874,129</b>	<b>\$5,014,533</b>	<b>\$5,014,533</b>	<b>\$4,553,936</b>	<b>\$4,553,936</b>	<b>\$6,490,272</b>	<b>\$6,490,272</b>	<b>\$6,490,272</b>
<b>Accumulated Surplus from Operations</b>																
Accumulated Surplus from Operations (ASO)	\$7,053,235	\$10,593,911	\$6,039,183	\$10,452,398	\$7,111,578	\$11,368,665	\$7,285,496	\$8,416,826	\$5,874,129	\$5,014,533	\$5,014,533	\$4,553,936	\$4,553,936	\$6,490,272	\$6,490,272	\$6,490,272
Less: School Generated funds in Reserves	(\$2,424,478)	(\$2,498,006)	(\$2,498,006)	(\$2,215,906)	(\$2,215,906)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)
<b>Adjusted Accumulated Surplus from Operations (ASO)</b>	<b>\$4,628,757</b>	<b>\$8,095,905</b>	<b>\$3,541,177</b>	<b>\$8,236,492</b>	<b>\$4,895,672</b>	<b>\$9,004,161</b>	<b>\$4,920,992</b>	<b>\$6,052,322</b>	<b>\$3,509,625</b>	<b>\$2,650,029</b>	<b>\$2,650,029</b>	<b>\$2,189,432</b>	<b>\$2,189,432</b>	<b>\$4,125,768</b>	<b>\$4,125,768</b>	<b>\$4,125,768</b>
<b>Adjusted ASO as a % of Total Expenses</b>	<b>3.40%</b>	<b>6.23%</b>	<b>2.66%</b>	<b>6.61%</b>	<b>3.60%</b>	<b>7.07%</b>	<b>3.67%</b>	<b>4.63%</b>	<b>2.60%</b>	<b>1.92%</b>	<b>1.92%</b>	<b>1.57%</b>	<b>1.57%</b>	<b>2.93%</b>	<b>2.93%</b>	<b>2.93%</b>

As of August 31, 2023 the Division will need to meet a limit of 3.15% on its Adjusted Accumulated Surplus from Operations (ASO).



## Lethbridge School Division

### Future Use of Accumulated Surplus from Operations

Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	\$691,486					
School site and program priorities		\$3,293,603				
Stability, Growth and Grid Movement		\$459,244				
COVID Mitigation Reserve						
Instructional Program supports		\$2,856,144				
New school start up costs		\$275,000				
Special Project Fund		\$26,488				
Emergent facilities maintenance support				\$441,030		
Administrative facility, small equipment and software upgrade			\$392,916			
Transportation service growth, inflationary costs, and routing contingency					\$568,250	
School Generated Activities		\$2,364,504				
Balance, August 31, 2021	\$691,486	\$9,274,983	\$392,916	\$441,030	\$568,250	\$11,368,665

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	\$691,486					
School site and program priorities		\$2,116,571				
Stability, Growth and Grid Movement		\$459,244				
COVID Mitigation Reserve		\$0				
Instructional Program supports		\$1,527,825				
New school start up costs		\$275,000				
Special Project Fund						
Emergent facilities maintenance support				\$221,030		
Administrative facility, small equipment and software upgrade			\$392,916			
Transportation service growth, inflationary costs, and routing contingency					\$368,250	
School Generated Activities		\$2,364,504				
Projected Balance, August 31, 2022	\$691,486	\$6,743,144	\$392,916	\$221,030	\$368,250	\$8,416,826

Anticipated Use of Accumulated Surplus from Operations (ASO)	Unrestricted Reserves	Designated Operating Reserves				Total Accumulated Surplus from Operations
		Instruction	Administration	Plant Operations and Maintenance	Transportation	
Board Uncommitted	\$691,486					
School site and program priorities		\$1,414,636				
Stability, Growth and Grid Movement		\$0				
COVID Mitigation Reserve		\$0				
Instructional Program supports		\$780,306				
New school start up costs		\$275,000				
Special Project Fund		\$0				
Emergent facilities maintenance support				\$1,030		
Administrative facility, small equipment and software upgrade			\$291,916			
Transportation service growth, inflationary costs, and routing contingency					\$168,250	
School Generated Activities		\$2,364,504				
Projected Balance, August 31, 2023	\$691,486	\$4,834,446	\$291,916	\$1,030	\$168,250	\$5,987,128



Executive Summary



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The 2020-2021 school year (August 31, 2021 year-end) resulted with an overall accumulated surplus from operations (ASO) of \$11.37 million or 8.92% of operating expenditures. With the exclusion of the \$2.36 million in unspent school generated funds (SGF), resulted in an adjusted ASO of \$9.00 million or 7.07% of operating expenditures.

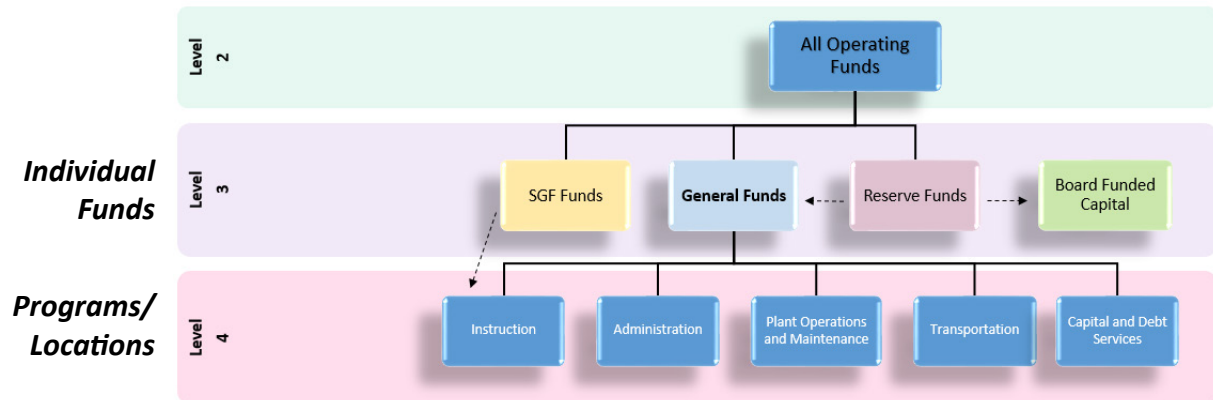
In budget 2021-2022, there was a total of \$3.5 million in reserve funds planned to be utilized to balance expenditures. Within instructional reserves, the Division planned \$467,000 to assist with the funding framework changes to minimize the effects on the classroom. Funds were also allocated to Inclusive Education (\$400,000) and Program Unit Funding (PUF) (\$136,000). \$140,000 was allocated to online learning supports (1.4 FTE allocation) and \$100,000 allocated to Fontas and Pinnell assessment testing. The remaining \$995,000 instructional reserves were spent on specific school projects. Reserves were also spent in transportation of \$200,000 and plant operations and maintenance of \$220,000 to help with increasing cost pressures in these areas. As a result, August 31, 2022 has a total projected ASO of \$8.4 million or 6.43% of planned expenditures and a projected adjusted ASO of \$6.05 million or 4.63% of planned expenditures.

In budget 2022-2023, there is a total of \$2.54 million in reserve funds planned to be utilized to balance expenditures. Within instructional reserves, \$439,000 (plus an additional \$101,000 from administration reserves) are being used supplement counselling at the middle and high school levels. \$25,000 was allocated to G.S. Lakie Middle School for resources to start their Spanish Immersion program. Funds were also allocated to Inclusive Education (\$300,000) and Program Unit Funding (PUF) (\$362,520) to sustain programs due to a decrease in revenue from enrolment. The remaining instructional reserves of \$850,000 is for specific school requests. Reserves have also been allocated for use in transportation of \$200,000 and plant operations and maintenance of \$220,000 to help with increasing cost pressures in these areas. As a result, August 31, 2023 has a total projected ASO of \$6.0 million or 4.37% of planned expenditures and a projected adjusted ASO of \$3.6 million or 2.60% of planned expenditures.

Alberta Education has put a cap on reserves for school divisions which will be implemented for the fiscal year August 31, 2023. The Lethbridge School Division's accumulated surplus from operations (ASO) will need to be at 3.15% at this time, and cannot fall below an ASO of 1%. The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the Division.

## SUMMARY FOR INDIVIDUAL OPERATING FUNDS

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



### Breakdown of Operating Funds

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

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

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

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

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





**General  
Operating  
Funds**

**SGF  
Operating  
Funds**

2022-2023 - Fund Allocation	General Fund	SGF Fund	Total Operating
Government of Alberta	\$124,263,460		\$124,263,460
Federal Government and Other Government	\$388,944		\$388,944
Fees	\$371,143	\$4,767,003	\$5,138,146
Other sales and services	\$709,614	\$122,302	\$831,916
Investment income	\$193,000		\$193,000
Gifts and Donations	\$48,000	\$360,000	\$408,000
Rentals of facilities	\$34,704		\$34,704
Fundraising		\$2,160,000	\$2,160,000
Total Revenues	\$126,008,865	\$7,409,305	\$133,418,170
Transfer from Operating Reserves	\$2,542,697		\$2,542,697
Total Revenues and Transfers	\$128,551,562	\$7,409,305	\$135,960,867
Certificated salaries and benefits	\$76,333,515		\$76,333,515
Uncertificated salaries and benefits	\$27,792,973		\$27,792,973
Contracted and general services	\$9,476,047		\$9,476,047
Supplies	\$4,029,157	\$7,409,305	\$11,438,462
Utilities	\$2,477,600		\$2,477,600
Contingency, commitments and transfers	\$108,513		\$108,513
Amortization of Tangible Capital Assets	\$5,677,828		\$5,677,828
Infrastructure, Maintenance and Renewal	\$1,533,723		\$1,533,723
Accretion expense	\$125,706		\$125,706
Total Expenditures	\$127,555,062	\$7,409,305	\$134,964,367
Board Funded Capital Acquired	\$650,000		\$650,000
Transfer To Operating Reserves	\$0		\$0
Transfer To Capital Reserves	\$346,500		\$346,500
Total Expenditures and Transfers	\$128,551,562	\$7,409,305	\$135,960,867

Transfers from  
**Reserve  
Funds**

Transfers to  
**Board Funded  
Capital Funds**

Transfers to  
**Reserve  
Funds**

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

**Approved  
Operating  
Budget**

## Lethbridge School Division

### Breakdown of Operating Funds

(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	2018-2019		2019-2020		2020-2021		2021-2022		Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual					
Operating Revenues													
General Operating Revenues	\$125,945,921	\$124,255,788	\$122,960,265	\$122,640,923	\$126,917,001	\$127,944,275	\$125,628,764	\$126,101,874	\$126,008,865	\$130,276,144	\$132,984,609	\$134,881,668	
SGF Operating Revenues	\$6,129,088	\$4,646,741	\$6,481,461	\$3,310,454	\$6,312,715	\$1,196,267	\$4,882,505	\$2,567,827	\$7,409,305	\$7,627,741	\$7,804,445	\$7,954,678	
Total Operating Revenues	\$132,075,009	\$128,902,529	\$129,441,726	\$125,951,377	\$133,229,716	\$129,140,542	\$130,511,269	\$128,669,701	\$133,418,170	\$137,903,885	\$140,789,054	\$142,836,346	
Operating Expenses by Object													
General Operating Expenses	\$129,875,558	\$125,330,939	\$126,726,664	\$121,052,697	\$129,564,850	\$126,338,894	\$129,144,997	\$128,175,463	\$127,555,062	\$130,084,268	\$131,568,734	\$132,793,860	
SGF Operating Expenses	\$6,129,088	\$4,580,693	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,567,827	\$7,409,305	\$7,627,741	\$7,804,445	\$7,954,678	
Total Operating Expenses by Object	\$136,004,646	\$129,911,632	\$133,208,125	\$124,649,043	\$135,877,565	\$127,415,051	\$134,027,502	\$130,743,290	\$134,964,367	\$137,712,009	\$139,373,179	\$140,748,538	
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$3,929,637)	(\$1,009,103)	(\$3,766,399)	\$1,302,334	(\$2,647,849)	\$1,725,491	(\$3,516,233)	(\$2,073,589)	(\$1,546,197)	\$191,876	\$1,415,876	\$2,087,808	
Accumulated Surplus													
Opening Accumulated Surplus (Total)	\$22,593,673	\$22,593,673	\$21,584,571	\$21,584,571	\$22,886,905	\$22,886,905	\$24,612,396	\$24,612,396	\$22,538,807	\$20,992,610	\$21,184,486	\$22,600,361	
Transfers to/from General Fund	\$0	(\$57,629)	\$0	(\$8,723)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	
Transfers to/from Operating Reserves	(\$4,034,637)	(\$436,332)	(\$4,554,728)	(\$132,790)	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$2,951,839)	(\$2,542,697)	(\$859,596)	(\$460,596)	\$1,936,336	
Transfers to/from Capital Reserves	\$561,249	(\$121,527)	\$1,161,249	\$1,250,000	\$1,161,249	\$1,161,249	\$1,064,744	\$1,363,337	\$1,795,028	\$1,500,000	\$1,500,000	\$1,500,000	
Transfers to/from Board Funded Capital	(\$456,249)	(\$393,614)	(\$372,920)	\$193,847	(\$468,178)	(\$352,025)	(\$497,808)	(\$485,087)	(\$798,528)	(\$448,528)	\$376,472	(\$1,348,528)	
Transfers to/from Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Closing Accumulated Surplus (Total)	\$18,664,036	\$21,584,571	\$17,818,172	\$22,886,905	\$20,239,156	\$24,612,396	\$21,096,163	\$22,538,807	\$20,992,610	\$21,184,486	\$22,600,361	\$24,688,169	
Change in Accumulated Surplus (Operating)	(\$3,929,637)	(\$1,009,102)	(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,491	(\$3,516,233)	(\$2,073,589)	(\$1,546,197)	\$191,876	\$1,415,876	\$2,087,808	

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



Executive Summary



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Lethbridge School Division

Comparative Summary - General Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(In dollars)

	2018-2019		2019-2020		2020-2021		2021-2022		Preliminary Budget	2023-2024	2024-2025	2025-2026
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual		Projected Budget	Projected Budget	Projected Budget
<b>General Operating Revenues</b>												
Government of Alberta	\$123,711,022	\$121,725,881	\$120,904,896	\$118,702,075	\$125,182,575	\$125,206,514	\$123,811,393	\$124,296,201	\$124,263,460	\$128,447,147	\$131,139,793	\$133,020,713
Alberta Education - Base Instruction	\$77,101,473	\$76,918,580	\$76,796,136	\$75,636,301	\$69,200,752	\$68,546,387	\$73,296,280	\$73,296,280	\$74,747,458	\$78,036,632	\$80,130,546	\$81,693,849
Alberta Education - Services and Supports	\$16,395,822	\$15,971,122	\$15,278,732	\$13,802,950	\$15,071,270	\$15,828,160	\$15,140,142	\$15,140,142	\$14,549,077	\$14,790,445	\$15,004,111	\$15,132,696
Alberta Education - Schools/Facilities	\$14,091,404	\$12,307,304	\$14,956,000	\$15,134,768	\$16,645,620	\$15,812,578	\$14,348,268	\$14,348,268	\$14,790,441	\$14,991,018	\$15,153,621	\$15,271,684
Alberta Education - Community	\$1,405,742	\$1,380,372	\$1,425,527	\$1,425,527	\$3,687,410	\$3,687,410	\$3,708,748	\$3,708,748	\$3,723,161	\$3,723,161	\$3,723,161	\$3,723,161
Alberta Education - Jurisdiction	\$0	\$0	\$0	\$0	\$4,092,507	\$4,092,507	\$4,092,198	\$4,092,198	\$4,092,216	\$4,229,802	\$4,229,802	\$4,229,802
Projects/Contracts	\$2,269,420	\$2,294,790	\$62,500	\$62,500	\$4,354,029	\$4,752,700	\$464,530	\$949,338	\$0	\$0	\$0	\$0
Other Provincial Revenue	\$1,370,226	\$1,370,226	\$788,725	\$788,725	\$533,711	\$662,934	\$1,163,951	\$1,163,951	\$606,101	\$623,507	\$632,454	\$635,934
Teacher Pension Costs paid by Government	\$6,500,000	\$6,459,273	\$6,500,000	\$6,500,000	\$6,500,000	\$6,429,173	\$6,500,000	\$6,500,000	\$6,500,000	\$6,686,664	\$6,782,611	\$6,819,930
Capital Block	\$4,576,935	\$5,024,214	\$5,097,276	\$5,351,304	\$5,097,276	\$5,394,955	\$5,097,276	\$5,097,276	\$5,255,006	\$5,405,917	\$5,483,486	\$5,513,657
Federal Government and Other Government	\$248,128	\$400,582	\$388,944	\$495,542	\$388,944	\$452,428	\$388,944	\$428,944	\$388,944	\$392,833	\$396,761	\$400,729
Fees	\$255,848	\$477,398	\$359,970	\$351,024	\$251,961	\$433,641	\$242,808	\$473,308	\$371,143	\$380,832	\$390,774	\$400,976
Other sales and services	\$1,440,219	\$1,149,759	\$830,751	\$2,907,424	\$817,817	\$1,634,759	\$909,915	\$627,717	\$709,614	\$777,698	\$777,698	\$777,698
Investment income	\$193,000	\$413,358	\$193,000	\$201,809	\$193,000	\$144,966	\$193,000	\$193,000	\$193,000	\$194,930	\$196,879	\$198,848
Gifts and Donations	\$63,000	\$61,306	\$48,000	(\$37,995)	\$48,000	\$43,860	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Rentals of facilities	\$34,704	\$27,504	\$34,704	\$21,044	\$34,704	\$28,107	\$34,704	\$34,704	\$34,704	\$34,704	\$34,704	\$34,704
Total General Operating Revenues	\$125,945,921	\$124,255,788	\$122,960,265	\$122,640,923	\$126,917,001	\$127,944,275	\$125,628,764	\$126,101,874	\$126,008,865	\$130,276,144	\$132,984,609	\$134,881,668
<b>General Operating Expenses by Program and Object</b>												
Instruction	\$105,843,560	\$102,338,718	\$102,156,151	\$98,941,763	\$103,469,849	\$101,142,016	\$104,186,648	\$103,217,114	\$102,779,227	\$104,906,992	\$106,213,374	\$107,330,778
Administration	\$4,253,283	\$3,990,147	\$4,253,283	\$3,913,702	\$4,092,216	\$3,826,321	\$4,092,216	\$4,092,216	\$4,092,216	\$4,229,802	\$4,229,802	\$4,229,802
Plant Operations and Maintenance	\$9,220,160	\$9,395,286	\$8,808,921	\$9,464,828	\$10,269,331	\$10,252,622	\$10,748,680	\$10,748,680	\$10,257,562	\$10,481,895	\$10,627,939	\$10,712,398
Transportation	\$2,468,779	\$2,149,584	\$2,818,279	\$1,808,726	\$2,710,797	\$2,184,393	\$2,950,797	\$2,950,797	\$3,088,900	\$3,128,322	\$3,160,361	\$3,183,624
Capital and Debt Services	\$8,089,776	\$7,457,204	\$8,890,030	\$6,923,678	\$9,022,657	\$8,933,542	\$7,166,656	\$7,166,656	\$7,337,257	\$7,337,257	\$7,337,257	\$7,337,257
Total Operating Expenses by Program and Object	\$129,875,558	\$125,330,939	\$126,726,664	\$121,052,697	\$129,564,850	\$126,338,894	\$129,144,997	\$128,175,463	\$127,555,062	\$130,084,268	\$131,568,734	\$132,793,860
GENERAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$3,929,637)	(\$1,075,151)	(\$3,766,399)	\$1,588,226	(\$2,647,849)	\$1,605,381	(\$3,516,233)	(\$2,073,589)	(\$1,546,197)	\$191,876	\$1,415,876	\$2,087,808
<b>Summary of Expenses by Object</b>												
Certificated salaries and benefits	\$73,715,306	\$73,229,502	\$72,877,323	\$73,134,953	\$74,269,668	\$74,496,060	\$74,763,439	\$74,763,439	\$76,333,515	\$77,497,413	\$78,160,504	\$78,829,993
Uncertificated salaries and benefits	\$29,411,888	\$29,320,153	\$28,891,280	\$26,394,890	\$27,771,842	\$28,028,324	\$28,228,390	\$28,228,390	\$27,792,973	\$28,724,843	\$29,293,987	\$29,704,471
Contracted and general services	\$9,954,588	\$7,339,221	\$9,028,389	\$7,222,907	\$9,917,566	\$6,958,830	\$10,218,855	\$10,218,855	\$9,476,047	\$9,690,323	\$9,830,629	\$9,932,052
Supplies	\$5,404,969	\$5,465,230	\$4,465,480	\$5,049,677	\$4,963,661	\$5,387,754	\$5,265,295	\$5,158,387	\$4,029,157	\$4,140,844	\$4,197,481	\$4,219,550
Utilities	\$2,307,600	\$2,219,606	\$2,307,600	\$2,197,695	\$2,329,600	\$2,445,456	\$2,295,100	\$2,295,100	\$2,477,600	\$2,584,449	\$2,639,737	\$2,661,398
Contingency, commitments and transfers	\$991,431	\$300,023	\$266,562	\$128,897	\$1,289,556	\$88,928	\$1,207,262	\$344,636	\$108,513	\$109,139	\$109,139	\$109,139
Amortization of Tangible Capital Assets	\$5,138,184	\$6,279,539	\$5,658,525	\$5,632,241	\$5,658,525	\$5,944,798	\$5,658,525	\$5,658,525	\$5,677,828	\$5,677,828	\$5,677,828	\$5,677,828
Infrastructure, Maintenance and Renewal	\$2,951,592	\$1,177,665	\$3,231,505	\$1,300,437	\$3,364,132	\$2,988,744	\$1,508,131	\$1,508,131	\$1,533,723	\$1,533,723	\$1,533,723	\$1,533,723
Accretion Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,706	\$125,706	\$125,706	\$125,706
Total Expenses by Program and Object	\$129,875,558	\$125,330,939	\$126,726,664	\$121,052,697	\$129,564,850	\$126,338,894	\$129,144,997	\$128,175,463	\$127,555,062	\$130,084,268	\$131,568,734	\$132,793,860

# Lethbridge School Division

## Fund Balances - General Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	2024-2025	2025-2026
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
<b>General Fund Balance</b>													
Opening Unrestricted Surplus	\$757,838	\$757,838	\$700,209	\$700,209	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486
Fund Revenues	\$125,945,921	\$124,255,788	\$122,960,265	\$122,640,923	\$126,917,001	\$127,944,275	\$125,628,764	\$126,101,874	\$126,008,865	\$130,276,144	\$132,984,609	\$134,881,668	\$134,881,668
Fund Expenditures	(\$129,875,558)	(\$125,330,939)	(\$126,726,664)	(\$121,052,697)	(\$129,564,850)	(\$126,338,894)	(\$129,144,997)	(\$128,175,463)	(\$127,555,062)	(\$130,084,768)	(\$131,568,734)	(\$132,793,860)	(\$132,793,860)
Transfer to/from Operating Reserves	\$4,034,637	\$502,381	\$4,554,728	(\$153,102)	\$3,340,820	\$796,158	\$4,083,169	\$2,951,839	\$2,542,697	\$859,596	\$460,596	\$1,936,336	\$1,936,336
Transfer to/from Capital Reserves	(\$561,249)	\$121,527	(\$1,161,249)	(\$1,250,000)	(\$1,161,249)	(\$1,161,249)	(\$1,064,744)	(\$1,363,337)	(\$1,795,028)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
Transfer to/from Board funded Capital	\$456,249	\$393,614	\$372,920	(\$193,847)	\$468,278	\$352,026	\$497,808	\$485,087	\$798,528	\$448,528	(\$376,472)	\$1,348,528	\$1,348,528
Closing Unrestricted Surplus	\$757,838	\$700,209	\$700,209	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486	\$691,486
Change in Unrestricted Surplus (General Fund)	\$0	(\$57,629)	\$0	(\$8,723)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0	\$0
<b>Reserve Fund Balance</b>													
Opening Operating Reserves	\$10,330,034	\$10,330,034	\$9,893,702	\$9,893,702	\$9,760,912	\$9,760,912	\$10,677,179	\$10,677,179	\$7,725,340	\$5,182,643	\$4,323,047	\$3,862,451	\$3,862,451
Transfer to/from General Fund	(\$4,034,637)	(\$502,381)	(\$4,554,728)	\$153,102	(\$3,340,820)	\$796,158	(\$4,083,169)	(\$2,951,839)	(\$2,542,697)	(\$859,596)	(\$460,596)	\$1,936,336	\$1,936,336
Transfer to/from SGF Fund	\$0	\$66,049	\$0	(\$285,892)	\$0	\$120,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Operating Reserves	\$6,295,397	\$9,893,702	\$5,338,974	\$9,760,912	\$6,420,092	\$10,677,179	\$6,594,010	\$7,725,340	\$5,182,643	\$4,323,047	\$3,862,451	\$5,798,787	\$5,798,787
Change in Operating Reserves	(\$4,034,637)	(\$436,332)	(\$4,554,728)	(\$132,790)	(\$3,340,820)	\$916,267	(\$4,083,169)	(\$2,951,839)	(\$2,542,697)	(\$859,596)	(\$460,596)	\$1,936,336	\$1,936,336
<b>Accumulated Surplus from Operations</b>													
Accumulated Surplus from Operations (ASO)	\$7,053,235	\$10,593,911	\$6,039,183	\$10,452,398	\$7,111,578	\$11,368,665	\$7,285,496	\$8,416,826	\$5,874,129	\$5,014,533	\$4,553,936	\$6,490,272	\$6,490,272
Less: School Generated funds in Reserves	(\$1,615,578)	(\$2,498,006)	(\$2,498,006)	(\$2,215,906)	(\$2,215,906)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)	(\$2,364,504)
Adjusted Accumulated Surplus from Operations (ASO)	\$4,628,757	\$8,095,905	\$3,541,177	\$8,236,492	\$4,895,672	\$9,004,161	\$4,920,992	\$6,052,322	\$3,509,625	\$2,650,029	\$2,189,432	\$4,125,768	\$4,125,768
Adjusted ASO as a % of Total Expenses	3.40%	6.23%	2.66%	6.61%	3.60%	7.07%	3.67%	4.63%	2.60%	1.92%	1.57%	2.93%	2.93%





## General Operating Funds

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

The General Operating Funds provide a total of **\$126.01 million of revenues** towards the Division operations, including the following:

- **Government of Alberta Funding** - Includes all of the Provincial Operating Grants of \$124.26 million (\$123.21 million in 21/22 budget - 0.37% increase). The majority of the increase is due to a 1% increase in the base and plant operations grant and a 4.6% increase in the transportation grant. These increases are offset by decreases in the services and supports grant (due to lower enrolment) and the decrease in the projects/contracts grants (one time funding for specific projects).
- **Federal Government/First Nations Funding** - Includes all of the funding received from the federal programs including the tuition received for federal government First Nation students. These revenues of \$388,944 are expected to be constant with the prior year budget, based on consistent number of First Nation students.
- **Division Fees** - Includes the school fees for optional courses/materials at secondary schools (Middle & High Schools) that are allocated toward the school-based budgets. This revenue of \$371,143 are expected to have some growth from the prior year.
- **Other Sales and Services provided by the Division** - Includes the international student tuition, Making Connections programs, Early Education Program (EEP) tuition, dual-credit tuition, secondments, and other sales/services. This revenue of \$709,614 is expected to decrease from the prior year due to lower enrolment in early education programs which is offset by increases in Making Connections and International Tuition fees.
- **Investment Income** - Includes the interest earned on the cash and investments that the Division holds. These revenues of \$193,000 are expected to remain the same as the prior year's budget. Although the investment rates have decreased, the Division has changed some investment strategies to further maximize the return on investments.
- **Division Gifts and Donations** - Includes the donations/gifts received towards the Poverty Intervention Committee and the Ready-Set-Go program. These revenues of \$48,000 are expected to be constant with the prior year budget (budgeted conservatively based on historical donations).
- **Rental of Facilities** - Includes the rental of facilities revenues are relatively consistent from year-to-year and are based on the rental agreements with the Boys and Girls Club, and with Lethbridge Public Local 41. These revenues of \$34,704 are expected to be constant with the prior year budget (budgeted current rental agreements).



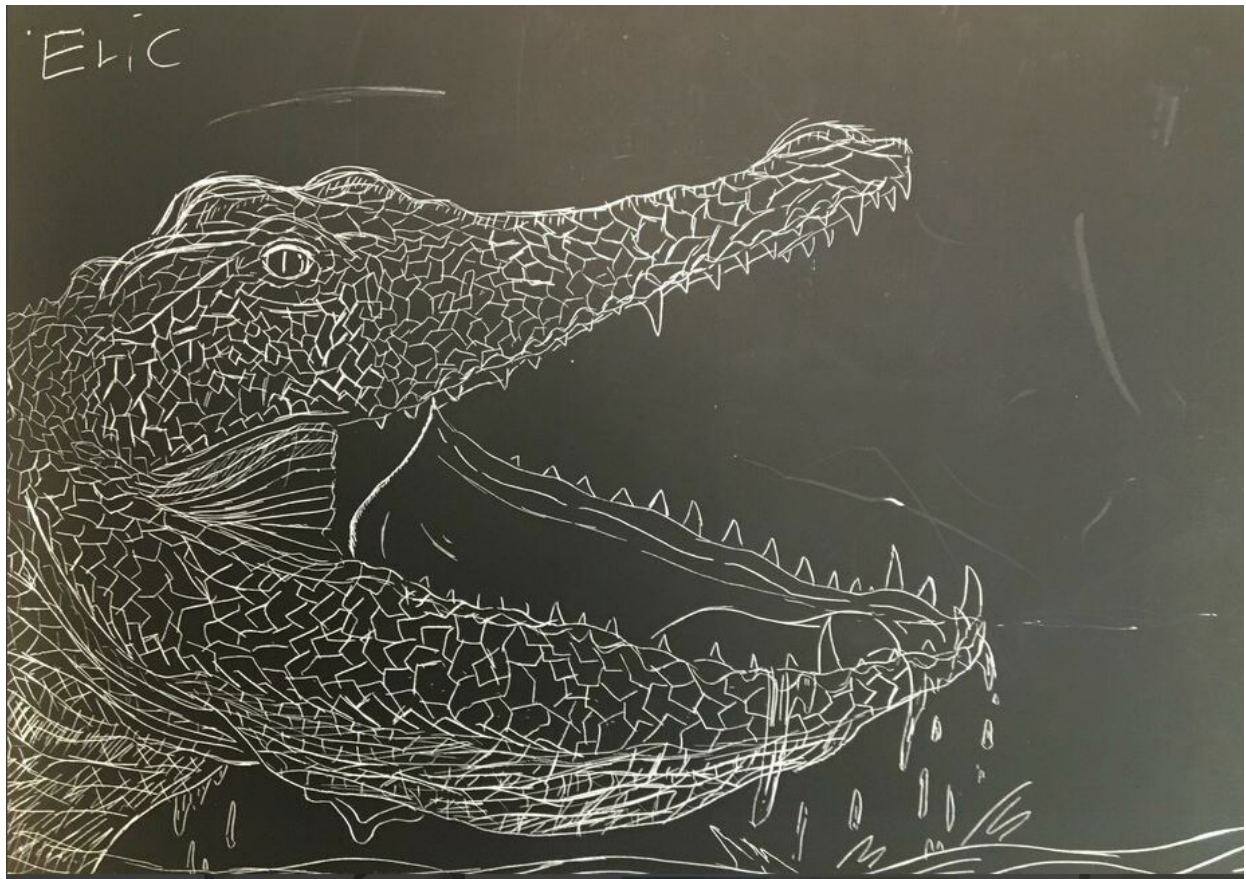
The next projected three (3) budget years (23/24 to 25/26) also include increased student enrolment up to 12,700 students. The enrolment growth is factored into the Provincial funding projections using the Weighted Moving Average (WMA) calculations, the projected removal of one-time grant funding, and the other factors included within the Provincial Funding Framework. For a more detailed analysis on these operational revenues and projections, please see the [Operating Revenue Sources](#) as discussed in the Summary for Operating Funds.

The General Operating Funds collected are used towards a total of **\$128.55 million of expenditures** within in the Division operations, including the following:

- **Certified Salaries and Benefits** - Includes the costs of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of \$76.33 million are expected to increase from the prior year's budget of \$74.76 million (2.10% increase). Overall, there is an increase of 4.5 FTE (or 0.71%) teachers than in 2021/2022. The majority of the increase relates to additional contingency teachers hired to address any "hot spots" come the fall and final enrolment numbers.

Average teacher costs are projected to increase from 2021/2022 Operating Budget, which is due to teacher grid movement being offset by new teachers hired and retirements. There was also a slight increase in the budgeted benefit costs for teaching staff. Staffing costs account for the majority of the operating budget.

- **Uncertified Salaries and Benefits** - Includes the costs of all of the uncertified support staff within the Division, including educational assistants, student support, maintenance, caretaking, administrative support, and other supporting staff. These expenditures of \$27.72 million are expected to decrease from the prior year's budget of \$28.23 million (1.54% decrease). Overall, there is a 8.70 FTE (or 1.82%) decrease in support staff than in 2021/2022, including 11.55 FTE decrease in actual educational assistants, and a 2.85 FTE increase in other support staff throughout the Division. Note that for 2021-2022 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs. Average educational assistants budgeted costs are projected to increase from 2021-2022 due to the overall staff grid movements throughout the Division and increases to support staff benefit costs. Staffing costs account for the majority of the operating budget.
- **Contracted and General Services** - Includes the contracting out of the busing services, legal and accounting services, insurance, professional learning, consultants, building maintenance, and other services provided to the Division. These expenditures of \$9.48 million are expected to decrease over 2021/2022 by \$742,800 (or 7.27%). The majority of this decrease relate to decreases in building maintenance and consulting costs. These decreases were partially offset by increases to insurance costs and the costs of transportation/busing.



*Scratchboard by Eric Kim , Immanuel Christian Secondary School - Gr. 8*



- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of \$4.03 million are expected to decrease from the prior year's budget of \$5.27 million (23.48% decrease) due to cost pressures in other areas needing to be addressed.
- **Utilities** - Includes the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of \$2.48 million are expected to increase from the prior year's budget of \$2.30 million. While there have been some savings 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, these are being offset by inflationary cost pressures.
- **Contingencies, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of \$1.1 million are expected to be less than prior year's budget as the prior year included higher levels of commitments as there were delays in receiving resources and equipment due to the COVID-19 pandemic.
- **Amortization of Tangible Capital Assets** - Includes the provision for the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets.
- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities. These expenditures of \$1.53 million are expected to be comparable with the prior year's budget of \$1.51 million based on the reallocation of the capital portion of Infrastructure, Maintenance and Renewal (IMR) grant to capital funds and a reduction in specific Operations and Maintenance grant rates.
- **Accretion Expense** - New for the 2022/2023 budget year due to a new accounting standard being implemented by Public Sector Accounting Standards (PSAS). Going forward, the Division will now have to annually account for a portion of the costs to cover any legal obligations on a tangible capital assets in order for them to be properly disposed of.

The next projected three (3) budget years (23/24 to 25/26) also include increased student enrolment up to 12,700 students. The projected increase in staffing costs mostly relates to increased Weighted Moving Average (WMA) student enrolment, the projected removal of one-time grant funding, and other updates based on changes in available information. No additional staff FTE have been added at this time for the calculation of the projections.



### Individual Operating Funds - Programs:

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

2022-2023 - Fund Allocation	General Fund	SGF Fund	Total Expenses	Transfers		Total Expenses & Transfers
				Reserve Funds	Board Funded Capital	
Instruction	\$102,779,227	\$7,409,305	\$110,188,532	\$346,500	\$500,000	\$111,035,032
Administration	\$4,092,216		\$4,092,216	\$0	\$0	\$4,092,216
Plant Operations and Maintenance	\$10,257,562		\$10,257,562	\$0	\$150,000	\$10,407,562
Transportation	\$3,088,800		\$3,088,800	\$0	\$0	\$3,088,800
Capital and Debt Services	\$7,337,257		\$7,337,257	\$0	\$0	\$7,337,257
Total Expenditures	\$127,555,062	\$7,409,305	\$134,964,367	\$346,500	\$650,000	\$135,960,867

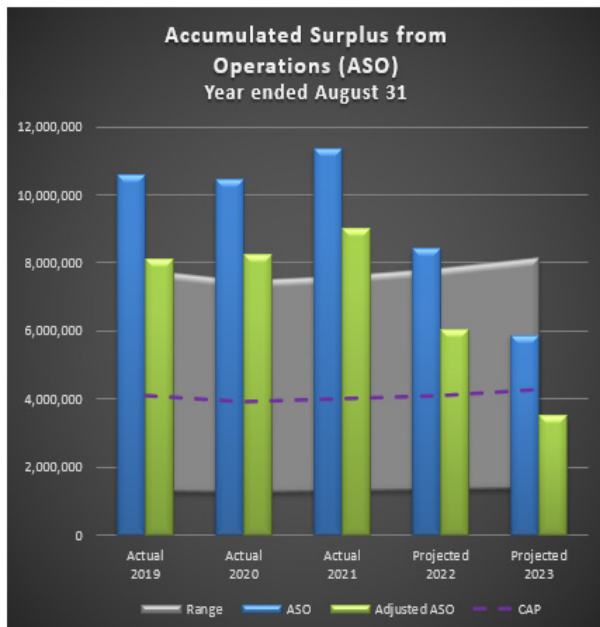


Division westside elementary schools "Connect Through Kindness"



### General Operating Fund Balances:

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



The Division is projected to have an Adjusted Accumulated Surplus from Operations (Adjusted ASO) ratio of 4.63% of total expenditures by the end of 2021/2022 and a ratio of 2.68% of total expenditures by the end of 2022/2023. Historically, the Division had a higher ratio due to cost savings over the past couple years (from budgets) and the Division has been accumulating funds for the technology evergreening (moved to capital reserves).

#### **Adjusted ASO ratios:**

2018/2019 - 6.23%  
 2019/2020 - 6.61%  
 2020/2021 - 7.07%  
 2021/2022 - 4.63% (Projected)  
 2022/2023 - 2.60% (Projected)

The Division is projecting to remain at relatively consistent Adjusted ASO ratios ranging from 1.57% to 2.93% in the next projected three (3) budget years (23/24 to 25/26). This will comply with the new Alberta Education cap of 1% to 3.15% that will come into effect on August 31, 2023. The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division.

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

## Lethbridge School Division

### Comparative Summary - SGF Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>SGF Operating Revenues</b>								
Fees	\$3,174,088	\$1,466,649	\$3,658,715	\$379,231	\$1,323,283	\$4,891,454	\$5,019,154	\$5,150,188
Other sales and services	\$134,000	\$285,744	\$134,000	\$111,781	\$38,056	\$122,302	\$122,302	\$122,302
Gifts and Donations	\$360,000	\$735,495	\$360,000	\$295,962	\$360,000	\$360,000	\$360,000	\$360,000
Fundraising	\$2,461,000	\$2,158,853	\$2,160,000	\$409,293	\$1,043,106	\$2,253,985	\$2,302,989	\$2,322,188
<b>Total SGF Operating Revenues</b>	<b>\$6,129,088</b>	<b>\$4,646,741</b>	<b>\$6,312,715</b>	<b>\$1,196,267</b>	<b>\$2,764,445</b>	<b>\$7,627,741</b>	<b>\$7,804,445</b>	<b>\$7,954,678</b>
<b>SGF Operating Expenses by Program and Object</b>								
Instruction	\$6,129,088	\$4,580,693	\$6,312,715	\$1,076,157	\$2,764,445	\$7,627,741	\$7,804,445	\$7,954,678
School Generated Activities	\$6,129,088	\$4,580,693	\$6,312,715	\$1,076,157	\$2,764,445	\$7,627,741	\$7,804,445	\$7,954,678
<b>Total SGF Expenses by Program and Object</b>	<b>\$6,129,088</b>	<b>\$4,580,693</b>	<b>\$6,312,715</b>	<b>\$1,076,157</b>	<b>\$2,764,445</b>	<b>\$7,627,741</b>	<b>\$7,804,445</b>	<b>\$7,954,678</b>
<b>SGF SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>\$0</b>	<b>\$66,048</b>	<b>\$0</b>	<b>\$120,110</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Lethbridge School Division

### Funds Balances - SGF Operating Fund Account

(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>School Generated Fund (SGF) Balance</b>								
Opening School Generated Fund (SGF) - deferred revenues	\$88,823	\$88,823	\$77,551	\$77,551	\$49,062	\$49,062	\$49,062	\$49,062
Fund Revenues	\$6,129,088	\$4,646,741	\$6,312,715	\$1,196,267	\$2,764,445	\$7,627,741	\$7,804,445	\$7,954,678
Fund Expenditures	(\$6,129,088)	(\$4,580,693)	(\$6,312,715)	(\$1,076,157)	(\$2,764,445)	(\$7,627,741)	(\$7,804,445)	(\$7,954,678)
Fund Transfers	\$0	\$0	\$0	(\$148,598)	\$0	\$0	\$0	\$0
<b>Closing School Generated Fund (SGF) - deferred revenues</b>	<b>\$88,823</b>	<b>\$81,343</b>	<b>\$77,551</b>	<b>\$49,062</b>	<b>\$49,062</b>	<b>\$49,062</b>	<b>\$49,062</b>	<b>\$49,062</b>
Change in SGF balance	\$0	(\$7,480)	\$0	(\$28,488)	\$0	\$0	\$0	\$0
<b>Reserve Fund Balance</b>								
Opening SGF Operating Reserves (included in Reserves)	\$1,615,578	\$1,615,578	\$2,215,906	\$2,215,906	\$2,364,504	\$2,364,504	\$2,364,504	\$2,364,504
Transfer to/from General Reserve and Fund	\$0	\$882,428	\$0	\$148,598	\$0	\$0	\$0	\$0
<b>Closing Operating Reserves</b>	<b>\$1,615,578</b>	<b>\$2,498,006</b>	<b>\$2,215,906</b>	<b>\$2,364,504</b>	<b>\$2,364,504</b>	<b>\$2,364,504</b>	<b>\$2,364,504</b>	<b>\$2,364,504</b>
Change in SGF Reserve balance	\$0	\$882,428	\$0	\$148,598	\$0	\$0	\$0	\$0
<b>Total SGF Operating Funds</b>	<b>\$1,704,401</b>	<b>\$2,579,349</b>	<b>\$2,293,457</b>	<b>\$2,413,566</b>	<b>\$2,413,566</b>	<b>\$2,413,566</b>	<b>\$2,413,566</b>	<b>\$2,413,566</b>



## SGF Operating Funds

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

The SGF Operating Funds provide a total of **\$7.41 million of revenues** towards the Division operations, including the following:

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

These SGF revenues of \$4.76 million are expected to increase from the prior year's budget of \$2.24 million due to projected increases in the school-based activities, including extracurricular and non-curricular travel (based on timing of school international trips) and fees for optional courses. The main reason for the large increase is due to the lessening of public health restrictions due to the COVID-19 pandemic.

	Budget 2022-2023	Budget 2021-2022
<b>Fees</b>		
Transportation	\$135	\$150
Basic instruction supplies	\$5,078	\$5,018
Technology user fees	\$74,830	\$130,500
Alternative program fees	\$771,810	\$15,750
Fees for optional courses	\$737,932	\$483,203
Non-curricular travel	\$974,255	\$258,519
Extracurricular fees	\$1,114,760	\$630,902
Activity fees	\$539,449	\$444,777
Non-curricular supplies, materials, and services	\$421,609	\$458,652
Other fees to enhance education	\$100,155	\$67,855
Other fees	\$15,292	\$4,605
<b>Total Fee Revenues</b>	<b>\$4,755,305</b>	<b>\$2,499,931</b>

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



- **Other Sales and Services provided by the Schools** - Includes all of the other funding received by the school for school generated activities (other than fees, gifts/donations and fundraising). These can include sale of yearbooks, clothing, rebates, and other SGF revenues.
- **Gifts and Donations to the School** - Includes the gifts and donations received by the schools for school generated activities. These revenues of \$360,000 are expected to remain consistent from the prior year (budgeted conservatively - the minimum received during the past 5 years is \$341,700, excluding COVID-19 school year).
- **Fundraising** - Includes the revenues received for school-based fundraising activities for sports/athletics, graduation, fine arts/drama, playgrounds, and other fundraising activities. These revenues of \$2.16 million are expected to be maintained with the prior year budget. As the fundraising revenues are tied directly with the related costs, should the activities be more or less than budget the revenues will offset the costs (i.e. decreased revenues will result in decreased costs on projects).

The SGF Operating Funds collected are used towards a total of **\$7.41 million of expenditures** within in the Division operations for School Generated Activities. These can include the expenditures relating to the specific funding (i.e. fee and fundraising projects/activities) and can include school application including: extracurricular, school beautification, field trips, equipment purchases, family literacy/community resources, and other application expenses. Provincial regulations are in place to ensure that fees cannot exceed the cost of the related activity.

Overall, the SGF Operating Revenues are normally budgeted to equal the SGF Operating Expenditures, therefore no budgeted effect on the SGF Surpluses.



ICE Scholarship Recipients

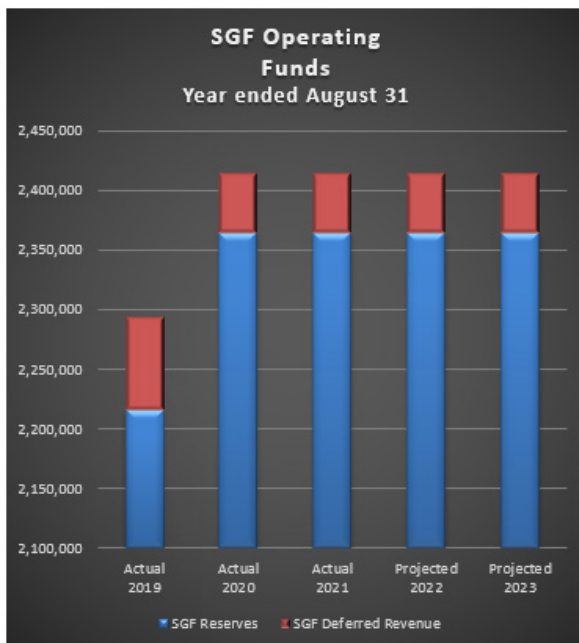


### SGF Operating Fund Balances:

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

The SGF Deferred Revenues (liability account) is the SGF funds that have been collected in advance for the following school year. This includes SGF fees that have been received in advance for activities in the following, such as prepaid deposit on non-curricular travel in the summer (before school starts in September) so that the trip can be booked and/or planned. These revenues will be recognized in the year that the revenues relate to. As at August 31, 2021, there was \$49,062 of deferred SGF revenues. The Division does not budget or project any changes to these fund balances.

The SGF Operating Reserve has increased over the past couple years from surpluses earned in these SGF account, which may be from saving from fundraising, donations, and other revenues for future projects. As at August 31, 2021 there was \$1.2 million of SGF operating revenues. The Division does not budget or project any changes to these fund balances. As these are school-based funds, these SGF operating reserves are excluded from the calculated Accumulated Surplus from Operations (ASO) as these funds are not taken into account in determining the financial health of the School Division.



### School Generated Funds

(Reserves & Deferred Revenue)

2018/2019 - \$ 2,579,349

2019/2020 - \$ 2,293,457

2020/2021 - \$ 2,413,566

2021/2022 - \$ 2,413,566 (Projected)

2022/2023 - \$ 2,413,566 (Projected)

*Note: The 2020/2021 SGF is indicated on Note 15 on the August 31, 2021 financial statements.*

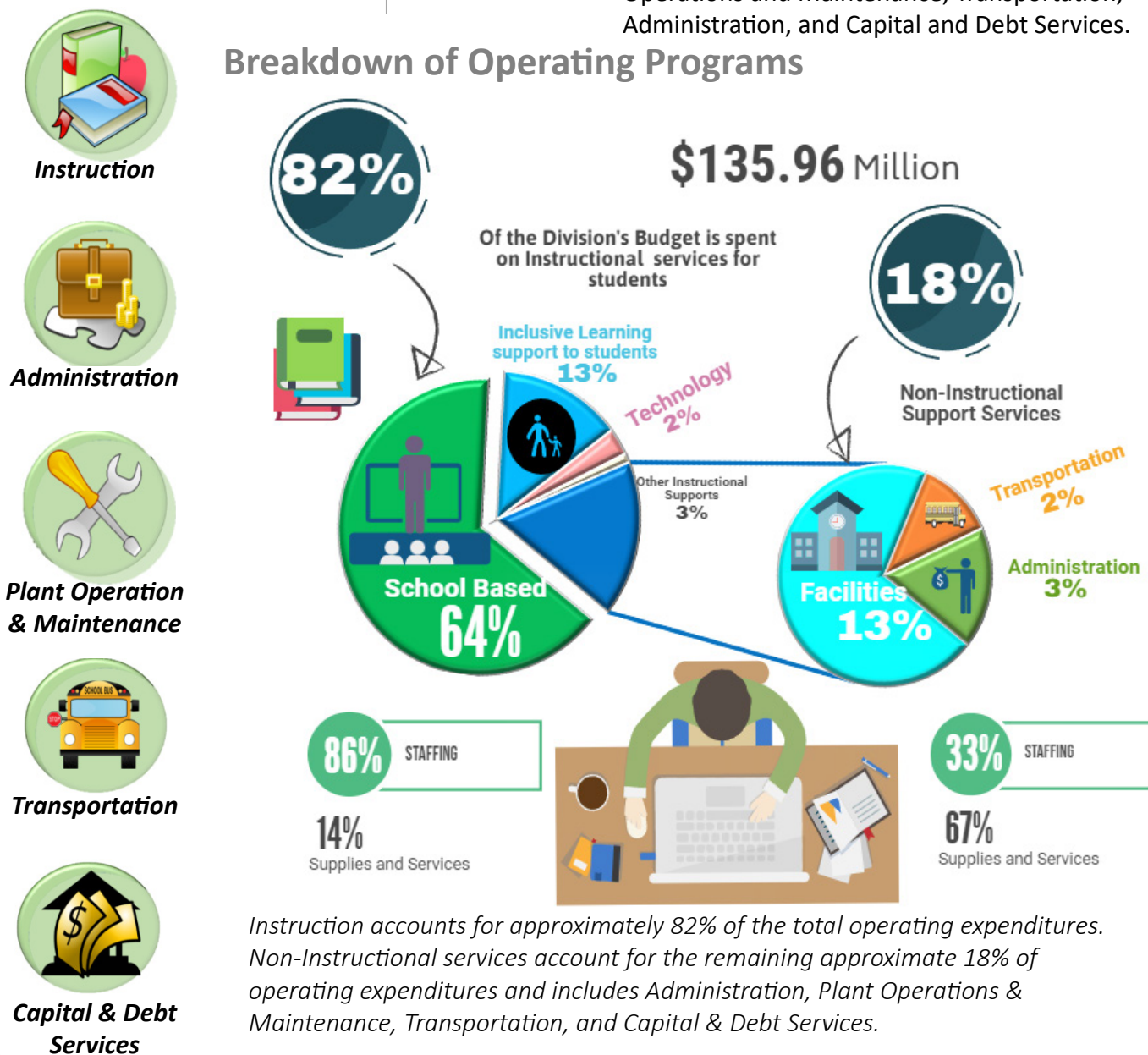
## SUMMARY BY OPERATING PROGRAMS AND LOCATIONS

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

	Budget 2022-2023	Budget 2021-2022
<b>Operating Expenses by Program</b>		
Instruction	\$111,185,031	\$109,069,153
Administration	\$4,092,217	\$4,092,216
Plant Operations and Maintenance	\$10,257,562	\$10,748,680
Transportation	\$3,088,800	\$2,950,797
Capital and Debt Services	\$7,337,257	\$7,166,656
<b>Total Operating Expenses by Program</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>
Transfer to Reserves	(\$650,000)	(\$63,441)
Transfer to Board Funded Capital	\$650,000	\$63,441
<b>Total Operating Expenses and Transfers</b>	<b>\$135,960,867</b>	<b>\$134,027,502</b>

Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$135.96 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

### Breakdown of Operating Programs



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

[Click the Program Icons to go to each Section](#)



## Lethbridge School Division

### Breakdown of Operating Programs

(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31  
(in dollars)

	2018-2019			2019-2020			2020-2021			2021-2022			Preliminary Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual							
Operating Revenues																	
General Operating Revenues	\$125,945,921	\$124,255,788	\$122,960,265	\$122,640,923	\$126,917,001	\$127,944,275	\$125,628,764	\$126,101,874	\$126,008,865	\$130,276,144	\$132,984,609	\$134,881,668					
SGF Operating Revenues	\$6,129,088	\$4,646,741	\$6,481,461	\$3,310,454	\$6,312,715	\$1,196,267	\$4,882,505	\$2,567,827	\$7,409,305	\$7,627,741	\$7,804,445	\$7,954,678					
Total Operating Revenues	\$132,075,009	\$128,902,529	\$129,441,726	\$125,951,377	\$133,229,716	\$129,140,542	\$130,511,269	\$128,669,701	\$133,418,170	\$137,903,885	\$140,789,054	\$142,836,346					
Operating Expenses by Program																	
Instruction	\$111,972,648	\$106,919,411	\$108,637,612	\$102,538,109	\$109,782,564	\$102,218,173	\$109,069,153	\$105,784,941	\$110,188,532	\$112,534,733	\$114,017,819	\$115,285,456					
Administration	\$4,253,283	\$3,990,147	\$4,253,283	\$3,913,702	\$4,092,216	\$3,826,321	\$4,092,216	\$4,092,216	\$4,092,216	\$4,229,802	\$4,229,802	\$4,229,802					
Plant Operations and Maintenance	\$9,220,160	\$9,395,286	\$8,808,921	\$9,464,828	\$10,269,331	\$10,252,622	\$10,748,680	\$10,748,680	\$10,257,562	\$10,481,895	\$10,627,939	\$10,712,398					
Transportation	\$2,468,779	\$2,149,584	\$2,618,279	\$1,808,726	\$2,710,797	\$2,184,393	\$2,950,797	\$2,950,797	\$3,088,800	\$3,128,322	\$3,160,361	\$3,183,624					
Capital and Debt Services	\$8,089,776	\$7,457,204	\$8,890,030	\$6,923,678	\$9,022,657	\$8,993,542	\$7,166,656	\$7,166,656	\$7,337,257	\$7,337,257	\$7,337,257	\$7,337,257					
Total Operating Expenses by Program	\$136,004,646	\$129,911,632	\$133,208,125	\$124,649,043	\$135,877,565	\$127,415,051	\$134,027,502	\$130,743,290	\$134,964,367	\$137,712,009	\$139,373,179	\$140,748,538					
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$3,929,637)	(\$1,009,103)	(\$3,766,399)	\$1,302,334	(\$2,647,849)	\$1,725,491	(\$3,516,233)	(\$2,073,589)	(\$1,546,197)	\$191,876	\$1,415,876	\$2,087,808					
SURPLUS (DEFICIT) FROM GENERAL OPERATING FUND																	
SURPLUS (DEFICIT) FROM OPERATING RESERVES	(\$4,034,637)	(\$436,332)	(\$4,554,728)	(\$8,723)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	\$0					
SURPLUS (DEFICIT) FROM CAPITAL RESERVES	\$561,249	(\$121,527)	\$1,161,249	\$1,250,000	\$1,161,249	\$1,161,249	\$1,064,744	\$1,363,337	\$1,795,028	\$1,500,000	\$1,500,000	\$1,500,000					
SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL	(\$456,249)	(\$393,614)	(\$372,920)	\$193,847	(\$468,178)	(\$352,025)	(\$497,808)	(\$485,087)	(\$798,528)	(\$448,528)	\$376,472	(\$1,348,528)					
OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES	(\$3,929,637)	(\$1,009,102)	(\$3,766,399)	\$1,302,334	(\$2,647,749)	\$1,725,491	(\$3,516,233)	(\$2,073,589)	(\$1,546,197)	\$191,876	\$1,415,876	\$2,087,808					
Transfer From Operating Reserves																	
Instruction	(\$4,104,637)	(\$776,164)	(\$4,554,728)	(\$255,725)	(\$3,351,228)	(\$217,389)	(\$4,083,169)	(\$2,951,839)	(\$2,542,697)	(\$859,596)	(\$976,472)	\$748,528					
Administration	(\$3,889,601)	(\$706,469)	(\$4,339,692)	\$0	(\$3,351,228)	(\$217,389)	(\$4,083,169)	(\$2,531,839)	(\$2,122,697)	(\$859,596)	(\$976,472)	\$748,528					
Plant Operations and Maintenance	(\$120,000)	\$0	(\$120,000)	(\$227,793)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Transportation	(\$95,036)	(\$69,695)	(\$95,036)	\$0	\$0	\$0	\$0	(\$20,000)	(\$220,000)	\$0	\$0	\$0					
Capital and Debt Services	\$0	\$0	\$0	(\$27,932)	\$0	\$0	\$0	(\$200,000)	(\$200,000)	\$0	\$0	\$0					
Transfer to Operating Reserves	\$70,000	\$339,832	\$0	\$408,827	\$10,408	\$1,013,547	\$0	\$0	\$0	\$0	\$0	\$0					
Instruction	\$70,000	\$116,146	\$0	\$343,159	\$10,408	\$947,879	\$0	(\$123,500)	\$0	\$0	\$515,876	\$1,187,808					
Administration	\$0	\$190,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Plant Operations and Maintenance	\$0	\$0	\$0	\$54,309	\$0	\$54,309	\$0	\$0	\$0	\$0	\$0	\$0					
Transportation	\$0	\$32,937	\$0	\$11,359	\$0	\$11,359	\$0	\$123,500	\$0	\$0	\$0	\$0					
Capital and Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
SURPLUS (DEFICIT) FROM OPERATING RESERVES	(\$4,034,637)	(\$436,332)	(\$4,554,728)	\$153,102	(\$3,340,820)	\$796,158	(\$4,083,169)	(\$2,951,839)	(\$2,542,697)	(\$859,596)	(\$976,472)	\$1,936,336					



Executive Summary



Organizational



Financial



Informational

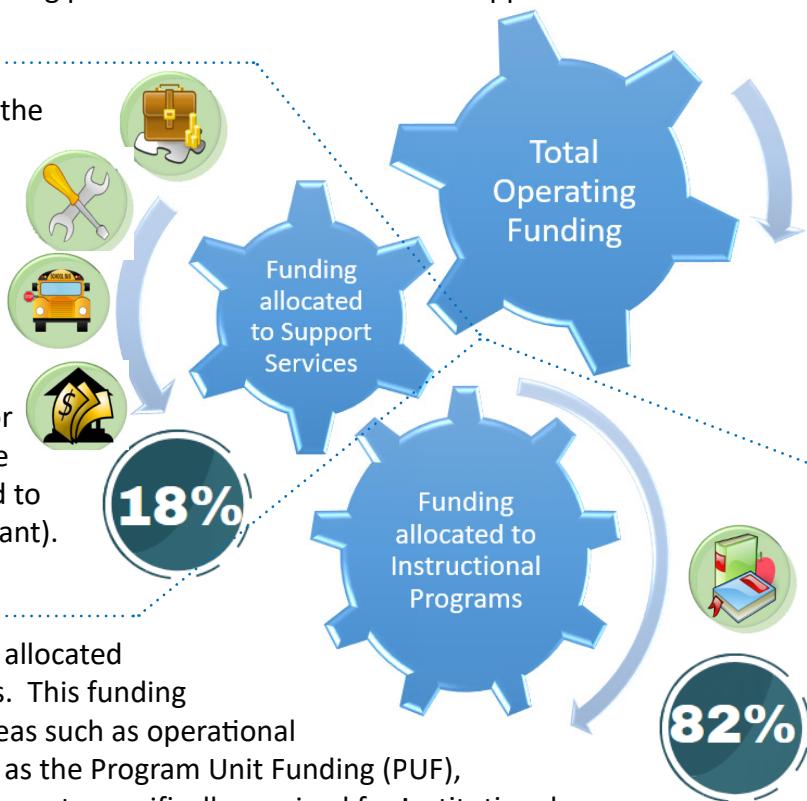


## Budgeting and Allocations for Major Programs and Locations

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

Within each of the five (5) major programs include multiple locations (budget centers). Each of these locations are allocated a portion of funding available for operating purposes. For budgeting purposes all of the Division revenues are combined at the Division level (for all operating fund accounts). These funds are allocated to each of the locations/budget centers based on ensuring that the Division meets the needs of the students and that the schools remain viable. Many of these funding allocations are correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding.

The Budget Allocation Model is to allocate the funding required to operate the Division's Support Services which accounts for approximately 18% of the total available funding. Support Services includes Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services. These allocations are typically based on the amounts received for the specific operating grants and applicable restrictions (i.e. Administration is restricted to the amount received for the Jurisdiction grant).



Approximately 82% of operating funding is allocated to the Instructional programs and locations. This funding is first allocated to the specific/targeted areas such as operational grants that are for specified purposes such as the Program Unit Funding (PUF), School Nutrition Program, and operational grants specifically received for Institutional Programs. The remaining operating funding is then available for allocations for schools and the other instructional programs.

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

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

# Lethbridge School Division

## Summary of Funding Allocations and Programs

(current and prior year budget review)

Revenues Sources	2022-2023 Preliminary Budget			2021-2022 Operating Budget			Variance from 21-22 Operating Budget		
	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget
Alberta Government	\$124,263,460	\$0	\$124,263,460	\$123,811,393	\$0	\$123,811,393	\$452,067	\$0	\$452,067
Fees, Fundraising and Donations	\$7,409,305	\$0	\$7,409,305	\$4,894,203	\$0	\$4,894,203	\$2,515,102	\$0	\$2,515,102
Other Revenues	\$1,356,461	\$0	\$1,356,461	\$1,416,729	\$0	\$1,416,729	(\$60,268)	\$0	(\$60,268)
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0
One-time Reserves	\$0	\$2,542,697	\$2,542,697	\$0	\$3,516,233	\$3,516,233	\$0	(\$973,536)	(\$973,536)
<b>Total Allocations</b>	<b>\$133,418,170</b>	<b>\$2,542,697</b>	<b>\$135,960,867</b>	<b>\$130,511,269</b>	<b>\$3,516,233</b>	<b>\$134,027,502</b>	<b>\$2,906,901</b>	<b>(\$973,536)</b>	<b>\$1,933,365</b>

Funding Allocations	2022-2023 Preliminary Budget			2021-2022 Operating Budget			Variance from 21-22 Operating Budget		
	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget
Instruction	\$109,062,334	\$2,122,697	\$111,185,031	\$105,972,920	\$3,096,233	\$109,069,153	\$3,089,414	(\$973,536)	\$2,115,878
Administration	\$4,092,217	\$0	\$4,092,217	\$4,092,217	\$0	\$4,092,217	\$0	\$0	\$0
Plant Operations and Maintenance	\$10,037,562	\$220,000	\$10,257,562	\$10,528,679	\$220,000	\$10,748,679	(\$491,117)	\$0	(\$491,117)
Transportation	\$2,888,800	\$200,000	\$3,088,800	\$2,750,797	\$200,000	\$2,950,797	\$138,003	\$0	\$138,003
Capital and Debt Services	\$7,337,257	\$0	\$7,337,257	\$7,166,656	\$0	\$7,166,656	\$170,601	\$0	\$170,601
<b>Total Allocations</b>	<b>\$133,418,170</b>	<b>\$2,542,697</b>	<b>\$135,960,867</b>	<b>\$130,511,269</b>	<b>\$3,516,233</b>	<b>\$134,027,502</b>	<b>\$2,906,901</b>	<b>(\$973,536)</b>	<b>\$1,933,365</b>

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

### Funding Allocations and Programs:

Funding is allocated to Division programs and services to ensure the programs meet the needs of the students and align with the Division's priorities.

As shown on the Summary of Funding Allocations and Programs on the previous page, with the available operating revenue sources, there is an overall net effect of an additional \$1.93 million in funding available for allocations from the prior year. The increase includes additional funds in both the School Generated Funds (more activities occurring) and additional funds from the Alberta Government. The following is a summary of changes in Provincial grant funding:

#### Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Projected 2022-2023	September 2021-2022	Total Change	% Change
Alberta Education Operating Grants	100,125,797	100,273,651	(\$147,854)	-0.15%
Operations and Maintenance	10,407,918	10,116,619	\$291,299	2.88%
Transportation	2,848,800	2,723,518	\$125,282	4.60%
Capital and Debt Servicing	5,255,006	5,097,276	\$157,730	3.09%
Infrastructure Maintenance Renewal (IMR)	1,533,723	1,508,131	\$25,592	1.70%
Jurisdiction	4,092,216	4,092,198	\$18	0.00%
	<b>124,263,460</b>	<b>123,811,393</b>	<b>\$452,067</b>	<b>0.37%</b>

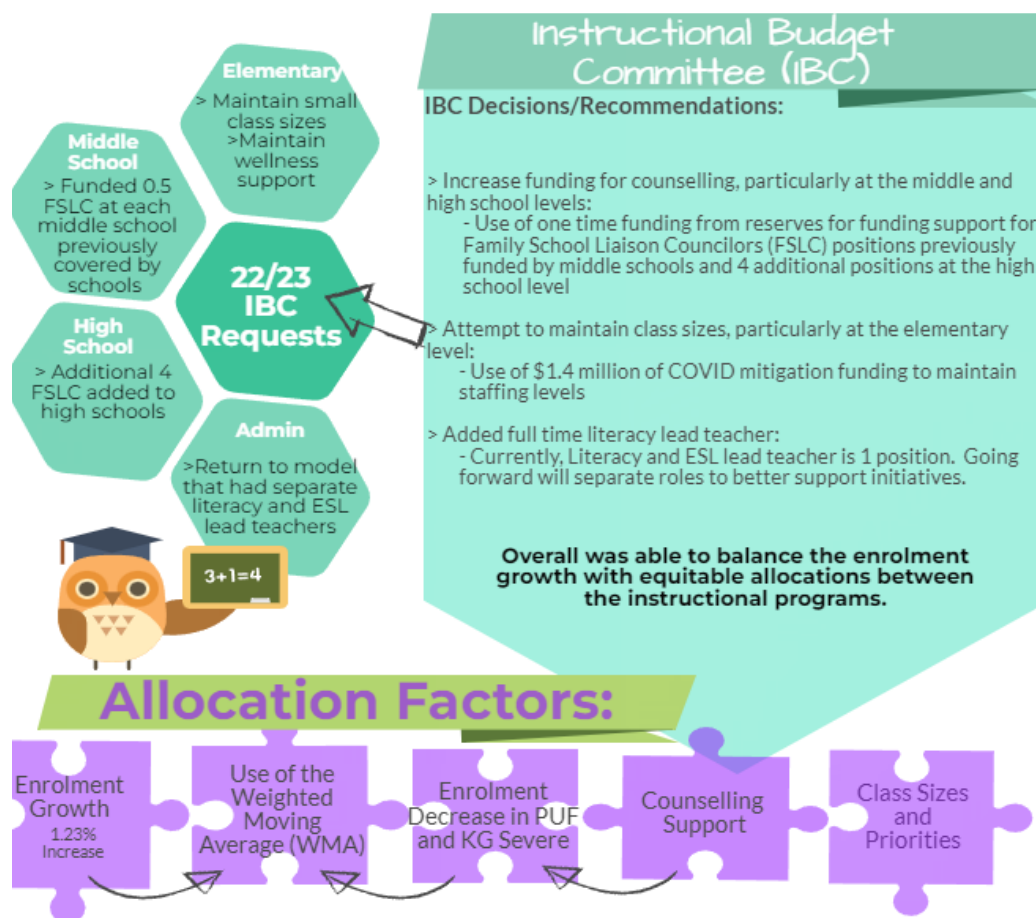
Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding. The Budget Allocation Model also allocates the funding required to operate the Division's support services, including Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services.

- **Administration** - The funding allocation is based on the Jurisdiction grants provided of \$4.09 million, which is the same as the prior year allocation.
- **Plant Operations and Maintenance** - The funding allocation is based on the Operations and Maintenance grants provided of \$10.13 million (less the amount that is transferred to/from capital/debt services for the related amortization). One-time use of \$220,000 of specific reserves were utilized to support with the grant rate reductions.
- **Transportation** - The funding allocation is based on the Transportation grants provided of \$2.84 million plus one-time reserves of \$200,000 to help with cost pressures (mainly fuel).
- **Capital and Debt Services** - The funding allocation is based on the Capital and Debt Servicing funding of \$5.26 million, the Infrastructure Maintenance and Renewal (IMR) funding of \$1.53 million (capital portion of IMR reallocated to capital funds), and the amounts transferred to/from other programs for amortization.

## Instructional Budget Committee (IBC):

The representatives from the Instructional Budget Committee meet with their respective groups to discuss their budget priorities and bring forward funding requests to the committee. Through the budget process, the IBC will review each of the requests to see if the committee can accommodate the requests within the available funding. For 2022/2023 budget, the following funding requests were proposed to the committee for their objectives:

- **Elementary Schools** - Requests included maintaining class sizes, additional ELL support through Inclusive Learning and maintaining wellness supports. Through the COVID mitigation funding, the Division was able to maintain teachers at the elementary level.
- **Middle Schools** - Requests included additional funding for Family School Liaison Councillors (FSLC) at the middle schools. Through the use of one-time reserve funding, the Division was able to support 2.0 FTE positions at the middle school level that had previously been funded by each individual middle school.
- **High Schools** - Requests included additional funding for Family School Liaison Councillors (FSLC) at high schools. Through the use of one-time reserve funding, the Division was able to add 4.0 FTE additional positions at the high school level.
- **Administration** - Based on the Board priorities, Administration requested that the Numeracy lead teaching position be maintained and the Literacy / ESL teaching position be split into two positions.





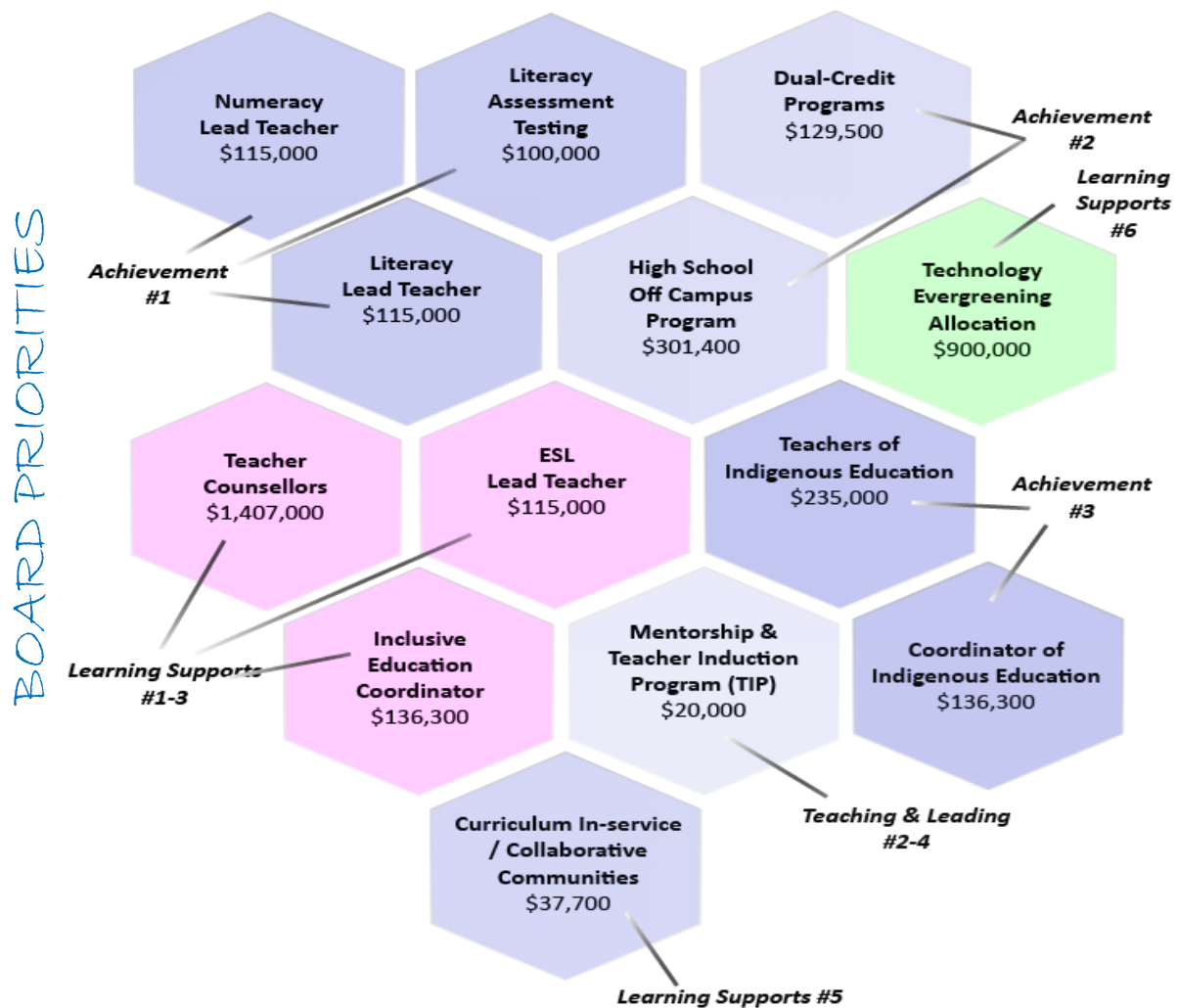


*My Dream Dog by Bella Gao , Probe - Gr. 3*

## Goals, Objectives, and Performance Measures

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

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



*Within the Instructional Programs, the Division was able to allocate 2022/2023 operating funding to meet these costs for implementation of the Board Priorities. The goals and objectives within the Instructional Programs were highly correlated to the Board Priorities.*



## INSTRUCTIONAL PROGRAM:

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

Objectives within the Instructional Program include the implementation of the related Board Priorities and also included some of the additional objectives that were presented within the Instructional Budget Committee (as discussed in the previous section). All of these objectives would be implemented within the 2022/2023 budget (some are continuing initiatives from prior school years).

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

## ADMINISTRATION PROGRAM:

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

## PLANT OPERATION AND MAINTENANCE & CAPITAL PROGRAMS:

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

## TRANSPORTATION PROGRAM:

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



## Breakdown of Operating Programs

As previously indicated, the operating revenues are combined on a Division basis (for all operating funds) and each of the programs and locations are allocated funding available to cover the program/location's expenditures. Therefore, these programs and locations do not specifically have any operating revenues, instead they are comprised of funding allocations and related expenditures.

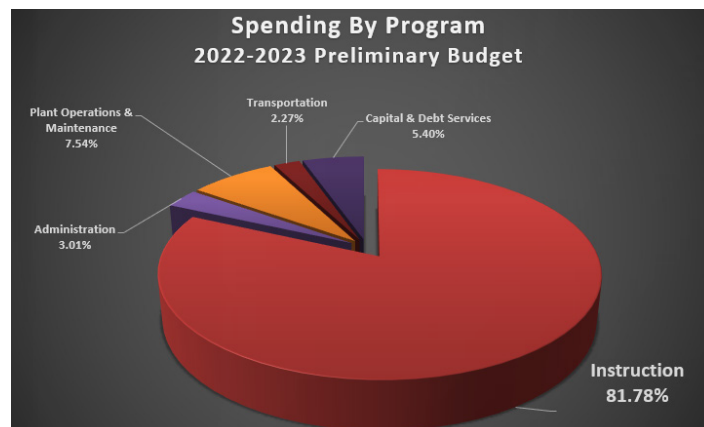
For a more detailed analysis on the operating revenue sources, please see the [Operating Revenue Sources](#) as discussed in the Summary for Operating Funds.

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



Spending by Program	2022-2023		2021-2022		Variance	Change %
<b>Instruction</b>		<b>\$111,085,032</b>		<b>\$109,051,069</b>	<b>\$1,983,963</b>	<b>1.82%</b>
Operating Expenditures	\$111,185,032		\$109,069,153			
Transfer to Reserves	(\$650,000)		(\$63,441)			
Board Funded Capital	\$500,000		\$45,357			
<b>Administration</b>		<b>\$4,092,216</b>		<b>\$4,092,216</b>	<b>\$0</b>	<b>0.00%</b>
Operating Expenditures	\$4,092,216		\$4,092,216			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
<b>Plant Operations and Maintenance</b>		<b>\$10,257,562</b>		<b>\$10,766,764</b>	<b>(\$509,202)</b>	<b>-4.73%</b>
Operating Expenditures	\$10,257,562		\$10,748,680			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$18,084			
<b>Transportation</b>		<b>\$3,238,800</b>		<b>\$2,950,797</b>	<b>\$288,003</b>	<b>9.76%</b>
Operating Expenditures	\$3,088,800		\$2,950,797			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$150,000		\$0			
<b>Capital and Debt Services</b>		<b>\$7,337,257</b>		<b>\$7,166,656</b>	<b>\$170,601</b>	<b>2.38%</b>
Operating Expenditures	\$7,337,257		\$7,166,656			
Transfer to Reserves	\$0		\$0			
Board Funded Capital	\$0		\$0			
Operating Expenditures		\$135,960,867		\$134,027,502		
Transfer to Reserves		(\$650,000)		(\$63,441)		
Transfer to Board Funded Capital		\$650,000		\$63,441		
<b>Total Expenditures and Transfers</b>		<b>\$135,960,867</b>		<b>\$134,027,502</b>		

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







2022-2023 - Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$75,607,039	\$726,475	\$0	\$0	\$0	\$76,333,514
Uncertificated Staffing	\$20,307,249	\$2,211,720	\$5,152,119	\$121,886	\$0	\$27,792,974
Contracted and General Services	\$3,309,866	\$1,002,075	\$2,259,792	\$2,904,314	\$0	\$9,476,047
Supplies	\$10,939,765	\$80,046	\$408,651	\$10,000	\$0	\$11,438,462
General Operating Supplies	\$3,530,460	\$80,046	\$408,651	\$10,000	\$0	
School Generated Activities (SGA)	\$7,409,305	\$0	\$0	\$0	\$0	
Utilities	\$0	\$40,600	\$2,437,000	\$0	\$0	\$2,477,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,337,257	\$7,337,257
Amortization of Tangible Capital Assets	\$0	\$0	\$0	\$0	\$5,677,828	
Infrastructure, Maintenance and Renewal	\$0	\$0	\$0	\$0	\$1,538,723	
Accretion Expense	\$0	\$0	\$0	\$0	\$125,706	
Transfers - Contingency/Commitments	\$1,021,113	\$31,300	\$0	\$52,600	\$0	\$1,105,013
Total Operating Expenditures	\$111,185,032	\$4,092,216	\$10,257,562	\$3,088,800	\$7,337,257	\$135,960,867
Transfers - Reserves Allocations	(\$650,000)	\$0	\$0	\$0	\$0	(\$650,000)
Transfers - Board Funded Capital	\$500,000	\$0	\$0	\$150,000	\$0	\$650,000
Total Expenditures and Transfers	\$111,035,032	\$4,092,216	\$10,257,562	\$3,238,800	\$7,337,257	\$135,960,867
Operating Expenditures	\$111,185,032	\$4,092,216	\$10,257,562	\$3,088,800	\$7,337,257	\$135,960,867
Transfers to Reserves	(\$650,000)	\$0	\$0	\$0	\$0	(\$650,000)
Transfers to Board Funded Capital	\$500,000	\$0	\$0	\$150,000	\$0	\$650,000
Total Expenditures and Transfers	\$111,035,032	\$4,092,216	\$10,257,562	\$3,238,800	\$7,337,257	\$135,960,867

## Instruction

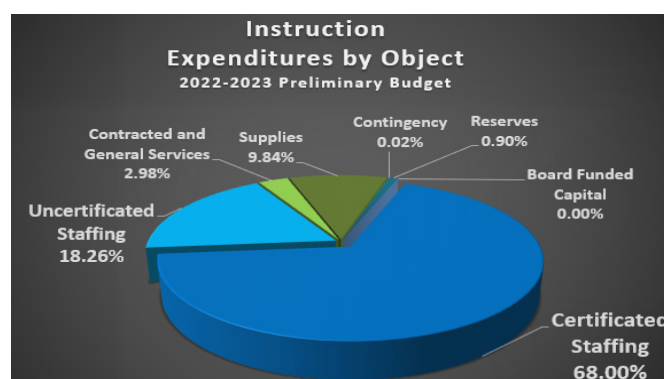
Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the School Division. Some of the other instructional programs and services include the First Nations Métis and Inuit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



The following is an overview of the Instruction Program expenditures:

Instructional Program	2022-2023		2021-2022		Variance	Change %
Certificated Staffing		\$75,607,039		\$74,039,875	\$1,567,164	2.12%
Uncertificated Staffing		\$20,307,249		\$20,747,913	(\$440,664)	-2.12%
Contracted and General Services		\$3,309,866		\$3,528,654	(\$218,788)	-6.20%
Supplies		\$10,939,765		\$9,629,349	\$1,310,416	13.61%
General Operating Supplies	\$3,530,460		\$4,746,844			
School Generated Activities (SGF)	\$7,409,305		\$4,882,505			
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		\$1,021,113		\$1,123,362	(\$102,249)	-9.10%
Total Operating Expenditures		\$111,185,032		\$109,069,153	\$2,115,879	1.94%
Transfers - Reserves Allocations		(\$650,000)		(\$63,441)	(\$586,559)	924.57%
Transfers - Board Funded Capital		\$500,000		\$45,357	\$454,643	1002.37%
Total Expenditures and Transfers		\$111,035,032		\$109,051,069	\$1,983,963	1.82%
Operating Expenditures		\$111,185,032		\$109,069,153		
Transfers to Reserves		(\$650,000)		(\$63,441)		
Transfers to Board Funded Capital		\$500,000		\$45,357		
Total Expenditures and Transfers		\$111,035,032		\$109,051,069		

Overall the Instruction Program has **total expenditures and transfers of \$111.19 million** (1.82% increase), where the majority of the increase from the prior year relates to the School Generated Fund activity costs.



Instructional programs accounts for 82% of the total expenses incurred by the Division for the 2022/2023 budget. The majority of instructional expenditures relate to staffing, including approximately 68% toward certified teachers and 18% for uncertified support staffing.



## Lethbridge School Division

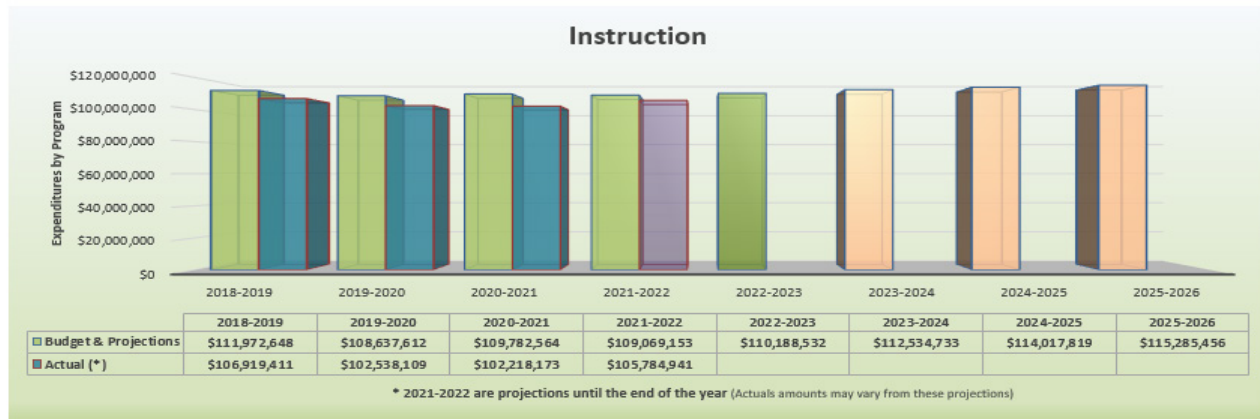
### Comparative Summary - Instruction Program

(four years budget/actual, current year budget, & three years projected budgets)  
for the Year Ended August 31

(in dollars)

	2018-2019			2019-2020			2020-2021		2021-2022		Preliminary Budget	2023-2024	2024-2025	2025-2026
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual		Projected Budget	Projected Budget	Projected Budget
<b>Operating Revenues and Allocations</b>														
Program Revenue Allocations	\$108,258,047	\$105,778,620	\$105,086,249	\$104,307,209	\$107,116,731	\$103,739,803	\$105,534,836	\$104,007,852	\$108,912,335	\$112,726,609	\$115,433,695	\$117,373,265		
Transfer from Reserves	\$3,889,601	\$706,469	\$4,339,692	\$0	\$3,351,228	\$217,389	\$4,083,169	\$2,531,839	\$2,122,697	\$859,596	\$976,472	(\$748,528)		
<b>Total Program Allocations</b>	<b>\$112,147,648</b>	<b>\$106,485,089</b>	<b>\$109,425,941</b>	<b>\$104,307,209</b>	<b>\$110,467,959</b>	<b>\$103,957,192</b>	<b>\$109,618,005</b>	<b>\$106,539,691</b>	<b>\$111,035,032</b>	<b>\$113,586,205</b>	<b>\$116,410,167</b>	<b>\$116,624,737</b>		
<b>Operating Expenses by Object</b>														
<b>Instruction</b>	<b>\$111,972,648</b>	<b>\$106,919,411</b>	<b>\$108,637,612</b>	<b>\$102,538,109</b>	<b>\$109,782,564</b>	<b>\$102,218,173</b>	<b>\$109,069,153</b>	<b>\$105,784,941</b>	<b>\$110,188,532</b>	<b>\$112,534,733</b>	<b>\$114,017,819</b>	<b>\$115,285,456</b>		
Certificated salaries and benefits	\$72,990,247	\$72,362,940	\$72,154,729	\$72,288,963	\$73,547,374	\$73,616,737	\$74,039,875	\$74,039,875	\$75,607,040	\$76,756,409	\$77,419,500	\$78,088,988		
Uncertificated salaries and benefits	\$22,375,902	\$22,424,223	\$21,748,589	\$19,555,238	\$20,418,483	\$20,693,732	\$20,747,913	\$20,747,913	\$20,307,248	\$21,069,273	\$21,581,776	\$21,951,134		
Contracted and general services	\$4,451,014	\$2,500,541	\$3,950,113	\$2,323,510	\$3,878,182	\$1,918,679	\$3,528,654	\$3,528,654	\$3,309,866	\$3,434,068	\$3,517,601	\$3,577,802		
Supplies	\$5,113,866	\$4,829,891	\$4,120,058	\$4,729,055	\$4,438,238	\$4,907,840	\$4,746,844	\$4,639,936	\$3,530,460	\$3,622,629	\$3,669,885	\$3,688,741		
Contingency, commitments and transfers	\$912,531	\$221,123	\$182,662	\$44,997	\$1,187,572	\$5,028	\$1,123,362	\$260,736	\$24,613	\$24,613	\$24,613	\$24,613		
School Generated Activities (SGF)	\$6,129,088	\$4,580,693	\$6,481,461	\$3,596,346	\$6,312,715	\$1,076,157	\$4,882,505	\$2,567,827	\$7,409,305	\$7,627,741	\$7,804,445	\$7,954,678		
<b>Transfer to Operating Reserves</b>	<b>\$70,000</b>	<b>\$116,146</b>	<b>\$0</b>	<b>\$343,159</b>	<b>\$10,408</b>	<b>\$947,879</b>	<b>\$0</b>	<b>(\$123,500)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$515,876</b>	<b>\$1,187,808</b>		
<b>Transfer to Capital Reserves</b>	<b>\$0</b>	<b>(\$782,263)</b>	<b>\$600,000</b>	<b>\$978,063</b>	<b>\$589,592</b>	<b>\$611,406</b>	<b>\$503,495</b>	<b>\$814,809</b>	<b>\$346,500</b>	<b>\$51,472</b>	<b>\$51,472</b>	<b>\$51,472</b>		
<b>Board Funded Capital</b>	<b>\$105,000</b>	<b>\$231,795</b>	<b>\$188,329</b>	<b>\$447,878</b>	<b>\$85,395</b>	<b>\$179,734</b>	<b>\$43,357</b>	<b>\$63,441</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$1,825,000</b>	<b>\$100,000</b>		
<b>Total Program Costs</b>	<b>\$112,147,648</b>	<b>\$106,485,089</b>	<b>\$109,425,941</b>	<b>\$104,307,209</b>	<b>\$110,467,959</b>	<b>\$103,957,192</b>	<b>\$109,618,005</b>	<b>\$106,539,691</b>	<b>\$111,035,032</b>	<b>\$113,586,205</b>	<b>\$116,410,167</b>	<b>\$116,624,737</b>		

## BUDGET HIGHLIGHTS



The Instruction program has been allocated \$109.01 million of operating revenues and \$2.02 million of one-time operating reserves to fund the total of **\$111.04 million of expenditures and transfers** within the Division operations (\$111.04 million of expenditures and \$150,000 of transfers), including the following:

- **Certified Salaries and Benefits** - Includes the vast majority of all of the certified teaching staff within the Division, including the teacher pension cost paid directly by the Province. These expenditures of \$75.61 million are expected to increase from the prior year's budget of \$74.04 million (2.12% increase).

Overall, there is net increase of 4.5 full time equivalent (FTE) certified teachers than in the prior year. These teachers are within the contingency in other instructional in the chart below. There is also the addition of another lead teacher as the Literacy and the ESL lead teachers will once again be split into two positions for the 2022/2023 school year.

Teacher Staffing (Certificated):				
	2022/2023	2021/2022	FTE Change	% Change
Elementary Schools	263.13	267.33	(4.20)	(1.57%)
Middle Schools	115.10	117.65	(2.55)	(2.17%)
High Schools	165.53	162.14	3.39	2.09%
Inclusive Learning	19.60	18.50	1.10	5.95%
Other Instructional (including contingent)	16.96	10.56	6.40	60.59%
<b>Classroom Teachers</b>	<b>580.32</b>	<b>576.18</b>	<b>4.14</b>	<b>0.72%</b>
Other Certificated Staffing	68.000	67.600	0.40	0.59%
<b>Total Teacher Staffing</b>	<b>648.32</b>	<b>643.78</b>	<b>4.54</b>	<b>0.71%</b>

- **Uncertified Salaries and Benefits** - Includes the majority of the uncertified support staff within the Division, including educational assistants, student support, administrative support, and other supporting staff. These expenditures of \$20.31 million are expected to decrease from the prior year's budget of \$20.75 million (-2.12% decrease).

Overall, there is approximately 8.7 FTE decrease in support staff, including 11.55 FTE decrease in educational assistants specifically in Program Unit Funding (PUF) and Specialized Learning Supports - Severe KG. These programs had less enrolment, resulting in less funding available for staffing. The Division has supplemented the PUF program with one time reserve funds of approximately \$362,000 to ensure if there is additional enrolment in the fall there will be staff hired and available. The average cost of educational assistants has also increased from the prior year with experience increment increases across the Division and increases in benefit premium costs.



Support Staffing (Uncertificated):				
	2022/2023	2021/2022	FTE Change	% Change
Elementary Schools	120.22	108.66	11.56	10.64%
Middle Schools	33.60	37.88	(4.28)	(11.30%)
High Schools	40.74	47.49	(6.75)	(14.21%)
Specialized Learning Supports - Severe KG	17.25	23.10	(5.85)	(25.32%)
Program Unit Funding (PUF)	24.80	30.80	(6.00)	(19.48%)
Early Education Program (EEP)	3.77	4.00	(0.23)	(5.75%)
<b>Educational Assistants</b>	<b>240.38</b>	<b>251.93</b>	<b>(11.55)</b>	<b>(4.58%)</b>
Other Support Staffing	229.77	226.92	2.85	1.26%
<b>Total Support Staffing</b>	<b>470.16</b>	<b>478.85</b>	<b>-8.70</b>	<b>(1.82%)</b>

- **Contracted and General Services** - Includes the professional learning, consultants, building maintenance, and other services provided for instructional services. These expenditures of \$3.31 million are expected to decrease from the prior year's budget of \$3.53 million (6.20% decrease). The contracted and general services are projected to increase over the next couple years with enrolment growth within the Division and inflationary cost pressures.
- **General Supplies** - Includes the purchase of general supplies, textbooks, furniture and equipment (non-capital), and computers/technology. These expenditures of \$3.53 million are expected to decrease from the prior year's budget of \$4.44 million (25.63% decrease). Supplies have decreased due to timing of larger one-time supply purchases using reserve funds as well as addressing cost pressures in other areas (such as staffing) by reallocating funds from this area. The general supplies are projected to increase over the next couple years with enrolment growth within the Division and inflationary cost pressures.
- **Contingency, Commitments and Transfers** - Includes the costs for the transfers to/from other programs/sites, prior year commitments, and funds held in contingency or reserves for a future purpose. These expenditures of \$1.02 million are expected to be comparable with the prior year of \$1.12 million. The majority of school based commitments are updated in the fall budget once they are determined.
- **School Generated Activities (Supplies)** - Includes the expenditures from the SGF Operating Funds (School Fees, Donations, Fundraising, and Other Sales/Services). Historically, the costs of SGF activities revenues have been comparable to budgets, where any net surpluses of the SGF Operating Funds are included in the SGF operating reserves. These are consolidated within the Supplies category (with the General Funds supplies). These expenditures of \$7.41 million are expected to increase from the prior year's budget of \$4.88 million (51.75% increase) with the projected increases in the amount of relating SGF activities due to lessening public health restrictions.

### Transfers to/from Reserves and Board Funded Capital:

There is a total of \$2.02 million of one-time reserves used to fund the costs within the instructional programs, including the following:

- Funding allocated for additional counselling supports at the middle and high school levels. Total amount is \$540,000 (\$439,000 from Instructional and \$101,000 from Administration reserves).
- Funding to Inclusive Learning of \$300,000 and Program Unit Funding (PUF) of \$362,520 to assist with staffing. These funds had been allocated to these areas in the past and were unspent funds and rolled forward to be used in future budgets.
- Funding for start up resources for the Grade 6 Spanish program at G.S. Lakie middle school of \$25,000.
- Funding to Indigenous programming to maintain staffing of \$80,000. These funds had been allocated to this area in the past and were unspent funds and rolled forward to be used in future budgets.
- Funding carry-forward requests of \$773,000 from the schools to be used for both staffing and resources for the 2022/2023 school year.

The 2021/2022 budget does include \$996,500 of operating funding to be transferred to capital reserves for the technology evergreening program. The Division's technology evergreening program includes classroom computers, CTS computers, portable devices (i.e., laptops and iPads), servers, smartboards and other technology supplies required to promote learning and innovation in our schools.

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



**Dr. Probe Elementary School Wins Food for Thought Contest**

# Instruction

Lethbridge School Division  
2022-2023 Preliminary Budget

## Total Instruction

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Basic Program Allocation	\$111,185,031	\$109,069,153
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$111,185,031	\$109,069,153
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### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Certificated Salaries and Benefits	\$75,607,040	\$74,039,875
% of Expenditures	68%	68%

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Uncertificated Salaries and Benefits	\$20,307,247	\$20,747,913
% of Expenditures	18%	19%

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Building Maintenance	\$198,292	\$219,217
Employee Assistance	\$0	\$16,800
Insurance/Bond Premium	\$37,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$85,322	\$82,339
Professional Learning	\$687,838	\$714,857
Consultants	\$657,405	\$688,239
Postage	\$28,000	\$29,350
Telephone	\$119,620	\$121,770
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$52,094	\$61,750
Equipment Repair	\$103,262	\$109,197
Building Rentals & Leases	\$20,000	\$26,000
Equipment Rental/Leases	\$46,335	\$42,100
Server Evergreen	\$0	\$5,000
Dues/Fees	\$127,408	\$137,608
Printing	\$311,950	\$320,750
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$21,000	\$23,500
Miscellaneous Services	\$247,116	\$287,007
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$5,000	\$17,053
Travel and Subsistence	\$41,463	\$43,963
Car Allowances	\$87,711	\$87,594
Co-curricular	\$52,364	\$76,874



Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total Contracted and General Services</b>	<b>\$3,309,866</b>	<b>\$3,528,654</b>
<b>% of Expenditures</b>	<b>3%</b>	<b>3%</b>

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Services, Contracts and Supplies School Generated Activities	\$7,409,305	\$4,894,203
Supplies	\$2,231,211	\$2,209,805
Learning Commons	\$83,639	
Media Materials		\$88,968
Computer Supplies and Software	\$617,208	\$588,826
Textbooks	\$171,603	\$192,528
Furniture and Equipment (Under \$5000)	\$259,241	\$464,140
Computer Purchases	\$167,559	\$332,565
Commitments from prior year	\$0	\$858,314
Prior Year Committed funds	\$0	\$858,314
<b>Total Supplies</b>	<b>\$10,939,766</b>	<b>\$9,629,349</b>
<b>% of Expenditures</b>	<b>10%</b>	<b>9%</b>

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Capital Purchases (Over \$5000)	\$900,000	\$1,064,744
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Reserves	\$96,500	\$0
Contingency (Unallocated Expense)	\$108,513	\$142,518
<b>Total Transfers</b>	<b>\$1,021,113</b>	<b>\$1,123,362</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$111,185,031</b>	<b>\$109,069,153</b>
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$111,185,031	\$109,069,153
Total Expenditures	\$111,185,031	\$109,069,153
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



## Breakdown of Instructional Programs

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

- **Elementary Schools** - Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 15 elementary schools.
- **Middle Schools** - Includes all middle schools that provide instruction to students from grade six to grade eight. The Division currently operates 4 middle schools.
- **High Schools** - Includes all high schools that provide instruction to students from grade nine to grade twelve (except Immanuel Christian Secondary School that is from grade six to grade twelve). The Division currently operates 5 high schools.
- **Inclusive Learning** - Includes the instructional budget centers relating to inclusive learning supports throughout the Division and its school locations.
- **Technology** - Includes the technology budget center, which provides technology and support through the Division and its school locations.
- **Other Instructional** - Includes all of the other instructional programs other than the actual school locations, Inclusive Learning and Technology budget centers. Many of the services that are provided in each of these budget centers are available to students throughout the Division.

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

2022-2023 - Instruction	Elementary School	Middle School	High School	Inclusive Learning	Technology	Other Instructional	Total
Certificated Staffing	\$28,643,934	\$13,003,122	\$18,481,346	\$2,684,606	\$166,154	\$12,627,210	\$75,606,372
Uncertificated Staffing	\$1,682,746	\$566,171	\$1,389,542	\$13,698,108	\$1,144,224	\$1,826,457	\$20,307,248
Contracted and General Services	\$452,805	\$273,565	\$629,940	\$460,819	\$434,639	\$1,081,751	\$3,333,519
Supplies	\$901,001	\$538,670	\$997,789	\$149,362	\$451,619	\$7,868,739	\$10,907,180
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital and Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers - Contingency/Commitments	\$10,907	\$120,341	\$17,661	\$6,094	(\$83,900)	\$50,010	\$121,113
<b>Total Operating Expenditures</b>	<b>\$31,691,393</b>	<b>\$14,501,869</b>	<b>\$21,516,278</b>	<b>\$16,998,989</b>	<b>\$2,112,736</b>	<b>\$23,454,167</b>	<b>\$110,275,432</b>
Transfers - Reserves Allocations	\$0	\$0	\$0	\$0	\$900,000	\$0	\$900,000
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$31,691,393</b>	<b>\$14,501,869</b>	<b>\$21,516,278</b>	<b>\$16,998,989</b>	<b>\$2,112,736</b>	<b>\$24,213,767</b>	<b>\$111,035,032</b>

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



## Instruction - Elementary Schools

Includes all elementary schools that provide instruction to students from kindergarten to grade five (except Lethbridge Christian School that is from kindergarten to grade eight). The Division currently operates 15 elementary schools. The overall goals and objectives of the elementary schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2022-2023	2021-2022	Variance	Change %
<b>Elementary Schools</b>	<b>\$31,691,393</b>	<b>\$32,053,730</b>	<b>(\$362,337)</b>	<b>-1.13%</b>
Coalbanks Elementary School	\$3,364,740	\$3,321,187		
Dr. Gerald B. Probe School	\$2,687,977	\$2,758,197		
Dr. Robert Plaxton School	\$2,229,141	\$2,336,006		
Ecole Agnes Davidson School	\$3,048,205	\$3,158,643		
Fleetwood Bawden School	\$1,924,175	\$1,989,572		
Galbraith School	\$2,021,369	\$2,202,922		
General Stewart School	\$751,199	\$757,694		
Immanuel Christian Elementary School	\$1,475,017	\$1,493,972		
Lakeview School	\$2,253,416	\$2,210,536		
Lethbridge Christian School	\$1,380,434	\$1,363,358		
Mike Mountain Horse School	\$3,023,484	\$2,865,379		
Nicholas Sheran School	\$2,245,722	\$2,295,942		
Park Meadows School	\$2,050,746	\$2,032,325		
Senator Buchanan School	\$1,944,295	\$1,962,722		
Westminster School	\$1,291,473	\$1,305,275		
<b>Certificated Staffing</b>	<b>\$28,643,934</b>	<b>\$28,548,774</b>	<b>\$95,160</b>	<b>0.33%</b>
<b>Uncertificated Staffing</b>	<b>\$1,682,746</b>	<b>\$1,732,944</b>	<b>(\$50,198)</b>	<b>-2.90%</b>
<b>Contracted and General Services</b>	<b>\$452,805</b>	<b>\$495,989</b>	<b>(\$43,184)</b>	<b>-8.71%</b>
<b>Supplies</b>	<b>\$901,001</b>	<b>\$1,195,777</b>	<b>(\$294,776)</b>	<b>-24.65%</b>
<b>Utilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>	<b>\$10,907</b>	<b>\$80,246</b>	<b>(\$69,339)</b>	<b>-86.41%</b>
<b>Total Operating Expenditures</b>	<b>\$31,691,393</b>	<b>\$32,053,730</b>	<b>(\$362,337)</b>	<b>-1.13%</b>
<b>Transfers - Reserves Allocations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$31,691,393</b>	<b>\$32,053,730</b>	<b>(\$362,337)</b>	<b>-1.13%</b>

Above is a detailed budget for the Elementary School locations as a group. Enrolment estimates show an increase of 40 students (1.80%) from the prior year.

Elementary Schools teaching FTE will decrease by 4.20 FTE (1.57%) of classroom teachers for overall net enrolment changes and the effects of funding reductions in the Instructional programs (note that school staffing was held "harmless" during COVID-19 with reduced enrolments). Certificated Salaries and Benefits increased by an approx. \$95,000 (0.33%) as there were both grid movements and increased costs for benefit premiums.

Uncertificated Salaries and Benefits decreased by approximately \$50,000 which mostly relates to newer staff which is being offset by grid movements and an increase in the costs for benefit premiums.

There is approximately \$294,775 (24.65%) decrease in supplies mainly of general supplies and furniture/equipment. Most of the decreases relate to the use of one-time reserves in 2021/2022.

Transfers are reduced for the amount of contingency and commitments.

## Instruction - Elementary Schools

Lethbridge School Division  
2022-2023 Preliminary Budget

### Elementary Schools

#### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$31,691,393</b>	<b>\$32,053,730</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>100%</b>	<b>100%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$31,691,393</b>	<b>\$32,053,730</b>
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#### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$28,643,934</b>	<b>\$28,548,774</b>
<b>% of Expenditures</b>	<b>90%</b>	<b>89%</b>

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$1,682,746</b>	<b>\$1,732,944</b>
<b>% of Expenditures</b>	<b>5%</b>	<b>5%</b>

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Building Maintenance	\$34,100	\$49,600
Extra Curricular	\$11,589	\$8,606
Professional Learning	\$91,700	\$102,967
Consultants	\$67,781	\$72,331
Postage	\$10,400	\$10,200
Telephone	\$45,300	\$46,450
Bussing - Field Trips	\$5,300	\$4,300
Equipment Repair	\$6,900	\$9,135
Equipment Rental/Leases	\$29,335	\$29,100
Printing	\$130,500	\$138,300
Banquets and Lunches	\$5,000	\$7,500
Miscellaneous Services	\$13,500	\$16,000
Travel and Subsistence	\$1,400	\$1,500
<b>Total</b>	<b>\$452,805</b>	<b>\$495,989</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>2%</b>

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Supplies	\$736,397	\$835,642
Learning Commons	\$26,139	
Media Materials		\$26,968
Computer Supplies and Software	\$28,150	\$37,150
Textbooks	\$31,066	\$35,930
Furniture and Equipment (Under \$5000)	\$38,874	\$126,485
Computer Purchases	\$40,375	\$112,075
Commitments from prior year	\$0	\$21,527
Prior Year Committed funds	\$0	
<b>Total</b>	<b>\$901,001</b>	<b>\$1,195,777</b>
<b>% of Expenditures</b>	<b>3%</b>	<b>4%</b>



Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Capital Purchases (Over \$5000)	\$0	\$40,000
Contingency (Unallocated Expense)	\$10,907	\$40,246
<b>Total</b>	<b>\$10,907</b>	<b>\$80,246</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>0%</b>

<b>Total Expenditures</b>	<b>\$31,691,393</b>	<b>\$32,053,730</b>
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Total Revenues and Allocations To Budget	\$31,691,393	\$32,053,730
Total Expenditures	\$31,691,393	\$32,053,730
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



#### Coalbanks Elementary School

230 Coalbanks Blvd West  
Grades K-5



#### Dr. Gerald B. Probe School

120 Rocky Mt Blvd West  
Grades K-5



#### Dr. Robert Plaxton School

4510 Fairmont Gate South  
Grades K-5



#### Ecole Agnes Davidson School

2103 20th St South  
Grades K-5



#### Fleetwood Bawden School

1222 9th Ave South  
Grades K-5



#### Galbraith School

1801 8th Ave A North  
Grades K-5



#### General Stewart School

215 Corvette Cres South  
Grades K-5



#### Immanuel Christian Elementary School

2010 - 5th Avenue North  
Grades K-5



#### Lakeview School

1129 Henderson Lake Blvd South  
Grades K-5



#### Lethbridge Christian School

3 St James Blvd North  
Grades K-8



#### Mike Mountain Horse School

155 Jerry Potts Blvd West  
Grades K-5



#### Nicholas Sheran School

380 Laval Blvd West  
Grades K-5



#### Park Meadows School

50 Meadowlark Blvd North  
Grades K-5



#### Senator Buchanan School

1101 7th Ave North  
Grades K-5



#### Westminster School

402 18th St North  
Grades K-5



## Instruction - Elementary Schools

Lethbridge School Division  
2022-2023 Preliminary Budget

### Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Dr. Robert Plaxton Elementary School	Ecole Agnes Davidson School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	\$3,068,756	\$2,455,005	\$2,045,904	\$2,765,480	\$1,704,138	\$1,841,254	\$634,117	\$1,291,768	\$2,045,804
Uncertificated Salaries and Benefits	\$144,391	\$121,077	\$107,929	\$138,272	\$108,957	\$98,201	\$83,348	\$117,777	\$114,583
Contracted and General Services	\$40,500	\$35,100	\$26,613	\$45,800	\$48,250	\$30,400	\$10,827	\$24,054	\$28,000
Supplies	\$111,093	\$76,796	\$45,695	\$98,654	\$62,829	\$51,514	\$22,907	\$41,418	\$65,029
Transfers	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,364,740	\$2,687,978	\$2,229,141	\$3,048,206	\$1,924,174	\$2,021,369	\$751,199	\$1,475,017	\$2,253,416

2021-2022 September 30th Budget

### Expenditures

CategoryName	Coalbanks Elementary School	Dr. Gerald B. Probe Elementary School	Dr. Robert Plaxton Elementary School	Ecole Agnes Davidson School	Fleetwood Bawden School	Galbraith School	General Stewart School	Immanuel Christian Elementary School	Lakeview School
Certificated Salaries and Benefits	\$2,996,821	\$2,510,756	\$2,109,035	\$2,715,117	\$1,723,383	\$2,008,605	\$622,668	\$1,268,434	\$2,008,605
Uncertificated Salaries and Benefits	\$144,707	\$131,998	\$112,983	\$166,624	\$108,688	\$97,878	\$89,555	\$117,443	\$113,292
Contracted and General Services	\$44,500	\$35,805	\$32,011	\$58,719	\$50,750	\$29,877	\$12,227	\$29,054	\$31,300
Supplies	\$135,159	\$79,638	\$51,977	\$178,183	\$106,750	\$66,562	\$33,244	\$79,041	\$57,339
Transfers	\$0	\$0	\$30,000	\$40,000	\$0	\$0	\$0	\$0	\$0
Total	\$3,321,187	\$2,758,197	\$2,336,006	\$3,158,643	\$1,989,571	\$2,202,922	\$757,694	\$1,493,972	\$2,210,536

This document compares each of the Elementary School Budgets for the 2022-2023 school year with the 2021-2022 school year. Each budget shows a comparative of the school's expenditures by object category.

## Instruction - Elementary Schools (Continued)

Lethbridge School Division  
2022-2023 Preliminary Budget

### Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Nicholas Sheran School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	\$1,237,834	\$2,761,980	\$2,045,804	\$1,861,619	\$1,738,929	\$1,145,543	\$28,643,935
Uncertificated Salaries and Benefits	\$92,823	\$138,648	\$126,002	\$106,393	\$100,996	\$83,348	\$1,682,745
Contracted and General Services	\$19,100	\$45,000	\$23,200	\$32,834	\$23,300	\$19,827	\$452,805
Supplies	\$30,676	\$71,749	\$50,716	\$49,900	\$79,270	\$42,755	\$901,001
Transfers	\$0	\$6,107	\$0	\$0	\$1,800	\$0	\$10,907
Total	\$1,380,433	\$3,023,484	\$2,245,722	\$2,050,746	\$1,944,295	\$1,291,473	\$31,691,393

2021-2022 September 30th Budget

### Expenditures

CategoryName	Lethbridge Christian School	Mike Mountain Horse School	Nicholas Sheran School	Park Meadows School	Senator Buchanan School	Westminster School	Total
Certificated Salaries and Benefits	\$1,205,163	\$2,611,187	\$2,058,820	\$1,827,831	\$1,757,529	\$1,124,819	\$28,548,773
Uncertificated Salaries and Benefits	\$97,621	\$139,015	\$126,149	\$106,208	\$97,834	\$82,949	\$1,732,944
Contracted and General Services	\$19,100	\$41,000	\$28,200	\$32,834	\$26,650	\$23,962	\$495,989
Supplies	\$41,474	\$68,070	\$82,773	\$65,452	\$76,570	\$73,545	\$1,195,777
Transfers	\$0	\$6,107	\$0	\$0	\$4,139	\$0	\$80,246
Total	\$1,363,358	\$2,865,379	\$2,295,942	\$2,032,325	\$1,962,722	\$1,305,275	\$32,053,729

This document compares each of the Elementary School Budgets for the 2022-2023 school year with the 2021-2022 school year. Each budget shows a comparative of the school's expenditures by object category.

## Instruction - Middle Schools

Includes all middle schools that provide instruction to students from grade six to grade eight. The Division currently operates 4 middle schools. The overall goals and objectives of the middle schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2022-2023		2021-2022		Variance	Change %
<b>Middle Schools</b>		<b>\$14,501,869</b>		<b>\$14,833,937</b>	<b>(\$332,068)</b>	<b>-2.24%</b>
Gilbert Paterson Middle School	\$4,266,430		\$4,341,327			
G.S. Lakie Middle School	\$2,867,604		\$2,982,809			
Senator Joyce Fairbairn Middle School	\$3,417,756		\$3,571,702			
Wilson Middle School	\$3,950,079		\$3,938,099			
<b>Certificated Staffing</b>		<b>\$13,008,122</b>		<b>\$13,020,782</b>	<b>(\$17,660)</b>	<b>-0.14%</b>
<b>Uncertificated Staffing</b>		<b>\$566,171</b>		<b>\$751,641</b>	<b>(\$185,470)</b>	<b>-24.68%</b>
<b>Contracted and General Services</b>		<b>\$273,565</b>		<b>\$308,907</b>	<b>(\$35,342)</b>	<b>-11.44%</b>
<b>Supplies</b>		<b>\$538,670</b>		<b>\$726,304</b>	<b>(\$187,634)</b>	<b>-25.83%</b>
<b>Utilities</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>		<b>\$120,341</b>		<b>\$26,303</b>	<b>\$94,038</b>	<b>357.52%</b>
<b>Total Operating Expenditures</b>		<b>\$14,501,869</b>		<b>\$14,833,937</b>	<b>(\$332,068)</b>	<b>-2.24%</b>
<b>Transfers - Reserves Allocations</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>		<b>\$14,501,869</b>		<b>\$14,833,937</b>	<b>(\$332,068)</b>	<b>-2.24%</b>

Above is a detailed budget for the Middle School locations as a group. Student enrolment estimates show a decrease of 24 students (0.86%) from the prior year.

Middle Schools teaching FTE will decrease by 2.55 FTE (2.17%) of classroom teachers for overall net enrolment changes and the effects of funding reductions in the Instructional programs (note that school staffing was held "harmless" during COVID-19 with reduced enrolments). Certificated Salaries and Benefits decreased approximately by \$17,660 (0.14%) due to these FTE reductions which are also offset by increase average teacher costs, grid movements and increased benefit premium costs.

Uncertificated Salaries and Benefits decreased by \$185,470 (24.68%) which mostly relates to decreases in Educational Assistants and the funding for Family School Liaisons Counsellors (FSLC) coming from counselling for the 2022/2023 budget (one time funding from reserves) versus the middle school budget where these positions had been previously funded by.

There is an approximate \$187,600 (25.83%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2021/2022.

Total net Transfers increased by approximately \$94,000 from the 2021/2022 September 30th budget as allocations for contingency and capital were estimated prior to the September 30th updated budget.



## Instruction - Middle Schools

### Lethbridge School Division

#### 2022-2023 Preliminary Budget

### Middle Schools

#### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$14,501,869</b>	<b>\$14,833,937</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>100%</b>	<b>100%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$14,501,869</b>	<b>\$14,833,937</b>
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#### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$13,003,122</b>	<b>\$13,020,782</b>
<b>% of Expenditures</b>	<b>90%</b>	<b>88%</b>

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$566,171</b>	<b>\$751,641</b>
<b>% of Expenditures</b>	<b>4%</b>	<b>5%</b>

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Building Maintenance	\$31,817	\$61,000
Extra Curricular	\$18,000	\$18,000
Professional Learning	\$34,268	\$41,768
Consultants	\$2,500	\$2,500
Postage	\$9,000	\$9,000
Telephone	\$18,000	\$18,000
Bussing - Field Trips	\$10,000	\$10,000
Equipment Repair	\$13,000	\$15,000
Equipment Rental/Leases	\$15,000	\$10,000
Dues/Fees	\$3,000	\$4,000
Printing	\$63,000	\$63,000
Miscellaneous Services	\$22,616	\$24,275
Travel and Subsistence	\$3,000	\$2,000
Co-curricular	\$30,364	\$30,364
<b>Total</b>	<b>\$273,565</b>	<b>\$308,907</b>
<b>% of Expenditures</b>	<b>2%</b>	<b>2%</b>

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Supplies	\$389,265	\$420,659
Learning Commons	\$17,500	
Media Materials		\$20,000
Computer Supplies and Software	\$51,924	\$126,765
Textbooks	\$21,981	\$32,414
Furniture and Equipment (Under \$5000)	\$58,000	\$93,000
Commitments from prior year	\$0	\$33,466
Prior Year Committed funds	\$0	\$33,466
<b>Total</b>	<b>\$538,670</b>	<b>\$726,304</b>
<b>% of Expenditures</b>	<b>4%</b>	<b>5%</b>



Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Capital Purchases (Over \$5000)	\$0	\$26,303
Reserves	\$96,500	\$0
Contingency (Unallocated Expense)	\$23,841	\$0
<b>Total</b>	<b>\$120,341</b>	<b>\$26,303</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>0%</b>

<b>Total Expenditures</b>	<b>\$14,501,869</b>	<b>\$14,833,937</b>
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$14,501,869	\$14,833,937
Total Expenditures	\$14,501,869	\$14,833,937
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



#### Gilbert Paterson Middle School

2109 12th Ave South  
Grades 6-8



#### Senator Joyce Fairbairn Middle School

301 Rocky Mountain Blvd West  
Grades 6-8



#### G.S. Lakie Middle School

50 Blackfoot Blvd West  
Grades 6-8



#### Wilson Middle School

2003 9th Ave North  
Grades 6-8

## Instruction - Middle Schools

Lethbridge School Division  
2022-2023 Preliminary Budget

### Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	\$3,923,567	\$2,557,529	\$2,966,829	\$3,555,198	\$13,003,123
Uncertificated Salaries and Benefits	\$152,610	\$150,073	\$109,119	\$154,368	\$566,170
Contracted and General Services	\$58,862	\$70,922	\$78,000	\$65,781	\$273,565
Supplies	\$131,391	\$89,080	\$143,467	\$174,732	\$538,670
Transfers	\$0	\$0	\$120,341	\$0	\$120,341
<b>Total</b>	<b>\$4,266,430</b>	<b>\$2,867,604</b>	<b>\$3,417,756</b>	<b>\$3,950,079</b>	<b>\$14,501,869</b>

2021-2022 September 30th Budget

### Expenditures

CategoryName	Gilbert Paterson Middle School	G.S. Lakie Middle School	Senator Joyce Fairbairn Middle School	Wilson Middle School	Total
Certificated Salaries and Benefits	\$3,891,672	\$2,626,251	\$3,012,908	\$3,489,951	\$13,020,782
Uncertificated Salaries and Benefits	\$197,623	\$198,628	\$155,080	\$200,310	\$751,641
Contracted and General Services	\$66,521	\$70,922	\$111,500	\$59,964	\$308,907
Supplies	\$159,208	\$87,007	\$292,215	\$187,874	\$726,304
Transfers	\$26,303	\$0	\$0	\$0	\$26,303
<b>Total</b>	<b>\$4,341,327</b>	<b>\$2,982,808</b>	<b>\$3,571,703</b>	<b>\$3,938,099</b>	<b>\$14,833,937</b>

This document compares each of the Middle School Budgets for the 2022-2023 school year with the 2021-2022 school year. Each Budget shows a comparative of the school's expenditures by object category.



## Instruction - High Schools

Includes all high schools that provide instruction to students from grade nine to grade twelve (except Immanuel Christian Secondary School that is from grade six to grade twelve). The Division currently operates 5 high schools. The overall goals and objectives of the high schools includes providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2022-2023		2021-2022		Variance	Change %
<b>High Schools</b>		<b>\$21,516,278</b>		<b>\$21,338,419</b>	<b>\$177,859</b>	<b>0.83%</b>
Chinook High School	\$6,207,688		\$6,584,286			
Immanuel Christian Secondary School	\$1,851,060		\$1,896,912			
Lethbridge Collegiate Institute	\$6,233,414		\$5,551,364			
Winston Churchill High School	\$1,967,360		\$2,011,299			
Victoria Park High School	\$5,256,756		\$5,294,558			
<b>Certificated Staffing</b>		<b>\$18,481,346</b>		<b>\$17,719,368</b>	<b>\$761,978</b>	<b>4.30%</b>
<b>Uncertificated Staffing</b>		<b>\$1,389,542</b>		<b>\$1,502,262</b>	<b>(\$112,720)</b>	<b>-7.50%</b>
<b>Contracted and General Services</b>		<b>\$629,940</b>		<b>\$695,487</b>	<b>(\$65,547)</b>	<b>-9.42%</b>
<b>Supplies</b>		<b>\$997,789</b>		<b>\$1,245,871</b>	<b>(\$248,082)</b>	<b>-19.91%</b>
<b>Utilities</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>		<b>\$17,661</b>		<b>\$175,431</b>	<b>(\$157,770)</b>	<b>-89.93%</b>
<b>Total Operating Expenditures</b>		<b>\$21,516,278</b>		<b>\$21,338,419</b>	<b>\$177,859</b>	<b>0.83%</b>
<b>Transfers - Reserves Allocations</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>		<b>\$21,516,278</b>		<b>\$21,338,419</b>	<b>\$177,859</b>	<b>0.83%</b>

*The Division High Schools also offer the following:*

- Chinook High School offers Advanced Placement Programing
- Immanuel Christian High School offers Alternative Christian Education
- Lethbridge Collegiate Institute offers Advanced Placement Programing
- Winston Churchill High School offers International Baccalaureate Programming
- Victoria Park High School offers Alternative Learning Opportunities

*All of the high school are also participating in the Dual-Credit programs, which allow for post-secondary credits to be earned by students for completion of the these courses.*

Above is a detailed budget for the High School locations as a group. Student enrolment estimates show an increase of 130 students (3.65%) from the prior year.

High Schools teaching FTE will increase by 3.39 FTE (2.09%) of classroom teachers for overall net enrolment changes and the effects of funding reductions in the Instructional programs (note that school staffing was held "harmless" during COVID-19 with reduced enrolments). Certificated Salaries and Benefits increased by approximately \$761,000 (4.30%) due to these FTE increases as well as salary grid movements and increased benefit premiums.

Uncertificated Salaries and Benefits decreased by approximately \$112,720 (7.50%) which mostly relates to updated staffing costing, based on actual staff salaries (some staffing turn-over & replacement).

There is an approximate \$248,000 (19.91%) decrease in supplies mainly of general supplies, technology and furniture/ equipment. Most of the decreases relate to the use of one-time reserves in 2021/2022.

Total net Transfers had an approximate \$157,000 decrease from the 2021/2022 September 30th budget as there is a reduced amount of contingency/commitments and capital (updated in fall budget).

# Instruction - High Schools

Lethbridge School Division  
2022-2023 Preliminary Budget

## High Schools

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
<b>Total</b>	<b>\$21,516,278</b>	<b>\$21,338,419</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>100%</b>	<b>100%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$21,516,278</b>	<b>\$21,338,419</b>
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### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Assistant Principal	\$1,123,388	\$1,004,303
Assistant Principal FTE	11.000 FTE	10.000 FTE
Assistant Principal Total Salary and Benefits	\$1,123,388	\$1,004,303
Certificated Substitutes and Replacements	\$7,000	\$10,000
Principal	\$413,611	\$421,807
Principal FTE	4.050 FTE	4.200 FTE
Principal Total Salary and Benefits	\$413,611	\$421,807
Teacher	\$16,937,347	\$16,283,259
Teacher FTE	165.525 FTE	162.135 FTE
Teacher Total Salary and Benefits	\$16,937,347	\$16,283,259
<b>Total</b>	<b>\$18,481,346</b>	<b>\$17,719,368</b>
<b>% of Expenditures</b>	<b>86%</b>	<b>83%</b>

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
<b>Total</b>	<b>\$1,389,542</b>	<b>\$1,502,262</b>
<b>% of Expenditures</b>	<b>6%</b>	<b>7%</b>

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
<b>Total</b>	<b>\$629,940</b>	<b>\$695,487</b>
<b>% of Expenditures</b>	<b>3%</b>	<b>3%</b>

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Supplies	\$586,976	\$566,305
Learning Commons	\$40,000	
Media Materials		\$42,000
Computer Supplies and Software	\$73,374	\$70,000
Textbooks	\$108,109	\$115,409
Furniture and Equipment (Under \$5000)	\$133,330	\$218,000
Computer Purchases	\$56,000	\$80,836
Commitments from prior year	\$0	\$153,321
Prior Year Committed funds	\$0	\$153,321
<b>Total</b>	<b>\$997,789</b>	<b>\$1,245,871</b>
<b>% of Expenditures</b>	<b>5%</b>	<b>6%</b>



Executive Summary



Organizational



Financial



Informational

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Capital Purchases (Over \$5000)	\$0	\$98,441
Contingency (Unallocated Expense)	\$17,661	\$76,990
<b>Total</b>	<b>\$17,661</b>	<b>\$175,431</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$21,516,278</b>	<b>\$21,338,419</b>
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$21,516,278	\$21,338,419
Total Expenditures	\$21,516,278	\$21,338,419
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



**Chinook High School**  
259 Britannia Blvd West  
Grades 9-12



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



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



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



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

### Instruction - High Schools

Lethbridge School Division  
2022-2023 Preliminary Budget

#### Expenditures

CategoryName	Chinook High School	Immanuel Christian Secondary School	Lethbridge Collegiate Institute	Victoria Park High School	Winston Churchill High School	Total
Certificated Salaries and Benefits	\$5,115,455	\$1,638,885	\$5,627,080	\$1,603,537	\$4,496,389	\$18,481,346
Uncertificated Salaries and Benefits	\$489,757	\$98,875	\$232,723	\$242,462	\$325,726	\$1,389,543
Contracted and General Services	\$263,491	\$41,100	\$138,750	\$44,654	\$141,945	\$629,940
Supplies	\$338,986	\$72,200	\$217,200	\$76,707	\$292,696	\$997,789
Transfers	\$0	\$0	\$17,660	\$0	\$0	\$17,660
<b>Total</b>	<b>\$6,207,689</b>	<b>\$1,851,060</b>	<b>\$6,233,413</b>	<b>\$1,967,360</b>	<b>\$5,256,756</b>	<b>\$21,516,278</b>

2021-2022 September 30th Budget

#### Expenditures

CategoryName	Chinook High School	Immanuel Christian Secondary School	Lethbridge Collegiate Institute	Victoria Park High School	Winston Churchill High School	Total
Certificated Salaries and Benefits	\$4,986,362	\$1,657,056	\$5,021,513	\$1,599,352	\$4,455,086	\$17,719,369
Uncertificated Salaries and Benefits	\$555,528	\$110,330	\$231,810	\$280,134	\$324,460	\$1,502,262
Contracted and General Services	\$263,991	\$46,700	\$125,076	\$47,370	\$212,350	\$695,487
Supplies	\$631,734	\$82,826	\$144,205	\$84,443	\$302,662	\$1,245,870
Transfers	\$146,670	\$0	\$28,761	\$0	\$0	\$175,431
<b>Total</b>	<b>\$6,584,285</b>	<b>\$1,896,912</b>	<b>\$5,551,365</b>	<b>\$2,011,299</b>	<b>\$5,294,558</b>	<b>\$21,338,419</b>

This document compares each of the High School Budgets for the 2022-2023 school year with the 2021-2022 school year. Each Budget shows a comparative of the school's expenditures by object category.

## Instruction - Inclusive Learning

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

Spending by Program	2022-2023	2021-2022	Variance	Change %
<b>Inclusive Learning</b>	<b>\$16,998,989</b>	<b>\$16,949,974</b>	<b>\$49,015</b>	<b>0.29%</b>
Inclusive Learning Supports	\$10,243,177	\$10,270,877		
Counselling	\$3,134,392	\$2,557,603		
English as a Second Language (ESL)	\$175,800	\$175,800		
Program Unit Funding (PUF) - PreK	\$1,843,295	\$2,095,050		
Specialized Learning Supports - Severe KG	\$924,000	\$1,185,500		
Making Connections Programs	\$678,325	\$665,144		
<b>Certificated Staffing</b>	<b>\$2,684,606</b>	<b>\$2,542,963</b>	<b>\$141,643</b>	<b>5.57%</b>
<b>Uncertificated Staffing</b>	<b>\$13,698,108</b>	<b>\$13,750,309</b>	<b>(\$52,201)</b>	<b>-0.38%</b>
<b>Contracted and General Services</b>	<b>\$460,819</b>	<b>\$490,852</b>	<b>(\$30,033)</b>	<b>-6.12%</b>
<b>Supplies</b>	<b>\$149,362</b>	<b>\$150,226</b>	<b>(\$864)</b>	<b>-0.58%</b>
<b>Utilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Capital and Debt Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Contingency/Commitments</b>	<b>\$6,094</b>	<b>\$15,624</b>	<b>(\$9,530)</b>	<b>-61.00%</b>
<b>Total Operating Expenditures</b>	<b>\$16,998,989</b>	<b>\$16,949,974</b>	<b>\$49,015</b>	<b>0.29%</b>
<b>Transfers - Reserves Allocations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Transfers - Board Funded Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures and Transfers</b>	<b>\$16,998,989</b>	<b>\$16,949,974</b>	<b>\$49,015</b>	<b>0.29%</b>

The Inclusive Learning category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

### Inclusive Learning Supports:

Inclusive Learning Supports in Lethbridge School Division provides programming and support aimed at assisting students with mild, moderate and severe disabilities including the gifted and talented as well as support for English Language Learners. An inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age. Inclusive Learning Supports includes all of the Specialized Learning Supports (SLS) programs other than for Severe Kindergarten (which is a separate budget center).

The Inclusive Learning Supports budget includes the cost of administering Inclusive Education Programs. These costs include the Director of Student Services, psychologists, itinerant behaviour assistants and clerical support. These positions provided administrative support for, as well as, assessment, program development and student monitoring.

### Counselling:

After consultations with staff, students, parents, and the community on how to strengthen the emotional health of students at the Division's Town Hall meeting held in February 2013, a new counselling program has been developed to provide universal counselling supports to students at middle school and high school. A team approach has been implemented that provides a continuum of supports to students from general support, career guidance, counselling, and therapy, ensuring that students receive the emotional supports they need.

The centralized model enhances counselling supports by adding family liaison counselors and career practitioners to the counselling teams and has teachers, Indigenous liaisons, student support workers, career practitioners, and family liaison workers working together to provide support to students and families.





**English as a Second Language (ESL):**

The English as a Second Language (ESL) program provides coordination of professional learning opportunities for staff providing English as a Second Language services.

**Program Unit Funding (PUF) - Pre-K:**

Program Unit Funding (PUF) is provided to approved Early Childhood Services (ECS) operators for children with severe disabilities who require additional support beyond that offered in a regular ECS program. Funding is provided for individual programs that meet the educational needs of children with severe disabilities. Program Unit Funding is only available for pre-Kindergarten (Pre-K) children for each eligible child who is at least two years eight months (2 years, 8 months) of age on September 1 and less than four years eight months (4 years, 8 months) of age on September 1. The Program Unit Funding personnel allocation provides for individual assistant support for students with severe disabilities.

Contract and General Services includes provision for Speech/Language Therapy, and contracted space in private preschool settings as determined by the Director of Student Services.

**Specialized Learning Supports - Severe KG:**

The Specialized Learning Supports Kindergarten (KG) Severe Grant provides funding for kindergarten children with severe disabilities and severe language delay who require additional supports beyond that offered in a regular kindergarten program.

**Making Connections Programs:**

Making Connections #3 is funded by the provincial government through Alberta Mental Health. Making Connections #4 is funded by the City of Lethbridge through Family and Community Social Services (FCSS). Making Connections #5 is funded by the provincial government through Family Resource Network.

Making Connections is a school based family support program available in all Lethbridge School Division elementary schools and Wilson Middle School. The purpose of the Making Connections program is to ensure that all children, youth and families have equal opportunities for healthy development leading to physical, social and emotional well-being. The program model reflects a continuum of service from universal programming, targeted services, and intensive supports to external referrals as required. At all levels of the continuum the focus is on the promotion of the skills and knowledge required for children and families to build on their strengths, address challenges, cope with adversity and increase their capacity to care for themselves and others. This assistance is provided within a school setting, where children spend most of their time and families often seek support.



## Instruction - Inclusive Learning

Lethbridge School Division  
2022-2023 Preliminary Budget

### Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding - PreK	Specialized Learning Supports - Severe KG	Making Connections #3 - Alberta Mental Health	Making Connections #4 - FCSS	Making Connections #5 - Family Resource	Total
Certificated Salaries and Benefits	\$611,019	\$1,543,811	\$113,630	\$416,147	\$0	\$0	\$0	\$0	\$2,684,607
Uncertificated Salaries and Benefits	\$9,233,997	\$1,543,977	\$45,022	\$1,354,543	\$911,216	\$352,685	\$169,544	\$87,123	\$13,698,107
Contracted and General Services	\$329,100	\$38,510	\$7,500	\$53,400	\$5,000	\$8,750	\$18,560	\$0	\$460,820
Supplies	\$69,062	\$2,000	\$9,648	\$19,205	\$7,784	\$26,890	\$11,896	\$2,877	\$149,362
Transfers	\$0	\$6,094	\$0	\$0	\$0	\$0	\$0	\$0	\$6,094
<b>Total</b>	<b>\$10,243,178</b>	<b>\$3,134,392</b>	<b>\$175,800</b>	<b>\$1,843,295</b>	<b>\$924,000</b>	<b>\$388,325</b>	<b>\$200,000</b>	<b>\$90,000</b>	<b>\$16,998,990</b>

2021-2022 September 30th Budget

### Expenditures

CategoryName	Inclusive Learning Supports	Counselling Program	ESL Central Program	Program Unit Funding - PreK	Specialized Learning Supports - Severe KG	Making Connections #3 - Alberta Mental Health	Making Connections #4 - FCSS	Making Connections #5 - Family Resource	Total
Certificated Salaries and Benefits	\$608,572	\$1,406,737	\$113,175	\$414,480	\$0	\$0	\$0	\$0	\$2,542,964
Uncertificated Salaries and Benefits	\$9,218,968	\$1,103,742	\$49,549	\$1,607,965	\$1,176,085	\$352,685	\$141,520	\$99,794	\$13,750,308
Contracted and General Services	\$359,142	\$39,500	\$6,500	\$53,400	\$5,000	\$8,750	\$18,560	\$0	\$490,852
Supplies	\$74,195	\$2,000	\$6,576	\$19,205	\$4,415	\$32,934	\$9,720	\$1,181	\$150,226
Transfers	\$10,000	\$5,624	\$0	\$0	\$0	\$0	\$0	\$0	\$15,624
<b>Total</b>	<b>\$10,270,877</b>	<b>\$2,557,603</b>	<b>\$175,800</b>	<b>\$2,095,050</b>	<b>\$1,185,500</b>	<b>\$394,369</b>	<b>\$169,800</b>	<b>\$100,975</b>	<b>\$16,949,974</b>

This document compares each of the Inclusive Learning Budgets for the 2022-2023 school year with the 2021-2022 school year. Each Budget shows a comparative of the program's expenditures by object category.

For Budget 2022/2023, the following are the significant changes within Inclusive Learning:

- **Inclusive Learning Supports** - Overall, the budget has decreased \$27,000 (0.27%) from the prior year. Overall inclusive education program allocation increased by \$70,000 (0.52%) but was offset by a \$100,000 decrease (25%) in one time reserve funds (2022/2023 has \$300,000 allocated where in the prior year it had been \$400,000).

- **Counselling** - Overall, the funding for counselling has increased by \$576,0000 (22.55%) from the prior year. The main area for the increase is from one time reserve fund allocation of \$540,000 for the 2022/2023 to address counselling concerns raised in the Instructional Budget Committee (IBC). These funds were able to increase uncertificated staff by \$440,000 (39.89%) for the 2022/2023 to hire more Family School Liaison Counsellors (FSLC) at the middle and high school levels.

	22/23 Budget	21/22 Actual	Change
<b>Inclusive Learning:</b>			
Elementary Schools	120.22	108.66	11.56
Middle Schools	33.60	37.88	(4.28)
High Schools	40.74	47.49	(6.75)
Specialized Learning Supports (Severe KG)	17.25	23.10	(5.85)
Program Unit Funding (PUF)	24.80	30.80	(6.00)
	<b>236.61</b>	<b>247.93</b>	<b>(11.32) FTE</b>
<b>Other:</b>			
Early Education Program (EEP)	3.77	4.00	(0.23)
	<b>3.77</b>	<b>4.00</b>	<b>(0.23) FTE</b>
<b>Total Educational Assistants</b>	<b>240.38</b>	<b>251.93</b>	<b>-11.55 FTE</b>

- **Program Unit Funding (PUF) - Pre-K** - Overall, due to less enrolment, grant funding for this program decreased by \$478,000 (31.76%). However, the Division maintained the departments COVID mitigation funding of \$453,125 and also used one time reserve funding of \$362,520 to net the overall decrease in revenues at \$251,000 (12.02%). This directly correlated to a \$253,000 (15.76%) decrease in uncertificated staffing costs, mainly Educational Assistants.
- **Specialized Learning Supports - Severe KG** - Overall, due to less enrolment, grant funding for this program decreased by \$261,500 (22.06%) from the prior year. This directly correlated to a \$264,000 (22.52%) decrease in uncertificated staffing costs, mainly Educational Assistants.
- **Making Connections Programs** - Overall net revenue increase of \$13,000 (5.39%) among the three Making Connections programs which are funded by Alberta Health Services and the City of Lethbridge.



# Instruction - Inclusive Learning

Lethbridge School Division

2022-2023 Preliminary Budget

Lethbridge School Division - Budget Group Report

2022-2023 Preliminary Budget

## Inclusive Learning Supports

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$16,998,990</b>	<b>\$16,949,974</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>100%</b>	<b>100%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$16,998,990</b>	<b>\$16,949,974</b>
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### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$2,684,606</b>	<b>\$2,542,963</b>
<b>% of Expenditures</b>	<b>16%</b>	<b>15%</b>

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$13,698,108</b>	<b>\$13,750,309</b>
<b>% of Expenditures</b>	<b>81%</b>	<b>81%</b>

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Professional Learning	\$92,009	\$102,000
Consultants	\$242,000	\$262,000
Telephone	\$10,450	\$10,450
Dues/Fees	\$5,000	\$5,000
Miscellaneous Services	\$63,000	\$61,642
Travel and Subsistence	\$8,000	\$8,000
Car Allowances	\$40,360	\$41,760
<b>Total</b>	<b>\$460,819</b>	<b>\$490,852</b>
<b>% of Expenditures</b>	<b>3%</b>	<b>3%</b>

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Supplies	\$106,902	\$116,650
Computer Supplies and Software	\$21,812	\$14,000
Textbooks	\$3,648	\$1,576
Furniture and Equipment (Under \$5000)	\$15,000	\$16,000
Computer Purchases	\$2,000	\$2,000
<b>Total</b>	<b>\$149,362</b>	<b>\$150,226</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Contingency (Unallocated Expense)	\$6,094	\$15,624
<b>Total</b>	<b>\$6,094</b>	<b>\$15,624</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>0%</b>

<b>Total Expenditures</b>	<b>\$16,998,990</b>	<b>\$16,949,974</b>
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$16,998,990	\$16,949,974
Total Expenditures	\$16,998,990	\$16,949,974
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



## Instruction - Technology

Includes the technology budget center, which provides technology and support through the Division and its school locations. The technology program is based on a standards-driven plan to provide the infrastructure to support current and future needs, trends and applications in Lethbridge School Division for the implementation of information and communication technology. The overall goals and objectives of the technology program includes providing the technology and applicable software and resources to assist in the Division providing quality education to the students and to see the success of these students through student achievement, inclusion, and innovation.

Spending by Program	2022-2023		2021-2022		Variance	Change %
Technology		\$3,022,336		\$3,012,736	\$9,600	0.32%
Technology	\$3,022,336		\$3,012,736			
Certificated Staffing		\$166,154		\$165,931	\$223	0.13%
Uncertificated Staffing		\$1,144,224		\$1,083,086	\$61,138	5.64%
Contracted and General Services		\$434,639		\$434,639	\$0	0.00%
Supplies		\$451,619		\$439,949	\$11,670	2.65%
Utilities		\$0		\$0	\$0	0.00%
Capital and Debt Services		\$0		\$0	\$0	0.00%
Transfers - Contingency/Commitments		(\$83,900)		(\$83,900)	\$0	0.00%
Total Operating Expenditures		\$2,112,736		\$2,039,705	\$73,031	3.58%
Transfers - Reserves Allocations		\$900,000		\$600,000	\$300,000	50.00%
Transfers - Board Funded Capital		\$0		\$0	\$0	0.00%
Total Expenditures and Transfers		\$3,012,736		\$2,639,705	\$373,031	14.13%

## Instruction - Technology

Lethbridge School Division  
2022-2023 Preliminary Budget

2021-2022 September 30th Budget

### Expenditures

CategoryName	Technology	Total
Certificated Salaries and Benefits	\$166,822	\$166,822
Uncertificated Salaries and Benefits	\$1,144,223	\$1,144,223
Contracted and General Services	\$410,986	\$410,986
Supplies	\$484,205	\$484,205
Transfers	\$816,100	\$816,100
Total	\$3,022,336	\$3,022,336

CategoryName	Technology	Total
Certificated Salaries and Benefits	\$166,154	\$166,154
Uncertificated Salaries and Benefits	\$1,144,223	\$1,144,223
Contracted and General Services	\$434,639	\$434,639
Supplies	\$451,620	\$451,620
Transfers	\$816,100	\$816,100
Total	\$3,012,736	\$3,012,736

This document compares the Technology budget for the 2022-2023 school year with the 2021-2022 school year. The budget shows a comparative of the program's expenditures by object category.

For Budget 2022/2023, the following are the significant changes:

- **Technology** - Overall, there was a slight increase in the overall funding due to a \$9,600 (3.45%) change in the supernet funding from Alberta Education. This went towards assisting with supplies and general services. The transfer to capital reserves for the technology evergreening program remained the same for the 2022/2023 budget at \$900,000.



# Instruction - Technology

Lethbridge School Division  
2022-2023 Preliminary Budget

Lethbridge School Division - Budget Group Report

2022-2023 Preliminary Budget

## Technology

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$3,022,336</b>	<b>\$3,012,736</b>
% of Revenue and Allocations to Budget Center	100%	100%

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$3,022,336</b>	<b>\$3,012,736</b>
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### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$166,822</b>	<b>\$166,154</b>
% of Expenditures	6%	6%

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$1,144,223</b>	<b>\$1,144,223</b>
% of Expenditures	38%	38%

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Professional Learning	\$10,000	\$15,000
Consultants	\$5,000	\$5,000
Telephone	\$12,000	\$12,000
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Server Evergreen	\$0	\$5,000
Banquets and Lunches	\$3,500	\$3,500
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$5,000	\$17,053
Travel and Subsistence	\$5,000	\$6,600
Car Allowances	\$22,000	\$22,000
<b>Total</b>	<b>\$410,986</b>	<b>\$434,639</b>
% of Expenditures	14%	14%

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Computer Supplies and Software	\$421,143	\$320,088
Computer Purchases	\$63,063	\$131,533
<b>Total</b>	<b>\$484,206</b>	<b>\$451,621</b>
% of Expenditures	16%	15%

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Capital Purchases (Over \$5000)	\$900,000	\$900,000
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
<b>Total</b>	<b>\$816,100</b>	<b>\$816,100</b>
% of Expenditures	27%	27%

<b>Total Expenditures</b>	<b>\$3,022,336</b>	<b>\$3,012,736</b>
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$3,022,336	\$3,012,736
Total Expenditures	\$3,022,336	\$3,012,736
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



## Instruction - Other Instructional Programs

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

Spending by Program	2022-2023	2021-2022	Variance	Change %
<b>Other Instructional Programs</b>	<b>\$23,454,167</b>	<b>\$20,880,356</b>	<b>\$2,573,811</b>	<b>12.33%</b>
Division of Instructional Services	\$798,054	\$684,324		
Early Education Program	\$796,902	\$897,245		
Shared Instructional Services	\$11,015,346	\$11,156,380		
School Generated Funds (SGF)	\$7,409,305	\$4,894,203		
CAMP (Lethbridge Regional Hospital School)	\$219,891	\$219,697		
Community Outreach School	\$174,216	\$172,151		
Developing Lifelong Assets Program	\$174,216	\$172,151		
Distance Learning Program	\$113,790	\$111,690		
Dual-Credit Program	\$154,500	\$154,500		
First Nations, Metis and Inuit Program	\$630,000	\$550,000		
Harbour House School	\$176,204	\$169,958		
High School Off Campus Program	\$301,408	\$301,408		
International Services	\$300,000	\$300,000		
Pitawani School	\$358,749	\$333,177		
Poverty Intervention Committee	\$23,000	\$23,000		
Ready-Set-Go Program	\$45,000	\$45,000		
Learning Disruption (BOOST)	\$0	\$439,530		
Stafford Ridge School (AADAC)	\$263,080	\$255,942		
Budget Allocation Clearing	\$500,506	\$0		
<b>Certificated Staffing</b>	<b>\$12,627,210</b>	<b>\$12,041,836</b>	<b>\$585,374</b>	<b>4.86%</b>
<b>Uncertificated Staffing</b>	<b>\$1,826,457</b>	<b>\$1,866,534</b>	<b>(\$40,077)</b>	<b>-2.15%</b>
<b>Contracted and General Services</b>	<b>\$1,081,751</b>	<b>\$1,102,780</b>	<b>(\$21,029)</b>	<b>-1.91%</b>
<b>Supplies</b>	<b>\$7,868,739</b>	<b>\$5,859,548</b>	<b>\$2,009,191</b>	<b>34.29%</b>
Utilities	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$50,010	\$9,658	\$40,352	417.81%
<b>Total Operating Expenditures</b>	<b>\$23,454,167</b>	<b>\$20,880,356</b>	<b>\$2,573,811</b>	<b>12.33%</b>
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$23,454,167</b>	<b>\$20,880,356</b>	<b>\$2,573,811</b>	<b>12.33%</b>

The Other Instructional Programs category is comprised of the following budget centers (including their own unique goals, objectives, and performance measures within each budget center):

### Division of Instructional Services:

The Division of Instructional Services relates to activities of certificated and uncertificated staff across the school jurisdiction that provide system based instruction services to such things as support for implementation of instruction and curriculum, coordination of in-service instruction, assist teachers on program delivery, and implementation of system wide educational change initiatives. These activities are at the discretion of the Board and are budgeted at the system level as a part of the System Instructional Support program rather than at the school level.

### Early Education Programs:

Early Education Programs (EEP), also known as Preschool, is an early education program that provides support for children with mild moderate needs through 19 early education programs.

### Shared Instructional Program:

Shared Instructional Services includes programs and expenditures that provide support to the schools within the jurisdiction. Staffing expenditures include principal and assistant principal administrative allowances, provision for sick leave, and professional learning for staff of the jurisdiction.

**School Generated Funds:**

School Generated Funds (SGF) includes revenues and associated expenditures related to school activities that are not curricular in nature. These activities include fees, fundraising, and donations for sports, clubs, travel groups, band, choir, and other student related activities at the school level. These are all included within the SGF Operating Fund.

**CAMP (Lethbridge Regional Hospital School):**

CAMP (Lethbridge Regional Hospital School program) is both an inpatient and outpatient program for youth who require psychiatric treatment and mental health services as well as those patients requiring specialized assistance with school curriculum. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

**Community Outreach School:**

The Community Outreach School provides an alternate educational program for children aged 12 to 15 who have not experienced success in a traditional school setting.

**Developing Lifelong Assets Program:**

The Developing Lifelong Assets Program is a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting which meets their academic and psychosocial needs. Through therapy these youth can receive a level of care which greatly enhances their opportunity to integrate into the main stream education program and be successful in graduating and becoming productive citizens.

**Distance Learning Program:**

The Distance Learning program provides instructional support for students who receive instruction partially at school and at home.

**Dual-Credit Program:**

The Dual-Credit programs are being offered throughout the Division's high school, which allow for students to earn post-secondary credits (i.e. College/University) upon completion of the these courses. These courses include Liberal Education, Management, Cinema, and Mechanic courses. Certain high schools will offer these programs at their location and these programs will be made available to all of the high school students within the Division.

**First Nations and Métis and Inuit Program:**

The First Nations Métis and Inuit Program provides ongoing support for Indigenous students in their efforts to obtain an education, and provide opportunities for Indigenous students to study and experience their own and other Indigenous cultures and lifestyles

**Harbour House School:**

Harbour House School provides interim education and support to students of women who reside at the Women's Emergency Shelter. The program is designed to meet the individual needs of the students who attend. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

**High School Off Campus Program:**

High schools in Lethbridge School Division have been providing students with opportunities to gain valuable learning opportunities through work placements for many years. Support provided to students from all high schools has been centralized since the 2014-2015 school year to provide greater opportunities for students to gain valuable work experience and educational opportunities in the High School Off Campus Program. Support to this program includes a teacher and administrative support staff.

**International Services:**

The International Services program is a program that started in 2011-2012 to attract and provide education opportunities to students who live outside of Canada. The International Services program recruits and places international students within Lethbridge School Division schools to provide a progressive engaging educational experience for all our students. A 0.6 full time equivalent (FTE) teaching position assists in administering this program.

**Pitawani School:**

Pitawani School is attached to the Sifton Family and Youth Services site and provides educational programming to students who reside in the centre who have behavioural and emotional difficulties as well as students who are in Secure Services. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

**Poverty Intervention Committee:**

Established as a committee of the Board of Trustees to provide support to help school supporting the breakfast programs, food, and clothing for students in need. The work of the committee is supported through donations and through financial support of the Division.

**Ready-Set-Go Program:**

The Ready-Set-Go is an initiative that provides school supplies, backpacks, clothing, and many other goods and services to children in need during a back-to-school fair, held before the first day of school each year.

**Learning Disruption Grant (BOOST):**

One-time grant in 2021/2022 to support with learning gaps in grades one, two and three administered by the Alberta Government.

**Stafford Ridge School (AADAC):**

Stafford Ridge Outreach School is located at AADAC's Youth Residential Treatment Centre. It is a co-ed school within a 12 week voluntary addictions treatment program. At any particular time, there are a maximum of 8 youth, aged 12-18 years. Students participate in daily addictions treatment. While the primary focus is addictions treatment, the school staff keeps in contact with students' home schools in order to build and maintain each student's academic program. Stafford Ridge makes every effort to build on the strengths of students while remaining sensitive to their individual needs. As an institutional program, this program is fully supported by Alberta Education through institutional grant funding.

**Budget Allocation Clearing:**

The budget allocation clearing cost center is funding that has yet to be allocated to a specific purpose. For the 2022/2023 budget, \$500,000 of reserves has to allocated to use between staffing and resources, however will be specifically allocated in the fall once needs are known and can be addressed.





*Winter Shelterbelt* by Amia Bekkering , Immanuel Christian Secondary School - Gr. 8

## Instruction - Other Instructional Programs

Lethbridge School Division  
2022-2023 Preliminary Budget

### Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program	Dual-Credit Program	First Nations, Metis and Inuit Program
Certificated Salaries and Benefits	\$510,855	\$34,211	\$10,047,192	\$0	\$159,082	\$102,325	\$102,325	\$109,273	\$63,953	\$358,438
Uncertificated Salaries and Benefits	\$124,305	\$718,514	\$353,313	\$0	\$51,782	\$48,574	\$48,574	\$0	\$6,032	\$161,408
Contracted and General Services	\$44,888	\$30,000	\$589,841	\$0	\$700	\$12,740	\$7,428	\$1,000	\$74,515	\$59,160
Supplies	\$104,986	\$5,379	\$25,000	\$7,409,305	\$8,327	\$10,577	\$15,889	\$3,517	\$10,000	\$22,802
Transfers	\$13,019	\$8,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,192
<b>Total</b>	<b>\$798,053</b>	<b>\$796,903</b>	<b>\$11,015,346</b>	<b>\$7,409,305</b>	<b>\$219,891</b>	<b>\$174,216</b>	<b>\$174,216</b>	<b>\$113,790</b>	<b>\$154,500</b>	<b>\$630,000</b>

2021-2022 September 30th Budget

### Expenditures

CategoryName	Division of Instructional Services	Early Education Programs	Shared Instructional Services	School Generated Funds	CAMP (Lethbridge Regional Hospital School)	Community Outreach School	Developing Lifelong Assets Program	Distance Learning Program	Dual-Credit Program	First Nations, Metis and Inuit Program
Certificated Salaries and Benefits	\$408,875	\$34,074	\$9,540,771	\$0	\$156,850	\$100,430	\$100,430	\$108,835	\$62,769	\$330,930
Uncertificated Salaries and Benefits	\$124,305	\$819,545	\$353,313	\$0	\$55,256	\$48,188	\$48,188	\$0	\$6,199	\$137,108
Contracted and General Services	\$44,888	\$30,000	\$611,438	\$0	\$400	\$12,956	\$7,428	\$1,000	\$75,532	\$59,160
Supplies	\$106,256	\$4,827	\$650,000	\$4,894,203	\$7,191	\$10,577	\$16,105	\$1,855	\$10,000	\$22,802
Transfers	\$0	\$8,799	\$859	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$684,324</b>	<b>\$897,245</b>	<b>\$11,156,381</b>	<b>\$4,894,203</b>	<b>\$219,697</b>	<b>\$172,151</b>	<b>\$172,151</b>	<b>\$111,690</b>	<b>\$154,500</b>	<b>\$550,000</b>

This document compares each of the Other Instructional Budgets for the 2022-2023 school year with the 2021-2022 school year. Each budget shows a comparative of the program's expenditures by object category.

## Instruction - Other Instructional Programs (Continued)

Lethbridge School Division  
2022-2023 Preliminary Budget

### Expenditures

CategoryName	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Ready-Set-Go Program	Learning Disruption Grant (BOOST)	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	\$153,400	\$113,630	\$82,105	\$247,255	\$0	\$0	\$0	\$193,214	\$349,952	\$12,627,210
Uncertificated Salaries and Benefits	\$17,187	\$109,699	\$24,990	\$101,992	\$0	\$0	\$0	\$60,087	\$0	\$1,826,457
Contracted and General Services	\$228	\$69,529	\$187,905	\$3,317	\$0	\$0	\$0	\$500	\$0	\$1,081,751
Supplies	\$5,389	\$8,550	\$5,000	\$6,185	\$23,000	\$45,000	\$0	\$9,279	\$150,553	\$7,868,738
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,010
<b>Total</b>	<b>\$176,204</b>	<b>\$301,408</b>	<b>\$300,000</b>	<b>\$358,749</b>	<b>\$23,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$263,080</b>	<b>\$500,505</b>	<b>\$23,454,166</b>

2021-2022 September 30th Budget

### Expenditures

CategoryName	Harbour House School	High School Off Campus Program	International Services	Pitawani School	Poverty Intervention Committee	Ready-Set-Go Program	Learning Disruption Grant (BOOST)	Stafford Ridge School (AADAC)	Budget Allocation Clearing	Total
Certificated Salaries and Benefits	\$146,742	\$113,175	\$81,777	\$256,512	\$0	\$0	\$406,721	\$192,946	\$0	\$12,041,837
Uncertificated Salaries and Benefits	\$17,546	\$109,478	\$24,990	\$68,578	\$0	\$0	\$0	\$53,839	\$0	\$1,866,533
Contracted and General Services	\$615	\$69,529	\$188,233	\$800	\$0	\$0	\$0	\$800	\$0	\$1,102,779
Supplies	\$5,055	\$9,226	\$5,000	\$7,288	\$23,000	\$45,000	\$32,809	\$8,356	\$0	\$5,859,550
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,658
<b>Total</b>	<b>\$169,958</b>	<b>\$301,408</b>	<b>\$300,000</b>	<b>\$333,178</b>	<b>\$23,000</b>	<b>\$45,000</b>	<b>\$439,530</b>	<b>\$255,941</b>	<b>\$0</b>	<b>\$20,880,357</b>

This document compares each of the Other Instructional Budgets for the 2022-2023 school year with the 2021-2022 school year. Each budget shows a comparative of the program's expenditures by object category.



Executive Summary



Organizational



Financial



Informational

For Budget 2022/2023, the following are the significant changes within the Other Instructional Programs:

- **Shared Instructional Services** - Overall, revenues available to allocate had an increase of \$640,000 for the contingent teacher allocations (these teachers will be allocated in the fall to address hot spots). This amount was offset by \$650,000 decrease in reserves (for resources purchased in 20/21 but that did not arrive until 21/22) and a \$132,000 decrease in funds for additional programming. These overall changes had a \$506,000 increase in certificated staffing which was offset by decreases in general services and supplies.
- **School Generated Funds** - There is a projected increase of approximately \$2.5 million in the school-based activities, including fundraising and school-based activities. The majority of the increases relates to more SGF activities being able to be completed due to lessening public health restrictions in regards to COVID-19 and increase in activity costs due to inflationary pressures.
- **Early Education Programs** - Due to lower enrolment estimates, program fees for the 2022/2023 budget have decreased \$70,500 (3-0.59%) and funding allocations have decreased \$32,000 (-6.59%). This total decrease directly correlates with the decrease in uncertificated staffing of \$101,000 (-12.33%). The Division allocated \$215,000 of COVID mitigation to assist with cost pressures due to lower enrolment.
- **First Nations, Metis and Inuit Programming** - To maintain staffing levels, \$80,000 of one time reserve funding has been allocated to continue providing Indigenous programming throughout the Division.
- **Learning Disruption Grant (BOOST)** - The prior year included a one-time grant to support with learning loss assessments and resources for grades one, two, and three. At this time, Alberta Education has not announced if it will continue with this program into the future.
- **Budget Allocation Clearing** - The budget allocation clearing cost center is funding that has yet to be allocated to a specific purpose. For the 2022/2023 budget, \$500,000 of reserves has to allocated to use between staffing and resources, however will be specifically allocated in the fall once needs are known and can be addressed.

## Instruction - Other Instructional Services

Lethbridge School Division

2022-2023 Preliminary Budget



Executive Summary



Organizational



Financial



Informational

### Other Instructional Supports

#### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
<b>Total</b>	<b>\$23,454,167</b>	<b>\$20,880,356</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>100%</b>	<b>100%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$23,454,167</b>	<b>\$20,880,356</b>
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#### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
<b>Total</b>	<b>\$12,627,210</b>	<b>\$12,041,836</b>
<b>% of Expenditures</b>	<b>54%</b>	<b>58%</b>

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
<b>Total</b>	<b>\$1,826,457</b>	<b>\$1,866,534</b>
<b>% of Expenditures</b>	<b>8%</b>	<b>9%</b>

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Employee Assistance	\$0	\$16,800
Insurance/Bond Premium	\$37,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Professional Learning	\$369,109	\$368,993
Consultants	\$318,274	\$319,920
Postage	\$50	\$50
Telephone	\$500	\$500
Bussing - Field Trips	\$15,994	\$15,210
Equipment Repair	\$19,352	\$19,562
Dues/Fees	\$119,408	\$128,608
Printing	\$2,050	\$2,050
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$10,000	\$10,000
Miscellaneous Services	\$120,500	\$116,090
Travel and Subsistence	\$11,963	\$11,963
Car Allowances	\$25,351	\$23,834
<b>Total</b>	<b>\$1,081,751</b>	<b>\$1,102,780</b>
<b>% of Expenditures</b>	<b>5%</b>	<b>5%</b>

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Services, Contracts and Supplies School Generated Activities	\$7,409,306	\$4,894,202
Supplies	\$411,671	\$270,549
Computer Supplies and Software	\$20,805	\$20,823
Textbooks	\$6,799	\$7,199
Furniture and Equipment (Under \$5000)	\$14,037	\$10,655
Computer Purchases	\$6,121	\$6,121
Commitments from prior year	\$0	\$650,000
Prior Year Committed funds	\$0	\$650,000





Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Total	\$7,868,739	\$5,859,548
% of Expenditures	34%	28%

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Contingency (Unallocated Expense)	\$50,010	\$9,658
Total	\$50,010	\$9,658
% of Expenditures	0%	0%

Total Expenditures	\$23,454,167	\$20,880,356
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budge
Total Revenues and Allocations To Budget	\$23,454,167	\$20,880,356
Total Expenditures	\$23,454,167	\$20,880,356
Variance	\$0	\$0

## Administration

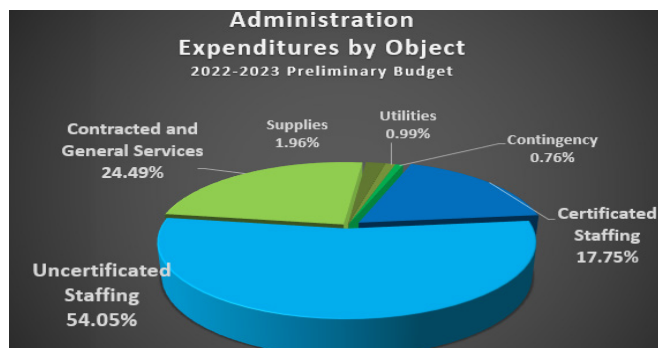
Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. The goals and objectives of the Administrative Program is to provide governance, administration, and support services to the Instructional Programs.



The following is an overview of the Administration Program expenditures:

Administration	2022-2023	2021-2022	Variance	Change %
Certificated Staffing	\$726,475	\$723,564	\$2,911	0.40%
Uncertificated Staffing	\$2,211,720	\$2,211,721	(\$1)	0.00%
Contracted and General Services	\$1,002,075	\$993,056	\$9,019	0.91%
Supplies	\$80,046	\$92,475	(\$12,429)	-13.44%
Utilities	\$40,500	\$40,100	\$500	1.25%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$31,300	\$31,300	\$0	0.00%
<b>Total Operating Expenditures</b>	<b>\$4,092,216</b>	<b>\$4,092,216</b>	<b>\$0</b>	<b>0.00%</b>
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$4,092,216</b>	<b>\$4,092,216</b>	<b>\$0</b>	<b>0.00%</b>
Operating Expenditures	\$4,092,216	\$4,092,216		
Transfers to Reserves	\$0	\$0		
Transfers to Board Funded Capital	\$0	\$0		
<b>Total Expenditures and Transfers</b>	<b>\$4,092,216</b>	<b>\$4,092,216</b>		

Board Governance expenses pertain to activities related to the work of the elected body responsible for all activities within the jurisdiction. They include all payments to trustees as well as payment for expenses incurred by the elected body for such things as travel, membership fees, and the cost of conducting school board elections.



The Business and Finance department records all expenditures related to budgeting, and financial accounting including the duties performed by the Associate Superintendent of Business and Operations and related support staff. Expenditures are related to the functions of performing the duties of accounts payable, accounts receivable, payroll and internal and external audits. It also includes legal services, liability insurance, and property insurance for the administration building.

The Office of the Superintendent, Human Resources, and System Instructional Support records all expenditures related to the overall jurisdiction educational leadership and administration that include those performed by the Superintendent of schools and the Associate Superintendents to whom principals are accountable, and their related support staff. Expenditures reported under this program include such costs as system planning, instructional staffing allocations, new programming, monitoring and evaluation of programs, schools, the system, and supervision, and evaluation of principals and staff.

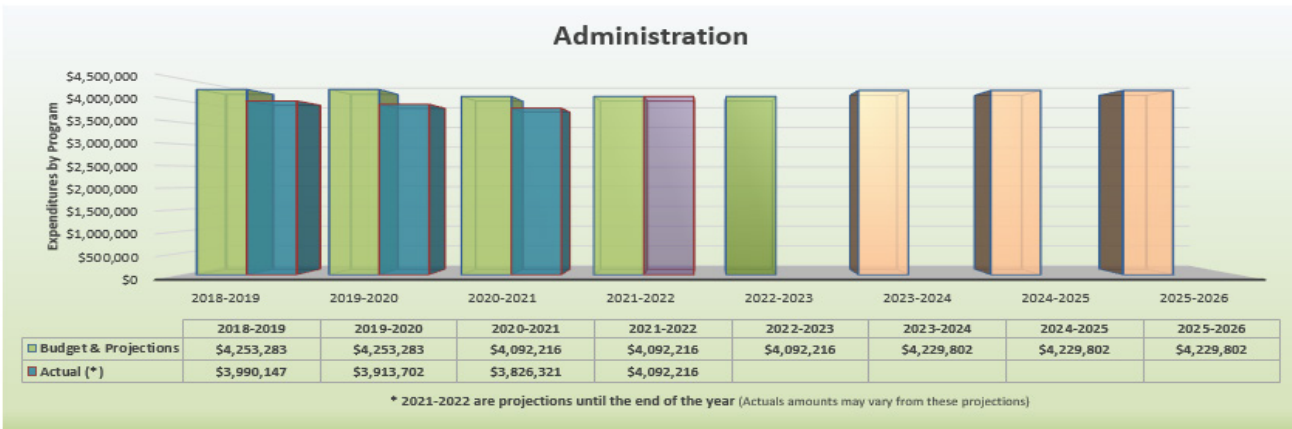
### Grant Funding:

The Division is restricted that these administration expenditures must not exceed the \$4.09 million Jurisdictional grant funding provided by the Province (part of Provincial funding framework).





## BUDGET HIGHLIGHTS



The Administration program has been allocated \$4.09 million of operating revenues and did not require any one-time operating reserves to fund the total of **\$4.09 million of expenditures** within the Division operations, including the following:

- Certified Salaries and Benefits** - Includes the remaining portion of the certified teaching staff within the Division (outside of the Instructional Programs) and relate to the certified staff within the Superintendent's Office, Human Resources, and System Instructional Support. These expenditures of \$726,475 are expected to remain consistent from the prior year.
- Uncertified Salaries and Benefits** - Includes the uncertified support staff within the District's Administration. These expenditures of \$2.21 million are expected to remain consistent from the prior year.
- Contracted and General Services** - Includes the consultants, legal services, liability insurance, property insurance for the administration building, and other services provided for administration. These expenditures of \$1 million are expected to increase from the prior year's budget of \$993,000 (0.91% increase). The increase mostly relates to the increased costs of general liability insurance and other various other updates to costs.
- Supplies** - Includes the purchase of general supplies, furniture and equipment (non-capital), and computers/technology. These expenditures of \$80,046 are expected to decrease from the prior year's budget of \$92,475 (13.44% decrease). The decrease mostly relates to the updating costs based on total available funds through the grant.
- Utilities** - Includes the estimated costs of the utilities of the administration building, including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of \$40,600 are expected to remain consistent with the prior year.



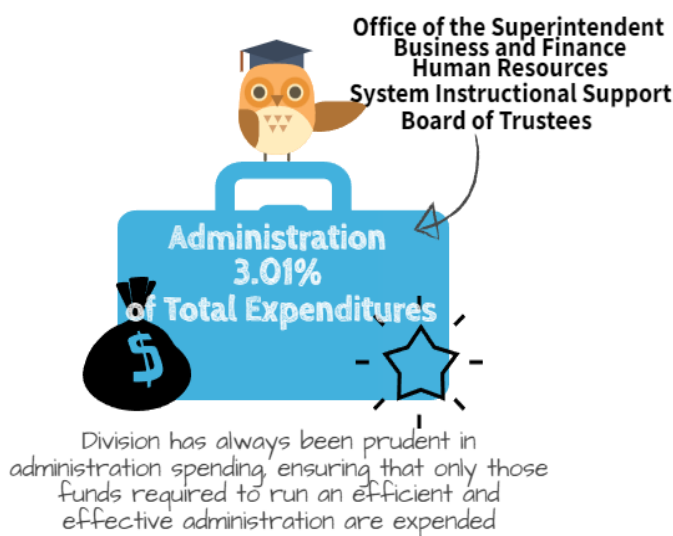


- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Administration. Administration does not have any budgeted contingencies nor commitments.

#### Transfers to/from Reserves and Board Funded Capital:

For budget 2022/2023 there are no budgeted transfers to/from reserves. There are currently no operating funds that have been set aside for Board Funded Capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (23/24 to 25/26) include an increase in 23/24 and then remains the same for 24/25 and 25/26.



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

# Administration

Lethbridge School Division  
2022-2023 Preliminary Budget

Lethbridge School Division - Budget Group Report

2022-2023 Preliminary Budget

## Total Administration

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$4,092,216</b>	<b>\$4,092,216</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>100%</b>	<b>100%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$4,092,216</b>	<b>\$4,092,216</b>
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### Expenditures

Certificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$726,474</b>	<b>\$723,564</b>
<b>% of Expenditures</b>	<b>18%</b>	<b>18%</b>

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
<b>Total</b>	<b>\$2,211,721</b>	<b>\$2,211,721</b>
<b>% of Expenditures</b>	<b>54%</b>	<b>54%</b>

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$7,000
Board Communications	\$8,000	\$6,447
Building Maintenance	\$20,000	\$30,000
Insurance/Bond Premium	\$223,700	\$195,728
Professional Learning	\$43,503	\$43,503
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$196,000	\$191,000
Consultants	\$60,422	\$65,870
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$5,150	\$9,150
Telephone	\$28,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$25,000	\$31,000
Dues/Fees	\$21,500	\$21,500
ASBA Membership Fees	\$70,000	\$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	\$43,890	\$43,690
Miscellaneous Services	\$13,000	\$18,000
Employee Recognition	\$15,000	\$15,000
Travel and Subsistence	\$52,000	\$52,000
Car Allowances	\$22,640	\$22,640
<b>Total</b>	<b>\$1,002,075</b>	<b>\$993,056</b>
<b>% of Expenditures</b>	<b>24%</b>	<b>24%</b>

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Supplies	\$58,046	\$65,475
Furniture and Equipment (Under \$5000)	\$12,000	\$12,000
Computer Purchases	\$10,000	\$15,000
<b>Total</b>	<b>\$80,046</b>	<b>\$92,475</b>
<b>% of Expenditures</b>	<b>2%</b>	<b>2%</b>

Utilities	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Electricity	\$15,000	\$20,000
Gas	\$23,000	\$17,500
Water and Sewer	\$2,600	\$2,600
<b>Total</b>	<b>\$40,600</b>	<b>\$40,100</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>



Executive Summary



Organizational



Financial



Informational

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
<b>Total</b>	<b>\$31,300</b>	<b>\$31,300</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$4,092,216</b>	<b>\$4,092,217</b>
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#### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$4,092,216	\$4,092,216
Total Expenditures	\$4,092,216	\$4,092,216
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

## Administration

*Lethbridge School Division  
2022-2023 Preliminary Budget*

### Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits	\$0	\$0	\$211,801	\$302,872	\$211,801	\$726,474
Uncertificated Salaries and Benefits	\$215,120	\$1,158,835	\$566,816	\$186,775	\$84,175	\$2,211,721
Contracted and General Services	\$157,953	\$603,600	\$119,620	\$96,130	\$24,772	\$1,002,075
Supplies	\$0	\$54,930	\$7,025	\$17,091	\$1,000	\$80,046
Utilities	\$0	\$40,600	\$0	\$0	\$0	\$40,600
Transfers	\$0	\$31,300	\$0	\$0	\$0	\$31,300
<b>Total</b>	<b>\$373,073</b>	<b>\$1,889,265</b>	<b>\$905,262</b>	<b>\$602,868</b>	<b>\$321,748</b>	<b>\$4,092,216</b>

### 2021-2022 September 30th Budget

### Expenditures

CategoryName	Board Governance	Business and Finance	Human Resources	Office of the Superintendent	System Instructional Support - Administration	Total
Certificated Salaries and Benefits	\$0	\$0	\$210,952	\$301,659	\$210,953	\$723,564
Uncertificated Salaries and Benefits	\$215,120	\$1,158,835	\$566,816	\$186,775	\$84,175	\$2,211,721
Contracted and General Services	\$151,658	\$597,628	\$120,420	\$97,730	\$25,620	\$993,056
Supplies	\$0	\$67,697	\$7,074	\$16,704	\$1,000	\$92,475
Utilities	\$0	\$40,100	\$0	\$0	\$0	\$40,100
Transfers	\$0	\$31,300	\$0	\$0	\$0	\$31,300
<b>Total</b>	<b>\$366,778</b>	<b>\$1,895,560</b>	<b>\$905,262</b>	<b>\$602,868</b>	<b>\$321,748</b>	<b>\$4,092,216</b>

*This document compares each of the Administration department Budgets for the 2022-2023 school year with the 2021-2022 school year. Each budget shows a comparative of the program's expenditures by object category.*

## Plant Operation and Maintenance

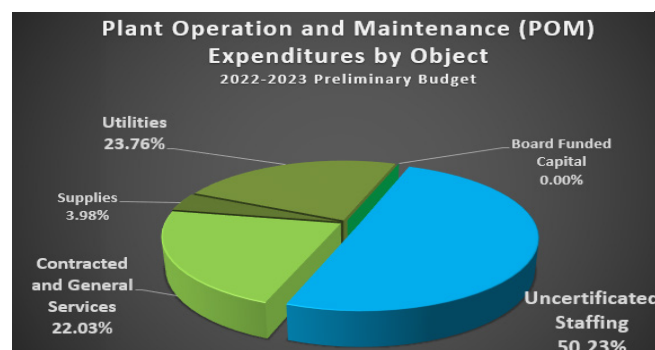
The Plant Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings.



The following is an overview of the Plant Operation & Maintenance Program expenditures:

Plant Operation and Maintenance	2022-2023	2021-2022	Variance	Change %
Certificated Staffing	\$0	\$0	\$0	0.00%
Uncertificated Staffing	\$5,152,119	\$5,146,870	\$5,249	0.10%
Contracted and General Services	\$2,259,792	\$2,930,834	(\$671,042)	-22.90%
Supplies	\$408,651	\$415,976	(\$7,325)	-1.76%
Utilities	\$2,437,000	\$2,255,000	\$182,000	8.07%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$0	\$0	\$0	0.00%
<b>Total Operating Expenditures</b>	<b>\$10,257,562</b>	<b>\$10,748,680</b>	<b>(\$491,118)</b>	<b>-4.57%</b>
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$18,084	(\$18,084)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>\$10,257,562</b>	<b>\$10,766,764</b>	<b>(\$509,202)</b>	<b>-4.73%</b>
Operating Expenditures	\$10,257,562	\$10,748,680		
Transfers to Reserves	\$0	\$0		
Transfers to Board Funded Capital	\$0	\$18,084		
<b>Total Expenditures and Transfers</b>	<b>\$10,257,562</b>	<b>\$10,766,764</b>		

Costs associated with this program include the Director of Facilities and all clerical and support staff for this program. It also includes repair, maintenance and security of school buildings, which includes grounds maintenance, cost of custodial services, utilities, insurance, maintenance of equipment, and maintenance of school facilities.



Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these Society owned facilities. Amortization of school facilities is shown under the Capital and Debt Services budget.

### Grant Funding:

There was a \$131,900 increase in the grants relating to Plant Operations and Maintenance (POM) as a result of a 1% increase to the grant funding from Alberta Education. COVID mitigation funding was decreased by approximately \$82,000 and the \$540,000 facility lease grant for the Christian schools that was received in the 2021/2022 school year has been reapplied for. If successful, the Division will record this funding in the updated budget in the fall of 2020.

Lastly, \$220,000 from reserves has also been utilized in the 2022/2023 budget to help with inflationary cost pressures in the POM departments.







## Lethbridge School Division

## Comparative Summary - Plant Operation and Maintenance Program

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

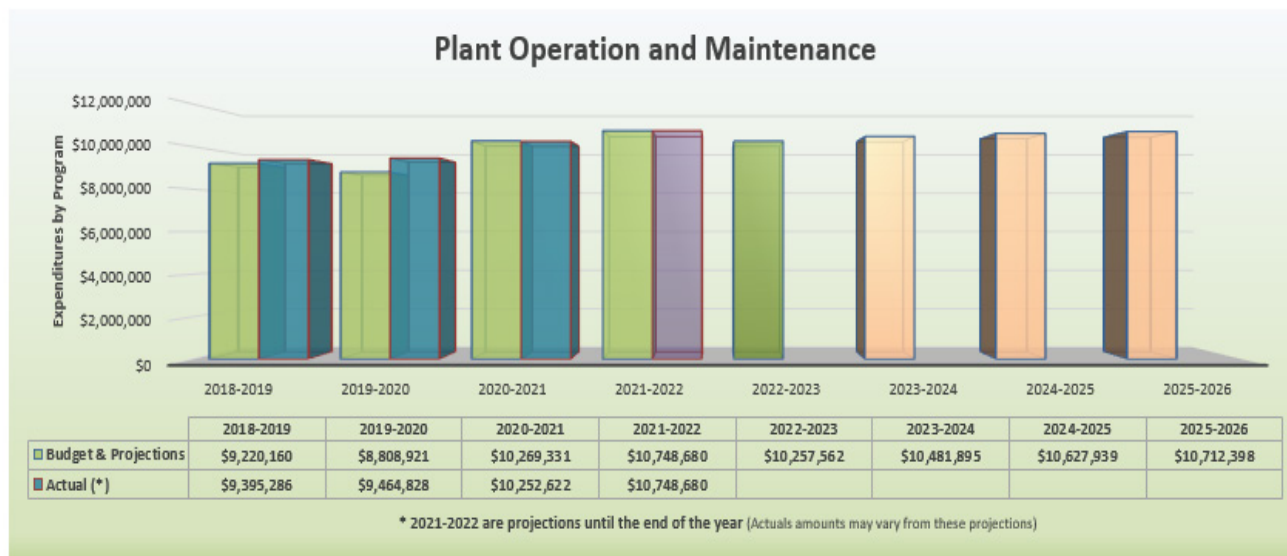
for the Year Ended August 31

(in dollars)

	2018-2019		2019-2020		2020-2021		2021-2022		Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	2022-2023	2023-2024	2024-2025	2025-2026
Operating Revenues and Allocations												
Program Revenue Allocations	\$9,125,124	\$9,472,397	\$8,713,885	\$9,529,480	\$10,287,415	\$10,325,015	\$10,766,764	\$10,528,680	\$10,187,562	\$10,481,895	\$10,627,939	\$10,712,398
Transfer from Reserves	\$95,036	\$69,695	\$95,036	\$0	\$0	\$0	\$0	\$220,000	\$220,000	\$0	\$0	\$0
Total Program Allocations	\$9,220,160	\$9,542,092	\$8,808,921	\$9,529,480	\$10,287,415	\$10,325,015	\$10,766,764	\$10,748,680	\$10,407,562	\$10,481,895	\$10,627,939	\$10,712,398
Operating Expenses by Object												
Plant Operations and Maintenance	\$9,220,160	\$9,395,286	\$8,808,921	\$9,464,828	\$10,269,331	\$10,252,622	\$10,748,680	\$10,748,680	\$10,257,562	\$10,481,895	\$10,627,939	\$10,712,398
Uncontracted salaries and benefits	\$4,659,824	\$4,516,865	\$4,630,282	\$4,518,433	\$5,049,033	\$5,084,604	\$5,146,870	\$5,146,870	\$5,152,119	\$5,221,988	\$5,278,629	\$5,319,755
Contracted and general services	\$2,124,472	\$2,144,707	\$1,694,445	\$2,556,039	\$2,516,314	\$2,380,968	\$2,930,834	\$2,930,834	\$2,259,792	\$2,290,438	\$2,315,282	\$2,333,321
Supplies	\$180,864	\$550,978	\$229,194	\$229,194	\$408,900	\$369,661	\$415,976	\$415,976	\$408,651	\$426,432	\$435,703	\$439,335
Utilities	\$2,255,000	\$2,182,736	\$2,255,000	\$2,161,162	\$2,277,000	\$2,417,389	\$2,255,000	\$2,255,000	\$2,437,000	\$2,543,037	\$2,598,325	\$2,619,986
Contingency, commitments and transfers	\$0	\$0	\$0	\$0	\$18,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Operating Reserves	\$0	\$0	\$0	\$54,309	\$0	\$54,309	\$0	\$0	\$0	\$0	\$0	\$0
Board Funded Capital	\$0	\$146,806	\$0	\$10,343	\$18,084	\$18,084	\$18,084	\$0	\$150,000	\$0	\$0	\$0
Total Program Costs	\$9,220,160	\$9,542,092	\$8,808,921	\$9,529,480	\$10,287,415	\$10,325,015	\$10,766,764	\$10,748,680	\$10,407,562	\$10,481,895	\$10,627,939	\$10,712,398

In 2017/2018 to 2021/2022, the Division was also able to receive additional lease grant revenues from the Province for the leased facilities of the Societies that own and maintain Lethbridge Christian School and Immanuel Christian Schools. The majority of this funding is provided to the Societies as lease payments. This is not budgeted as the funding is determined year-to-year and not guaranteed (in prior years the revenues and expenses increased accordingly).

## BUDGET HIGHLIGHTS



The Plant Operation and Maintenance (POM) program has been allocated \$10.04 million of operating revenues and \$220,000 of one-time operating reserves to fund the total of **\$10.26 million of expenditures and transfers** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including staff in maintenance and caretaking. These expenditures of \$5.15 million are expected to be maintained from the prior year.
- **Contracted and General Services** - Includes the building maintenance, property insurance, and other services provided for maintenance/caretaking. These expenditures of \$2.26 million are expected to decrease from the prior year's budget of \$2.93 million (0.91% decrease) as there was a \$141,000 decrease in building maintenance as these funds were reallocated to deal with other cost pressures (utilities).
- **Utilities** - Includes the estimated costs of the utilities of all facilities (other than the administration building), including the cost of electricity, natural gas, water, sewer, and other utility services. These expenditures of \$2.44 million are expected to have an increase from the prior year of \$182,000 (1.25%) due to inflation, and carbon tax. The Division has been able to keep these costs in check through service agreements with utility companies and generate savings from the replacement/upgrades to infrastructure as part of the IMR/CMR projects in the past few years.

### Transfers to/from Reserves and Board Funded Capital:

For budget 2022/2023 there are no budgeted transfers to reserves. There is currently no operating funds that have been set aside for Board funded capital projects. This is typically updated in the fall budget if additional operating funds are available.

The next projected three (3) budget years (23/24 to 25/26) include increased student enrolment which is factored into projected budgets with increased inflation factors to result in slight increase in staffing costs, services, supply and utility costs.

# Plant Operations and Maintenance

Lethbridge School Division

2022-2023 Preliminary Budget

Lethbridge School Division - Budget Group Report

2022-2023 Preliminary Budget

## Plant Operations and Maintenance

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total	\$10,257,562	\$10,748,680
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,257,562	\$10,748,680
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### Expenditures

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total	\$5,152,119	\$5,146,869
% of Expenditures	50%	48%

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Building Maintenance	\$509,310	\$650,721
Employee Assistance	\$3,360	\$3,360
Grounds Maintenance	\$87,000	\$91,000
Insurance/Bond Premium	\$812,150	\$810,550
Professional Learning	\$15,832	\$15,832
Telephone	\$43,500	\$43,500
Equipment Repair	\$76,100	\$67,100
Building Rentals & Leases	\$0	\$540,831
Dues/Fees	\$2,000	\$2,000
Advertising	\$1,000	\$1,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$697,800	\$693,200
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total	\$2,259,792	\$2,930,834
% of Expenditures	22%	27%

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Supplies	\$314,751	\$320,000
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$32,000	\$34,076
Total	\$408,651	\$415,976
% of Expenditures	4%	4%

Utilities	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Electricity	\$1,530,000	\$1,530,000
Gas	\$697,000	\$515,000
Water and Sewer	\$210,000	\$210,000
Total	\$2,437,000	\$2,255,000
% of Expenditures	24%	21%

Total Expenditures	\$10,257,562	\$10,748,680
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$10,257,562	\$10,748,680
Total Expenditures	\$10,257,562	\$10,748,680
Variance	\$0	\$0

*These pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Plant Operation and Maintenance program.*



## Plant Operations and Maintenance

Lethbridge School Division  
2022-2023 Preliminary Budget

2021-2022 September 30th Budget

### Expenditures

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	\$3,979,438	\$1,172,681	\$5,152,119
Contracted and General Services	\$14,072	\$2,245,720	\$2,259,792
Supplies	\$324,751	\$83,900	\$408,651
Utilities	\$0	\$2,437,000	\$2,437,000
Transfers	\$0	\$0	\$0
Total	\$4,318,261	\$5,939,301	\$10,257,562

CategoryName	Custodial	Plant Operations and Maintenance	Total
Uncertificated Salaries and Benefits	\$3,974,189	\$1,172,680	\$5,146,869
Contracted and General Services	\$14,072	\$2,916,762	\$2,930,834
Supplies	\$332,076	\$83,900	\$415,976
Utilities	\$0	\$2,255,000	\$2,255,000
Transfers	\$0	\$0	\$0
Total	\$4,320,337	\$6,428,342	\$10,748,679

This document compares each of the Plant Operation and Maintenance Department Budgets for the 2022-2023 school year with the 2021-2022 school year. Each budget shows a comparative of the program's expenditures by object category







*Ilhan's Art by Ilhan Mohamed, Wilson - Gr. 8*

## Transportation

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



The following is an overview of the Transportation Program expenditures:

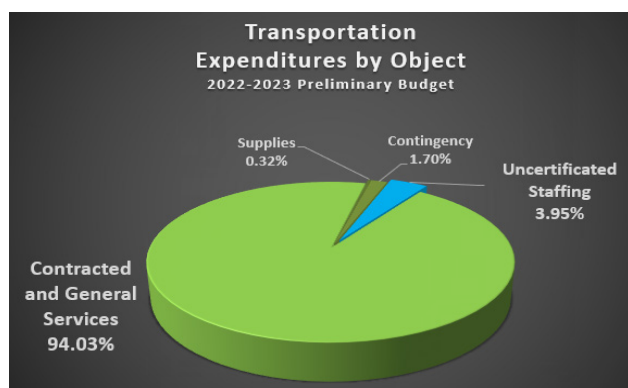
Transportation	2022-2023	2021-2022	Variance	Change %
Certificated Staffing	\$0	\$0	\$0	0.00%
Uncertificated Staffing	\$121,886	\$121,886	\$0	0.00%
Contracted and General Services	\$2,904,314	\$2,786,311	\$138,003	4.99%
Supplies	\$10,000	\$10,000	\$0	0.00%
Utilities	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$0	\$0	\$0	0.00%
Transfers - Contingency/Commitments	\$52,600	\$52,600	\$0	0.00%
<b>Total Operating Expenditures</b>	<b>\$3,088,800</b>	<b>\$2,950,797</b>	<b>\$138,003</b>	<b>4.68%</b>
Transfers - Reserves Allocations	\$0	\$0	\$0	0.00%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$3,088,800</b>	<b>\$2,950,797</b>	<b>\$138,003</b>	<b>4.68%</b>
Operating Expenditures	\$3,088,800	\$2,950,797		
Transfers to Reserves	\$0	\$0		
Transfers to Board Funded Capital	\$0	\$0		
<b>Total Expenditures and Transfers</b>	<b>\$3,088,800</b>	<b>\$2,950,797</b>		

Costs include the Transportation Coordinator and the conveyance of students to and from school on a regular basis where buses are contracted. Expenditures for the transportation program are basic transportation, special transportation, and ECS special needs transportation.

The Lethbridge School Division contracts the busing of students to and from school through a third party operator. The Division has this agreement along with Holy Spirit Catholic School Division, also located in Lethbridge. The Division is proud that it continues to offer busing to students who live 2.4 kilometres or greater for their boundary school without charging additional fees.

### Grant Funding:

The funding framework for Transportation from Alberta Education increased by 4.6% over the prior year from \$2.72 million to \$2.48 million. As well, the Division charges Holy Spirit Catholic School Division a \$40,000 annual fee for the coordination services for their Division's busing.



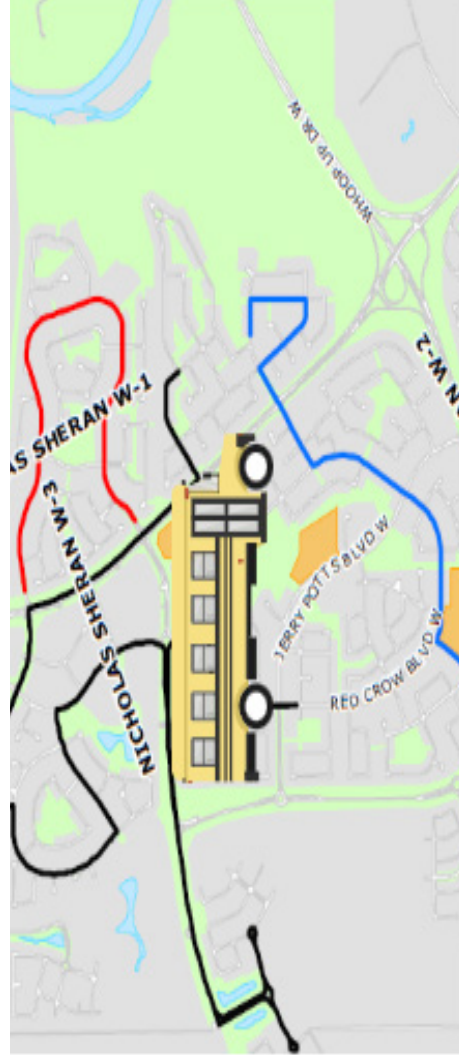
For the 2022/2023 budget year, \$200,000 of one time reserve funds have also been allocated to Transportation. These funds will help with inflationary cost pressures specifically with the cost for fuel.



## Lethbridge School Division

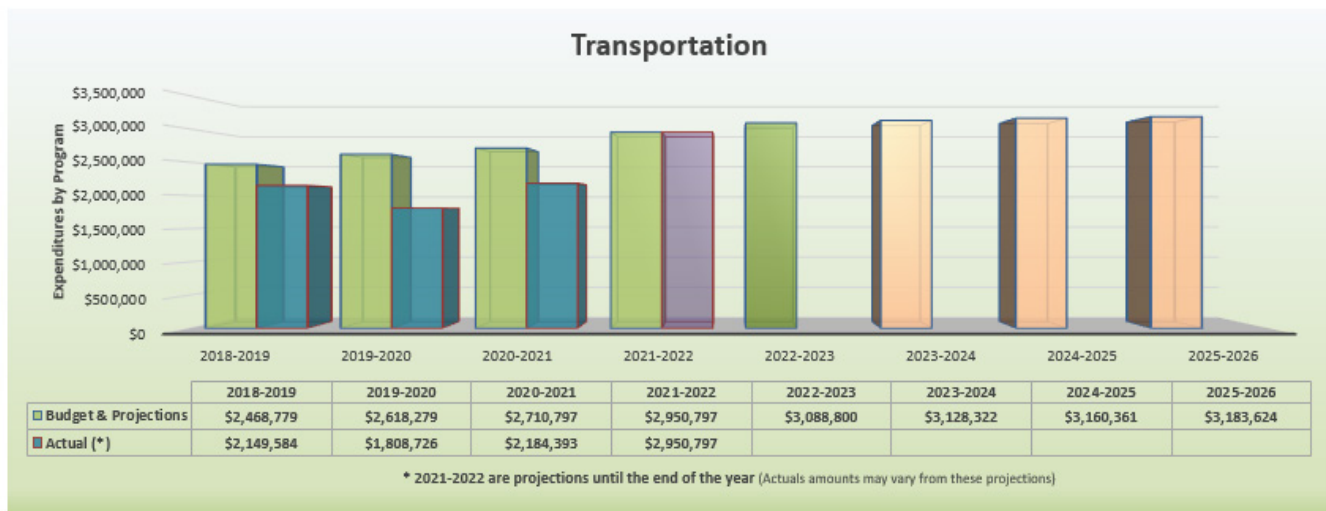
### Comparative Summary - Transportation Program (four years budget/actual, current year budget, & three years projected budgets) for the Year Ended August 31 (in dollars)

	2018-2019		2019-2020		2020-2021		2021-2022		Preliminary Budget	2023-2024	2024-2025	2025-2026
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Projected Actual	2022-2023	2023-2024	2024-2025	2025-2026
<b>Operating Revenues and Allocations</b>												
Program Revenue Allocations	\$2,468,779	\$2,182,521	\$2,618,279	\$1,792,153	\$2,710,797	\$2,195,752	\$2,950,797	\$2,874,297	\$2,888,800	\$3,128,322	\$3,160,361	\$3,183,624
Transfer from Reserves	\$0	\$0	\$0	\$27,932	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$0	\$0
<b>Total Program Allocations</b>	<b>\$2,468,779</b>	<b>\$2,182,521</b>	<b>\$2,618,279</b>	<b>\$1,820,085</b>	<b>\$2,710,797</b>	<b>\$2,195,752</b>	<b>\$2,950,797</b>	<b>\$3,074,297</b>	<b>\$3,088,800</b>	<b>\$3,128,322</b>	<b>\$3,160,361</b>	<b>\$3,183,624</b>
<b>Operating Expenses by Object</b>												
<b>Transportation</b>												
Uncertificated salaries and benefits	\$87,413	\$86,473	\$87,413	\$85,096	\$87,413	\$126,181	\$121,886	\$121,886	\$121,886	\$121,886	\$121,886	\$121,886
Contracted and general services	\$2,318,766	\$2,008,517	\$2,468,266	\$1,668,240	\$2,560,784	\$2,003,723	\$2,766,311	\$2,766,311	\$2,904,314	\$2,943,700	\$2,975,629	\$2,998,812
Supplies	\$10,000	\$1,994	\$10,000	\$2,790	\$10,000	\$1,889	\$10,000	\$10,000	\$10,000	\$10,136	\$10,246	\$10,326
Contingency, commitments and transfers	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600	\$52,600
<b>Transfer to Operating Reserves</b>	<b>\$0</b>	<b>\$32,937</b>	<b>\$0</b>	<b>\$11,359</b>	<b>\$0</b>	<b>\$11,359</b>	<b>\$0</b>	<b>\$123,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Board Funded Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Program Costs</b>	<b>\$2,468,779</b>	<b>\$2,182,521</b>	<b>\$2,618,279</b>	<b>\$1,820,085</b>	<b>\$2,710,797</b>	<b>\$2,195,752</b>	<b>\$2,950,797</b>	<b>\$3,074,297</b>	<b>\$3,088,800</b>	<b>\$3,128,322</b>	<b>\$3,160,361</b>	<b>\$3,183,624</b>



Over 3,900 students are transported each day





The Transportation program has been allocated \$3.04 million of operating revenues and \$200,000 of one-time operating reserves to fund the total of **\$3.24 million of expenditures** within the Division operations, including the following:

- **Uncertified Salaries and Benefits** - Includes the uncertified support staff, including budgeted costs of the Transportation Coordinator. These expenditures of \$121,886 are expected to remain unchanged from the prior year's budget.
- **Contracted and General Services** - Includes the busing contract to provide busing services. These expenditures of \$2.90 million are expected to increase by \$138,000 (4.99%) from the prior year. This correlates with the increases in the grant funding and the one time reserve funds.
- **Supplies** - Includes the purchase of general supplies and computers/technology. These expenditures of \$10,000 are expected to remain consistent with the prior year.
- **Contingency, Commitments, and Transfers** - Includes the technology cost transfers that are allocated from Technology to Transportation. Transportation does not have any budgeted contingencies nor commitments..

#### Transfers to/from Reserves and Board Funded Capital:

For budget 2022/2023 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board funded capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (23/24 to 25/26) include increased student enrolment with is factored into projected budgets with increased inflation factors to result in increases in busing services.



## Transportation

Lethbridge School Division  
2022-2023 Preliminary Budget

### Transportation

#### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Basic Program Allocation	\$3,088,800	\$2,950,797
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$3,088,800	\$2,950,797
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#### Expenditures

Uncertificated Salaries and Benefits	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Uncertificated Salaries and Benefits	\$121,886	\$121,886
% of Expenditures	4%	4%

Contracted and General Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$45,526	\$45,526
Bussing Costs	\$2,706,788	\$2,568,785
Bus Pass Purchases	\$140,000	\$140,000
Travel and Subsistence	\$2,000	\$2,000
Total Contracted and General Services	\$2,904,314	\$2,766,311
% of Expenditures	94%	94%

Supplies	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total Transfers	\$52,600	\$52,600
% of Expenditures	2%	2%

Total Expenditures	\$3,088,800	\$2,950,797
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#### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$3,088,800	\$2,950,797
Total Expenditures	\$3,088,800	\$2,950,797
Variance	\$0	\$0

## Transportation

Lethbridge School Division  
2022-2023 Preliminary Budget

2021-2022 September 30th Budget

#### Expenditures

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	\$121,886	\$121,886
Contracted and General Services	\$2,904,314	\$2,904,314
Supplies	\$10,000	\$10,000
Transfers	\$52,600	\$52,600
Total	\$3,088,800	\$3,088,800

CategoryName	Transportation	Total
Uncertificated Salaries and Benefits	\$121,886	\$121,886
Contracted and General Services	\$2,766,311	\$2,766,311
Supplies	\$10,000	\$10,000
Transfers	\$52,600	\$52,600
Total	\$2,950,797	\$2,950,797

This document compares the Transportation Department Budgets for the 2022-2023 school year with the 2021-2022 school year. The budget shows a comparative of the program's expenditures by object category.

***This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Transportation program.***

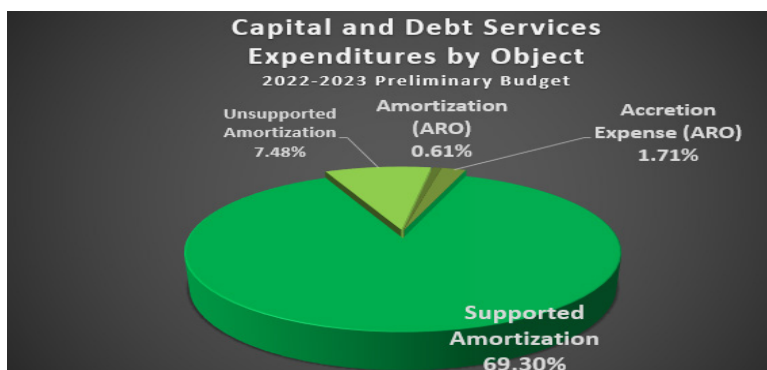
## Capital and Debt Services



Capital and Debt Services includes the provision of funding for supported debenture debt payments from the Province of Alberta, amortization of tangible capital assets, and the Infrastructure Maintenance Renewal Program (IMR) and new for 2022/2023 is the accretion expense associated with asset retirement obligations accounting standard.

The following is an overview of the Capital and Debt Services Program expenditures:

Capital and Debt Services	2022-2023		2021-2022		Variance	Change %
<b>Amortization of Tangible Capital Assets</b>		<b>\$5,677,828</b>		<b>\$5,658,525</b>	<b>\$19,303</b>	<b>0.34%</b>
Amortization of Capital (supported)	\$5,116,579		\$5,097,276			
Amortization of Capital (unsupported)	\$561,249		\$561,249			
<b>Infrastructure, Maintenance &amp; Renewal</b>		<b>\$1,533,723</b>		<b>\$1,508,131</b>	<b>\$25,592</b>	<b>1.70%</b>
<b>Accretion expense</b>		<b>\$125,706</b>		<b>\$0</b>	<b>\$125,706</b>	<b>100.00%</b>
<b>Total Expenditures and Transfers</b>		<b>\$7,337,257</b>		<b>\$7,166,656</b>	<b>\$170,601</b>	<b>2.38%</b>
Operating Expenditures		\$7,337,257		\$7,166,656		
<b>Total Expenditures and Transfers</b>		<b>\$7,337,257</b>		<b>\$7,166,656</b>		



The Province also funds the outstanding debt on school building projects supported by Alberta Education. Commencing in 1995-1996, the annual debenture debt owing on school buildings is paid directly by Alberta Education to the Alberta Capital Finance Authority. The amount is required to be recorded on the school jurisdiction's financial statement.

This debt obligation on behalf of Lethbridge School Division has been completely extinguished during the 2017-2018 school year.

The Infrastructure Maintenance Renewal Program (IMR) is to upgrade building components to meet health and safety requirements or replace failed components.

### Grant Funding:

The Division receives a specific grant for Infrastructure Maintenance Renewal Program (IMR) projects and it is based on multiple factors such as student enrolment, facility area, and the age of the facilities. Specific Provincial rates are applied to each of these factors. The IMR grant of \$1.53 million has increased approximately \$25,000 from the prior year's grant amount.

# Lethbridge School Division

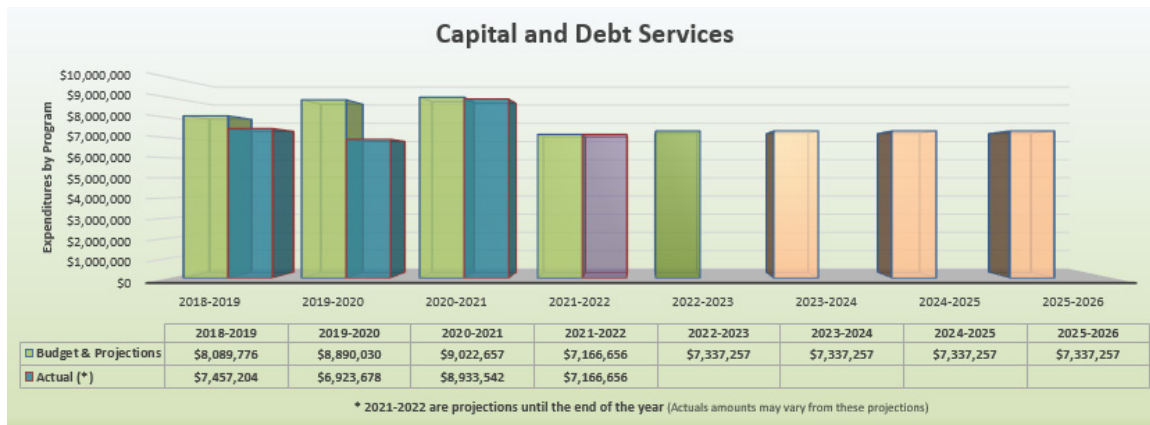
## Comparative Summary - Capital and Debt Services Program

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

for the Year Ended August 31

(in dollars)

	2018-2019		2019-2020		2020-2021		2021-2022		Preliminary Budget	2023-2024	2024-2025	2025-2026
	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	Operating Budget	Actual	2022-2023	2023-2024	2024-2025	2025-2026
<b>Operating Revenues and Allocations</b>												
Program Revenue Allocations	\$8,089,776	\$7,457,204	\$8,890,030	\$6,923,678	\$9,022,657	\$8,933,542	\$7,166,656	\$7,166,656	\$7,337,257	\$7,337,257	\$7,337,257	\$7,337,257
Transfer from Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Program Allocations</b>	<b>\$8,089,776</b>	<b>\$7,457,204</b>	<b>\$8,890,030</b>	<b>\$6,923,678</b>	<b>\$9,022,657</b>	<b>\$8,933,542</b>	<b>\$7,166,656</b>	<b>\$7,166,656</b>	<b>\$7,337,257</b>	<b>\$7,337,257</b>	<b>\$7,337,257</b>	<b>\$7,337,257</b>
<b>Operating Expenses by Object</b>												
<b>Capital and Debt Services</b>												
Amortization of Tangible Capital Assets	\$5,138,184	\$6,279,539	\$5,658,525	\$5,623,241	\$5,658,525	\$5,944,798	\$5,658,525	\$5,658,525	\$5,677,828	\$5,677,828	\$5,677,828	\$5,677,828
Infrastructure, Maintenance and Renewal	\$2,951,592	\$1,177,665	\$3,231,505	\$1,300,437	\$3,364,132	\$2,988,744	\$1,508,131	\$1,508,131	\$1,533,723	\$1,533,723	\$1,533,723	\$1,533,723
Accretion expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,706	\$125,706	\$125,706	\$125,706
Transfer to Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Program Costs</b>	<b>\$8,089,776</b>	<b>\$7,457,204</b>	<b>\$8,890,030</b>	<b>\$6,923,678</b>	<b>\$9,022,657</b>	<b>\$8,933,542</b>	<b>\$7,166,656</b>	<b>\$7,166,656</b>	<b>\$7,337,257</b>	<b>\$7,337,257</b>	<b>\$7,337,257</b>	<b>\$7,337,257</b>



The Capital and Debt Services program has been allocated \$7.34 million of operating revenues and did not require any one-time operating reserves to fund the total of **\$7.34 million of expenditures** within the Division operations, including the following:

- **Amortization of Tangible Capital Assets** - Includes the non-cash expenditures to reduce the net book value of the tangible capital assets (buildings, equipment, vehicles). Amortization is currently budgeted based on the prior year actual as this provides a base for the estimated reduction in the net book value of the tangible capital assets. The projected amortization in future years is based on historical increases in amortization.
- **Infrastructure, Maintenance and Renewal (IMR)** - Includes the projects that the Division undertakes to maintain the Division's schools and other facilities.
- **Accretion Expense** - This non-cash expenditure is new for the 2022/2023 budget as the School Division will be implementing Public Sector Accounting Standard (PSAS) 3280 Asset Retirement Obligations. The Division will have a liability recorded that is an estimate of how much it would cost to cover any legal obligations in any tangible capital assets in order to sell them (i.e asbestos). The accretion expense is recording the annual amount being recognized over the lifespan of the asset.
- **Interest on Capital Debt** - Includes the supported interest on debentures (debt). These debentures are supported as the Province makes the payments on behalf of the Division. During 2017/2018 the Division had all remain debentures fully repaid during the year. Therefore, with no outstanding debenture debt, the interest on the capital debt is eliminated in 2018/2019 and future budget years.

#### Transfers to/from Reserves and Board Funded Capital:

For budget 2022/2023 there are no budgeted transfers to/from reserves. There is currently no operating funds that have been set aside for Board funded capital projects. Typically there is no transfer budgeted in this program.

The next projected three (3) budget years (23/24 to 25/26) is maintained at the same level of amortization costs and the amount of IMR funding and projects. Accretion expense increases annually by a slight estimated amount.





# Capital and Debt Services

Lethbridge School Division  
2022-2023 Preliminary Budget

## Capital and Debt Services

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Basic Program Allocation	\$7,337,257	\$7,166,656
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$7,337,257	\$7,166,656
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### Expenditures

Capital and Debt Services	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Accretion Expense - ARO	\$125,706	
Amortization Expense for Capitalized ARO	\$44,745	
Amortization of Capital Assets	\$5,633,083	\$5,658,525
Infrastructure Maintenance and Renewal	\$1,533,723	\$1,508,131
Total Capital and Debt Services	\$7,337,257	\$7,166,656
% of Expenditures	100%	100%

Total Expenditures	\$7,337,257	\$7,166,656
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### Summary

	2022-2023 Preliminary Budget	2021-2022 September 30th Budget
Total Revenues and Allocations To Budget	\$7,337,257	\$7,166,656
Total Expenditures	\$7,337,257	\$7,166,656
Variance	\$0	\$0

## Capital and Debt Services

Lethbridge School Division  
2022-2023 Preliminary Budget

2021-2022 September 30th Budget

### Expenditures

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	\$7,337,257	\$7,337,257
Total	\$7,337,257	\$7,337,257

CategoryName	Capital and Debt Services	Total
Capital and Debt Services	\$7,166,656	\$7,166,656
Total	\$7,166,656	\$7,166,656

This document compares the Capital and Debt Services Budgets for the 2022-2023 school year with the 2021-2022 school year. The budget shows a comparative of the program's expenditures by object category.

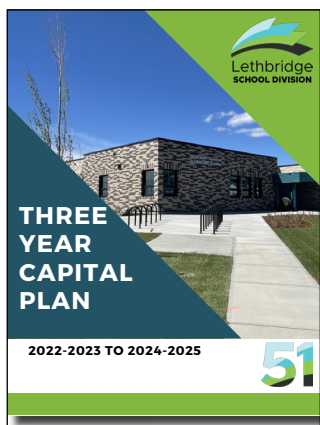
***This pages are an extract from the Division's approved operating budget, specifically for the summary of the entire Capital and Debt Servicing program.***

## SUMMARY FOR CAPITAL FUNDS

### GENERAL COMMENTS

The Board Approved Operating Budget includes all operating funds and transfers, however, the Division's approved budget does not require to include the Capital Fund Accounts (other than operating transfer to the Board Funded Capital) nor the Endowment Fund Accounts.

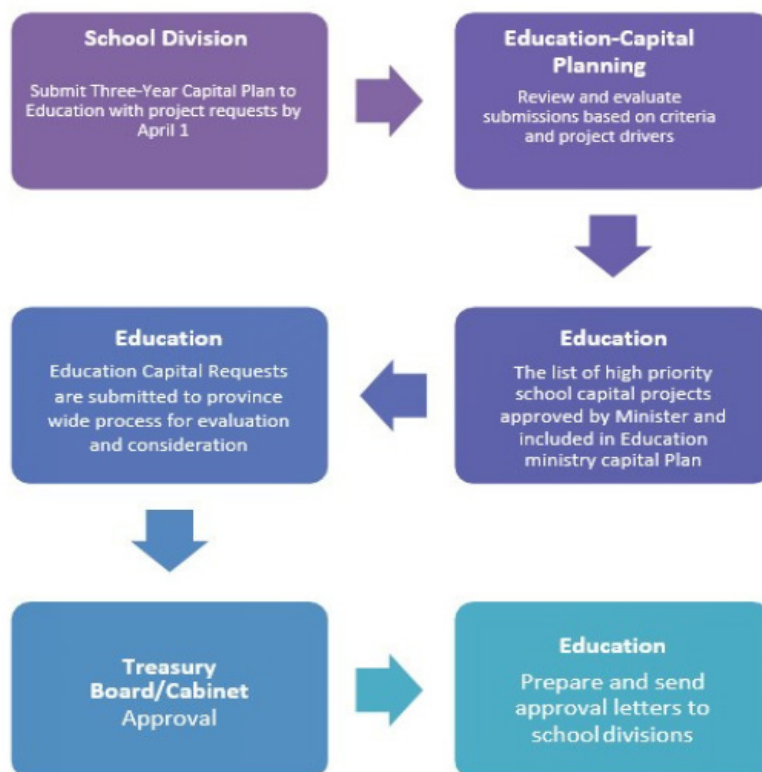
Capital projects include construction of new schools, modulars, equipment, capital replacements (through the Capital Maintenance & Renewal projects), and modernization of existing schools/facilities, which are funded by Provincially Funded Capital. As these are funded by specific capital grants on a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



The approved Capital Plan outlines the capital projects that are requested to be funded by the Provincially Funded Capital Funds. This Plan outlines the capital projects that are to be submitted and approved by the Province of Alberta (through Alberta Education and Alberta Infrastructure) and provide an analysis of the Division's capital needs to address future enrolment growth and modernizing learning spaces to provide the best spaces for teaching and learning. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the Province.



*As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.*



## Summary of Capital Projects

Lethbridge is experiencing increased growth on the west side of the city, with significant growth projected. To address the growing concern for capacity challenges and future growth, in 2018, a review of west Lethbridge boundaries started. Current utilization and future growth in west Lethbridge and possible solutions to address growth and capacity concerns were reviewed. The boundary review recommendations were presented in January 2021 and approved for the 2021-2022 school year. These changes recognized that space needed to be made available at the elementary and high school levels. New school boundary maps may be found on the Division Website.

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

The Division has also requested a number of expansion and modernization projects to upgrade school facilities for deficiencies in school buildings to ensure the health and safety of students and upgrade building structural components, mechanical and electrical services. The top three priorities for modernization and preservation in the 2022/2023 capital plan are Galbraith Elementary School, Park Meadows Elementary School and Nicholas Sheran Elementary School.

The technology evergreening plan is for the replacement of technology in large cycles. The Division has an elementary phase implemented for 2022/2023 (last phase was 2017/2018) and a secondary phase planned for 2024/2025 (last phase was 2019/2020). The Division has saved up capital reserves specifically for these evergreening phases. The Division has recently also developed technology evergreening for portable devices (i.e., laptops & iPads).

The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects.

### Current Capital Projects:

The chart below shows the school division's current capital projects (new schools and modernizations) that are to be completed within the next few years.

Current Capital Projects								
Projected Opening/Completion	School/Community	City Sector	Project Type	Grade	Approved Capacity	Approval Date	Status as of February 2022	Estimated Cost
2025-2026	New Elementary School/Community of Garry Station	West	P3-New Construction	Kindergarten to Grade 5	610 opening with full build out to 900	Feb-21	In Schematic Design Development	\$31 million

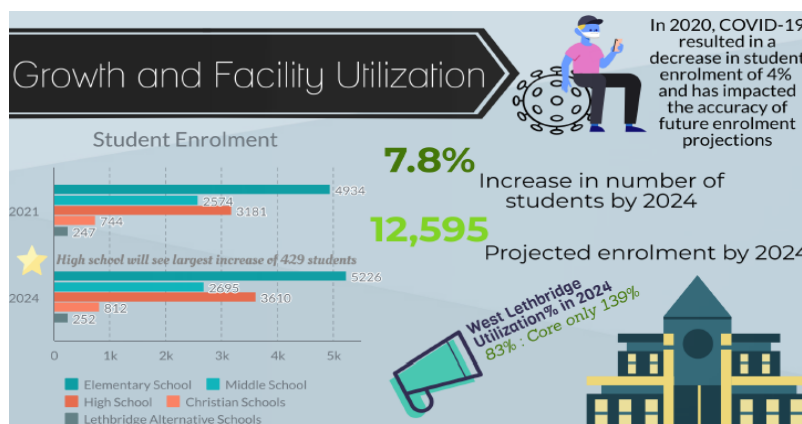


### Future Capital Projects:

The chart below shows all modernization requests for the 2022-2023 to 2024-2025 Three-Year Capital Plan ranked by priority:

Modernization Projects							
Year	Priority	Community/School	Facility Age	City Sector	Type	Grade	2022 Cost (\$)
2022-2023	1	Galbraith Elementary School	109 years	North	Modernization-Preservation	K-5	\$15 million
	2	Park Meadows Elementary School	40 years	North	Modernization-Preservation	K-5	\$11.5 million
	3	Ecole Nicolas Sheran Elementary School	40 years	West	Modernization-Preservation	K-5	\$13.4 million
2023-2024	4	Mike Mountain Horse Elementary School	34 years	West	Modernization-Preservation	K-5	\$12 million
	5	Dr. Gerald B. Probe Elementary School	29 years	West	Modernization-Preservation	K-5	\$12 million
	6	Victoria Park High School	64 Years	South	Modernization-Preservation	9-12	\$12 million
2024-2025	7	Senator Buchanan Elementary School	66 years	North	Partial Modernization-Preservation	K-5	\$10 million
	8	Westminster Elementary School	67 years	North	Partial Modernization-Preservation	K-5	\$10 million

Of the above requested projects, there have been no Provincial announcements yet on approval of these projects. The majority of the Provincially funded capital projects are typically considered to be non-recurring costs that can vary significantly from year-to-year (depending on the capital projects that have been approved).





### Board Funded Capital:

Relates to the capital expenditures made on capital, which does not relate to the approved capital projects. This can include purchases of vehicles, machinery, and other equipment for operational purposes (i.e. for the Maintenance department). This can also include capital improvements/modernizations that are funded by the Board (through operating fund transfers and/or capital reserves).

For Budget 2022/2023, \$900,000 of operating funds continue to be transferred to capital reserves for the technology evergreening projects.

Starting in 2021/2022 and continuing for the next two (2) projected years, the Division is projecting on utilizing some of the capital reserves towards Board funded capital projects. This includes an estimated \$1.6 million of capital reserves used towards for the elementary school technology evergreening phase and an estimated \$1.8 million of towards for the secondary school technology evergreening phase.

Major capital building repairs to facilities are considered to be non-recurring costs that vary significantly from year-to-year. Vehicle and equipment replacements are often recurring costs for the Division, but the specific items will vary significantly from year-to-year. Capital reserves have been set aside by the Board of Trustees to fund the potential future non-recurring capital costs. When these non-recurring capital costs incur, these costs will require minimal and/or no impact on the operating funds.

### Lethbridge School Division

#### Comparative Summary - All Capital Fund Accounts

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

for the Year Ended August 31

(in dollars)

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Projected Actual 2021-2022	Preliminary Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
<b>Capital Revenues</b>								
Government of Alberta - Infrastructure	\$7,687,937	\$16,014,401	\$11,397,011	\$1,921,210	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
<b>Total Capital Revenues</b>	\$7,687,937	\$16,014,401	\$11,397,011	\$1,921,210	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
<b>Capital Expenses by Object</b>								
Capital Project Outlays	\$7,902,398	\$16,193,234	\$11,406,177	\$2,016,544	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
Board Funded Capital Acquired	\$788,649	\$465,784	\$197,818	\$63,441	\$650,000	\$1,000,000	\$1,825,000	\$100,000
<b>Total Operating Expenses by Object</b>	\$8,691,047	\$16,659,018	\$11,603,995	\$2,079,985	\$15,859,529	\$12,059,529	\$8,339,529	\$1,159,529
<b>CAPITAL SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	(\$1,003,110)	(\$644,617)	(\$206,984)	(\$158,775)	(\$650,000)	(\$1,000,000)	(\$1,825,000)	(\$100,000)
<b>SURPLUS (DEFICIT) FROM PROVINCIALLY FUNDED CAPITAL</b>	(\$214,461)	(\$178,833)	(\$9,166)	(\$95,334)	\$0	\$0	\$0	\$0
<b>SURPLUS (DEFICIT) FROM BOARD FUNDED CAPITAL</b>	(\$788,649)	(\$465,784)	(\$197,818)	(\$63,441)	(\$650,000)	(\$1,000,000)	(\$1,825,000)	(\$100,000)
<b>OPERATING SURPLUS (DEFICIT) OF REVENUES OVER EXPENSES</b>	(\$1,003,110)	(\$644,617)	(\$206,984)	(\$158,775)	(\$650,000)	(\$1,000,000)	(\$1,825,000)	(\$100,000)

As shown above, this is a comparative summary of all of the capital funds over the last four (4) years actuals, current year budget, and projections for the next three (3) years. Note: As the Capital Funds are not specifically budgeted, the comparative summaries do not have previous years budgeted figures and the current and projected budgets are provided for informational purposes.



## Lethbridge School Division

### Fund Balances - All Capital Fund Accounts

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

for the Year Ended August 31

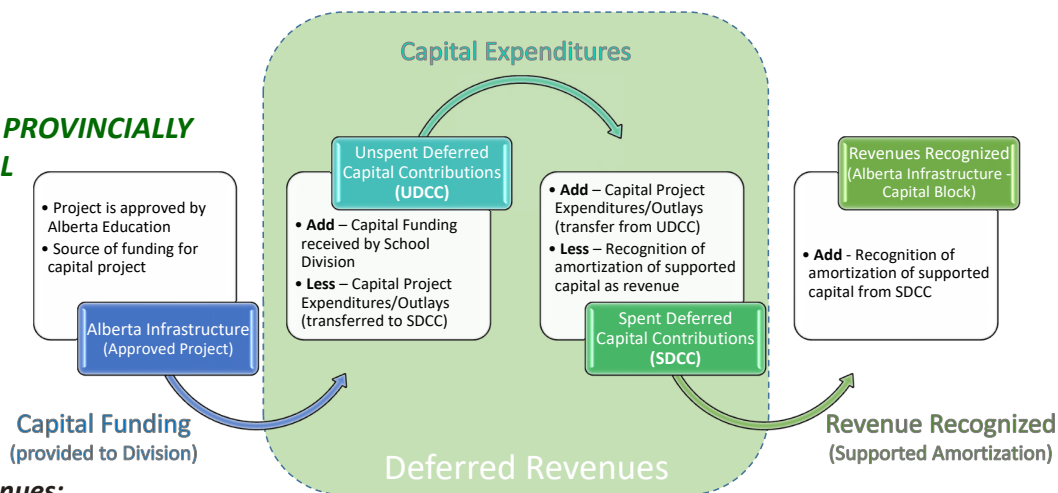
(in dollars)

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Projected Actual 2021-2022	Preliminary Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
<b>Provincially Funded Capital Balance</b>								
Opening Provincially Funded Capital - Unspent (UDCC)	\$497,794	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0
Fund Revenues	\$7,687,937	\$16,014,401	\$11,397,011	\$1,921,210	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
Fund Expenses/Transfers to SDCC	(\$7,902,398)	(\$16,193,234)	(\$11,406,177)	(\$2,016,544)	(\$15,209,529)	(\$11,059,529)	(\$6,514,529)	(\$1,059,529)
Closing Provincially Funded Capital - Unspent (UDCC)	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0	\$0
Change in Unspent Provincially Funded Capital	(\$214,461)	(\$178,833)	(\$9,166)	(\$95,334)	\$0	\$0	\$0	\$0
<b>Provincially Funded Capital - Spent (SDCC)</b>								
Opening Provincially Funded Capital - Spent (SDCC)	\$134,994,044	\$137,799,166	\$148,641,096	\$154,652,318	\$151,273,907	\$161,088,481	\$166,753,055	\$167,872,629
Transfers of capital expenditures from UDCC	\$7,902,398	\$16,193,234	\$11,406,177	\$2,016,544	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
Capital recognized in revenues	(\$5,097,276)	(\$5,351,304)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)
Closing Provincially Funded Capital - Spent (SDCC)	\$137,799,166	\$148,641,096	\$154,652,318	\$151,273,907	\$161,088,481	\$166,753,055	\$167,872,629	\$163,537,203
Change in Spent Provincially Funded Capital	\$2,805,122	\$10,841,930	\$6,011,222	(\$3,378,411)	\$9,814,574	\$5,664,574	\$1,119,574	(\$4,335,426)
<b>Board Funded Capital Balance</b>								
Opening Board Funded Capital	\$5,917,767	\$5,524,153	\$5,718,000	\$5,365,975	\$4,880,888	\$4,082,360	\$3,633,832	\$4,010,304
Board Funded Capital Acquired	\$788,649	\$465,784	\$197,818	\$63,441	\$650,000	\$1,000,000	\$1,825,000	\$100,000
Transfers to/from General Fund	(\$1,182,263)	(\$271,937)	(\$549,843)	(\$548,528)	(\$1,448,528)	(\$1,448,528)	(\$1,448,528)	(\$1,448,528)
Closing Board Funded Capital	\$5,524,153	\$5,718,000	\$5,365,975	\$4,880,888	\$4,082,360	\$3,633,832	\$4,010,304	\$2,661,776
Change in Board Funded Capital	(\$393,614)	\$193,847	(\$352,025)	(\$485,087)	(\$798,528)	(\$448,528)	\$376,472	(\$1,348,528)
<b>Capital Reserve Balance</b>								
Opening Capital Reserves	\$5,268,160	\$5,146,633	\$6,396,633	\$7,557,882	\$8,921,219	\$10,716,247	\$12,216,247	\$13,716,247
Transfer to Capital Reserves	\$400,000	\$1,250,000	\$1,161,249	\$1,363,337	\$1,795,028	\$1,500,000	\$1,500,000	\$1,500,000
Transfer from Capital Reserves	(\$521,527)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Capital Reserves	\$5,146,633	\$6,396,633	\$7,557,882	\$8,921,219	\$10,716,247	\$12,216,247	\$13,716,247	\$15,216,247
Change in Capital Reserves	(\$121,527)	\$1,250,000	\$1,161,249	\$1,363,337	\$1,795,028	\$1,500,000	\$1,500,000	\$1,500,000

As shown above, the capital funds that are used to account for all the capital projects include:

- **Provincially Funded Capital**
  - > Deferred Revenue - Unspent Deferred Capital Contributions (UDCC)
  - > Deferred Revenue - Spent Deferred Capital Contributions (SDCC)
- **Board Funded Capital**
  - > Accumulated Surplus account - Investment in Capital Assets
- **Capital Reserves**
  - > Accumulated Surplus account - Reserves

### FLOWCHART OF PROVINCIALY FUNDED CAPITAL



#### Deferred Capital Revenues:

Both the UDCC and the SDCC accounts are classified as deferred revenues in accordance with accounting standard PSAS 3200 as all capital funding grants have a stipulation that if the school jurisdiction is ever closed, the Provincially Funded Capital would be returned to the Provincial Government.

## Lethbridge School Division

### Fund Balance - Provincially Funded Capital Account

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

for the Year Ended August 31

(in dollars)

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Projected Actual 2021-2022	Preliminary Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
<b>Provincially Funded Capital Balance</b>								
Opening Provincially Funded Capital - Unspent (UDCC)	\$497,794	\$283,333	\$104,500	\$95,334	\$0	\$0	\$0	\$0
<b>Fund Revenues</b>	\$7,687,937	\$16,014,401	\$11,397,011	\$1,921,210	\$15,209,529	\$11,059,529	\$6,514,529	\$1,059,529
Wilson Middle School Modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Coalbanks Elementary School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Senator Joyce Fairbairn Middle School	\$2,336,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dr. Plaxton Elementary School	\$3,051,728	\$10,411,199	\$9,020,778	\$0	\$0	\$0	\$0	\$0
Capital Planning (Galbraith & West Elem)	\$0	\$104,500	\$0	\$0	\$0	\$0	\$0	\$0
New West Elementary School	\$0	\$0	\$384,540	\$0	\$14,090,000	\$10,000,000	\$5,455,000	\$0
IMR/CMR Capital Projects	\$2,170,856	\$4,591,216	\$1,982,045	\$1,635,210	\$1,059,529	\$1,059,529	\$1,059,529	\$1,059,529
Modulars/Relocatable Facilities	\$129,003	\$907,486	\$9,648	\$286,000	\$60,000	\$0	\$0	\$0
<b>Fund Expenditures</b>	(\$7,902,398)	(\$16,193,234)	(\$11,406,177)	(\$2,016,544)	(\$15,209,529)	(\$11,059,529)	(\$6,514,529)	(\$1,059,529)
Wilson Middle School Modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Coalbanks Elementary School	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Senator Joyce Fairbairn Middle School	(\$2,336,350)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dr. Plaxton Elementary School	(\$2,768,395)	(\$10,694,532)	(\$9,020,778)	\$0	\$0	\$0	\$0	\$0
Capital Planning (Galbraith & West Elem)	\$0	\$0	(\$9,166)	(\$95,334)	\$0	\$0	\$0	\$0
New West Elementary School	\$0	\$0	(\$384,540)	\$0	(\$14,090,000)	(\$10,000,000)	(\$5,455,000)	\$0
IMR/CMR Capital Projects	(\$2,376,090)	(\$4,591,216)	(\$1,982,045)	(\$1,635,210)	(\$1,059,529)	(\$1,059,529)	(\$1,059,529)	(\$1,059,529)
Modulars/Relocatable Facilities	(\$421,563)	(\$907,486)	(\$9,648)	(\$286,000)	(\$60,000)	\$0	\$0	\$0
<b>Closing Provincially Funded Capital - Unspent (UDCC)</b>	<b>\$283,333</b>	<b>\$104,500</b>	<b>\$95,334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Opening Provincially Funded Capital - Spent (SDCC)</b>	<b>\$134,994,044</b>	<b>\$137,799,166</b>	<b>\$148,641,096</b>	<b>\$154,652,318</b>	<b>\$151,273,907</b>	<b>\$161,088,481</b>	<b>\$166,753,055</b>	<b>\$167,872,629</b>
<b>Transfers of capital expenditures from UDCC</b>	<b>\$7,902,398</b>	<b>\$16,193,234</b>	<b>\$11,406,177</b>	<b>\$2,016,544</b>	<b>\$15,209,529</b>	<b>\$11,059,529</b>	<b>\$6,514,529</b>	<b>\$1,059,529</b>
<b>Supported Capital recognized in revenues</b>	<b>(\$5,097,276)</b>	<b>(\$5,351,304)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>	<b>(\$5,394,955)</b>
Reductions in Net Book Value of Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supported Amortization recognized	(\$5,097,276)	(\$5,351,304)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)	(\$5,394,955)
<b>Closing Provincially Funded Capital - Spent (SDCC)</b>	<b>\$137,799,166</b>	<b>\$148,641,096</b>	<b>\$154,652,318</b>	<b>\$151,273,907</b>	<b>\$161,088,481</b>	<b>\$166,753,055</b>	<b>\$167,872,629</b>	<b>\$163,537,203</b>

## Provincially Funded Capital Funds

Only the approved capital projects are included in the projections. Other requested schools/modernizations are not guaranteed to be approved (or may be delayed in approvals).

### New West Elementary School:

The construction of the new west elementary school is being managed by Alberta Infrastructure. The construction is expected to continue over the next number of years with a projected open date of September 2025. The Division records the revenues and costs of the project within their accounting records.

### Capital Maintenance and Renewal (CMR):

The Capital Maintenance & Renewal (CMR) grant has now been specifically separated from the operating Infrastructure Maintenance & Renewal (IMR) grants and are designated for capital replacement projects. Previously, the Division received the total Infrastructure Maintenance & Renewal (IMR) grant where a minimum of 1/3 was required to be used on capital projects, however, in 2021/2022 the capital portion of IMR was reallocated to the capital funds.



### Deferred Capital Revenues

As shown on the previous page(s), the capital grants from currently approved projects are allocated to the Unspent Deferred Capital Contributions (UDCC). The UDCC is reduced with the capital project expenditures (Capital Outlays) which are then transferred to the Spent Deferred Capital Contributions (SDCC).

In 2022/2023, there is a projected inflow of capital revenues from Alberta Infrastructure of \$15.2 million to cover the projected capital expenditures totalling \$15.2 million. The UDCC will likely be completely offset (as all funds will be expended) by the end of the school year. The \$15.2 million of capital expenditures will increase the total tangible capital assets (TCA) and will increase the SDCC accordingly. There is an estimated \$5.40 million of amortization of supported assets which will reduce the tangible capital assets (TCA) and will be recognized as revenue from the SDCC. Note: the SDCC balance completely agrees to the net book value (costs less accumulative amortization) of the supported assets.

In 2023/2024 to 2025/2026, there are projected inflow of capital revenues from Alberta Infrastructure to cover the projected capital expenditures totalling \$11.0 million in 23/24, \$6.5 million in 24/25, and \$1.06 million in 25/26. These projects mostly relate to the construction of the new west elementary school in Garry Station.

As shown on the previous page(s), the SDCC balance is expected to continue to grow (and supported tangible capital assets) with the additional schools in the Division. This is expected as the Division is a growing in students and in size. This will continue as more schools/modernizations are approved.

### Effects from Infrastructure, Maintenance and Renewal (IMR) funding:

The Infrastructure, Maintenance and Renewal (IMR) grant and projects are within the General Operating Fund accounts as historically the IMR projects have been expensed within operations from year-to-year. In 2017/2018, the Provincial government had changed the grant that required that at least 1/3 of the IMR grant is capitalized (for capital projects). In 2021/2022, the Provincial government had changed the grant again to specifically reallocate the capital portion to the capital funds.

As discussed in the operating budget, the IMR projects are designed to repair and maintain the existing infrastructure (i.e. school facilities). Modernization projects are for specific renovations that exceed \$1 million. The Capital Maintenance and Renewal (CMR) grants are for specific capital renovations/replacements.

School jurisdictions will use IMR funding for major maintenance upgrades under this threshold (unless specifically approved by the Province). These repairs/maintenance on the school facilities assist the ability to continually use these schools as core assets (planned to use indefinitely), which is likely more cost effective compared to replacing the schools completely.



## Lethbridge School Division

### Fund Balance - Board Funded Capital Accounts (four years actual, current year budget, & three years projected budgets) for the Year Ended August 31 (in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Board Funded Capital Balance</b>								
Opening Board Funded Capital	\$5,917,767	\$5,524,153	\$5,718,000	\$5,365,975	\$4,880,888	\$4,082,360	\$3,633,832	\$4,010,304
Board Funded Capital Acquired	\$788,649	\$465,784	\$197,818	\$63,441	\$650,000	\$1,000,000	\$1,825,000	\$100,000
Buildings	\$195,203	\$230,646	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$593,446	\$235,138	\$103,479	\$63,441	\$150,000	\$0	\$0	\$0
Vehicles	\$0	\$0	\$94,339	\$0	\$0	\$0	\$0	\$0
Computer Equipment	\$0	\$0	\$0	\$0	\$500,000	\$1,000,000	\$1,825,000	\$100,000
Transfers to/from General Fund	(\$1,182,263)	(\$271,937)	(\$549,843)	(\$548,528)	(\$1,448,528)	(\$1,448,528)	(\$1,448,528)	(\$1,448,528)
Closing Board Funded Capital	\$5,524,153	\$5,718,000	\$5,365,975	\$4,880,888	\$4,082,360	\$3,633,832	\$4,010,304	\$2,661,776
Change in Board Funded Capital	(\$393,614)	\$193,847	(\$352,025)	(\$485,087)	(\$798,528)	(\$448,528)	\$376,472	(\$1,348,528)
<b>Capital Reserve Balance</b>								
Opening Capital Reserves	\$5,268,160	\$5,146,633	\$6,396,633	\$7,557,882	\$8,921,219	\$10,716,247	\$12,216,247	\$13,716,247
Transfer to Capital Reserves	\$400,000	\$1,250,000	\$1,161,249	\$1,363,337	\$1,795,028	\$1,500,000	\$1,500,000	\$1,500,000
Transfer from Capital Reserves	(\$521,527)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Capital Reserves	\$5,146,633	\$6,396,633	\$7,557,882	\$8,921,219	\$10,716,247	\$12,216,247	\$13,716,247	\$15,216,247
Change in Capital Reserves	(\$121,527)	\$1,250,000	\$1,161,249	\$1,363,337	\$1,795,028	\$1,500,000	\$1,500,000	\$1,500,000

## Board Funded Capital Funds and Reserves

Relates to the expenditures made on capital, which does not relate to the Provincially approved capital projects. This can include operating or capital reserve funds that have been allocated for capital improvements/modernizations and the purchases of vehicles, machinery, and other equipment. Within the approved operating budget, only the use of operating funds that are to be transferred towards Board Funded Capital is required. Use of capital reserves are not included in the Budget.

For Budget 2022/2023, there is \$650,000 of an operating fund transfer that have been set aside for Board Funded Capital projects. This is typically updated in the fall budget if additional operating funds are available. There is also \$900,000 for the contribution towards the technology evergreening program and an estimated \$548,528 of unsupported amortization that is budgeted to be transferred into capital reserves for future capital projects.

Starting in 2021/2022, the Division is projecting on utilizing capital reserves towards Board Funded Capital projects. This includes an estimated \$1.6 million towards the elementary school technology evergreening phase in and \$1.8 million towards the secondary school technology evergreening phase.

### Effect on Fund Balances:

As show in the chart above, the Board funded capital fund balance (accumulated surplus account - investment in tangible capital asset) is projected to decrease from year-to-year with the transfer of the unsupported amortization; however, will have an overall increase with the additional technology evergreening cycles added to the fund balances. Note: the Board funded capital fund balance (investment in tangible capital assets) completely agrees to the net book value (costs less accumulative amortization) of the unsupported assets.

The capital reserves are also projected to increase as the Division typically contributes the same amount as the unsupported amortization the reserves. The technology evergreening projects are also funded by reserves (fluctuating in reserve balances based on timing of phases).



### Effects of Capital Purchases on Operations:

The construction and acquisition of capital can have significant effects (direct and indirect) on the operating budget due to the costs of maintaining and operating new capital assets.

The completion of Dr. Robert Plaxton Elementary School and any other new schools will increase the Division's operating costs including additional staffing, future maintenance costs, and additional utility costs. Additional staffing is required for a new school, including principal/vice-principal positions, administrative support staff, library staff, and caretaking staff (positions required for each separate school). In future years, the facility will require additional maintenance costs (likely not for a couple years). A new facility also increases the utility costs within the Division.

The construction of the new west Elementary School and the installation of additional modular facilities will require additional staff time allocated from the maintenance department, including the time to oversee the projects and the staff labour to install the modular facilities. As part of the capital project grants, a portion of the staff costs may be capitalized to the project (reduction in operating costs - reallocated to capital). In the year prior to opening the new school, typically the Division hires the school principal to assist in the completion/outfitting of the new facility, planning, and review of staffing requirements (will be added in the operating budget for future years).

## OTHER FINANCIAL INFORMATION

### Endowment Funds

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

#### Lethbridge School Division

##### Fund Balances - Endowment Fund Accounts

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

for the Year Ended August 31

(in dollars)

	Actual	Actual	Actual	Projected Actual	Preliminary Budget	Projected Budget	Projected Budget	Projected Budget
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Endowment Fund Balance								
Opening Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Transfer to/from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Closing Endowment Funds	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874	\$319,874
Change in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Endowments Funds have no effect on the budgets as they are funds held in perpetuity and the Division does not budget nor would be able to plan for receiving scholarship contributions from donors. Although the \$319,874 of principal amount of these funds are held in perpetuity (ongoing investment/no fixed maturity date), the investment income from these funds are excluded from the General Operating Fund revenues and specifically distributed out as scholarships from year-to-year. Any difference between the endowment investment income and the scholarships distributed are retained in a liability account at the end of each school year (to be distributed in the following year).

## Debt and Accrued Obligations

### Current Debt and Debentures:

As at August 31, 2021, the Division had fully repaid the debenture debt from Alberta Capital Finance Authority (ACFA). As these debentures have been fully repaid, there is currently no other debt (other than standard operating accounts payables and accrued liabilities). As there is no remaining debt, the capital interest expense has been removed from the budget and there are no other debt related effects on the budget.

There are currently no plans to incur new debenture debt. Based on the Division's current financial position and the current funding structures, it is considered unlikely that the Division will require to incur new debt.

### Debt Limits and Restrictions:

In accordance the Education School Act, Division 6 (Borrowing) and Alberta Regulation 188/1998 (Capital Borrowing Regulation), the Division is not able to incur capital debt for the purposes of construction/purchase of a school building as the Division is required to obtain approval and funding through the Provincially Funded Capital approval process. The Division is however able to obtain long-term financing for capital projects of refitting a school for energy conservation and purchasing/renovating/maintaining facilities (other than schools); however, would require the passing of a borrowing bylaw (if issuing debentures) and may require the approval from the Minister (Provincial Government).

The Division is also restricted in the amount of operating debt to a limit to the amount held in accounts receivable (per the most recent audited financial statements). As at August 31, 2021, the debt limit for operating purposes is set at \$6.02 million.

### Obligations for Post-Retirement Benefits:

Currently, the Division has effectively minimal obligations for post-retirement benefits. As at August 31, 2021, the only accrued employee future benefit liabilities are the banked overtime hours for a total of \$9,550 (2020 - \$13,173) and some accumulate sick time (only for a specific union group). There is an accumulated accrued obligation of sick time of \$218,727 (2020 - \$234,129).

The current and past service costs of the Alberta Teachers' Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, Lethbridge School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers' Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For the school year ended August 31, 2021, the amount contributed by the government was \$6.43 million (2020 - \$6.52 million). For budget 2022/2023, the revenues and related expenditures have been budgeted at \$6.5 million and included in the Division's certified benefits.

The School Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$1.62 million for the year ended August 31, 2021 (2020 - \$1.55 million). For budget 2022/2023, these pension contribution costs are included in the Division's certified and uncertified benefits (as a percentage of applicable staff salaries).



# Financial Health Indicators Report

For the year ended August 31, 2021



Executive Summary



Organizational



Financial



Informational

November 2021

Prepared by the Department of Business and Operations

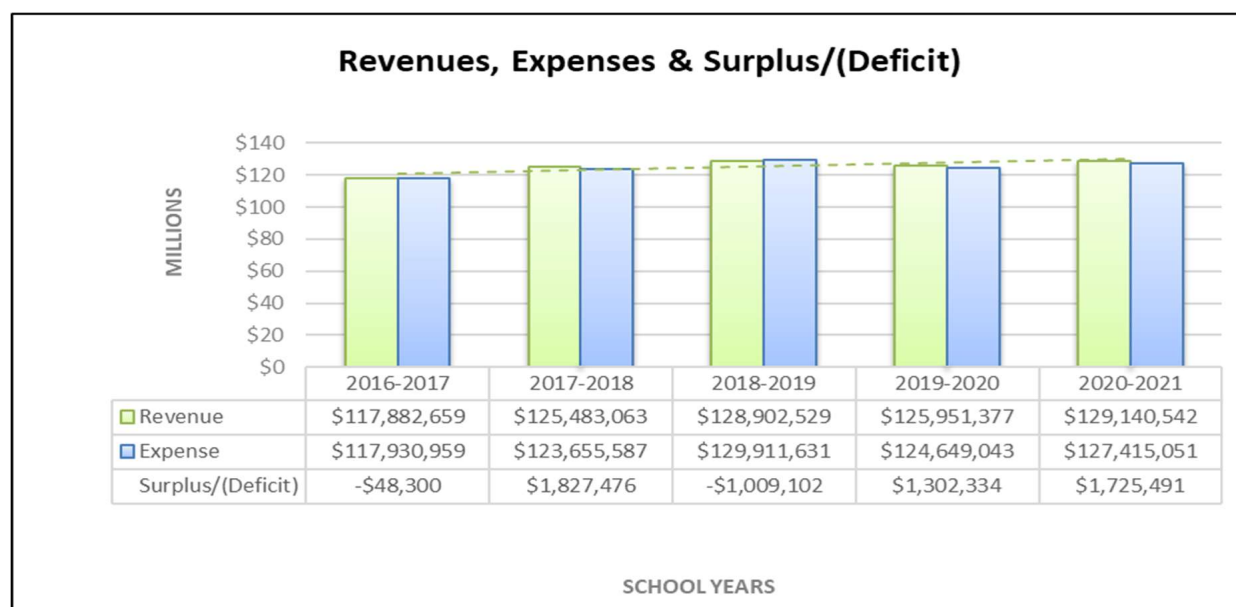


## **Lethbridge School Division**

### **Indicators of Financial Health**

This document captures the financial health indicators for [Lethbridge School Division](#). This report includes comparisons of [Lethbridge School Division](#) with other school jurisdictions that have full time equivalent (FTE) student enrolment of comparable size or a comparison of the average of all school jurisdictions for the periods 2016-2017 to 2019-2020 with only the Division's data available for the 2020-2021 school year.

### **Revenues, Expenses and Operating Surplus**



This chart shows [Lethbridge School Division's](#) operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures; however, there is fluctuation in surplus over the five-year period. Revenues are impacted by enrolment and grant rate increases; while expenditures are primarily impacted by staffing decisions.

In 2016-2017, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2017-2018, the surplus increased to levels similar to prior years; whereas, there was reduced staffing costs due to beginning teachers hired during the year and funds set aside for technology replacement in the future. In 2018-2019, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2019-2020 & 2020-2021, the Division generated surpluses as the expenses were significantly less than budgeted with the COVID19 grant funding, spending conservatively during times of uncertainty, and that the Division also received additional one-time revenues from the transportation capital replacement reserves and proceeds on bus sales previously held by the City of Lethbridge (no longer providing services to the Division). The average yearly surplus over the five-year period is \$859,600, which would equal 0.60% of operating expenditures.



## Liquidity

Liquidity is measured by taking Financial Assets, less Liabilities (excluding the Spent Deferred Capital Contributions). A liquidity ratio of greater than one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio of less than one indicates that the Division will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the Division has the ability to better respond to rapidly changing circumstances.

### Liquidity Ratio Comparison

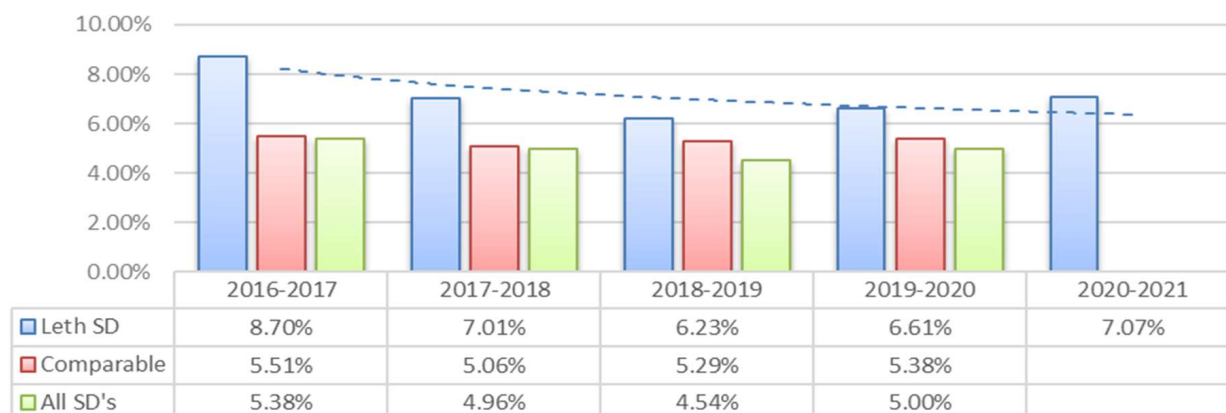


The chart above shows that the Division has a liquidity ratio greater than one. The Division's liquidity has remained relatively consistent over the last five fiscal years (2016-2017 to 2020-2021) with an average of 2.40. The majority of the Division's Financial Assets are comprised of cash/cash equivalents and short-term portfolio investments (representing approx. 80%); therefore, further increasing the liquidity of the Division.

## Accumulated Surplus from Operations Compared to Expenditures

Accumulated Surplus from Operations (ASO), which is the Division's savings, is compared to expenditures to determine the Division's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a division's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings for the replacement of technology through evergreening.

### Adjusted Accumulated Surplus from Operations (ASO) as compared to Expenditures



The chart above shows the five-year comparison of the “Adjusted” Accumulated Surplus from Operations as compared to Expenditures of Lethbridge School Division, comparable, and all other school divisions in the province. “Adjusted” Accumulated Surplus from Operations is the Accumulated Surplus from Operations less School Generated Funds that are now included in Surplus.

The Division has had an adjusted ASO between 6.23% and 8.70% in the last five years. In 2017-2018, the adjusted ASO decreased significantly as the technology evergreening funds were reallocated from operating reserves to capital reserves; whereas, these technology evergreening projects are to be capitalized in future years.

In 2018-2019, the adjusted ASO continued to be decreased, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

In 2019-2020 & 2020-2021, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures, additional COVID grants received, and additional transportation revenues. The Adjusted ASO rate also increased as there was a reduction in expenditures which is the factor in calculating the rate.

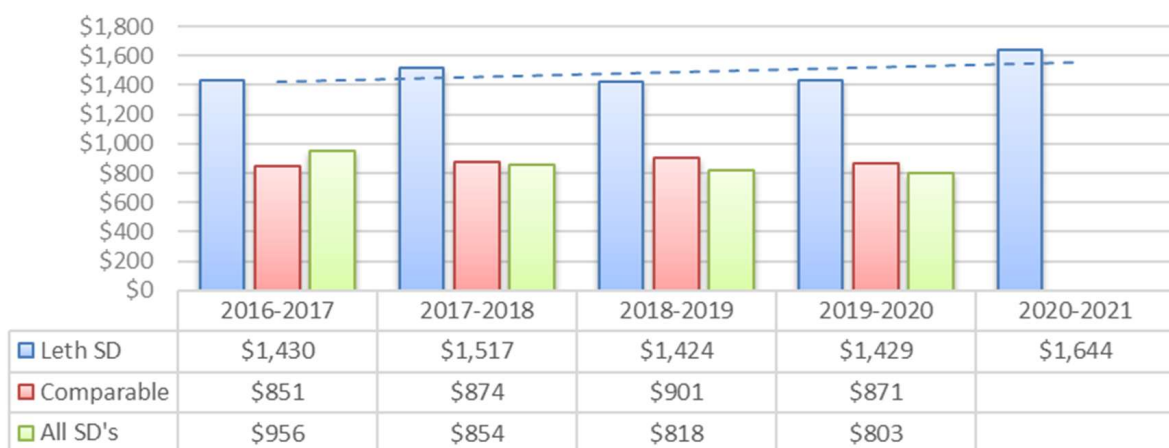
The Division is considered to be in good financial health and is currently higher than comparable divisions in prior years. Prudent future use of these unexpended one-time funds will help to smooth staffing cost fluctuations in the next few years and assist in sheltering the impact on the classroom and division operations from unexpended changes and the effects of student reductions from COVID19. The Division is planning on utilizing some additional operating reserves in 2021/2022 to assist with the effects of reduced enrolment through the weighted moving averages (WMA); whereas, the goal is to reduce the Adjusted ASO to 3.15% by the end of 2022/2023 (potential Provincial cap).



## Working Capital per Student

Working capital is the amount of money available after discharging all the Division's liabilities. Working capital allows the Division to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.

### Working Capital Per Student



The chart above shows working capital per student over a five-year period. [Lethbridge School Division](#) has ranged from \$1,424 to \$1,644 working capital per student; whereas, the working capital remained relatively consistent from year-to-year. The Division has maintained a strong working capital, which has allowed the Division to meet emergent needs and to provide new initiatives as the Division continues to grow.

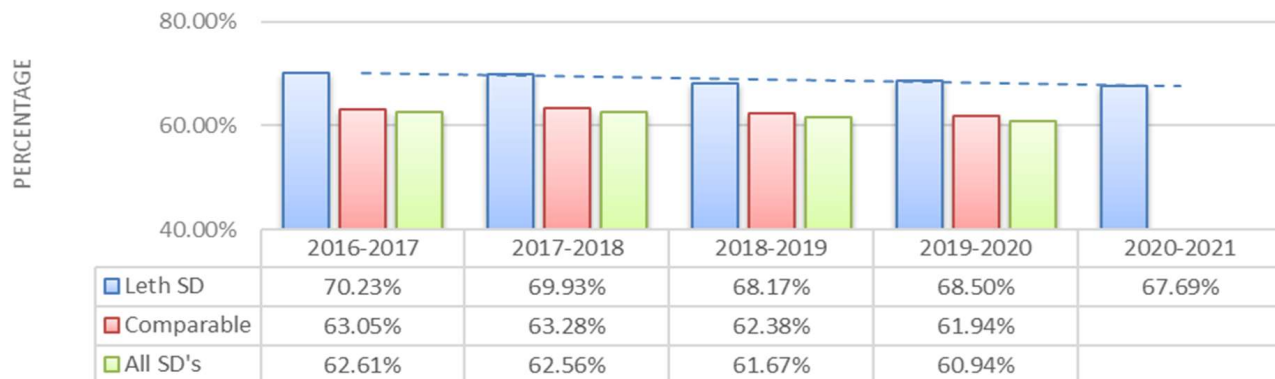
## Capital Assets – Net Book Value Compared to Historical Cost

School Division's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of five years; therefore the value will be amortized over a five-year period. It is expected that a vehicle will likely have to be replaced after five years (although it may still remain in service for another five years).

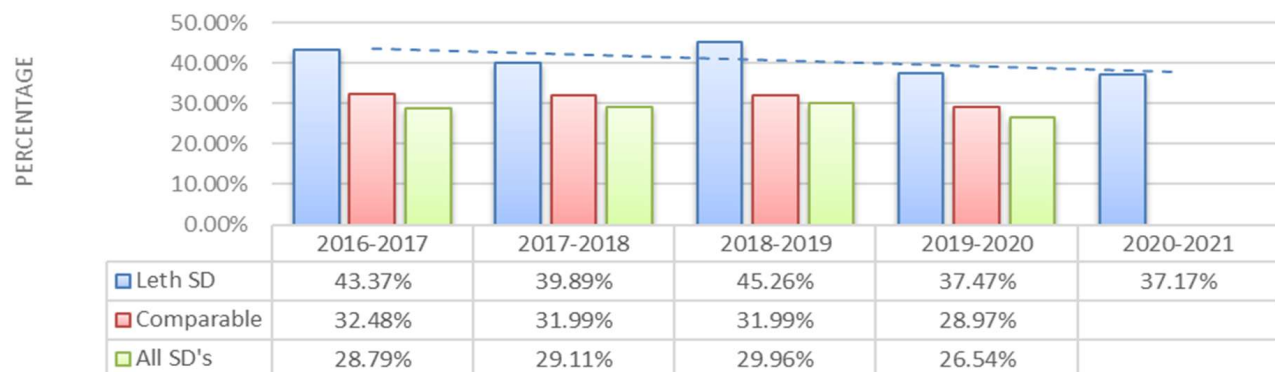
The percentage of Net Value to Historical Cost illustrates how new a division's assets are. A relatively high % indicates newer assets, whereas a lower % indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.



### Capital Asset Net Book Value (NBV) to Cost Schools and Other Buildings



### Capital Asset Net Book Value (NBV) to Cost Equipment and Vehicles



Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that [Lethbridge School Division](#) has newer buildings, equipment and vehicles.

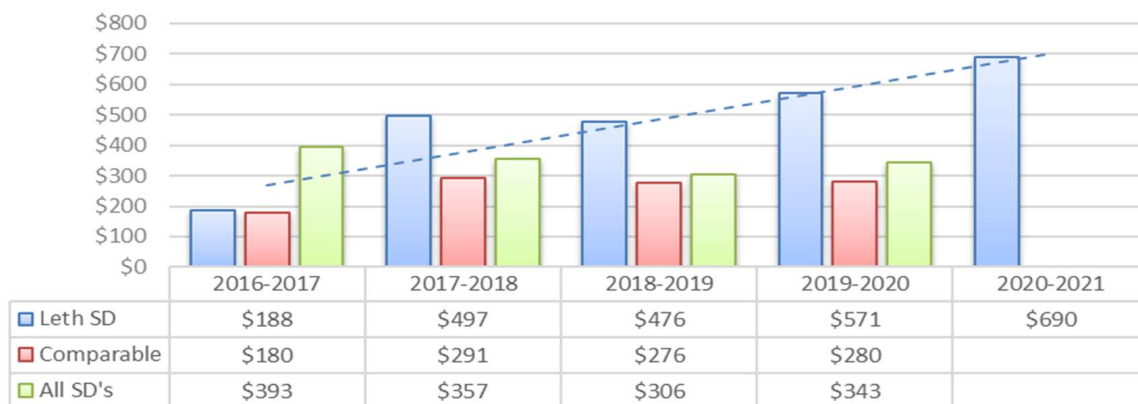
In relation to Schools and Other Buildings, the increases over the last couple of years correlate to the construction of the new school sites (Coalbanks Elementary School, Senator Joyce Fairbairn Middle School, and Dr. Robert Plaxton Elementary School) and the modernization of Wilson Middle School. These new schools also has had increases in equipment as new equipment has been acquired for these new sites.



## Capital Reserves per student

Divisions put money into capital reserves for the future replacement of capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis.

**Capital Reserves Per Student**



Although [Lethbridge School Division](#) had historically been less capital reserves per student, the Division has had newer assets as compared to other school divisions. In 2017-2018, capital reserves increased significantly with the technology evergreening funds being moved from operating to capital reserves. The technology evergreening funds are higher at the end of 2017-2018 as there has been saving for a couple years for the upcoming evergreening phases; whereas, the Elementary Phase is projected for 2022-2023 and the Secondary Phase is projected for 2024-2025 which will use up a large portion of these reserves.

It is important to compare both the Capital Reserves per student and Net Book Value compared to Historical Costs financial health indicators related to capital. There would be a concern if the Net Book Value to Cost percentage was very low and capital reserves were low. This would indicate capital assets are very old and in need of replacement, with no capital funds to replace the assets if necessary. Also, accumulated surplus may be required for the future replacement of assets.

## Overall Financial Health

Overall, [Lethbridge School Division](#) has a strong financial health; whereas, the Division seems to be in a strong financial position when in comparison to many of the other comparable divisions and to divisions throughout the Province. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. This strong financial health can be contributed to sound financial management, planning, and governance.

**The Lethbridge School Division**  
**FINANCIAL REPORTING PROFILE**  
 2016/2017 to 2020/2021 School Years

OMB: Password

	2016/2017 Actuals*	2017/2018 Actuals*	2018/2019 Actuals*	2019/2020 Actuals*	2020/2021 Actuals*
<b>TOTAL FTE ENROLLED (ECS - 12)</b>	10,243	10,596	10,810	11,202	10,784
<b>ANNUAL OPERATIONS</b>					
<b>Total Revenues</b>	\$117,882,659	\$125,483,063	\$128,902,529	\$125,951,377	\$129,140,542
<b>Total Expenses</b>	\$117,930,959	\$123,655,587	\$129,911,631	\$124,649,043	\$127,415,051
<b>Excess (Deficiency) of Revenues over Expenses</b>	(\$48,300)	\$1,827,476	(\$1,009,102)	\$1,302,334	\$1,725,491
<b>Add (Deduct) Board-funded Capital &amp; Unsupported Debt Transactions</b>	(\$487,505)	(\$3,429,915)	\$441,613	(\$1,161,747)	(\$957,822)
<b>Net Change to A.S.O. (A.D.O.)</b>	(\$515,805)	(\$1,602,439)	(\$567,489)	\$140,587	\$767,669
<b>ADJUSTED ACCUMULATED SURPLUS (DEFICIT) FROM OPERATIONS A.S.O. (A.D.O.) AND CAPITAL RESERVES (Note 1)</b>					
<b>Adjusted A.S.O. (A.D.O.)</b>	\$10,265,833	\$8,663,394	\$8,095,905	\$8,236,492	\$9,004,161
<b>Adjusted A.S.O. (A.D.O.) To Expenses Ratio:</b>					
The Lethbridge School Division	8.70%	7.01%	6.23%	6.61%	7.07%
Average of All Jurisdictions	5.38%	4.96%	4.54%	5.00%	5.93%
Median of All Jurisdictions	6.13%	5.18%	5.43%	5.15%	7.01%
Average of Jurisdictions having Comparable FTE Enrolment Size	5.51%	5.06%	5.29%	5.38%	6.77%
Median of Jurisdictions having Comparable FTE Enrolment Size	4.80%	4.93%	5.05%	4.99%	7.07%
<b>Adjusted A.S.O. (A.D.O.) Per Student FTE:</b>					
The Lethbridge School Division	\$1,002	\$818	\$749	\$735	\$835
Average of All Jurisdictions	\$675	\$628	\$574	\$599	\$731
Average of Jurisdictions having Comparable FTE Enrolment Size	\$648	\$600	\$625	\$601	\$774
<b>Adjusted A.S.O. (A.D.O.) - Days of Operation (Note 1):</b>					
The Lethbridge School Division	21.78	17.52	15.58	16.52	17.67
Average of All Jurisdictions	13.45	12.39	11.35	12.51	14.83
Average of Jurisdictions having Comparable FTE Enrolment Size	13.77	12.66	13.22	13.46	16.93
<b>Capital Reserves</b>	\$1,921,512	\$5,268,160	\$5,146,833	\$6,396,833	\$7,557,892
<b>Capital Reserves Per Student:</b>					
The Lethbridge School Division	\$188	\$497	\$476	\$571	\$701
Average of All Jurisdictions	\$393	\$357	\$306	\$343	\$389
Average of Jurisdictions having Comparable FTE Enrolment Size	\$180	\$291	\$276	\$283	\$326
<b>LIQUIDITY</b>					
<b>Adjusted Net Financial Assets (Debt) Ratio (Note 2):</b>					
The Lethbridge School Division	2.24	2.18	2.62	2.50	2.48
Average of All Jurisdictions	1.65	1.61	1.63	1.55	1.63
Average of Jurisdictions having Comparable FTE Enrolment Size	1.78	1.77	1.91	1.84	1.91
<b>Adjusted Net Financial Assets per Student (Note 3):</b>					
The Lethbridge School Division	\$1,430	\$1,517	\$1,424	\$1,429	\$1,669
Average of All Jurisdictions	\$956	\$854	\$818	\$803	\$987
Average of Jurisdictions having Comparable FTE Enrolment Size	\$851	\$874	\$901	\$871	\$1,094
<b>CAPITAL ASSETS</b>					
<b>Schools and Other Buildings - NBV to Historical Cost:</b>					
The Lethbridge School Division	70.23%	69.93%	68.17%	68.50%	67.69%
Average of All Jurisdictions	62.61%	62.56%	61.67%	60.94%	60.43%
Average of Jurisdictions having Comparable FTE Enrolment Size	63.05%	63.28%	62.38%	61.94%	61.18%
<b>Equipment &amp; Vehicles - NBV to Historical Cost:</b>					
The Lethbridge School Division	43.37%	39.89%	45.26%	37.47%	37.17%
Average of All Jurisdictions	28.79%	29.11%	29.96%	26.54%	25.04%
Average of Jurisdictions having Comparable FTE Enrolment Size	32.48%	31.99%	31.99%	28.97%	26.02%
<b>A.S.O. - Days of Operation = A.S.O. (adjusted for SGF) / (Total Expenses / 250 Operating Days)</b> 1. Please note that for comparative purposes 250 operating days were used for all years and no adjustment was made in 2019-20 for the pandemic 2. <b>Adjusted Net Financial Assets (Debt) Ratio: Financial Assets / (Liabilities)</b> 3. <b>Adjusted Net Financial Assets = Financial Assets - (Liabilities)</b>					



# **SECTION 4 - INFORMATIONAL SECTION**



## Section 4 - INFORMATIONAL SECTION

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Executive Summary



Organizational



Financial



Informational

## Lethbridge School Division Priorities and Outcomes

**Lethbridge School Division** reviews issues and trends that will effect the educational environment over the next three years. These emerging issues and trends impact the planning of the Division's programs and services to students. From specialized student needs, to the challenges of population growth, these issues and trends have a significant impact on the decision making of the Division to ensure that high quality programming and services are provided to our students. The Division identifies these issues and develops priorities, outcomes, and ongoing strategies to address the issues.

The Board of Trustees held a consultation session with the education stakeholders of the community. Although the Division typically hosts a highly successful in-person Town Hall meeting, considering the COVID-19 pandemic, the Division continued to host a virtual event through a Division Town Hall website and other online platforms. There were over 280 participants that joined our virtual Town Hall. This year's consultation centered on two main questions:

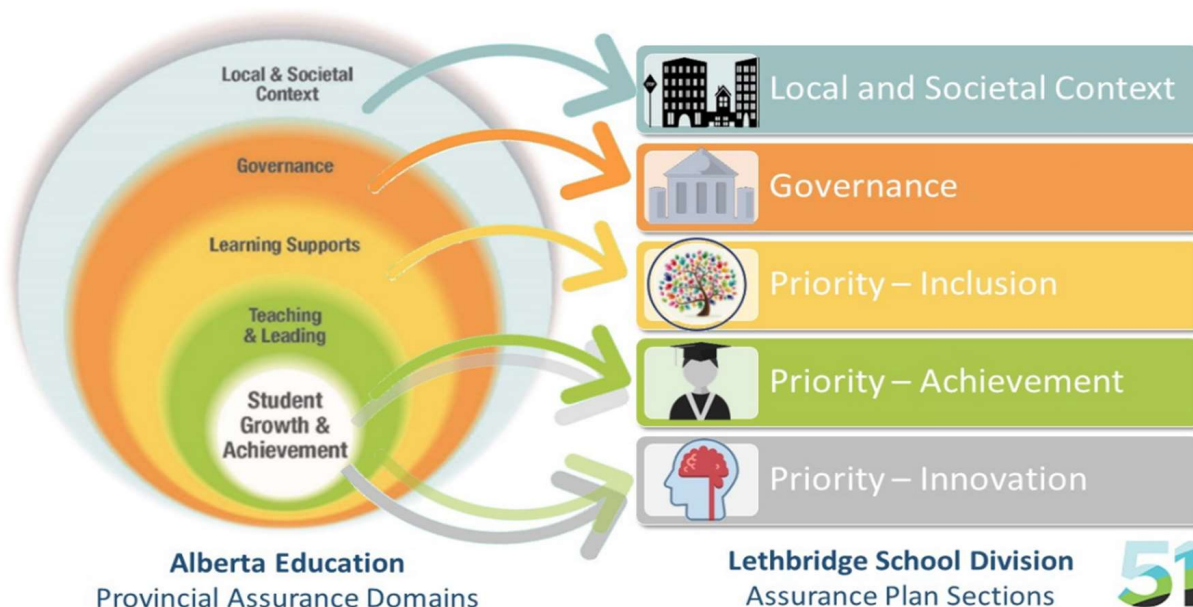
1. In what ways have we successfully supported student learning?
2. Moving forward, what can the school division do to strengthen support of student learning?

The Board of Trustees received all the feedback from this consultation to develop the priorities and outcomes to be achieved for the school year.

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



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



These assurance domains and the Division's priorities have a direct correlation to the main educational goals:

Alberta's students are successful.				
First Nations, Métis, and Inuit students in Alberta are successful.				
Alberta has excellent teachers, school leaders, and school authority leaders.				
Alberta's education system is well governed and managed.				

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

*Details on the priorities, outcomes, and strategies and measures follow on the next page. Wherever possible, estimated costs were provided to support the priorities.*





# Domain: Governance

This domain focuses on governing leaders attending to local and societal context; determining strategic direction; evaluating policy implementation; and managing fiscal resources to ensure learning supports, quality teaching and leading and optimum learning for all.

OUTCOMES	
1. Governors engage students and their families, staff and community members in the creation and ongoing implementation of a shared vision for student success.	
2. Legislation, policy and regulation provides clarity regarding the roles and responsibilities of education partners in matters of governance.	
3. Fiscal resources are allocated and managed in the interests of ensuring student success, in alignment with system goals and priorities and in accordance with all statutory, regulatory and disclosure requirements.	
4. Curriculum is clearly articulated and implemented in a relevant and meaningful manner.	
5. Governors employ a cycle of evidence-based continuous improvement to inform ongoing planning and priority setting, and to build capacity.	
6. Governors engage in advocacy to promote change and action with government policy, priorities, and/or financial allocation that impact Board priorities and the well-being of students.	
MEASURES	
	Report Location
Assurance Survey measure of Parent Involvement.	Assurance Dashboard
Budget reporting for 2021/2022 provides the amount budgeted, the amount spent and the variance between these amounts for operational expense categories.	Financial Reports/ AFS/ Budget Financial Assurance Dashboard
Number of stakeholders involved in engagement activities such as feedback loops, community meetings, and participation on Board committees.	November Results Report
STRATEGIES	
<b>Outcome 1 Strategies: Engagement of stakeholders</b>	
<ul style="list-style-type: none"> <li>Review Annual Town Hall Meeting process and subsequent feedback loop for effectiveness.</li> <li>Community Engagement Website structured to provide information regarding engagement opportunities, summaries of feedback, and host feedback loops/ surveys.</li> <li>Board continues to host Community Conversations - Informal events hosted by the Board for the purpose of listening to community members' perspectives.</li> <li>Inclusion and Diversity Parent Table to engage different minority populations in feedback.</li> <li>Board Community Engagement Committee structured to provide parent engagement ideas, feedback regarding communication strategies and plans for events such as the ICE Scholarship Breakfast and Town Hall structure.</li> <li>School Councils are formed at all schools in accordance with the provincial School Council Regulation.               <ul style="list-style-type: none"> <li>Board members are assigned as liaisons with the different schools.</li> </ul> </li> <li>The Board hosts a Division School Council comprised of representatives from all of the School Councils.</li> <li>Learning sessions for parents are hosted with topics decided by the Division School Council members.</li> <li>Trustees connect with students by attending Student Leadership sessions if desired.</li> <li>The Board will implement strategies that foster positive staff group relationships.               <ul style="list-style-type: none"> <li>ATA Working Conditions Committee</li> <li>Non-Union Board Committee</li> <li>Recognition events such as 51/25, Spirit of 51, Education Week, Welcome Back event</li> <li>Recognition on regular Board agenda</li> </ul> </li> <li>The Board will implement strategies that foster positive community relationships               <ul style="list-style-type: none"> <li>Friends of 51 recognition program</li> <li>Recognition of donations in Board agenda</li> </ul> </li> <li>The Board will recognize and celebrate student and staff achievements and success.</li> </ul>	
<b>Outcome 2 Strategies: Collaboration with other school authorities, municipalities, and community agencies</b>	
<ul style="list-style-type: none"> <li>Joint City of Lethbridge/ School Division Committee meets four times a year to explore common items including joint use of facilities agreement, grounds and playgrounds, safety, and programs.</li> <li>Member of the City of Lethbridge Chamber and Business and Economic Development.</li> <li>Ongoing communication and collaboration with Holy Spirit Catholic School Division.</li> <li>Collaborative partnerships across health and social services agencies.</li> <li>Lethbridge School Division a member of the South West Collaborative Support Services (SWCSS).</li> <li>Collaborative partnerships across agencies for service delivery to children and families.</li> <li>Zone 6 meetings with all jurisdictions, including Kainai, to explore best practice with Indigenous education delivery, professional learning, and shared services.</li> <li>CWSS Advisory Committee membership that focuses on community wellbeing and safety.</li> </ul>	





# Domain: Governance

- Partnerships with the University of Lethbridge as well as the University of Lethbridge and Lethbridge College for dual credit programming.
- Explore the possibility of an Urban Caucus through ASBA partnerships.
- Board Policy Committee: Cyclical review of existing policies and review of new policies. Committee comprised of Board Member, Superintendent, Coordinator of Learning, and representatives from Division School Council, ATA, CUPE groups, and school administration.

## Outcome 3 Strategies: Fiscal Resources

- Budget process begins with Board strategic planning that includes review of assurance results, achievement results, contextual information, program information, and feedback from the public (Town Hall). Strategic planning outcome is the identification of the priority strategies the Board would like to see emphasized in planning and budgeting. The budget is developed to align with the Board's Budget Belief Statement and priority strategies.
- Financial reporting includes Quarterly Financial Reports and Audited Financial Statement.
- Board Budget Committee and Board Audit Committee with Board representatives
- Risk Management: An Enterprise Risk Management (ERM) framework policy approved February 2022. Procedures will be implemented in the 2022-23 school year.
- Collaborate with USIC and SACC for the purpose of resource efficiency.

## Outcome 4 Strategies: Curriculum articulated and designed for implementation in local context.

- Board is informed of changes in curricula as Draft and final Programs of Study are rolled out by the province.
- Implementation of curriculum is monitored by the Curriculum Director. Curriculum Director works with a committee to plan professional learning to support curriculum implementation and determine resource selection.
- Allocate resources to literacy, numeracy, and intervention at the primary grade level.
- Local context frames the need for support in ESL benchmarking to inform curriculum delivery as well as Limited Formal Schooling programs for middle and high school age students who do not have the education background or language to engage in regular curriculum.

## Outcome 5 Strategies: Cycle of continuous improvement.

- Processes for ongoing sharing of progress and results.
  - Assurance Dashboard on Division website to provide current information regarding provincial testing, Assurance survey results, measures from "Our School" (student survey associated with student engagement, health and wellness), and real time financial reporting.
  - Board approves the Board Assurance Results Report and it is posted on the website
  - Community Engagement website posts the outcomes of any surveys or processes with public feedback (eg. Town Hall; surveys)
- Board engagement in Assurance Planning cycle.

- Strategic planning in March including review of information
- Review of the Division Assurance Results Report in November.
- Engagement and Reflection
  - Board members grow their knowledge of schools and school context by visiting schools and presentations at Board meetings
  - Board implements process for evaluating the effectiveness of change
  - Board demonstrate how feedback from parents and the public has impacted decision making (e.g. Town Hall)
  - The Board engages in self-evaluation

## Outcome 6 Strategies: Advocacy

- Structure opportunities to engage local MLAs to build understanding of education priorities and advocate for desired change.
- Structure opportunities to engage with municipal government to build understanding of education priorities, explore opportunities for partnerships that benefit students, and advocate for change.
- Active engagement with the Alberta School Board Association to keep abreast of provincial issues and advocacy positions
- Take action on advocacy positions such as writing letters and meeting with stakeholders.



# Domain: Student Growth and Achievement

Division Priority: Achievement and Innovation

OUTCOMES	
1. Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.	
2. Students apply knowledge, understanding and skills in real life contexts and situations.	
3. Students advance reconciliation by acquiring and applying foundational knowledge of First Nations, Métis and Inuit experiences. The school community applies the resources needed to support First Nations, Métis and Inuit student achievement.	
4. Students are active, healthy and well.	
5. Students demonstrate understanding and respect for the uniqueness of all learners.	
6. Students use ongoing assessment feedback to reflect continuously on their progress, identify strengths and areas of need and set new learning goals.	
MEASURES	
	Report Location
Outcome 1: Provincial Achievement Test results (all students) <i>Required</i>	Assurance Dashboard
Outcome 1: Provincial Diploma Exam results (all students) <i>Required</i>	Assurance Dashboard
Outcome 1: High School Completion results (all students) <i>Required</i>	Assurance Dashboard
Outcome 1: Data trends from Fountas & Pinnell (literacy scores grades 1-5)	November Results Report
Outcome 1: Create baseline with first year of MIPI data.	November Results Report
Outcome 2: Number of students involved in Work Experience & RAP	November Results Report
Outcome 2: Meeting the outcomes as delineated in the Technology Work Plan	Technology Work Plan
Outcome 2: Hardware evergreening	Technology Work Plan
Outcome 3: Provincial Achievement Test results (Indigenous student outcomes) <i>Required</i>	November Results Report
Outcome 3: Provincial Diploma Exam results (Indigenous student outcomes) <i>Required</i>	November Results Report
Outcome 3: High School Completion results (Indigenous student outcomes) <i>Required</i>	November Results Report
Outcome 4: Yearly Health Champ data on overall school wellness for staff and students	November Results Report
Outcome 4: Number of students participating in Nutrition Programs	November Results Report
Outcome 5: Provincial Assurance Survey measures of Citizenship <i>Required</i>	Assurance Dashboard
Outcome 6: Provincial Assurance Survey measure of Academic Engagement* <i>Required</i>	Assurance Dashboard
<b>Outcome 1 Strategies</b>	
Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.	
Strength in Literacy	
<ul style="list-style-type: none"> <li>Literacy Steering Committees to guide implementation of strategies and resources that improve literacy.</li> <li>Use of comprehensive literacy practices in classrooms.</li> <li>Implementation and analysis of student assessment data to inform instruction and intervention strategies.</li> <li>Leverage best practice pedagogy such as comprehensive literacy strategies and Thinking Classrooms to serve as the foundation for the implementation of the K to 3 English Language Arts &amp; Literature curricula.</li> <li>Support purchase and effective implementation of resources that align with the new K-3 curriculum.</li> </ul>	
Strength in Numeracy	
<ul style="list-style-type: none"> <li>Elementary and Secondary School Numeracy Steering Committees to guide the implementation of strategies and resources that improve numeracy.</li> <li>Implementation and analysis of numeracy assessment data to inform instruction.</li> <li>Leverage best practice pedagogy outlined in the Division Flipbook, "The Guide to Effective Mathematics Instructional Practices" to serve as the foundation for the implementation of the K-3 Mathematics curricula.</li> <li>Support effective implementation of recently acquired Building Fact Fluency Toolkit and other resources that may be purchased to support the new K-3 mathematics curriculum.</li> </ul>	
<b>Outcome 2 Strategies</b>	
Students apply knowledge, understanding and skills in real life contexts and situations.	
<b>Learning Competencies Focus</b>	
<ul style="list-style-type: none"> <li>Support staff in the implementation of the learning competencies outlined in the curriculum.</li> </ul>	
<b>Experiential Learning Focus</b>	
<ul style="list-style-type: none"> <li>Off-campus experiential learning opportunities: Work Experience, RAP, Dual Credit (University of Lethbridge, Lethbridge College).</li> <li>Seamless integration of the online career planning program, "My Blueprint".</li> <li>Examine the gap in supporting career and post-secondary opportunities and develop a plan to address the gap including access to Career Transitions and the role of Student Support Worker(s) under the off-campus portfolio.</li> <li>Strategy for engaging / informing parents using PowerSchool, School Messenger, and the Division Communication Plan.</li> </ul>	
<b>Innovation Focus</b>	
<ul style="list-style-type: none"> <li>Implement an e-learning pilot project for students who choose to pursue learning using an online delivery platform.</li> </ul>	
<b>Innovation Focus</b>	
<ul style="list-style-type: none"> <li>Build common understanding of effective instructional practices that foster innovation, creativity, and critical thinking in all classrooms.               <ul style="list-style-type: none"> <li>Division professional learning that supports concept-based teaching and learning and thinking classrooms.</li> </ul> </li> </ul>	





- Build teacher capacity for pedagogy using digital platforms.
- Implement strategies to support the Digital Citizenship Literacy of Parents.

### Outcome 3 Strategies

Students advance reconciliation by acquiring and applying foundational knowledge of First Nations, Métis and Inuit experiences. The school community applies the resources needed to support First Nations, Métis and Inuit student achievement.

#### Indigenous Student Achievement Focus

- Ongoing reflection regarding effectiveness of the strategies in the Indigenous strategic plan that emphasizes targeted, personalized supports to promote Indigenous student success.

#### Indigenous Foundational Knowledge and Learning of Indigenous World View Focus

- Support school-based personnel in identifying aspects of their professional practice that are influenced by Indigenous Ways of Knowing to provide entry points for expanding understanding of Indigenous perspectives.
- Support school-based personnel in expanding their ability to incorporate the Blackfoot language and land-based activity as entry points for learning activities.
- Continue anti-racism work system-wide and support strategies in our schools (e.g., implementation of new policy, professional learning, and facilitate time to reflect upon perspectives).

### Outcome 4 Strategies

Students are active, healthy and well

#### The vision and implementation of the Instructional Services work plan focuses on Wellness for "All."

- The Wellness and Poverty Committees align efforts to reinforce and further build community partnerships that enhance the lives of students & families.
- Put strategies in place to develop a clear understanding of the Division Wellness Plan and Wellness Model.
  - Ongoing implementation of the Mental Health Capacity Building project.
  - Ensure the Wellness Work Plan emphasizes universal strategies to support the mental health and wellness of students.
  - Provide opportunity and learning to align the relationship of wellness to nature and outdoor learning.
  - Implement trauma informed practice and self-regulation strategies in schools.
  - Consider the provincial context regarding "nutrition grant" funding and develop strategies for sustainable food programs at the school level.

### Outcome 5 Strategies

Students demonstrate understanding and respect for the uniqueness of all learners.

#### Focus on understanding and respect for the uniqueness of all learners

- Support the Anti-racism and Anti-Oppression Committee with the mandate to build leadership capacity in realms that explore: systemic oppressions, professional learning, student learning and facilitating opportunities to reflect on perspectives through connection and experiences.
- Support the Positive Spaces Committee with the mandate of continuing work with schools in the implementation of policy and procedure that support staff and student understanding of gender identity, gender expression and sexual orientation.

### Outcome 6 Strategies

Students use ongoing assessment feedback

- Focus on process-based pedagogy that includes student reflective practice, including inquiry-based learning.
- Strengthen feedback to students, engaging all stakeholders in the process.
- Engage parents/guardians in understanding the assessment feedback.



# Domain: Teaching and Leading

Division Priority: Achievement and Innovation

OUTCOMES	
1. Teachers and leaders respond with skill and competence to the unique learning needs, interests and cultural, social and economic circumstances of all.	
2. Teachers and leaders improve their professional practice through collaborative engagement in processes of growth, supervision and evaluation.	
3. Collaboration amongst teachers, leaders, students and their families, and other professionals enables optimum learning.	
4. Professional learning programs prepare teachers and leaders to meet the standards for professional practice.	
5. Teachers and leaders use a range of data arising from their practice to inform cycles of evidence based continuous learning.	
MEASURES	
	Report Location
Survey Measure of Educational Quality <i>Required</i>	Assurance Dashboard
<b>Outcome 1 Strategies</b>	
Unique Learning Needs	
<ul style="list-style-type: none"> <li>Continue providing opportunities for professional learning targeting Universal Design for Learning.</li> <li>Indigenous Education Team (teacher leaders for elementary, middle and high school levels) work closely with classroom teachers to build their capacity.</li> <li>Develop a recruitment and retention strategy for Indigenous Education staff and other staff representative of our minority populations.</li> </ul>	
<b>Outcome 2 Strategies</b>	
Collaborative Engagement Growth Supervision and Evaluation	
<ul style="list-style-type: none"> <li>Continue to engage staff in inquiry-based professional learning as part of the personal professional growth planning process.</li> <li>Re-vision what collaborative work and learning looks like at the division and school levels.</li> </ul>	
<b>Outcome 3 Strategies</b>	
Collaboration for Optimal Student Learning	
<ul style="list-style-type: none"> <li>Collaborative partnerships across agencies for service delivery to children and families</li> <li>Opportunities for engagement and education for families in the Early Education Program and learning sessions through Division School Council and scheduled sessions at the school level.</li> </ul>	
<b>Outcome 4 Strategies</b>	
Professional Learning	
<ul style="list-style-type: none"> <li>Literacy and Numeracy               <ul style="list-style-type: none"> <li>Professional learning that targets the development of a deep understanding of effective pedagogy for literacy &amp; numeracy</li> </ul> </li> <li>Support the implementation of the new ELAL and Mathematics curricula:               <ul style="list-style-type: none"> <li>Leverage teacher foundational skills in concept-based learning, comprehensive literacy and numeracy, and thinking classrooms as entry points for applying the new curricula.</li> <li>Deliver workshops focusing on content and delivery of the new curricula using the "train the trainer" model</li> <li>Support teachers in review of new resources acquired to support implementation of new curricula.</li> </ul> </li> <li>Create "cultures of thinking" in classrooms and further critical and creative thinking by building teacher competency.</li> <li>Examine, apply and implement the development of reporting strategies and processes to reflect current pedagogy.</li> <li>Leadership               <ul style="list-style-type: none"> <li>Continue to reflect on and structure the Administrator Mentorship Program using the Leadership Quality Standard.</li> <li>Build the capacity of system leaders with a professional learning plan developed by the Administrator PL Committee.</li> </ul> </li> <li>Continue to reflect on and implement the Teacher Induction Program (TIP) (mentorship) according to the new Teaching Quality Standard.</li> <li>Create a division plan for support staff professional learning that recognizes the breadth of responsibilities across the different grade divisions.</li> </ul>	
<b>Outcome 5 Strategies</b>	
Use of Data	
<ul style="list-style-type: none"> <li>Support teacher learning that develops skill to use student assessment data (e.g., MIPI and Fountas &amp; Pinnell) to inform instruction.</li> </ul>	





# Domain: Learning Supports

Division Priority: Inclusion

OUTCOMES	
1. Learning environments are welcoming, caring, respectful and safe.	
2. Learning environments are adapted as necessary to meet learner needs, emphasizing a sense of belonging and high expectations for all.	
3. Education partners fulfil their respective roles with a shared understanding of an inclusive education system.	
4. Students and their families work in collaboration with education partners to support learning.	
5. Cross-ministry initiatives and wraparound services enhance conditions required for optimal learning.	
6. Infrastructure (e.g., technology and transportation services) supports learning and meets the needs of Alberta students and their families, staff and communities.	
MEASURES	
	Report Location
Outcome 1: Survey measure of Safe & Caring <i>Required</i>	Assurance Dashboard
Outcome 1: Our Schools survey measures associated with safe and caring schools	Assurance Dashboard
Outcome 2: Our Schools survey measures associated with belonging and expectations	Assurance Dashboard
Outcome 3: Survey measure of Student Inclusion <i>Required</i>	Assurance Dashboard
Outcomes 3 and 4: Survey measure of Access to Supports & Services <i>Required</i>	Assurance Dashboard
<b>Outcome 1 Strategies</b>	
Strategies pertaining to welcoming, caring, respectful and safe school delineated in the Student Growth and Achievement Domain	
<b>Outcome 2 Strategies</b>	
Adaptation of learning environment to meet learner needs	
<ul style="list-style-type: none"> <li>Build teacher capacity for planning and instruction through the lens of Universal Design for Learning (UDL) with high expectations for all learners.</li> <li>Provide and build on collaborative professional support (SLP, OT, PT, Learning Support Teacher, psychologist, Behavior Support Team) for teachers in the classroom to help remove barriers to learning.</li> </ul>	
<b>Outcomes 3 and 4 Strategies</b>	
Shared understanding of inclusive education and collaborative partnerships to support learning.	
<ul style="list-style-type: none"> <li>Continue to support the implementation of the RTI2 framework.</li> </ul>	
<ul style="list-style-type: none"> <li>Access low incidence supports such as Augmentative and Alternative Communication (AAC), Teacher of the Deaf and Hard of Hearing, and Teacher of the Blind and Visually Impaired through shared regional initiative, Southwest Collaborative Support Services.</li> <li>Continue to build an understanding of the roles of division specialists and other professionals in removing barriers to learning by supporting universal, targeted, and individualized strategies within the learning environment.</li> <li>Ongoing use of learning support plans (Instructional Support Plan, Behavior Support Plan, ESL Benchmarks) as tools to support students and to inform instruction and intervention, engage parents in the learning process, and communicate program success.</li> </ul>	
<b>Outcome 5 Strategies</b>	
Focus on Cross Ministry Initiatives	
<ul style="list-style-type: none"> <li>Participate in Southwest Collaborative Supports Services (SWCSS) with representatives from Education, Health, Community and Social Services, and Children's Services to ensure wraparound supports for children, youth, and families in local community.</li> <li>Through SWCSS, Partner with Alberta health Services Complex Communication Team to access specialty AAC service when appropriate.</li> <li>Participate in Complex Case Consultation with representatives from Education, Health, Community and Social Services, and Children's Service to share expertise and problem solve around supports for children and youth with complex needs that significantly impact learning.</li> <li>Continue to work collaboratively with Lethbridge Family Services- Immigrant Services.</li> </ul>	
<b>Outcome 6 Strategies</b>	
Focus on management of growth and capacity building to support learning spaces and the provision of programs	
<ul style="list-style-type: none"> <li>Monitor implementation of the revised bus route schedule to determine if the change meets the goals of timeliness, predictability, and safety.</li> <li>Plan facility upgrade projects with staff and student health, accessibility and student physical environment in mind to support inclusive practices.</li> </ul>	



*Mr. Buzz by Cody Kirkby, Probe - Gr. 4*

## Lethbridge School Division Enrolment Statistics

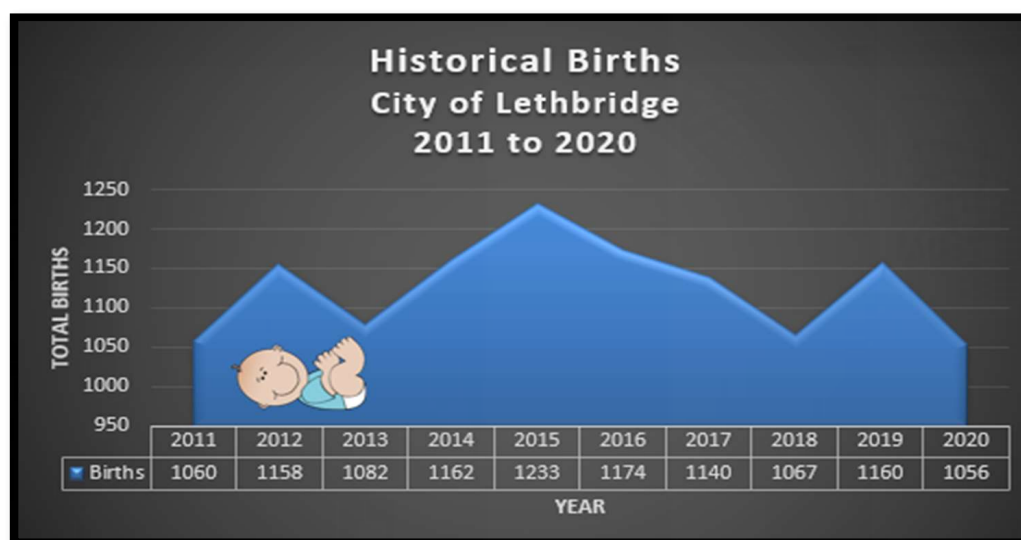


The Division utilizes enrolment statistics to predict the number of students who will be enrolled in [Lethbridge School Division](#) schools in future years. Enrolment statistics are important in predicting grant funding from Alberta Education as 55% of the Division's grant revenue is based on enrolment grants for students enrolled in Kindergarten to grade 12.

### Forecasting Methodology

For purposes of projecting enrolment for September 2022, the Division reviews actual enrolments as of September 2021 and January 2022, reviews forecasting software, birth rates, student promotion, historical trends and estimated move in and move out activity through consultation with school administration to develop a preliminary enrolment projection for the 2022-2023 school year. The Division relies heavily on current information and local knowledge of the community for developing current projections. Projections for 2023 through 2025 are prepared using information from *Baragar Demographics* (in combination with the local knowledge), a forecasting software program that predicts student enrolment based on historical enrolment trends and birth rates. *Baragar Demographics* measures the impact of new housing and the effect of migration and immigration to forecast future enrolment projections by grade and program for up to 15 years.

The chart below captures historical birth rates for the City of Lethbridge from 2011 to 2020. There is an increase in birth rates by 9.2% in 2012. In 2013 there is a decrease in the birth rate by 6.6% followed by a 7.4% decrease in 2014. In 2015 there is a 6.1% increase followed by a decrease of 4.8% in 2016. The birth rates continued to drop by 2.9% in 2017, 6.4% in 2018 before increasing in 2019 by 8.7%. In 2020, there was a decrease in the birth rate of 9.0%. Overall, there is significant fluctuation during this period. [Lethbridge School Division](#) historically receives 62-65% of the population base of school-aged children living in the City of Lethbridge.



Source: *Baragar Demographics*



## Enrolment Trend by Program

The chart below illustrates the historical enrolment data by program for the period September 2018 to September 2021. Projected enrolments by program are also illustrated for September 2022 to 2025.

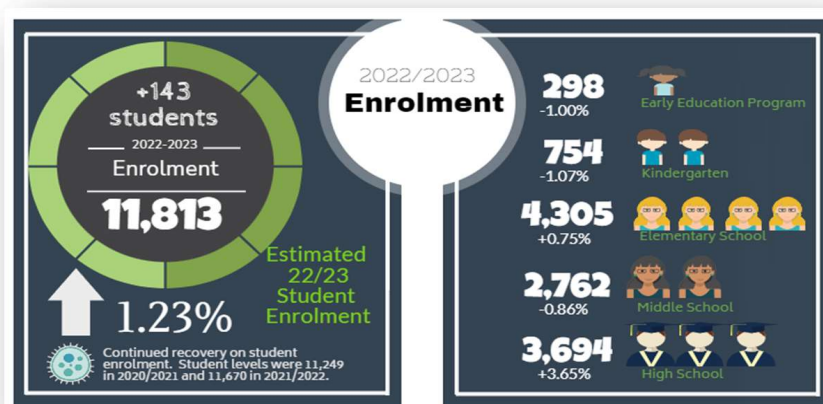
### Lethbridge School Division Enrolment Trend by Program 2018 to 2025

Program	Actual				Projected			
	September 2018	September 2019	September 2020	September 2021	September 2022	September 2023*	September 2024*	September 2025*
Early Education	506	497	357	301	298	314	297	305
Kindergarten	766	806	725	746	754	733	791	762
Elementary (Grades 1 - 5)	4,386	4,467	4,111	4,273	4,305	4,484	4,591	4,600
Middle School (Grades 6 - 8)	2,490	2,631	2,687	2,786	2,762	2,813	2,898	3,031
High School (Grades 9 - 12)	3,354	3,352	3,369	3,564	3,694	3,983	4,018	4,002
Total	11,502	11,753	11,249	11,670	11,813	12,327	12,595	12,700

This chart also demonstrates the importance of reviewing birth rates when projecting kindergarten enrolments. The data illustrates that there is a correlation between the number of births and the number of kindergarten enrolments. The kindergarten enrolment has increased or decreased from year-to-year similar to the changes in the City of Lethbridge birth rates from five (5) years prior. In most years, as births have increased, overall enrolment in kindergarten has also increased.

A review of program enrolments indicates that elementary, middle school, and high school enrolment will generally show enrolment growth over the period 2022 to 2025 as the Division continues to recover from the COVID-19 pandemic enrolment decrease in 2020 and 2021.





### Early Education:

The Division continues to provide early education (preschool) programs to provide assistance to early learners and will have 19 programs in the fall of 2022. The landscape of early education is changing in Alberta with the introduction of additional government subsidies available to parents. The Division will need to ensure that it is also adapting to these changes to continue to attract students to the Division in the long-term.

### Kindergarten:

There was a decrease in enrolment in 2020 which relates to the student reductions with the COVID-19 pandemic (more significant effect on the younger grades). The increase in 2021 correlates to the increased births in 2016 and the partial recovery on student enrolment. Enrolment is projected to grow for 2022, and then correlate for the estimates on birth rates for 2023 through 2025.

### Elementary School:

Elementary also saw its enrolment decrease in 2020 due to the COVID-19 pandemic. Enrolment is projected to be back to pre-pandemic levels for 2022 with steady growth predicted for 2023 through 2025. The Division has added two elementary schools (Coalbanks and Dr. Robert Plaxton Elementary) since 2017 to deal with capacity issues and is scheduled to open another new elementary school in the fall of 2025 to address enrolment growth in west Lethbridge.

### Middle School:

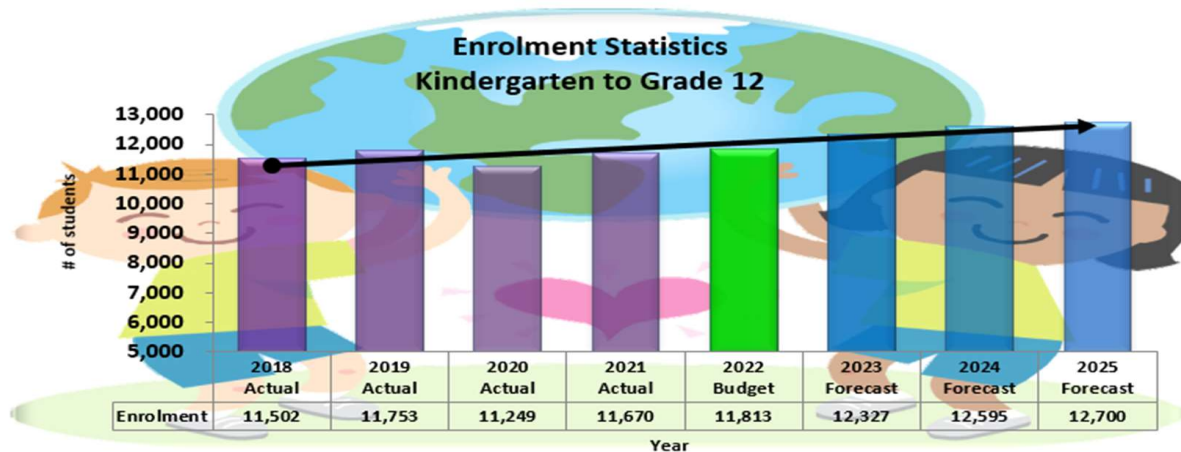
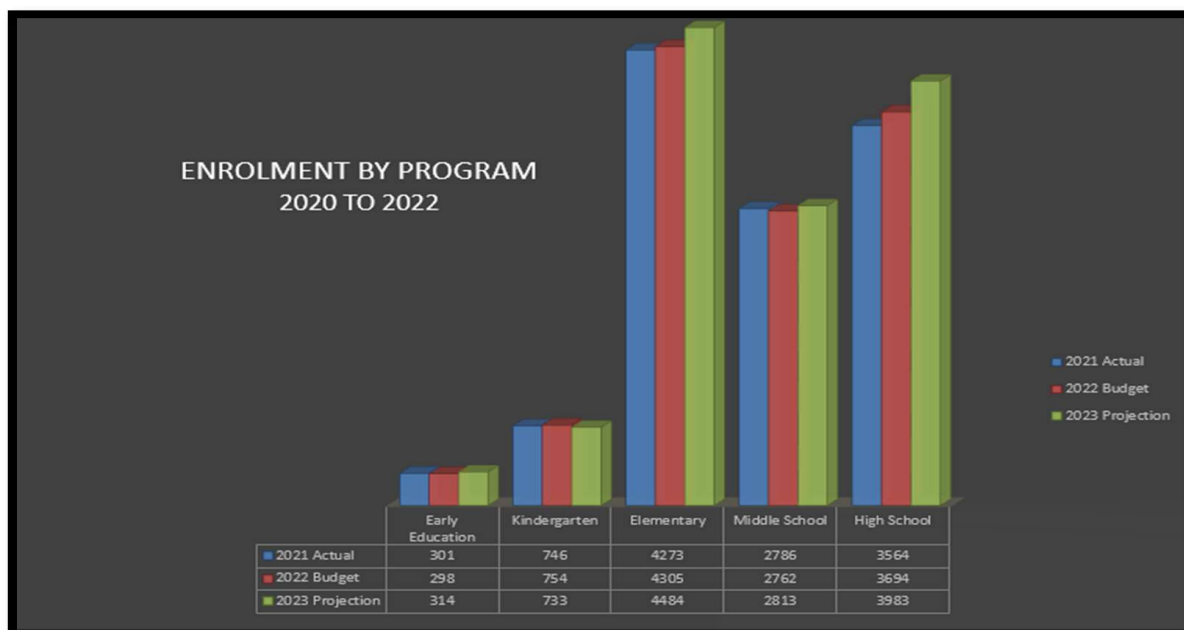
Middle school enrolment has had significant increases from 2018 to 2021. At the end of 2025, middle school enrolment will be 541 students higher than in 2018. The Division has added Senator Joyce Fairbairn Middle school for the 2018/2019 school year (up to 900 student spaces). The new school will ease growth pressures and accommodate the additional growth anticipated for west Lethbridge.

### High School:

High school enrolment has had steady growth from 2018 to 2021. At the end of 2025, high school enrolment will be 1,198 students higher than in 2018. The last high school that was built was in 2012 (Chinook High School) and was projected to be reaching capacity by 2022. However, the Division has updated the school boundaries in 2021 to balance the growth throughout the Division.



The chart below takes a snap shot of the trend in program enrolment over the 2020 to 2022:



This chart shows a steady increase in enrolment over the nine-year period reviewed (other than the reduction in 2020 from the COVID-19 pandemic). Enrolment will increase from 11,502 in 2018 to 12,700 in 2025, which is an increase of 1,030 students or 8.72% (average of 1.46% per year increase).

**Lethbridge School Division** has 11,813 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2022-2023 school year as compared to 11,670 in 2021-2022. This is an increase of 143 students or 1.23%. This increase is a continued recovery on student enrolment as a result of the COVID-19 pandemic where the overall projected enrolment is now more than the student enrolment that the Division had in 2019-2020 of 11,753. Initially for the 2020-2021 school year, it was projected that the Division would increase to 12,019 students as the Division typically has seen consistent growth from year-to-year, however, as a result of the COVID-19 pandemic, the enrolment decreased to 11,249 students, a decrease of 504 students from the prior year (and 770 students less than budget).

## Enrolment Statistics by Grade

The chart below illustrates historical enrolment from September 2018 to September 2021, the budgeted enrolment for September 2022, and projected enrolment over the next three years to September 2025.

### Lethbridge School Division Enrolment Statistics by Grade 2018 to 2025

Grade Level	Actual				Projection			
	September 2018	September 2019	September 2020	September 2021	September 2022	September 2023*	September 2024*	September 2025*
Early Education	506	497	357	301	298	314	297	305
Kindergarten	766	806	725	746	754	733	791	762
Grade 1	952	850	848	838	819	854	819	897
Grade 2	804	953	787	887	839	897	902	854
Grade 3	830	809	881	834	893	909	935	924
Grade 4	984	862	761	905	840	940	948	952
Grade 5	816	993	834	809	914	884	987	973
Grade 6	862	862	968	862	841	1,032	941	1,008
Grade 7	878	893	851	1,019	886	892	1,049	958
Grade 8	750	876	868	905	1,035	889	908	1,065
Grade 9	828	795	869	901	930	1,063	925	895
Grade 10	754	828	789	911	924	953	1,083	947
Grade 11	811	744	838	806	915	933	961	1,085
Grade 12	961	985	873	946	925	1,034	1,049	1,075
Total Students	11,502	11,753	11,249	11,670	11,813	12,327	12,595	12,700
% change		2.18%	-4.29%	3.74%	1.23%	4.35%	2.17%	0.83%

\* Source using Baragar Demographics trend and local enrolment information

Projected enrolments from 2023 to 2025 period show an increase of 7.36%. There is a projected increase of 1.23% in 2022 (continued recovery from pre COVID-19 enrolment levels), an increase in 2023 of 4.35%, followed by further increases in enrolment in 2024 and 2025.

## Lethbridge School Division Division Staffing



Lethbridge School Division has developed a staffing model that incorporates principles of centralized and site-based decision making to create a balance consistent with the culture of the Division. The Board and Division administration believe that staffing decisions will be based on the needs of the students and that the best candidate will be placed into each position considering applicable collective bargaining agreements, Provincial/Federal statutes, and budgets available.

### Teachers

As part of the annual budget and planning process in the spring of each year the Associate Superintendent of Human Resources meets with each school administrative team to determine the school's staffing needs for the following school year.

At the high school and middle school levels, staffing discussions are decentralized with site-based decisions being made. Division elementary principals, in collaboration with the Associate Superintendent, have determined that a centralized staffing model is desirable and implemented this approach since the 2003-2004 school year.

The principal makes internal teacher assignment changes within each school. Teacher openings for the next school year are then identified and the Associate Superintendent posts teacher openings electronically to all teachers. Teachers with probationary and continuing contracts with the Division may apply to Human Resources for a transfer to any teaching position open for which they feel qualified. The Associate Superintendent and the school principal review transfer applications. The principal works through a selection process to determine a recommendation to the Associate Superintendent. The Associate Superintendent offers the transfer to the teacher. The staffing process continues through a series of postings until all continuing teachers are placed.

Although much of the teacher staffing is completed prior to June 30<sup>th</sup>, student numbers are confirmed in early September, and then after September 30<sup>th</sup>, and depending on enrolment, there may be additions or transfers of teaching staff. In the preliminary budget, if available, the Division typically retains the funding for a group of teaching positions so that the Division can address any "hot spots" throughout the Division in attempt to maintain reasonable class-sizes.





## Support Staff

Funding for the provision of support staff for regular and inclusive learning programs is provided to the Division from a variety of provincial sources. The Director of Human Resources and school administrators work collaboratively to develop a formula and procedures to allocate funds and staff to the schools.

As part of the annual budget and planning processes in the spring, the Director of Inclusive Education and the Director of Human Resources meet with each school's administrative team to determine the school's support staff needs for the following school year to place assistants with students who have severe disabilities and require one on one support. Division administration is responsible for the identification of support staff requirements, for the recruitment and placements of qualified staff, and for the development of job descriptions that meet the needs of students while being consistent with classification specifications.

The posting and filling of vacancies are governed by collective bargaining agreements. Human Resources works collaboratively with school administrators to ensure that qualified support staff are placed with students, and that those staff are hired and placed according to the provisions of the collective bargaining agreement, Division policy, and Provincial and Federal statutes.

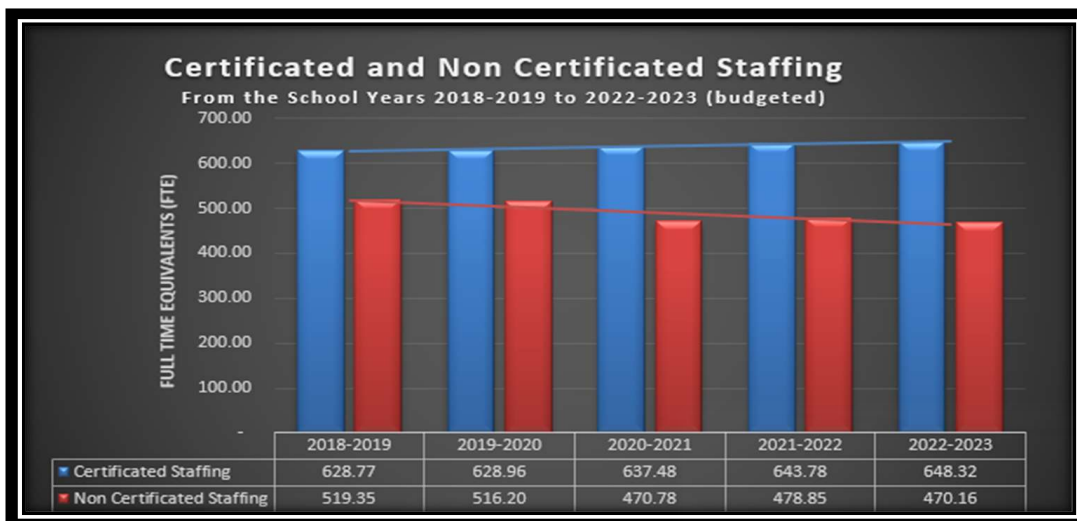
## Caretaking/Maintenance Staff

The allocation of caretaking staff within the Division is controlled centrally. Dollars to pay caretaking/maintenance personnel are retained centrally. The posting, filling of vacancies and transfer of staff are accomplished through specific procedures outlined in the collective bargaining agreement with this group of employees.



## Division Staffing from a Historical Perspective

The chart below outlines the level of total certificated and non-certificated staff within the Division over a five-year period.



In the five-year period from 2018-2019, certificated staffing (teachers) has increased by 19.55 FTE (3.11%) and uncertificated staffing (support) has decreased by 49.19 FTE (-9.47%). Support staff is often tied with specific grants from the provincial government which fluctuate on enrolment (examples being Program Unit Funding – PUF or Specialized Learning Supports – Severe Kindergarten).

In 2018-2019, teacher staffing increased by 28.73 FTE due to enrolment growth and addressing class size concerns at elementary school, the continuation of the Classroom Improvement Fund (CIF), the opening of Senator Joyce Fairbairn Middle School, and additional teaching staff that was required throughout the year. Support Staff increased by 5.240 staff for office and library support for the new middle school, educational assistant support for a growing student population with identified learning needs, increases in caretaking and maintenance staff for the new middle school (and other growth), and the continuation of the Classroom Improvement Fund (CIF). Note that the actual teaching staff was higher than 2018-2019 budget as there were additional positions added mid-year to assist with class-sizes (as approved through Executive Council).

In 2019-2020, teacher staffing increased by a net of 0.19 FTE due to the removal of the teaching positions funded by the Classroom Improvement Fund (CIF) and the additional teaching staff added to address the enrolment growth and class-sizes. In comparison to the 2018-2019 operating budget (excludes approximately 3.5 FTE of teachers added mid-year), the teaching staff is increasing by a net of 4.0 FTE and there was 12.5 FTE of teaching staff added to address enrolment growth and class-sizes. This is offset by the reduction of 8.5 FTE of teaching positions that were funded by CIF. Support staff decreased by 3.15 FTE due to the removal of the support positions funded by the Classroom Improvement Fund (CIF) of a total of 7.85 FTE.

During 2019-2020 school year, the Provincial Government announced the elimination of the Class-Size grant of approximately \$5.0 million for the Division and provided a one-time \$2.2 million transitional grant to support in this mid-year elimination of the Class-Size grant (and other grants). Overall, there was an unexpected \$3.0 million funding shortfall for the Division. The Division utilized one-time reserves and other cost savings to minimize mid-year disruptions to classrooms, programs, and services from the unexpected reductions to Provincial Grants.

In 2020-2021, teacher staffing increased by 8.52 FTE which mostly relates to the projected student enrolment growth of 12,019 students (prior to the COVID-19 pandemic). Although the Division had a reduction in student enrolment in 2020-2021 to 11,249 students, the Division was able to utilize the Safe Return to Class grant (and other cost savings) to hold the schools “harmless” in 2020-2021 so that teaching staffing could be maintained. The preliminary budget was originally projecting a 3.8 FTE reduction, however there was an overall net increase of 12.3 FTE of additional teaching staff with the Safe Return to School grant. Overall, there is a 45.42 FTE (or 8.8%) decrease in support staff, including 32.2 FTE budgeted reduction in educational assistants (and actual educational assistants were 9.5 FTE less than budget), 4.1 FTE reduction of Making Connections staff, and other changes in support staff throughout the Division. The majority of the reduction in educational assistants (EAs) specifically relates to the reductions in the PUF program funding (with the removal of kindergarten students for eligible funding).

In 2021-2022, teacher staffing increase by a net of 6.30 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth). For the 2022-2023 budget, the Division once again received COVID Mitigation and Bridge funding totally approximately \$5.5 million dollars. This has allowed staffing levels to remain consist and grow 4.5 FTE from the prior year. Support staff for 2022-2023 has decreased by 8.7 FTE, mainly in educational assistants (EAs) specifically relating to enrolment reductions in specific programs.

<b>Teacher Staffing (Certificated):</b>				
	<b>2022/2023</b>	<b>2021/2022</b>	<b>FTE Change</b>	<b>% Change</b>
Elementary Schools	263.13	267.33	(4.20)	(1.57%)
Middle Schools	115.10	117.65	(2.55)	(2.17%)
High Schools	165.53	162.14	3.39	2.09%
Inclusive Learning	19.60	18.50	1.10	5.95%
Other Instructional (including contingent)	16.96	10.56	6.40	60.59%
<b>Classroom Teachers</b>	<b>580.32</b>	<b>576.18</b>	<b>4.14</b>	<b>0.72%</b>
Other Certificated Staffing	68.000	67.600	0.40	0.59%
<b>Total Teacher Staffing</b>	<b>648.32</b>	<b>643.78</b>	<b>4.54</b>	<b>0.71%</b>

<b>Support Staffing (Uncertificated):</b>				
	<b>2022/2023</b>	<b>2021/2022</b>	<b>FTE Change</b>	<b>% Change</b>
Elementary Schools	120.22	108.66	11.56	10.64%
Middle Schools	33.60	37.88	(4.28)	(11.30%)
High Schools	40.74	47.49	(6.75)	(14.21%)
Specialized Learning Supports - Severe KG	17.25	23.10	(5.85)	(25.32%)
Program Unit Funding (PUF)	24.80	30.80	(6.00)	(19.48%)
Early Education Program (EEP)	3.77	4.00	(0.23)	(5.75%)
<b>Educational Assistants</b>	<b>240.38</b>	<b>251.93</b>	<b>(11.55)</b>	<b>(4.58%)</b>
Other Support Staffing	229.77	226.92	2.85	1.26%
<b>Total Support Staffing</b>	<b>470.16</b>	<b>478.85</b>	<b>-8.70</b>	<b>(1.82%)</b>

The *Division Staffing Levels chart*, details the staffing level of the Division over the past four years and projected staffing for the 2022-2023 budget. Staffing full-time equivalents (FTE) are outlined for the major Certificated Staffing positions (Teachers/Administration) and Non-Certificated Staffing (Support Staff):

## Lethbridge School Division

### Division Staffing Levels

The years 2018-2019 through 2022-2023

*(reported as Full Time Equivalents)*

Position	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Teacher	563.670	563.860	571.880	576.180	580.318
Principal/ Vice Principal/Assistant Principal	54.000	54.000	54.000	56.000	56.000
Superintendent/Associate Superintendents	3.000	3.000	3.000	3.000	3.000
Directors	3.000	3.000	3.000	3.000	3.000
Other Certificated Staff	5.100	5.100	5.600	5.600	6.000
<b>Total Certificated Staffing</b>	<b>628.770</b>	<b>628.960</b>	<b>637.480</b>	<b>643.780</b>	<b>648.318</b>
<b>Year over year change FTE- Certificated Staff</b>		<b>0.190</b>	<b>8.520</b>	<b>6.300</b>	<b>4.538</b>
<b>%</b>		<b>0.03%</b>	<b>1.35%</b>	<b>0.99%</b>	<b>0.70%</b>
<b>Five year change- Certificated Staff</b>					<b>19.548</b>
<b>%</b>					<b>3.11%</b>
School Administrative Assistants/School Support	42.650	42.531	39.410	39.650	38.823
Student Support Workers	16.740	16.740	15.430	14.430	17.800
Early Education Managers	12.000	12.000	9.146	10.500	9.115
Educational Assistants/Advanced Education Support	292.690	288.270	246.586	251.931	240.383
Speech Language Pathologists	4.780	4.800	5.750	6.000	6.000
Family School Liaison	7.000	9.000	8.700	8.700	10.900
Making Connections Staff	12.000	11.000	6.900	9.500	9.500
School Business Support	3.000	3.000	3.000	3.000	3.000
Library Operations Support	18.620	18.740	19.518	19.896	19.585
District Technology Support	11.000	11.000	11.000	12.000	12.000
First Nations Metis and Inuit program staff	5.610	5.893	4.300	3.440	3.250
Occupational Therapist	0.000	0.000	1.000	1.000	1.000
Central Office Support Staff	24.610	24.425	22.010	22.710	22.710
Associate Superintendent / Directors of Finance, HR and Facilities	4.000	4.000	4.000	4.000	4.000
Caretaking Staff	54.650	55.700	62.336	60.400	60.400
Maintenance Staff	10.000	9.100	11.690	11.690	11.690
<b>Total Non Certificated Staffing</b>	<b>519.350</b>	<b>516.199</b>	<b>470.776</b>	<b>478.847</b>	<b>470.156</b>
<b>Year over year change FTE- Support Staff</b>		<b>-3.151</b>	<b>-45.423</b>	<b>8.071</b>	<b>-8.691</b>
<b>%</b>		<b>-0.61%</b>	<b>-8.80%</b>	<b>1.71%</b>	<b>-1.82%</b>
<b>Five year change FTE -Support Staff</b>					<b>-49.194</b>
<b>%</b>					<b>-9.47%</b>
<b>Total Division Staffing</b>	<b>1,148.120</b>	<b>1,145.159</b>	<b>1,108.256</b>	<b>1,122.627</b>	<b>1,118.474</b>
<b>Year over year change FTE - All staff</b>		<b>-2.961</b>	<b>-36.903</b>	<b>14.371</b>	<b>-4.153</b>
<b>%</b>		<b>-0.26%</b>	<b>-3.22%</b>	<b>1.30%</b>	<b>-0.37%</b>
<b>Five year change FTE - All staff</b>					<b>-29.646</b>
<b>%</b>					<b>-2.58%</b>



Executive Summary



Organizational



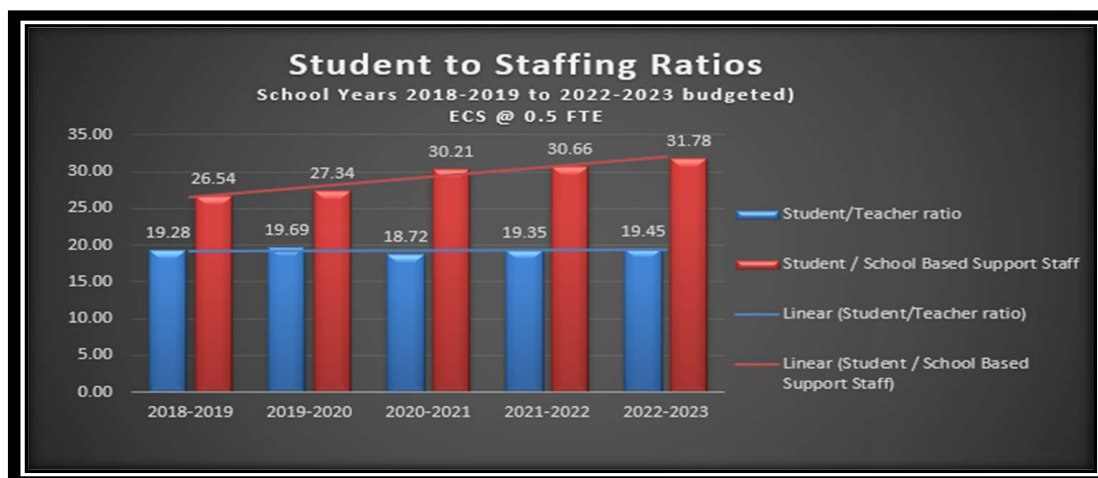
Financial



Informational

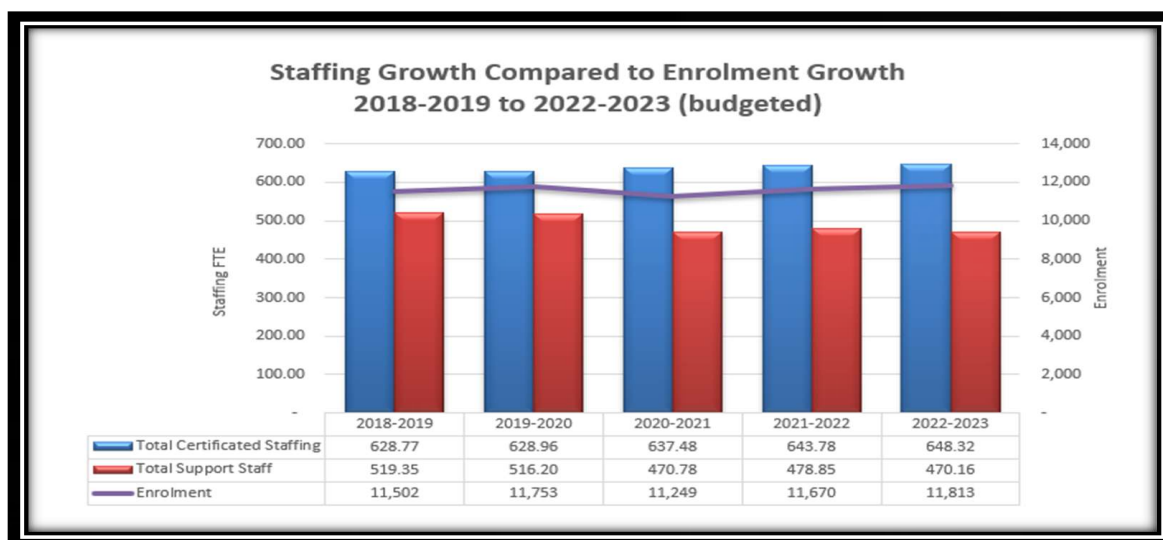


The charts below illustrates the change in student/teacher ratios and student/school based support staff ratios as well as comparing staffing growth to enrolment for the school years 2018–2019 to 2021–2022 and the budget year 2022–2023.



Student/Teacher ratios, which are different from class-size ratios, show that there has been a decreasing trend from 2017-2018 to 2018-2019 with the Classroom Improvement Fund (CIF) utilized towards teaching staff. The Division has also been making effort to reduce class-sizes, in which, even before CIF was provided the Division had been reducing these ratios to ensure reasonable class-sizes. Although CIF was removed in 2019-2020, the Division was able to maintain similar levels in its ratios as additional funds were allocated to assist in maintaining its class-sizes. In 2021-2022, COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels which will be continued into 2022-2023. It is unclear however how long this funding will continue in future years.

The implementation of the Classroom Improvement Fund (CIF) in 2017-2018 and 2018-2019 was also utilized towards support staff. With the removal of CIF and other funding framework changes, these ratios went up slightly in 2019-2020 and increased significantly in 2020-2021 (with changes in PUF funding for educational assistants). In 2021-2022, COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels which will be continued into 2022-2023.





*Frankenstein's Monster by Diego Bermudez, Coalbanks - Gr. 1*



## Lethbridge School Division

### Goals, Outcomes, and Performance Measures

As part of the three-year planning cycle, Alberta Education provides the Division with Goals, Outcomes and Performance Measures. The Division then develops local strategies and priorities to address the learning needs and achievement of outcomes for all students. The required measure is outlined with the most recent year's results as well as the previous year's results and three-year average.

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

Achievement evaluation is based on comparing current jurisdictional results against provincial standards. Results will fall into one of the five levels: Very High, High, Intermediate, Low, and Very Low. Improvement is evaluated based on comparing jurisdictional current results against the average of the previous three years. Improvement will result in one of the following five levels: Improved Significantly, Improved, Maintained, Declined, and Declined Significantly. Once the improvement and achievement levels have been calculated for a measure, an overall measure is calculated. For each category of *Accountability Pillar* measures, the overall evaluations for each measure within that group are averaged to provide an evaluation for that category. The averaging is done by assigning the following on a five-point scale: Excellent, Good, Acceptable, Issue, and Concern.

Lethbridge School Division analyzes the results of the Accountability Pillar and develops strategies for improvement over the next three-year planning cycle. The Division Annual Assurance Results report is an annual planning document that is submitted to Alberta Education and is submitted by November 30<sup>th</sup> each year.

The performance results that follow are related to results of the 2020-2021 school year and performance measures and strategies are for the 2022-2023 school year. Note that this is the most up-to-date information as at August 2022.

## Staff Demographics

The 2020/2021 school year required Lethbridge School Division to be flexible and adaptable in response to the uncertainty created by the COVID-19 pandemic. The 2021/2022 school year will require the 1,195 contracted employees in Lethbridge School Division to again display tremendous flexibility to ensure high levels of learning for our 11,681 pre-K to Grade 12 students. In response to the changing needs of our learners, the Division introduced three pilot E-Learning programs for students in grades 1-12 at Dr. Robert Plaxton Elementary, Senator Joyce Fairbairn Middle School, and Lethbridge Collegiate Institute. These programs are staffed with teachers who are committed to providing a unique online learning experience that allows students to learn outside of a traditional school setting while maintaining a connection to their school community. The recruitment, retention and development of high-quality staff continues to be a key component in the Division's strategic human resource plan and is critical to our progress in all goal areas. Our continued partnership with post-secondary institutions continues to positively impact recruitment, especially with teachers. Recruiting in other areas has become increasingly complex as the COVID-19 pandemic continues to impact the availability of candidates for non-degree/uncertified positions. Our recruitment and retention strategies are built upon the Division's commitment to providing job security, comprehensive employer paid benefits, as well as a positive, safe, and caring working environment. Further, the Division is committed to supporting staff growth and development. As such, Lethbridge School Division provides staff with a multitude of professional learning opportunities, including a deep commitment to inquiry-based learning.

The Human Resources team continues to provide innovative solutions by using digital job offers with electronic signatures as well as video interviews to augment candidate resumes, which assist in maintaining candidate pools.

Data indicates that almost 4,800 applications were received in the Division from July 2020-June 2021, which resulted in 447 hires, an increase of 108 positions from 2019/2020. The ability to recruit new staff combined with the deep commitment of our existing staff has allowed the Division to provide exceptional learning for our students.

### Lethbridge School Division

Source Report between 1 July 2020 - 30 June 2021





## Trends, Issues and Opportunities

Examining trends in the planning process informs strategic decisions and ensures Lethbridge School Division builds capacity to meet the current and future needs of our students. Trends stem from examining academic results over time, changing demographics, changing needs of students, and changing provincial and global direction in the vision of education. In Alberta, provincial work continues to inform school division's re-entry plans during the COVID-19 pandemic, change in curriculum, the integration of technology, instructional pedagogy, and the structure of programs and services to create an inclusive learning environment that is flexible and focused on personalization. Trends and issues need to be examined with a solution-based perspective that aligns with the vision of the Division and brings exciting opportunities.

### Education Delivery in the Context of the COVID-19 Pandemic – reflection of 2020-21

On July 21, 2020, the province announced that schools would return to operations in September guided by the Alberta School Re-Entry Plan for Scenario 1, near normal operations. This meant that all students had access to school every student day on the calendar and that the division put protocols in place to ensure adherence to all public health measures outlined in the provincial plan. Ensuring adherence to the protocols called for additional caretaking hours and procurement of the necessary PPE and sanitization resources, staggered entry plans, limited access to facilities, transportation protocols, and a host of logistic decisions to maintain distancing wherever possible, as well as cohort configurations of students. Approximately 17% of the student population (1,540) chose at-home learning. Teachers were subsequently assigned and delivered at-home learning to these students using the common delivery platform Office 365 Teams. This required schools to reconfigure in-school classes and teacher assignments. Overall, school start-up was exceptionally well done thanks to the hard work of school administrators throughout August and the flexible, positive approach assumed by teachers. At-home learners were engaged by the end of the first week of school and all classes started in school with assigned teachers communicated to parents in advance of the first day of school. School staff worked exceptionally hard to adjust to changes and move forward with quality instruction.

Challenges continued throughout the year with the need to deliver learning to students who were symptomatic and sent home or in quarantine. Additionally, staff were at home more frequently for the same reasons. This resulted in the need for increased numbers of substitutes for all staff classifications, as well as a pull on resources. Other challenges that came to the forefront in the context of the pandemic included wellness of students and staff, limited access to activities outside of curriculum delivery, and ongoing change with pivot points.

## Summary of Accomplishments

1. Dr. Robert Plaxton, K-5 600 student elementary school, opened its doors on August 31st to students in the community of Southbrook.
2. A new elementary school for west Lethbridge in the community of Garry Station was announced. This school will be constructed to accommodate 900 students from KGrade 5 and is planned to open at 610 capacity for September 2025.
3. The School Division completed a city-wide boundary review and changes to school boundaries. The goal was to create additional classroom spaces for the significant growth and capacity concerns in west Lethbridge that was putting pressure on the high school and elementary schools. South Lethbridge boundaries were redrawn to accommodate the opening of Dr. Robert Plaxton Elementary School. North Lethbridge boundaries were realigned to better balance school capacity amongst the elementary schools.
4. The Board of Trustees approved a \$4.2 million Energy Improvement and Infrastructure Upgrade Project from Capital Maintenance and Renewal and Infrastructure Maintenance and Renewal funding. The goal of the project is to create energy and water savings, reduction of greenhouse gas emissions, reduce utility and operating costs and improve capital infrastructure. Some of the energy improvements included LED Lighting upgrades, boiler replacements, building envelop upgrades, gym ventilation and controls upgrades.
5. To improve accountability and transparency financial and performance measures dashboards were developed and posted on the Division website to provide information to stakeholders on financial information as well as student performance measures in alignment with the Division's Assurance Plan.
6. The Division received the Canadian Award for Excellence in Financial Reporting (CANFR) from GFOA International for the 2019/2020 Annual Financial Report (governance domain).
7. The Division received the Meritorious Budget Award (MBA) from ASBO International for the 2020/2021 Annual Budget Report (governance domain).
8. A full day professional learning on Creating Cultures of Thinking was provided for the Administrator Committee in September that informed Administrators' Professional Learning for the entire year.
9. Approximately 56 new Numeracy and Mathematics titles or resources were added to the Curriculum Resource Centre for teachers. Electronic flyers with these new titles were shared with teachers and administrators.
10. A Guide for Effective Mathematics Instructional Practices Flipbook was developed. Feedback about the guide was provided by the Elementary and Secondary Numeracy Steering Committees.

11. The Board provided funds for the Building Fact Fluency: A Toolkit for Addition and Subtraction resource to be purchased for all schools across the division. Elementary schools were provided as many as possible for K-3 teachers. Middle and High Schools were provided with a few copies to support intervention.

12. Math Intervention Programming Instrument was implemented in all schools in Grades 2-9. An Excel spreadsheet was used for data analysis. The Numeracy Lead Teacher provided support with data analysis and in the creation of resulting Numeracy Action Plans for individuals, grade levels, and schools.

13. The Foundational Skills Interview continued to be shared with schools and over 80 new kits were dispersed. The Numeracy Lead teacher supported schools and teachers with building capacity through individual and school-based professional learning opportunities.

14. Elementary and Secondary Numeracy Steering Committees were established and contacts at every school were identified. The committees met three times throughout the school year. The Elementary Numeracy Committee piloted a new resource and made recommendations to make a division-wide purchase. The Secondary Numeracy Committee specifically worked with Kathy Charchun from SAPDC and engaged in professional learning that they could take back to their colleagues to share.

15. The Lethbridge School Division Narrative Writing Continuum was introduced and began to be used in elementary schools in the 2020/2021 school year. The continuum is used as a formative tool to assess current writing skill development and then to determine next instructional steps. It is used as a tool to communicate strengths and determine goals with students and parents.

16. Literacy residencies continued but with more of an emphasis on individual teacher coaching and planning.

17. Elementary and Middle School Literacy Committees were established and contacts at every school were identified. The committees met three times throughout the school year and each school shared their school-based Literacy Work Plans at these meetings.

18. A new division-wide evergreen cycle has been added for laptops and iPads, based on a 5-year lifespan. This new cycle will create a more equitable model with regards to the number and age of mobile devices in our division.

19. An Anti-racism and Anti-oppression Administrators Committee was started in June of 2021.

20. "Think Outside," a partnership between Helen Schuler Nature Centre and our Indigenous Education Department, grew to support teachers so that they feel more comfortable facilitating learning outside.

21. An additional teacher was hired under the Indigenous Education portfolio to assist teachers with infusing Indigenous content and pedagogical strategies.



22. The Indigenous Education Team hired four "Graduation Coaches" to work closely with our high school students of Indigenous ancestry.
23. Lethbridge School Division is very proud of the teamwork with Alberta Health Services (South) over the 2020/2021 school year. Efficiencies were found in communication so that our schools had faster response times to positive cases and slowed down the spread of COVID in our schools.
24. Our teachers demonstrated their skills and commitment to learning through swiftly shifting to TEAMS and online learning throughout the year.
25. Alberta Health Services and Lethbridge School Division partnered to create a pilot temporary intervention program called "Strive" to support students who would benefit from therapeutic support short term in an academic setting.
26. Lethbridge College initiated a partnership with Zone 6 schools to start to offer dual credit courses for high school students in Lethbridge School Division.
27. Inclusive Education worked with Shelley Moore to look more closely at the application of UDL in the classroom and how Learning Support Teachers (LSTs) can support that work, linking it to our division RTI2 framework. We have begun to shift the role of the LST to working alongside teachers to help them plan units/lessons with built-in supports that ensure all students access learning.
28. The Director of Inclusive Education and English as a Second Language Lead Teacher researched the Sheltered Instruction Observation Protocol (SIOP) Model to implement more effective instruction for English language learners, and both attended a SIOP conference in 2020/2021. The division is moving ahead with this approach and accessing Train-the-Trainer to support teachers in the use of SIOP in the 2021/2022 school year.
29. Our new division therapy team consisting of six Speech Language Pathologists and one Occupational Therapist provided service to over 1,000 students in the 2020/2021 year and worked with division leaders to align their service model with the division RTI2 framework. Speech and language supports are now being provided in the classroom where skills are being reinforced by SLP, teacher, and speech-language assistant (SLA), and we are seeing more evidence of transfer.
30. Following the loss of Regional Collaborative Service Delivery, the division continued to collaborate with other local school divisions and community partners through Southwest Collaborative Support Services (SWCSS) to ensure that low-incidence services were available for students needing individualized supports. These included a complex communication team, a teacher of the deaf and hard of hearing, a teacher of the visually impaired, and an audiologist.
31. In the spring of 2021, our Early Learning team partnered with the Family Centre to offer an online Ages and Stages Questionnaire for families new to the division with children entering an Early Education or Kindergarten program.



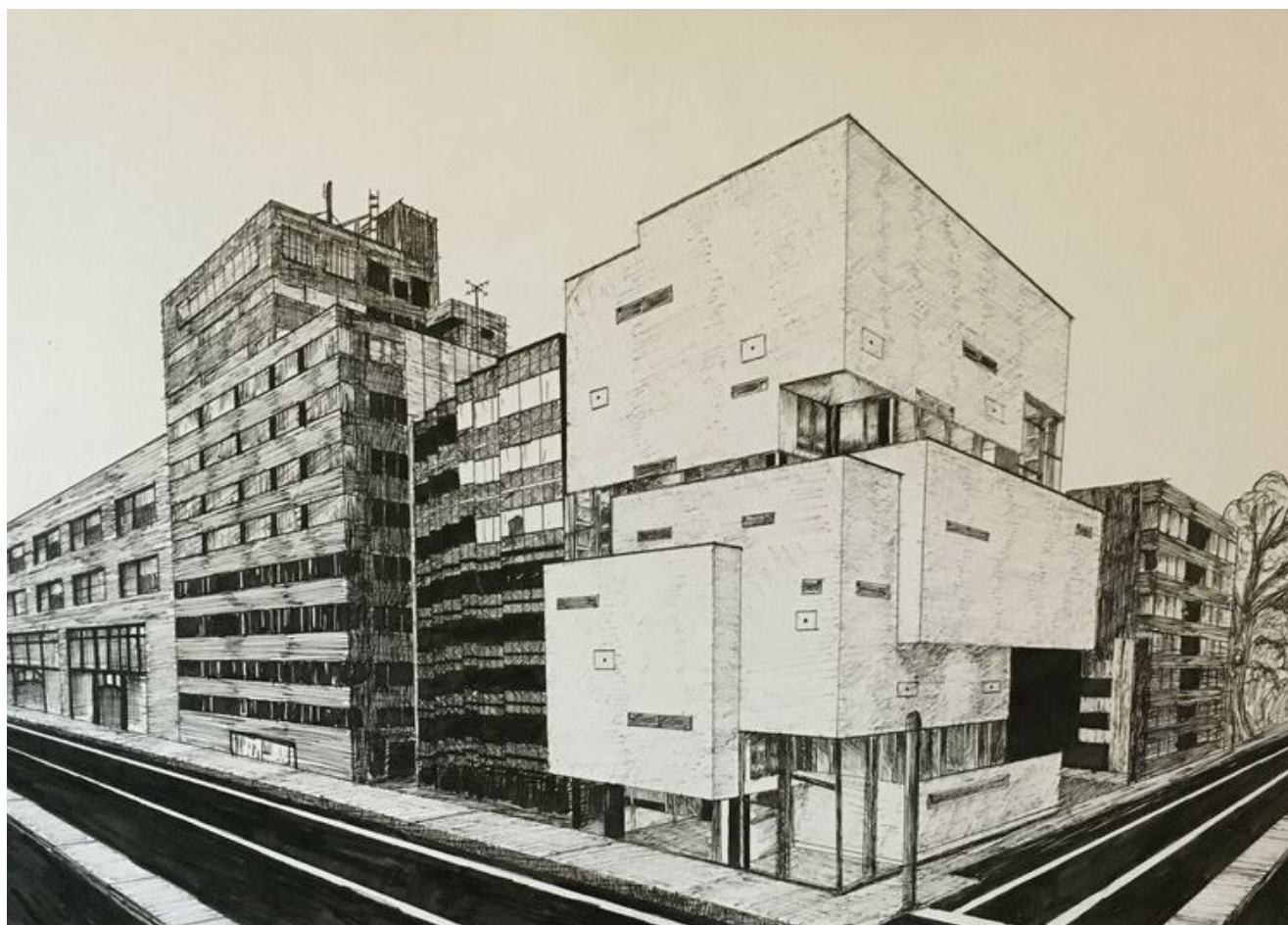
32. The Fast Forward Program supported 84 students who earned a total of 1,002 credits. Of these 84 students, 51 earned a High School Diploma, three earned a High School Equivalency Diploma and one earned the prerequisites necessary for upgrading or for post-secondary admission.

33. The Human Resources team worked closely with Dr. Plaxton administration to provide 34 staff for the new school.

34. The Human Resources department coordinated over 50 transfers to staff Dr. Plaxton school and in response to boundary changes across the Division.

35. The Human Resources department processed just under 4,800 employment applications during the 2020/2021 school year.

36. With support from the \$250,000 Alberta Education School Nutrition Grant, the Division was able to support nutrition programs at 17 of its schools feeding up to over 8,000 students.



*Perspective by Japnoor Kaur Manku, Chinook - Gr. 11*

# Alberta Education Assurance Measures - Overall Summary Spring 2021

Assurance Domain	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	83.0	n/a	n/a	85.6	n/a	n/a	n/a	n/a	n/a
	Citizenship	79.9	79.4	79.2	83.2	83.3	83.0	n/a	n/a	n/a
	3-year High School Completion	78.4	74.9	73.0	83.4	80.3	79.8	Intermediate	Improved Significantly	Good
	5-year High School Completion	84.3	78.9	79.9	86.2	85.3	84.8	Intermediate	Improved Significantly	Good
	PAT: Acceptable	n/a	n/a	71.3	n/a	n/a	73.7	n/a	n/a	n/a
	PAT: Excellence	n/a	n/a	18.4	n/a	n/a	20.3	n/a	n/a	n/a
	Diploma: Acceptable	n/a	n/a	81.3	n/a	n/a	83.8	n/a	n/a	n/a
	Diploma: Excellence	n/a	n/a	17.6	n/a	n/a	24.1	n/a	n/a	n/a
Teaching & Leading	Education Quality	87.5	89.0	89.2	89.6	90.3	90.2	n/a	n/a	n/a
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	85.9	n/a	n/a	87.8	n/a	n/a	n/a	n/a	n/a
	Access to Supports and Services	81.3	n/a	n/a	82.6	n/a	n/a	n/a	n/a	n/a
Governance	Parental Involvement	76.6	80.7	78.7	79.5	81.8	81.4	n/a	n/a	n/a

## Notes:

1. The 2020/2021 administration of the AEA survey was a pilot. The Citizenship measure was adjusted to reflect the introduction of the new AEA survey measures. In addition, participation in the survey was impacted by the COVID-19 pandemic. Evaluations have not been calculated as 2020/2021 survey results are not comparable with other years.



## DOMAIN: Governance

### Parental Involvement:

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

	Authority										Measure Evaluation		
	2017		2018		2019		2020		2021				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	822	79.5	891	76.7	882	78.5	903	80.7	866	76.6	n/a	n/a	n/a
Parent	387	69.4	428	66.7	409	69.0	476	72.9	413	67.1	n/a	n/a	n/a
Teacher	435	89.6	463	86.8	473	88.0	427	88.6	453	86.1	n/a	n/a	n/a

## Evaluation

At the school level, School Councils engage in monthly meetings to discuss items relative to the school community. Principals review and discuss Assurance Plans (previously called Education Plans), and Results Reports. Schools were creative over the 2020/2021 school year continuing School Council meetings using interactive platforms such as Teams. This is continued into this school year. Participation has been sound, and in some schools, participation increased given the ease of access through technology. The percentage of parents and teachers satisfied with parental involvement in decisions about their child's education has declined from the previous year. Access to the school during the pandemic has been restricted for parents and this impacts the ability of parents to feel part of the school. There were also some difficult issues over the 2020/2021 school year including boundary changes, lack of access to athletics and other extra-curricular activities as well as a continuum of perspectives regarding how final marks and final exams should be addressed at the high school level. The division and schools continue to find ways to engage parents, leveraging technology where possible. The restrictions due to the pandemic have not been as pervasive, so it is hoped that parents are feeling a stronger link to the school community. The Division launched a Public Engagement website in September 2021 as a strategy for ongoing engagement and accountability to parents and the community at large.



## DOMAIN: Student Growth and Achievement

Lethbridge School Division uses a wide variety of indicators to measure student success. One measure used is the results from the provincial testing program (Provincial Achievement Tests and Diploma Exams). Given the circumstance spanning the spring of 2020 and the entire 2020/2021 school year with the cancellation of PAT and Diploma examinations, updated data from provincial assessment is not available for this report. The school division has had a sustained focus in literacy for five years. A comprehensive literacy strategy delineated through a Division Literacy Work Plan guides strategies and elementary schools have developed Literacy Work Plans specific to their schools. A universal literacy assessment, Fountas and Pinnell Reading Assessment was put in place during the 2015/2016 school year, enabling teachers to use results to inform instruction, implement targeted intervention strategies, and move forward with benchmark data. Many Collaborative Learning Communities across grades and schools continue to focus on literacy intervention strategies and overall literacy across all subject areas. English Language Arts at the elementary and middle school level is also an area of continued focus with literacy initiatives in place that inform best practice in instruction. Work continues to enhance guided reading and cross-curricular literacy strategies.

There has also been a lot of work with writing using Lucy Calkin's resources across the elementary schools. Work with teachers in best practice approaches to teaching literacy is supported by professional learning, literacy resources for classrooms, as well as work with the Division's Literacy Lead Teacher.

Mathematics continues to be an area identified as a focus for growth across all grade levels. A Numeracy Lead Teacher was put in place for the 2019/2020 school year, and this position continues into the current school year. A secondary and elementary mathematics steering committee examines learning gaps and members work together to explore best practice. A mathematics assessment tool, Math Intervention/Programming Instrument (MIPI), was piloted during the 2019/2020 school year, and is now universally used for all students in Grade 1 through Grade 9. The purpose of the tool is to inform instructional practice. The tool provides information to teachers regarding student performance specific to the Mathematics Program of Study. High levels of competency in the areas of literacy and numeracy is an important priority for Lethbridge School Division. Skill in literacy and numeracy provides students with the core competencies necessary for higher-level thinking and the opportunity to think critically, create, and explore innovation.



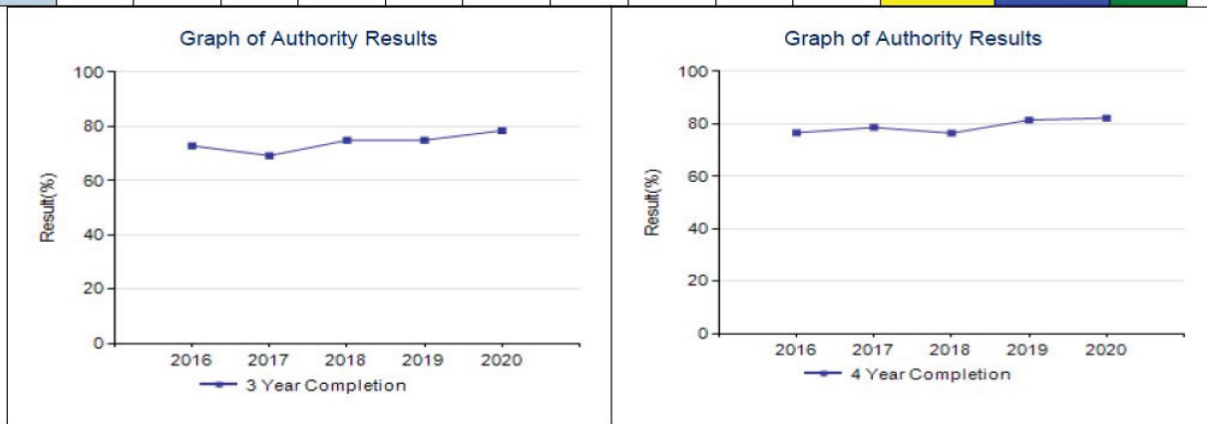


# High School Completion

## All Students:

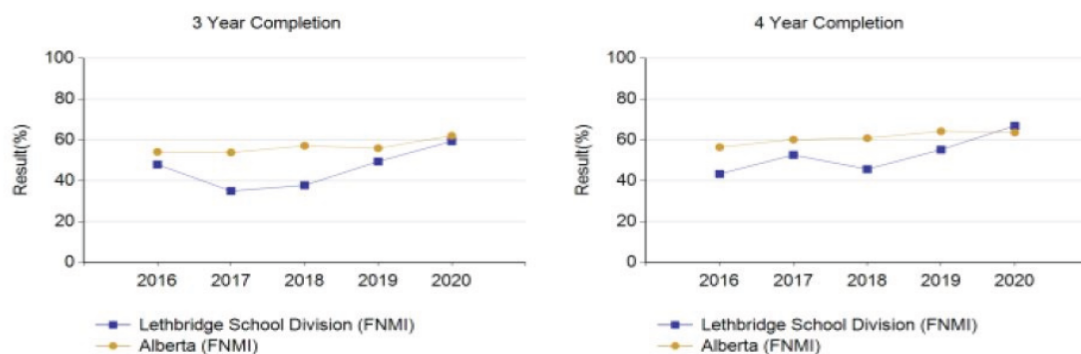
Percentages of students who completed high school within three, four and five years of entering Grade 10.

	Authority											Measure Evaluation	
	2016		2017		2018		2019		2020				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
3 Year Completion	754	72.8	700	69.2	740	74.8	729	74.9	805	78.4	Intermediate	Improved Significantly	Good
4 Year Completion	802	76.6	756	78.6	701	76.4	743	81.4	729	82.2	Intermediate	Improved	Good
5 Year Completion	709	78.8	803	79.7	758	81.1	701	78.9	744	84.3	Intermediate	Improved Significantly	Good



## First Nations, Metis, and Inuit Students:

	Authority											Measure Evaluation		
	2016		2017		2018		2019		2020					
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	
3 Year Completion	59	47.9	45	34.9	52	37.7	52	49.4	57	59.3	Very Low	Improved	Issue	
4 Year Completion	50	43.3	58	52.6	39	45.6	56	55.2	47	66.9	Very Low	Improved	Issue	
5 Year Completion	52	48.6	51	51.4	58	51.6	38	52.2	53	58.0	Very Low	Maintained	Concern	

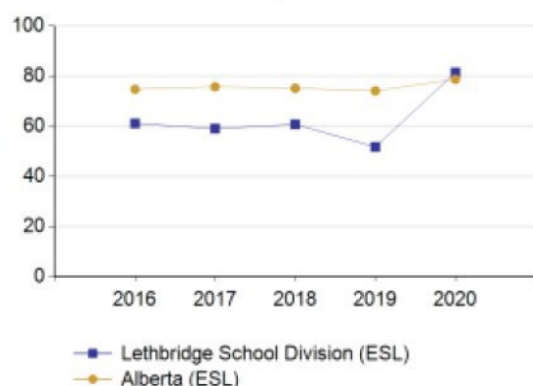




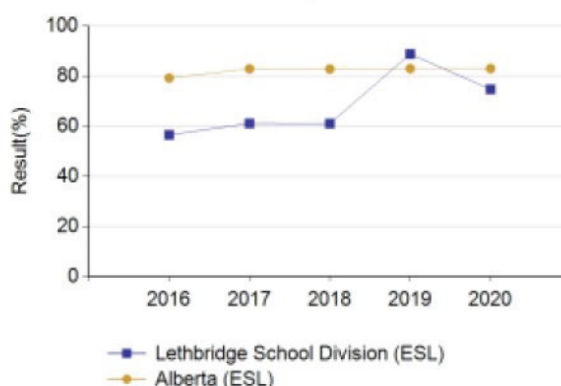
## English Second Language Students

	Authority												
	2016		2017		2018		2019		2020		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
3 Year Completion	45	61.1	31	59	28	60.7	51	51.7	41	81.4	Intermediate	Improved Significantly	Good
4 Year Completion	38	56.5	40	61.1	27	61	25	88.8	51	74.7	Low	Maintained	Issue
5 Year Completion	22	83.6	37	60	40	65.6	25	74.1	24	88.3	Intermediate	Improved	Good

3 Year Completion



4 Year Completion



## Evaluation

Over the course of the last few years, a number of strategies have been put in place to target high school completion of our high schools students. Of note is the strategies put in place to support our Indigenous high school students as well as our ESL population.

In response to our lower than provincial average FNMI graduation rates, it was collaboratively decided as a system to restructure the Indigenous Education Team and redefine high school support. Graduation Coaches were established to support our high school students of Indigenous ancestry. Recognizing that our high school students present with greater social-emotional complexity, it was also determined that we were not providing sufficient targeted support related to careers and post-secondary orientation to our students of Indigenous ancestry. It is the responsibility of our Grad Coaches- Indigenous Education to track credits, connect with our students of Indigenous ancestry, provide post-secondary learning experiences and support MyBluePrint with our students of Indigenous ancestry. Within the restructuring process an Indigenous Education teaching team was established to support our teachers at each division level- elementary, middle school and high school. We have found within the year the number of Indigenous learning events and cultural opportunities has doubled. Due to the level of interest of Indigenous Education shared by teachers, school sites are now primarily leading and hosting these learning opportunities. Over the next three years we are hoping to exceed the provincial average in graduation rates and close the gap on all learners.

## High School Completion – English Language Learners

To improve high school completion rates for English language learners, we have employed several strategies in recent years. Newcomer refugee students with limited formal schooling may still access a separate LFS classroom in middle and high school to build language proficiency and adjust to schooling in Alberta, but they transition much more quickly to mainstream classes with support to access curriculum. LFS and school-based ESL teachers, together with the division's ESL lead teacher, work closely with teachers to scaffold instruction, develop resources, and implement effective strategies, including identifying the language demands of the curriculum.

Although we still offer ESL courses such as Expository English and Canadian Studies in our high schools, one school with a high number of newcomer refugee students has shifted focus to transition them from the LFS classroom directly into courses such as English 10-2, where they benefit from learning alongside their English-speaking peers, while working towards achieving the outcomes of the program of studies. Even if initially unsuccessful, many have been able to receive credits for Expository English 15 or 25 while benefitting from early exposure to English 10-2 texts and expectations and building their confidence for a second attempt.

A challenge we face each year in terms of high school completion is that not all English language learners attend high school with the goal of graduating. We have students whose plan, whether by choice or necessity, is to build language proficiency so that they can get a job, and some leave school as soon as they have achieved basic proficiency to attend a paid job-training program that prepares them for entry into the work force.

## High School Completion – Indigenous Students

In response to our lower than provincial average FNMI graduation rates it was collaboratively decided as a system to restructure the Indigenous Education Team and redefine high school support. Graduation Coaches were established to support our high school students of Indigenous ancestry. Recognizing that our high school students present with greater social-emotional complexity, it was also determined that we were not providing sufficient targeted support related to careers and post-secondary orientation to our students of Indigenous ancestry.

It is the responsibility of our Grad Coaches- Indigenous Education to track credits, connect with our students of Indigenous ancestry, provide post-secondary learning experiences and support MyBluePrint with our students of Indigenous ancestry. Within the restructuring process an Indigenous Education teaching team was established to support our teachers at each division level- elementary, middle school and high school. We have found within the year the number of Indigenous learning events and cultural opportunities has doubled. Due to the level of interest of Indigenous Education shared by teachers, school sites are now primarily leading and hosting these learning opportunities. Over the next three years we are hoping to exceed the provincial average in graduation rates and close the gap on all learners.

# Citizenship

Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.

	Authority									
	2017		2018		2019		2020		2021	
	N	%	N	%	N	%	N	%	N	%
Overall	5,389	81.0	3,593	79.1	3,504	79.2	3,593	79.4	3,125	79.9
Parent	393	81.1	438	75.3	410	76.1	479	80.0	415	77.8
Student	4,560	68.8	2,692	69.2	2,621	70.4	2,686	67.1	2,255	68.8
Teacher	436	93.2	463	92.8	473	91.0	428	91.1	455	93.2

## Evaluation

The measure of Citizenship has remained fairly constant over the past five years. All schools have strategies and programs in place that promote citizenship. Some of the elementary schools implement the Leader in Me program while others use many of the Leader in Me strategies grounded in the language of their school values and beliefs. Other schools have implemented Indigenous ways and the Circle of Courage that promotes the development of belonging, independence, generosity, and mastery. Other schools have a strong branding and student recognition associated with the development of character and citizenship such as LCI high school's Green 2 Gold Program emphasizing grit, respect, empathy, responsibility, and growth, Chinook High School's Coyote Character ([Chinook High School Coyote Character - YouTube](#)), and Winston Churchill High School's "What we Believe" values to guide actions and decisions. The secondary schools have strong leadership programs that focus on development of leader qualities that contribute to community. Many of the schools have strong volunteer programs to ensure that students understand the importance and value of contributing to community. The school division hosts a Division Student Leadership Council that brings students from across the secondary schools together to build leadership skills and share ideas about what they are doing for their school community, city community, and the global community. This past year has been somewhat challenging for bringing students together from across schools given restrictions, but some work was accomplished using interactive technology platforms.

Many of our elementary schools have coupled their citizenship programs and strategies with a focus on self-regulation. This helps students understand that they have personal responsibility for developing strategies to stay regulated with feelings and their own actions and are also responsible for supporting their peers in implementing strategies and making good choices. We brought in an expert in self-regulation from British Columbia (Laura Payant) to work with schools in the implementation of robust self-regulation strategies. The schools that have implemented self-regulation have seen significant decreases in behaviour issues with students and increases in students assuming responsibility for self and others. Self-regulation strategies are starting to be implemented in middle schools as students move into this context well-versed in their own responsibilities.





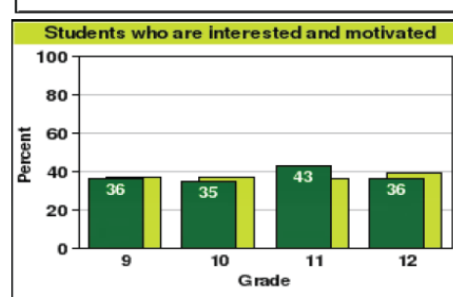
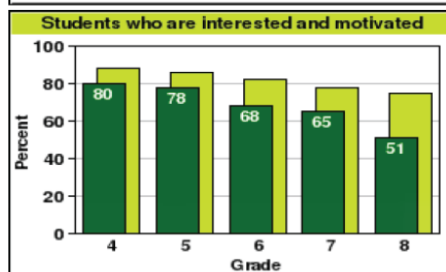
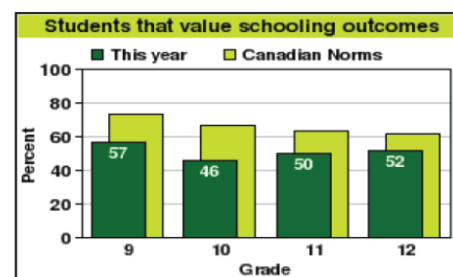
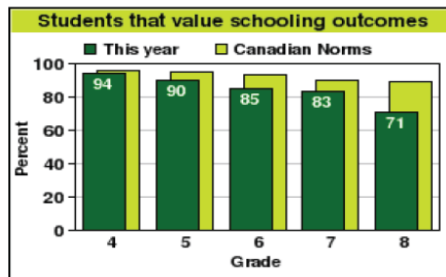
## Student Learning Engagement

The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

	Authority									
	2017		2018		2019		2020		2021	
	N	%	N	%	N	%	N	%	N	%
Overall	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,126	83.0
Parent	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	415	87.1
Student	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,256	65.9
Teacher	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	455	95.9

## Measures from “Our School” Survey linked to student learning engagement.

The School Division administers an annual survey developed by The Learning Bar research and assessment organization to students across the division. The student survey measures 34 indicators based on the most recent research on school and classroom effectiveness. The measures for the 2020/2021 school year had 1,344 grade 9-12 student participants and 2,862 grade 4-8 student participants.



The results from the Assurance Survey suggest that both parents and teachers agree that students are engaged with their learning to a greater degree than students agree. When combined with the Our Schools survey results, it affirms that students' engagement declines as students move through the years of schooling. The degree of interest and motivation directly correlates to the degree that students value schooling outcomes. Student engagement is a new measure, and it will be interesting to see if the school context of COVID-19 with increased isolation and changed patterns of instructional delivery had an impact on engagement, valuing of school, and motivation. Schools are implementing a variety of strategies to increase student engagement including re-engagement of students in secondary options after experiencing some limitations in 2020-2021. The division has been focusing on connecting learning to real-life contexts, teacher reflection on ensuring delivery emphasizes meaning, integration of technology, and framing learning in inquiry-based approaches.

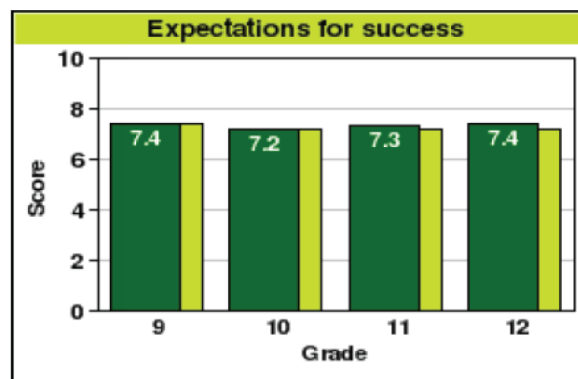
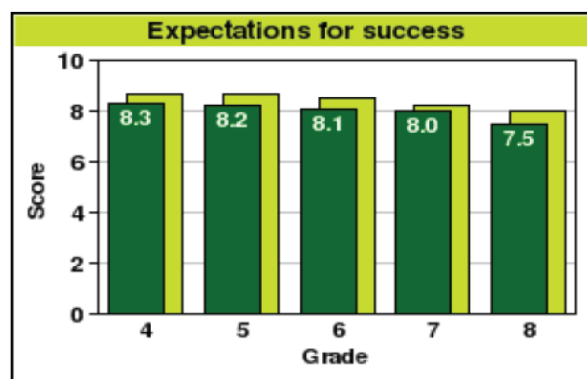
## Lifelong Learning

Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

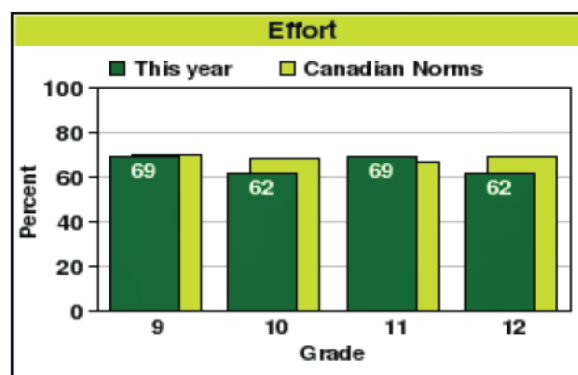
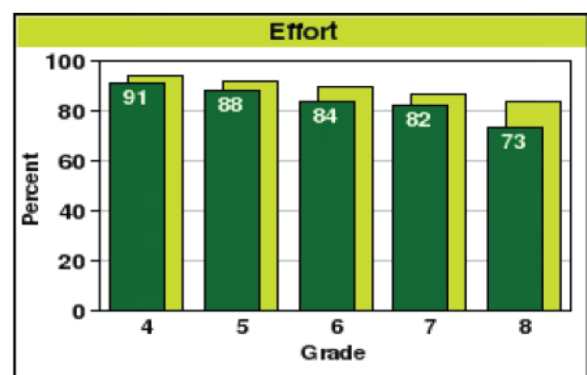
	Authority									
	2017		2018		2019		2020		2021	
	N	%	N	%	N	%	N	%	N	%
Overall	808	67.6	873	65.0	865	67.8	885	67.7	837	79.8
Parent	373	61.9	412	58.6	393	58.0	461	61.2	387	69.8
Teacher	435	73.3	461	71.4	472	77.5	424	74.2	450	89.8

## Measures from “Our School” Survey linked to lifelong learning

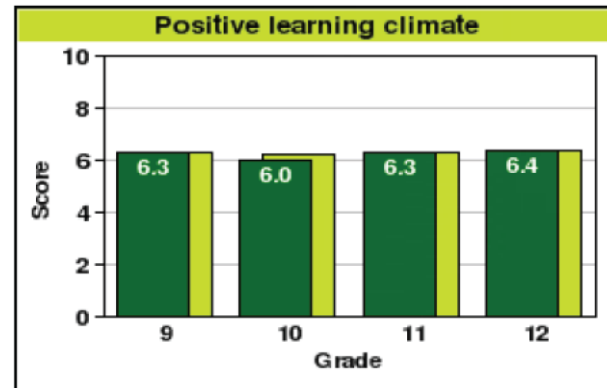
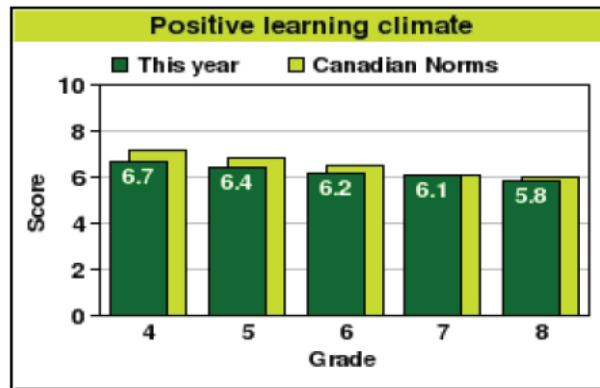
**Expectations for success:** The school staff emphasizes academic skills and hold high expectations for all students to succeed. This is considered a driver of ongoing student success (an important condition that drives student success).



**Effort:** Students who try hard to succeed in their learning. This is considered a social-emotional outcome that impacts ongoing student success (an important condition that underlies and influences student success).



**Positive learning climate:** There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed. This is considered a driver of ongoing student success (an important condition that drives student success).



## Evaluation

Based on the provincial Assurance survey, it is apparent that teachers are more confident than parents that students are demonstrating the knowledge, skills, and attitudes necessary for lifelong learning. There may be some contributing factors for this gap in perception. Parents know their children at a deeper level than teachers and would have greater knowledge of how students' learning manifests in real life. Teachers are more familiar with the outcomes in the curriculum and would have greater insight into whether students are achieving relative to the outcomes in the Programs of Study. The gap in perception suggests that the division and schools should implement a strategy for understanding why the gap exists and subsequently work on communication that addresses the gap.

The Our School Survey outcomes suggest that the “drivers” of expectation for success and positive learning climate are relatively stable from grades 4 to 12, while the emotional-social condition of effort declines from grades 4 to 12. This suggests that learning conditions are present in the classroom, but, similar to engagement scores, students become less inclined over the years to put forth effort in their schooling. There are a number of complex factors that may contribute to “effort” including engagement, interest, emotional wellbeing, and stability. Moving forward, the division and schools need to examine these factors and determine if there are some support structures that can be put in place to increase student inclination to put forth effort.

During the 2020/2021 school year, the division began to focus professional learning of school leaders on “Thinking Schools” and “Thinking Classrooms.” The focus is on shifting practice that compels students to think and engage in their learning. School leadership teams are now starting to use the strategies with their staff to model what thinking engagement strategies look like. Most schools have moved forward with in-servicing their teachers. The goal is to have “thinking classroom” strategies become embedded in classroom practice across the division as part of new curriculum implementation. Lifelong learning is about the development of growth mindsets and nurturing of approaching learning through a thinking lens that compels critical thinking, problem solving and innovation.



## DOMAIN: Teaching and Learning

### Education Quality:

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	Authority									
	2017		2018		2019		2020		2021	
	N	%	N	%	N	%	N	%	N	%
Overall	5,395	89.2	3,600	89.1	3,507	89.7	3,597	89.0	3,126	87.5
Parent	393	86.1	438	84.6	410	85.8	479	86.3	415	85.1
Student	4,566	86.3	2,699	87.1	2,624	88.2	2,690	84.8	2,256	82.8
Teacher	436	95.2	463	95.5	473	95.2	428	95.8	455	94.7

### In-Service Jurisdiction Needs:

Percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

	Authority									
	2017		2018		2019		2020		2021	
	N	%	N	%	N	%	N	%	N	%
Overall	434	82.4	461	79.3	473	82.4	427	85.1	451	84.0
Teacher	434	82.4	461	79.3	473	82.4	427	85.1	451	84.0

## Evaluation

Our Division celebrates teacher autonomy and choice in Professional Learning (PL) by offering a Collaborative Community (CC) structure two times in the school year. Teachers create the theme of a CC around a topic that they are interested in learning more about and submit it to a platform where all other teachers in our Division can do the very same thing. Then, after a specific date, teachers choose one of these CC themes and join with other colleagues who have the same interest for a half-day of self-directed inquiry and learning. Within the 88 CCs that were created, some common learning themes included concept-based teaching and learning, Indigenous Ways of Knowing, literacy, numeracy, and online teaching and learning.

Our Administrators' symposium focused on creating a culture of thinking in their schools with their staff members. Administrators and Division leaders engaged in thinking routines, reflection, and planning that resulted in increased teachers' awareness around the needs and benefits of engaging in this universal approach. This full-day presentation also set the stage for the year, as that was the recurring theme for recurring administrators' PL.



## Evaluation

Literacy and numeracy PL occurred at schools and with our new teachers and administrators through the expertise of our lead teachers in each of those areas. There was a great deal of professional learning targeting the use of technology and the Teams platform for instructional delivery. This included division delivered professional learning as well as teachers working in collaborative teams to share ideas and best practice. All teacher substitutes have also had access to learning for the use of the Teams platform.

## Local Component: Accountability for Quality Standards

The policies that guide the growth, supervision, and evaluation of professional staff in Lethbridge School Division align with the provincial Growth, Supervision and Evaluation Policy and the provincial Quality Standards.

The school division policies can be found on the website ([Policies | Lethbridge School Division \(lethsd.ab.ca\)](https://www.lethsd.ab.ca/Policies))

Lethbridge School Division implemented a comprehensive plan four years ago to build deep understanding and the professional capacity to meet the provincial quality standards. In partnership with the University of Lethbridge, a year was spent providing in-service to school and central office leaders focused on the Teacher Quality Standard and Leadership Quality Standard. School administrators simultaneously spent time in-servicing teachers using the same strategies.

At the close of the first year in-service targeted system-wide implementation of inquiry based professional learning with inquiry rooted in reflection on practice in the competencies of the TQS (Teacher Quality Standard) and LQS (Leadership Quality Standard). University of Lethbridge worked with the school division for another two years to fully implement Inquiry Based Professional Growth within our schools and division office. School leaders engage teachers and other staff groups in reflection. During the 2020/2021 school year inquiry teams moved from division office led generative dialogue sessions to school leadership teams partnered for generative dialogue with central office personnel present for support. Leaders in schools engage with staff for individual inquiry and collaborative inquiry teams. Time is built in for the collaborative teams to work on their inquiry question throughout the year. The inquiry approach is also used for division-wide professional inquiry teams. The professional inquiry questions derive from teachers and colleagues subsequently choose to join collaborative teams. This approach to professional learning and growth in competencies has been embraced by administrators and staff.



## DOMAIN: Learning Supports

### Welcoming, Caring, Respectful, and Safe Learning Environment:

The percentage of teachers, parents and students who agree that their learning environments are welcoming, caring, respectful and safe.

	Authority												
	2017		2018		2019		2020		2021		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,126	85.9	n/a	n/a	n/a
Parent	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	415	86.8	n/a	n/a	n/a
Student	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,256	76.3	n/a	n/a	n/a
Teacher	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	455	94.5	n/a	n/a	n/a

## Evaluation

The school division and schools work hard to establish school climates that are welcoming, caring, respectful, and safe.

In the 2020/2021 school year, a lot of time was spent on implementing protocols associated with keeping schools safe during a pandemic. Schools had to institute a number of strategies associated with the physical facility (signage, sanitizing, room configurations) as well as strategies with classroom scheduling, student breaks, entrance and egress from schools. Many of the activities that students could traditionally belong to were no longer part of the regular school life, and this impacted some students and their connection to school.

Despite the challenges related to COVID-19 there were several school and class specific wellness activities that took place. Staff Wellness Throwdowns connected staff to different themes: water consumption, learning outdoors, being physically active, gratitude, and healthy eating. These activities also transferred into schools monthly where students participated in activities related to these wellness dimensions. Wellness grants were awarded to 11 schools. These 11 schools focused primarily on self-regulation and creating outdoor learning spaces. The Administrators Committee established an Anti-racism and Anti-oppression Committee that initiated looking at policies and practices that present barriers to learning and teaching. Indigenous Education and Helen Schuler Nature Centre initiated a partnership that blossomed and inspired an outdoor learning opportunity called "Think Outside." This initiative supported and encouraged middle school teachers to take their classes outside and embed nature into the learning outcomes at the grade level taught.

### Access to Supports and Services:

The percentage of teachers, parents, and students who agree that students have access to the appropriate supports and services at school.

	Authority												
	2017		2018		2019		2020		2021		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,124	81.3	n/a	n/a	n/a
Parent	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	415	76.7	n/a	n/a	n/a
Student	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,254	77.9	n/a	n/a	n/a
Teacher	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	455	89.4	n/a	n/a	n/a



## Evaluation and Local Strategies

In Lethbridge School Division we are committed to creating a learning environment that is inclusive and provides choices to students and parents. Through a collaborative team based approach we work with families and community agencies towards success for each student. We focus on the development of a continuum of supports, services and programming options that are intended to address student needs across a variety of settings. Through differentiating instruction and individually identified supports and services, the diverse learning needs of students are met within the context of the regular classroom to the greatest extent possible. Specialized programming is provided to those students who require a different curricular focus or who require a more structured setting.

## Continuum of Supports and Services

In 2020/2021 we remodeled our continuum of supports and services in response to changes in the provincial funding model, the dissolution of Regional Collaborative Service Delivery (RCSD), and the restructuring of Health and Education mandates in respect to therapy services in schools. As such, it was a transition year that presented both challenges and opportunities, as well as a year impacted by a global pandemic that affected the timeliness of service delivery (given staff and student absences because of isolation requirements) and willingness of families to access supports.

The Specialized Learning Support (SLS) Grant provided an opportunity to expand our division support team to include six speech-language pathologists (SLPs) and an occupational therapist (OT). These therapists joined our psychologists, Early Learning team, division wellness team, Indigenous support team, lead teachers (literacy, numeracy, ESL), the behaviour support team, and the ESL student support worker in providing a continuum of supports and services for division students.

All division supports and services (academic, therapeutic, social/emotional/behavioural) adhere to the guiding principles of our division Response to Instruction and Intervention (RTI2) framework – collective responsibility, certain access, convergent assessment, and concentrated instruction – with a focus on removing barriers to participation and learning through provision of universal, targeted, and individualized supports and strategies based on assessment of student need and frequent progress monitoring. Having our own therapy team has provided the opportunity to have therapists work directly with teachers and students at the core instructional level to support receptive and expressive language, auditory processing, sensory processing, self-regulation, and so on, and embed strategies within the classroom context.

In terms of physiotherapy and low-incidence supports, the division contracted service through Southwest Collaborative Support Services (SWCSS), a regional initiative between local school divisions to share supports when it makes sense to do so, based on demand and availability of specialists. These supports include a teacher of the deaf and hard of hearing, a teacher of the visually impaired, audiology and complex communication (Level 3 Augmentative and Alternative Communication).



## Indigenous Learning

An Indigenous Education team provides support to students and staff in a variety of ways. The programs, services and strategies that are included within the Indigenous Education Assurance plan revolve around student success for students of Indigenous ancestry as well as all students and staff in the system. The system recognizes that for Truth and Reconciliation to truly be realized all parties must take responsibility for healing, learning, and growing.

In 2020/2021 our model shifted in response to the TQS5 and teacher acknowledgement that they needed more support to actualize the TQS5 authentically. Shifting the Indigenous Education model from a targeted Indigenous social-emotional service model to a program that kept achievement, curriculum, cultural connection/sharing and universal instruction at the foundation of our practices has moved our system forward considerably faster than the last five years. We have had the most teacher participation in Indigenous Education professional learning and we have restructured the model so that the learning is occurring in a more intimate relation-based, nature setting. As we know land and place have tremendous meaning to our Indigenous people and first and foremost the Blackfoot First Nations who are our closest neighbour. Moving our model to a targeted social-emotional and cultural support at our high schools with Graduation Coaches where our students experience the most complex issues and require supports that enhance exposure and mapping to post-secondary planning will continue to coach and support our students to be their very best.

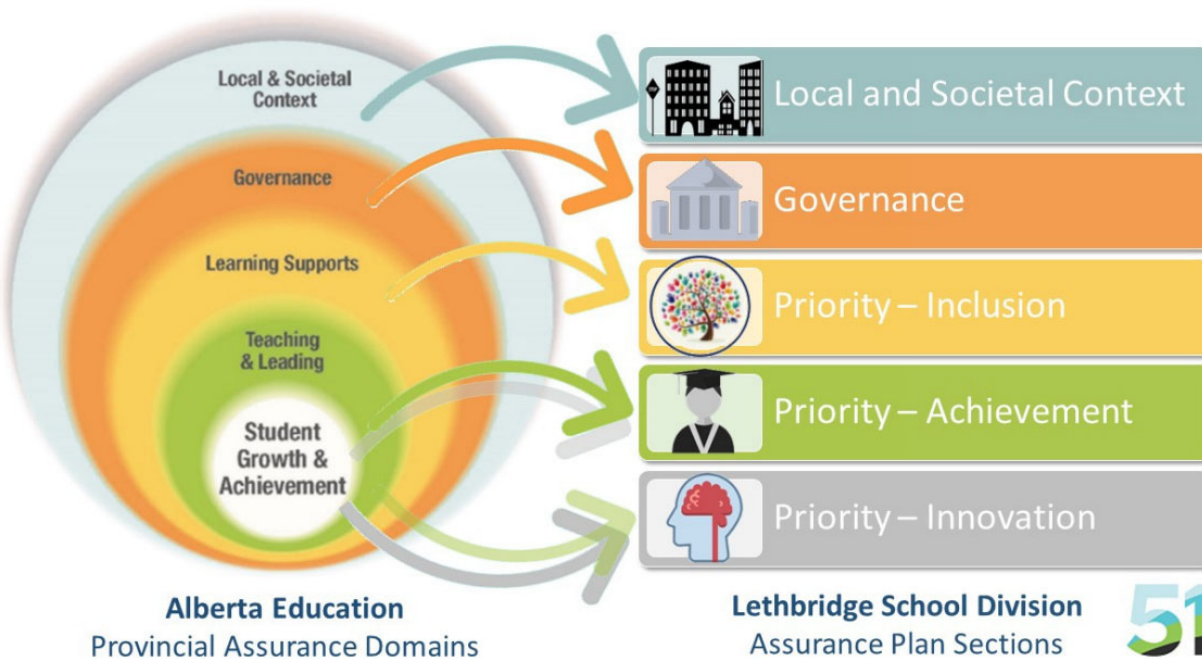




## Lethbridge School Division Accountability Pillar Results



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

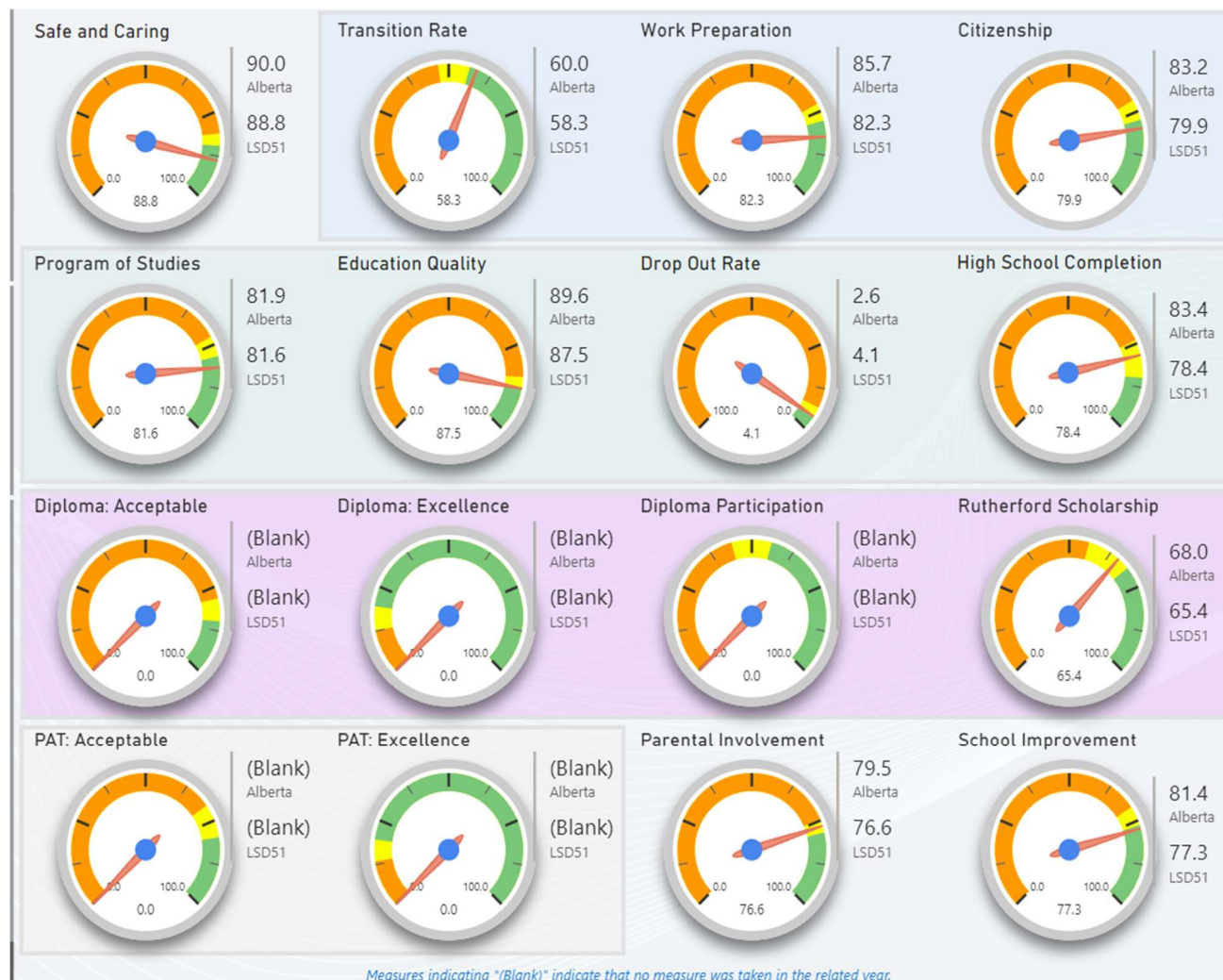


The Division's Assurance Plan is part of a cyclical process that reflects on data on an ongoing basis. Measures and the "report locations" of the measures are identified in each Domain. Some measures are reported as part of the November Results Report annually while others are updated as data is available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

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



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



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

*All of the following reports/results are an extract of the **2020-2021 Alberta Education Assurance Measures Results (May 2022)** as provided to the Division by the Alberta Education. Please note that PAT and Diploma exams did not occur due to the COVID-19 pandemic and therefore the measure is blank for the 2020-2021 school year.*



## Required Alberta Education Assurance Measures - Overall Summary

Spring 2022

Authority: 3040 The Lethbridge School Division



Assurance Domain	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	<a href="#">Student Learning Engagement</a>	83.8	83.0	n/a	85.1	85.6	n/a	n/a	n/a	n/a
	<a href="#">Citizenship</a>	76.6	79.9	79.3	81.4	83.2	83.1	Intermediate	Declined Significantly	Issue
	<a href="#">3-year High School Completion</a>	80.4	78.4	76.0	83.2	83.4	81.1	Intermediate	Improved Significantly	Good
	<a href="#">5-year High School Completion</a>	85.1	84.3	81.5	87.1	86.2	85.6	Intermediate	Improved	Good
	<a href="#">PAT: Acceptable</a>	n/a	n/a	70.3	n/a	n/a	73.8	n/a	n/a	n/a
	<a href="#">PAT: Excellence</a>	n/a	n/a	18.4	n/a	n/a	20.6	n/a	n/a	n/a
Teaching & Leading	<a href="#">Diploma: Acceptable</a>	n/a	n/a	82.2	n/a	n/a	83.6	n/a	n/a	n/a
	<a href="#">Diploma: Excellence</a>	n/a	n/a	17.8	n/a	n/a	24.0	n/a	n/a	n/a
Learning Supports	<a href="#">Education Quality</a>	87.8	87.5	89.3	89.0	89.6	90.3	High	Declined Significantly	Issue
	<a href="#">Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)</a>	83.3	85.9	n/a	86.1	87.8	n/a	n/a	n/a	n/a
Governance	<a href="#">Access to Supports and Services</a>	79.2	81.3	n/a	81.6	82.6	n/a	n/a	n/a	n/a
	<a href="#">Parental Involvement</a>	75.2	76.6	79.6	78.8	79.5	81.5	Intermediate	Declined Significantly	Issue

### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. Participation in the 2019/20 and 2020/21 Diploma Exams was impacted by the COVID-19 pandemic. In the absence of Diploma Exams, achievement level of diploma courses were determined solely by school-awarded marks. Caution should be used when interpreting high school completion rate results over time.
3. The "N/A" placeholder for the "Current Result" for PAT and Diploma Exam measures are included until results can be updated in the Fall.
4. Aggregated PAT results are based upon a weighted average of percent meeting standards (Acceptable, Excellence). The weights are the number of students enrolled in each course. Courses included: English Language Arts (Grades 6, 9, 9 KAE), French Language Arts (6e et 9e année), French Language Arts (6e et 9e année), Mathematics (Grades 6, 9, 9 KAE), Social Studies (Grades 6, 9, 9 KAE).
5. Participation in the Provincial Achievement Tests and Diploma Exams was impacted by the fires in 2016 and 2019, as well as by the COVID-19 pandemic in 2020 and 2021. Caution should be used when interpreting trends over time.
6. Aggregated Diploma results are a weighted average of percent meeting standards (Acceptable, Excellence) on Diploma Examinations. The weights are the number of students writing the Diploma Examination for each course. Courses included: English Language Arts 30-1, English Language Arts 30-2, French Language Arts 30-1, Français 30-1, Mathematics 30-1, Mathematics 30-2, Chemistry 30, Physics 30, Biology 30, Science 30, Social Studies 30-1, Social Studies 30-2.

Report Generated: May 27, 2022  
Locked with Suppression for May 2022

Report Version 1.0  
Data Current as of Apr 27, 2022

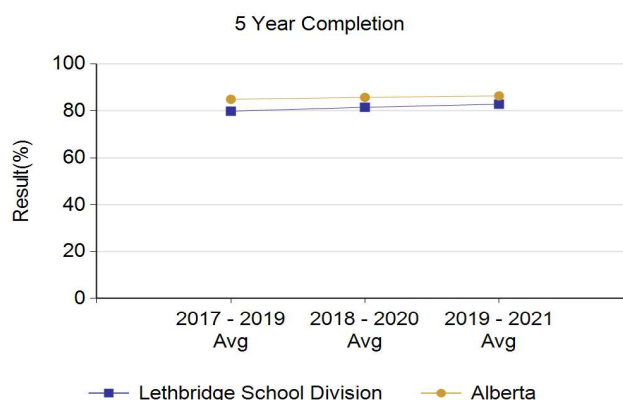
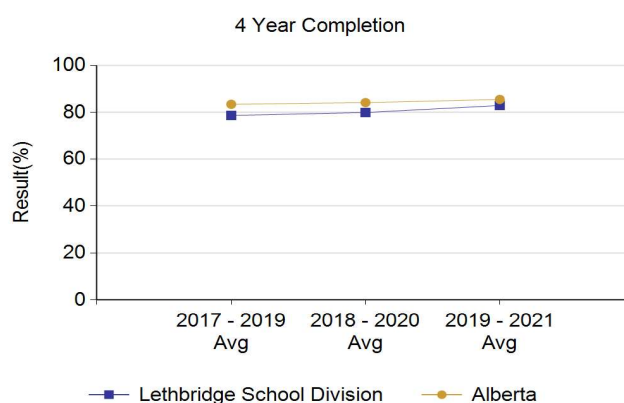
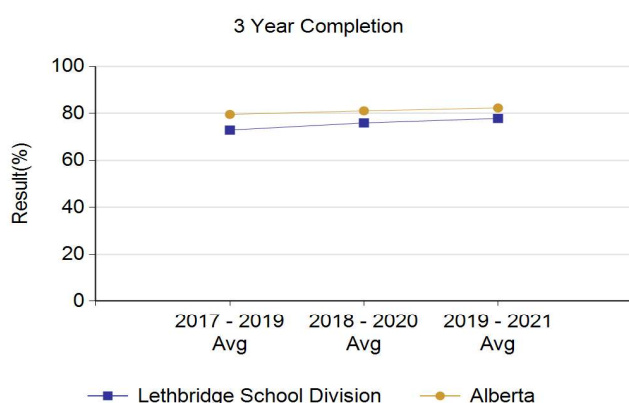
# Student Growth and Achievement

## High School Completion Rates - 3 Year Rolling Average

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division						Alberta					
	2017 - 2019 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2017 - 2019 Avg		2018 - 2020 Avg		2019 - 2021 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
<b>3 Year Completion</b>	723	73.0	758	76.0	761	77.9	45,105	79.6	45,526	81.1	46,425	82.3
<b>4 Year Completion</b>	733	78.8	724	80.0	760	82.9	44,938	83.4	45,108	84.1	45,524	85.4
<b>5 Year Completion</b>	754	79.9	734	81.5	724	82.8	44,522	84.8	44,934	85.6	45,101	86.2



### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. Participation in the 2019/20 and 2020/21 Diploma Exams was impacted by the COVID-19 pandemic. In the absence of Diploma Exams, achievement level of diploma courses were determined solely by school-awarded marks. Caution should be used when interpreting high school completion rate results over time.

Report Generated: May 27, 2022  
Locked with Suppression for May 2022

Report Version 1.0  
Data Current as of Mar 01, 2022



Executive Summary



Organizational



Financial



Informational



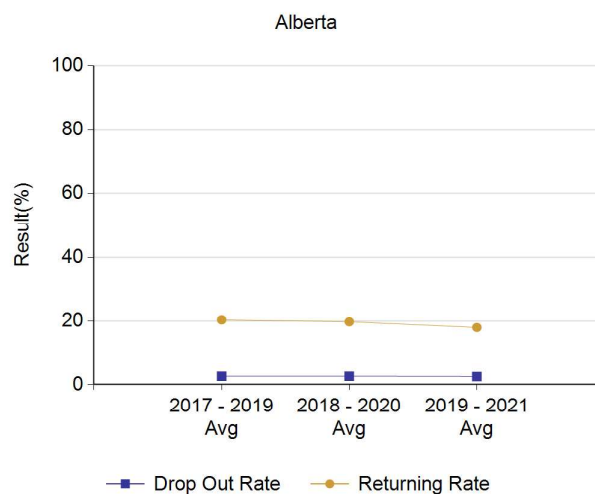
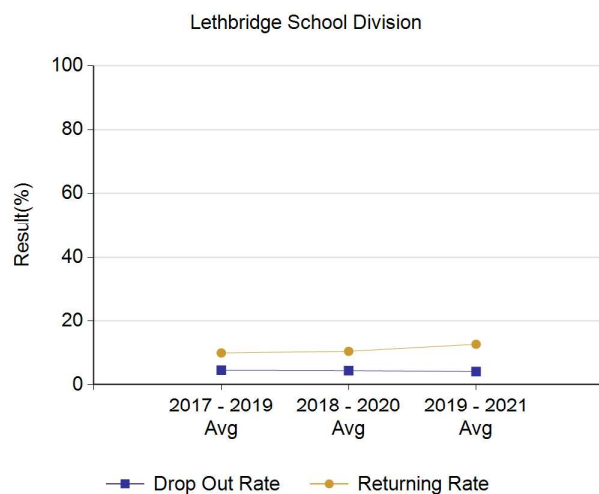
## Drop Out Rate

### 3 Year Rolling Average

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division						Alberta					
	2017 - 2019 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2017 - 2019 Avg		2018 - 2020 Avg		2019 - 2021 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
<b>Drop Out Rate</b>	<b>2,915</b>	<b>4.4</b>	<b>2,968</b>	<b>4.3</b>	<b>3,048</b>	<b>4.0</b>	<b>183,235</b>	<b>2.6</b>	<b>184,624</b>	<b>2.6</b>	<b>186,918</b>	<b>2.5</b>
<b>Returning Rate</b>	<b>144</b>	<b>9.9</b>	<b>147</b>	<b>10.4</b>	<b>146</b>	<b>12.6</b>	<b>7,059</b>	<b>20.3</b>	<b>6,757</b>	<b>19.7</b>	<b>6,626</b>	<b>17.9</b>



#### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.

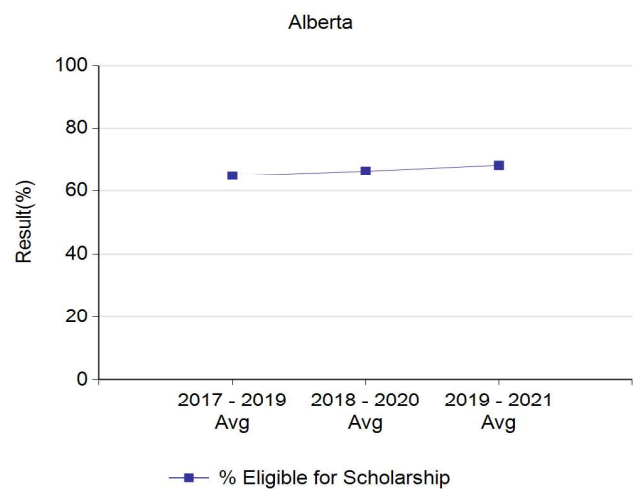
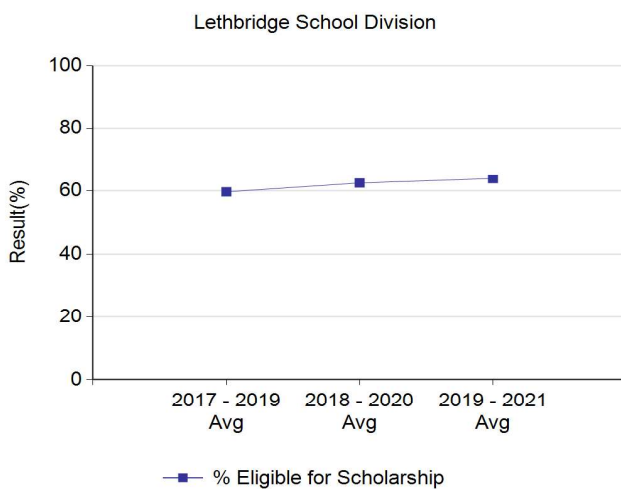
## Rutherford Scholarship Eligibility Rate

### 3 Year Rolling Average

Authority: 3040 The Lethbridge School Division

Province: Alberta

	Lethbridge School Division			Alberta		
	2017 - 2019 Avg	2018 - 2020 Avg	2019 - 2021 Avg	2017 - 2019 Avg	2018 - 2020 Avg	2019 - 2021 Avg
Total Gr 12 Students	841	879	869	59,885	59,629	58,986
Percent Eligible for Scholarship	59.6	62.4	63.8	64.9	66.4	68.3



#### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*)
2. Starting in 2019, an updated methodology was applied to more accurately attribute results in cases where students receive programming from more than one provider within a school year. Caution should be used when interpreting school and school authority results over time.
3. Participation in the 2019/20 and 2020/21 Diploma Exams was impacted by the COVID-19 pandemic. Caution should be used when interpreting trends over time.

Report Generated: May 27, 2022  
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Report Version 1.0  
Data Current as of Mar 01, 2022



Executive Summary



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## High School to Post-Secondary Transition Rates

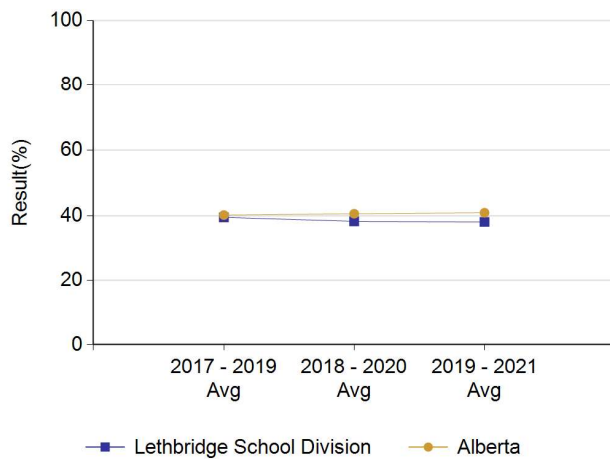
### 3 Year Rolling Average

Authority: 3040 The Lethbridge School Division

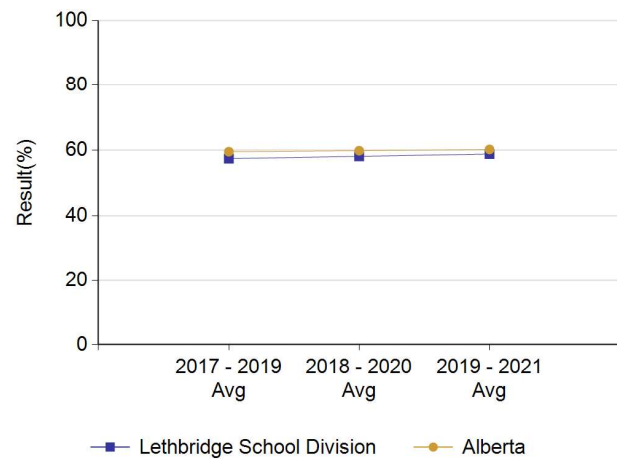
Province: Alberta

	Lethbridge School Division						Alberta					
	2017 - 2019 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2017 - 2019 Avg		2018 - 2020 Avg		2019 - 2021 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
4 Year Transition	733	39.5	724	38.3	760	38.1	44,938	40.2	45,108	40.6	45,524	40.9
6 Year Transition	756	57.4	753	58.1	734	58.8	44,247	59.5	44,514	59.8	44,927	60.2

4 Year Transition (%)



6 Year Transition (%)



#### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).

## Teaching & Leading

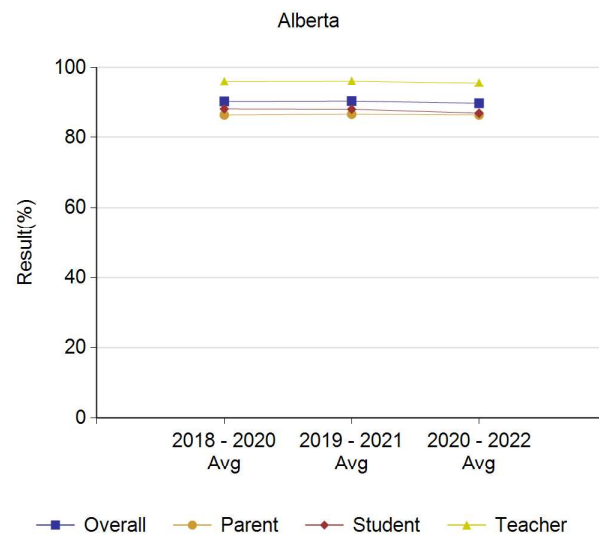
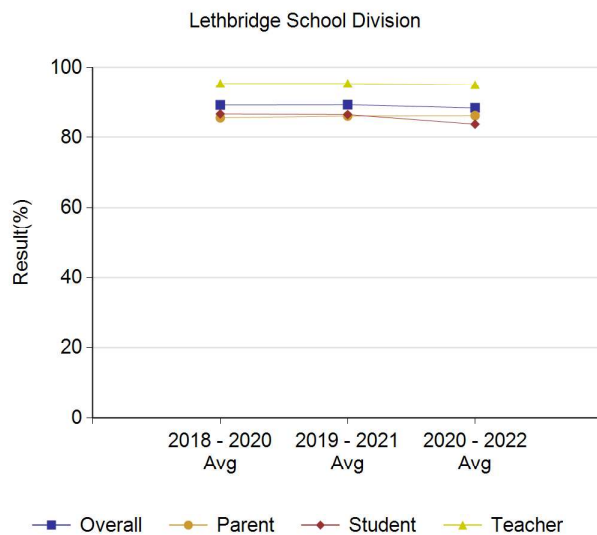
### A.4 Education Quality - 3 Year Rolling Average

Authority: 3040 The Lethbridge School Division

Province: Alberta

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	Lethbridge School Division						Alberta					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	3,568	89.2	3,552	89.3	3,580	88.4	261,497	90.2	265,232	90.3	257,078	89.7
Parent	442	85.6	445	86.1	482	86.2	35,889	86.4	36,085	86.6	34,318	86.4
Student	2,671	86.7	2,657	86.5	2,649	83.8	192,311	88.1	195,523	88.0	190,299	86.9
Teacher	455	95.5	451	95.5	449	95.1	33,296	96.1	33,625	96.2	32,462	95.7



#### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. 2020/21 results are not included in the 3-year average as the AEA survey was introduced as a pilot and participation was impacted by the COVID-19 pandemic. Caution should be used when interpreting trends over time.



## D.6 In-Service Jurisdiction Needs

### 3 Year Rolling Average

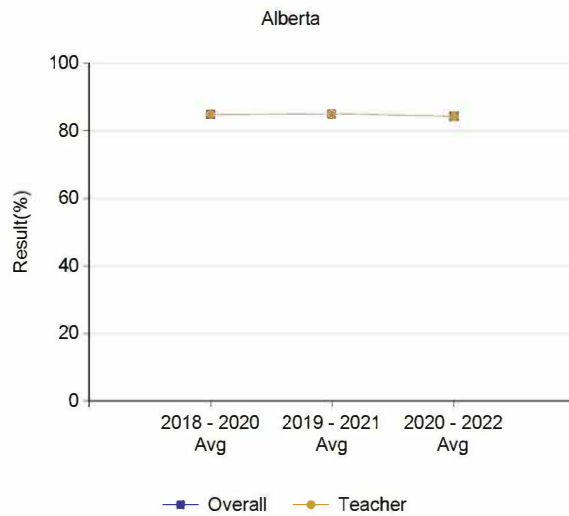
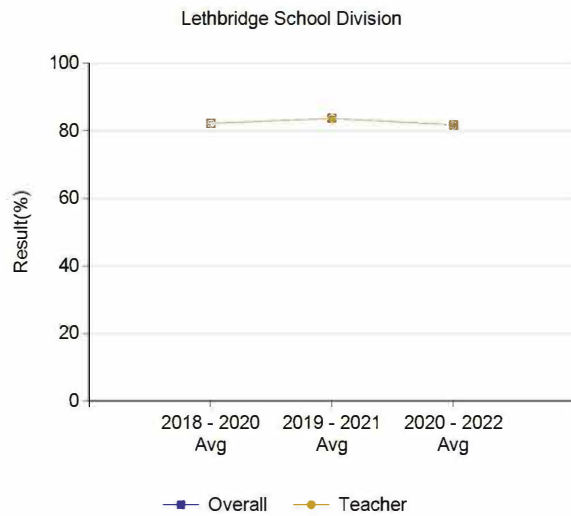


**Authority: 3040 The Lethbridge School Division**

**Province: Alberta**

The percentage of teachers reporting that in the past 3-5 years the professional development and in-servicing received from the school authority has been focused, systematic and contributed significantly to their ongoing professional growth.

	Lethbridge School Division						Alberta					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	454	82.2	450	83.7	446	81.8	33,089	84.8	33,420	85.1	32,023	84.3
Teacher	454	82.2	450	83.7	446	81.8	33,089	84.8	33,420	85.1	32,023	84.3



#### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. 2020/21 results are not included in the 3-year average as the AEA survey was introduced as a pilot and participation was impacted by the COVID-19 pandemic. Caution should be used when interpreting trends over time.

## B.2 Satisfaction with Program Access

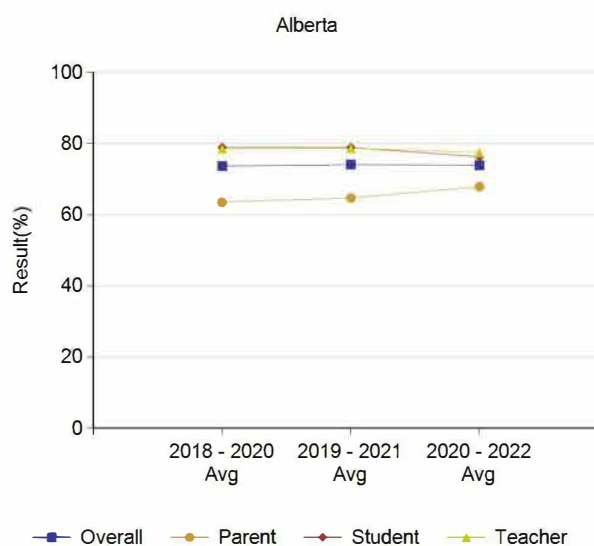
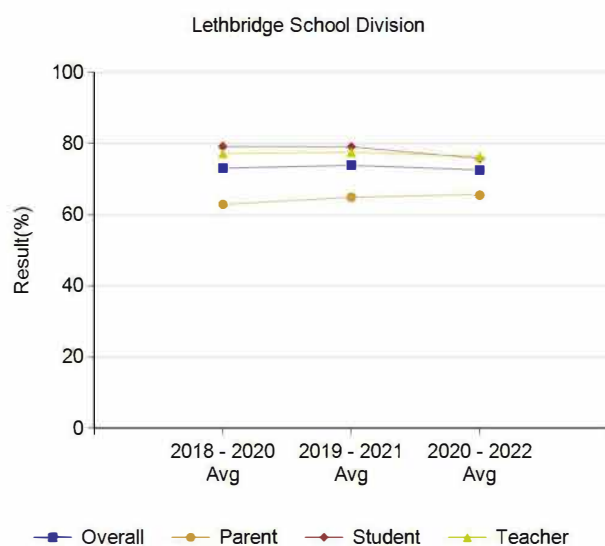
### 3 Year Rolling Average

**Authority: 3040 The Lethbridge School Division**

**Province: Alberta**

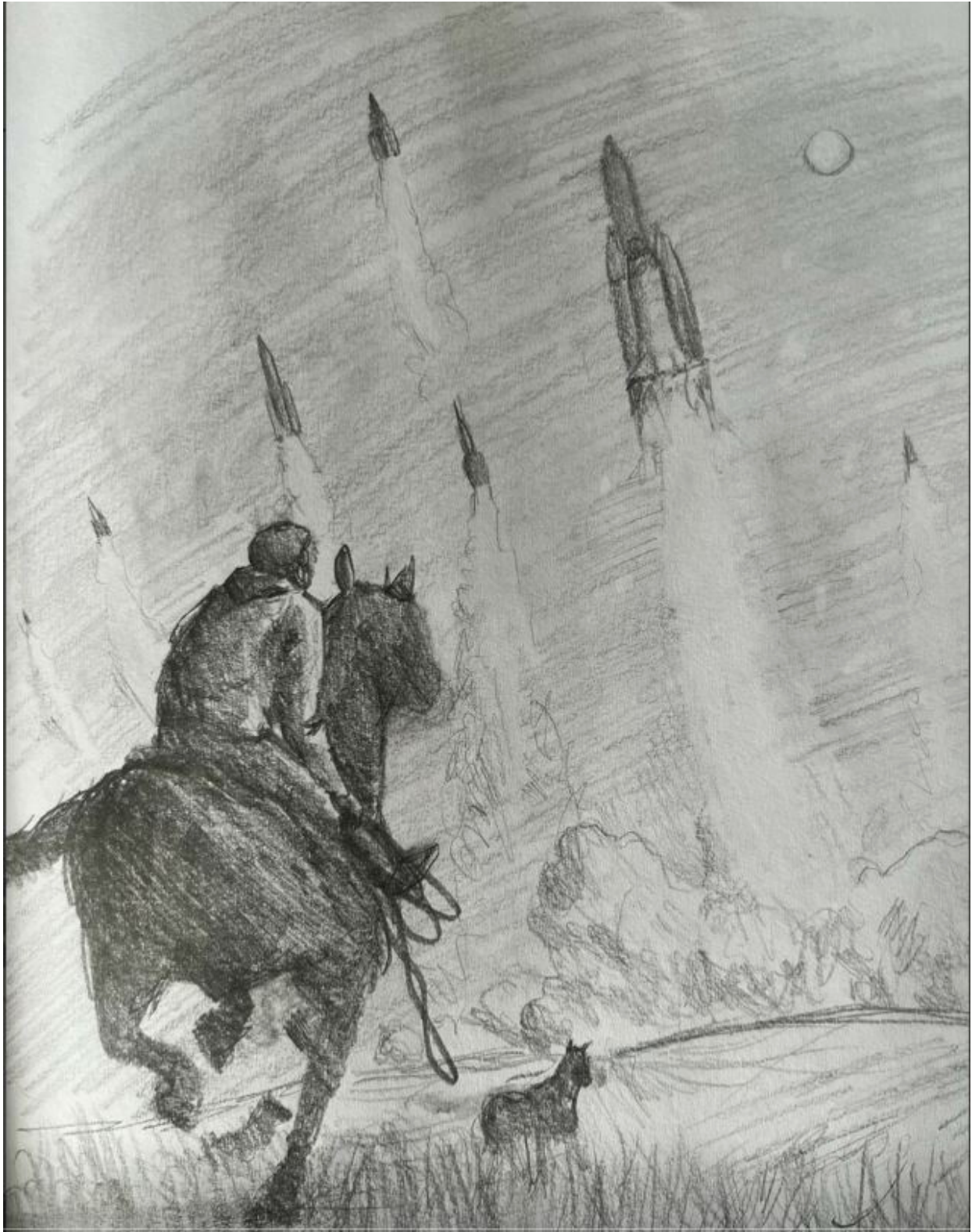
Percentage of teacher, parent and student satisfaction with the accessibility, effectiveness and efficiency of programs and services for students in their community.

	Lethbridge School Division						Alberta					
	2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg		2018 - 2020 Avg		2019 - 2021 Avg		2020 - 2022 Avg	
	N	%	N	%	N	%	N	%	N	%	N	%
Overall	3,542	73.1	3,528	73.9	3,557	72.6	259,492	73.7	263,320	74.1	255,203	73.9
Parent	431	62.9	435	64.9	471	65.7	34,895	63.6	35,167	64.7	33,314	67.9
Student	2,656	79.2	2,643	79.1	2,638	75.8	191,407	78.9	194,636	78.9	189,549	76.3
Teacher	454	77.2	450	77.6	449	76.4	33,190	78.6	33,517	78.7	32,341	77.5



#### Notes:

1. Data values have been suppressed where the number of respondents/students is fewer than 6. Suppression is marked with an asterisk (\*).
2. 2020/21 results are not included in the 3-year average as the AEA survey was introduced as a pilot and participation was impacted by the COVID-19 pandemic. Caution should be used when interpreting trends over time.



*Launch Day by Alexandru Albu, Chinook - Gr. 11*

## Lethbridge School Division 2021-2022 Student Surveys



Executive Summary



Organizational



Financial



Informational

The information that follows are the results of online student surveys relating to the 2021-2022 school year. These surveys are used to gather information from our student on the school environments, student engagement/participation, and other factors.

The Division utilizes the online surveys and reports generated by **The Learning Bar Inc.** through tools such as OurSCHOOL online surveys (<http://thelearningbar.com/>)





## Report on Student Outcomes and School Climate

### OurSCHOOL Elementary School Survey (8831)

### Lethbridge School District Schools Highlights

Your version of the **OurSCHOOL** student survey measures 15 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 1,854 students in 18 schools that participated in the survey between 13 Jan. 2022 and 29 Mar. 2022.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see [www.thelearningbar.com](http://www.thelearningbar.com).

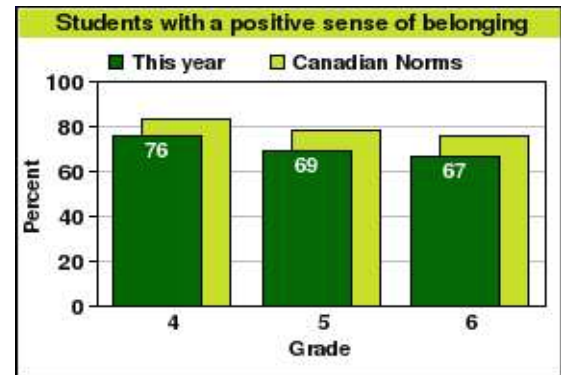
\*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

## Social-Emotional Outcomes

### Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

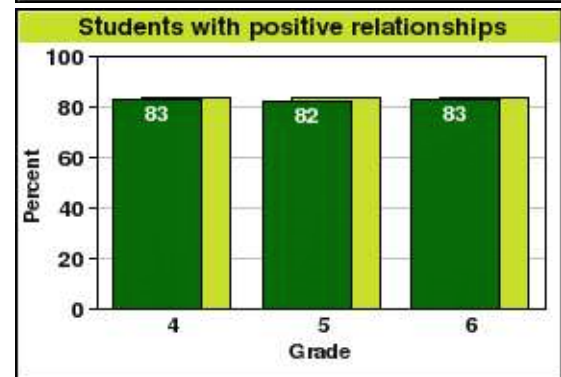
- 71% of students in this district had a high sense of belonging; the Canadian norm for these grades is 79%.
- 70% of the girls and 76% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 78% and for boys is 80%.



### Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- In this district, 83% of students had positive relationships; the Canadian norm for these grades is 84%.
- 87% of the girls and 80% of the boys in this district had positive relationships. The Canadian norm for girls is 87% and for boys is 81%.





# Report on Student Outcomes and School Climate

## OurSCHOOL Elementary School Survey (8831)

### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

- 90% of students in this district valued school outcomes; the Canadian norm for these grades is 95%.
- 92% of the girls and 89% of the boys in this district valued school outcomes. The Canadian norm for girls is 96% and for boys is 93%.

### Students who are interested and motivated

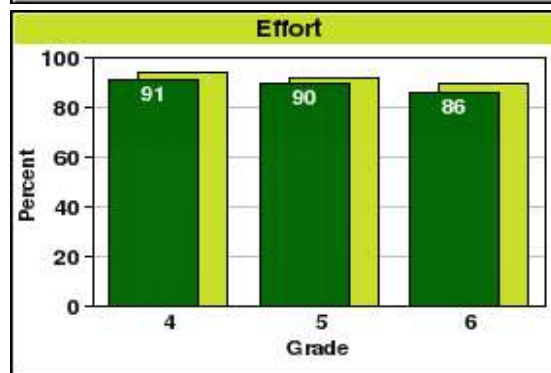
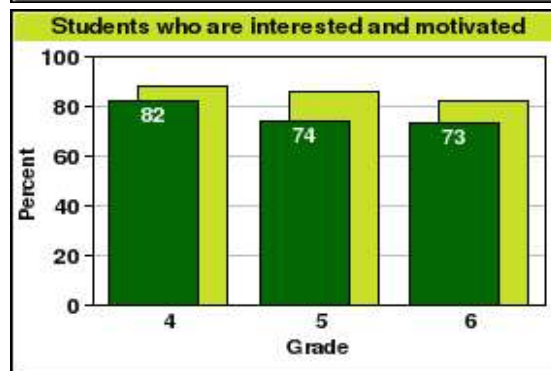
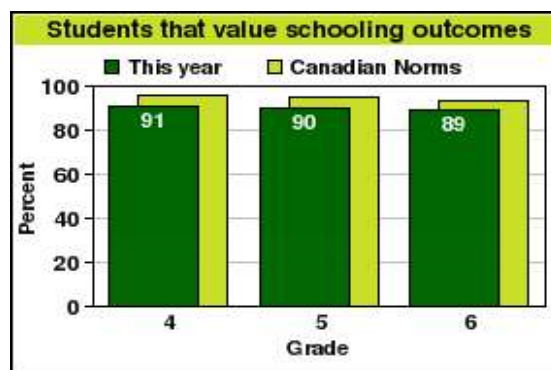
Students who are interested and motivated in their learning.

- 76% of students in this district were interested and motivated; the Canadian norm for these grades is 86%.
- 78% of the girls and 77% of the boys in this district were interested and motivated. The Canadian norm for girls is 88% and for boys is 83%.

### Effort

Students who try hard to succeed in their learning.

- 89% of students in this district tried hard to succeed; the Canadian norm for these grades is 92%.
- 91% of the girls and 89% of the boys in this district tried hard to succeed. The Canadian norm for girls is 94% and for boys is 91%.



Executive Summary



Organizational



Financial



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## Report on Student Outcomes and School Climate

### OurSCHOOL Elementary School Survey (8831)

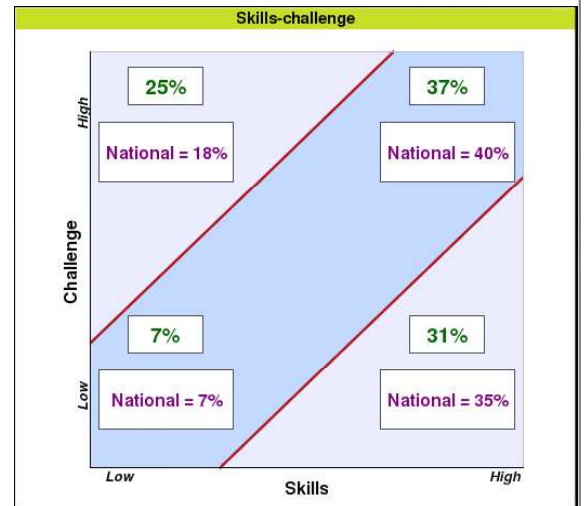
### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Skills-challenge

Students who feel challenged in their language arts, math and Science classes and feel confident of their skills in these subjects.

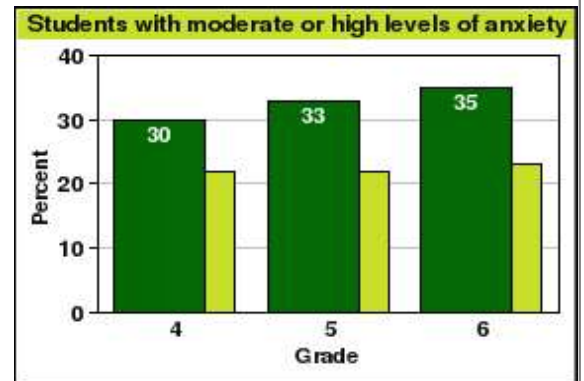
- 37% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 40%.
- 31% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 35%.
- 25% of students were not confident of their skills and found language arts or math challenging. The Canadian norm for this category is 18%.
- 7% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 7%.



### Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 33% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 22%.
- 39% of the girls and 24% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 26% and for boys is 18%.





## Report on Student Outcomes and School Climate

### OurSCHOOL Elementary School Survey (8831)

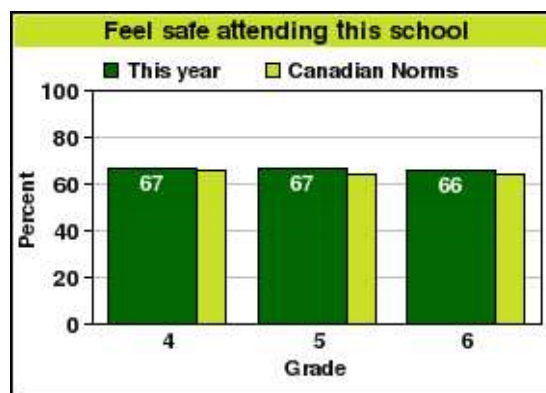
### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Feel safe attending this school

Students who feel safe at school as well as going to and from school.

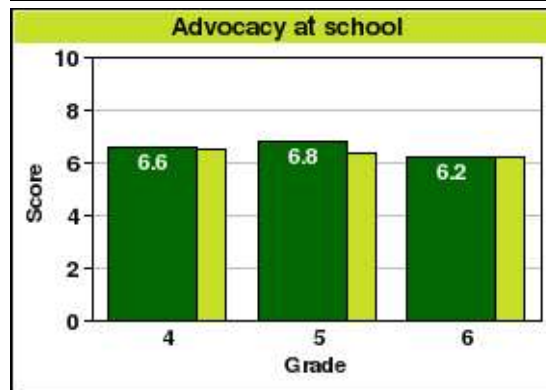
- 67% of students felt safe attending the district; the Canadian norm for these grades is 65%.
- 69% of the girls and 67% of the boys felt safe attending the district. The Canadian norm for girls is 66% and for boys is 64%.



### Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

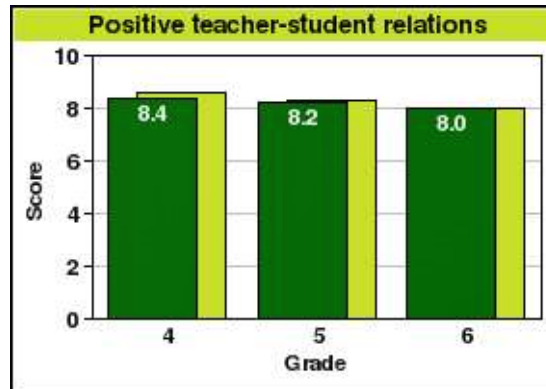
- In this district, students rated advocacy at school 6.5 out of 10; the Canadian norm for these grades is 6.4.
- In this district, advocacy at school was rated 6.7 out of 10 by girls and 6.4 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.3.



### Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

- In this district, positive teacher-student relations were rated 8.2 out of 10; the Canadian norm for these grades is 8.3.
- In this district, positive teacher-student relations were rated 8.4 out of 10 by girls and 8.3 out of 10 by boys. The Canadian norm for girls is 8.5 and for boys is 8.1.



Executive Summary



Organizational



Financial



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## Report on Student Outcomes and School Climate

### OurSCHOOL Elementary School Survey (8831)

### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

- In this district, students rated disciplinary climate of the classroom 6.4 out of 10; the Canadian norm for these grades is 6.9.
- In this district, disciplinary climate of the classroom was rated 6.4 out of 10 by girls and 6.5 out of 10 by boys. The Canadian norm for girls is 6.9 and for boys is 6.9.

### Expectations for success

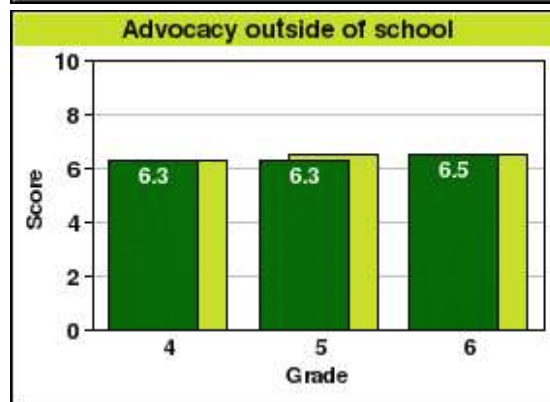
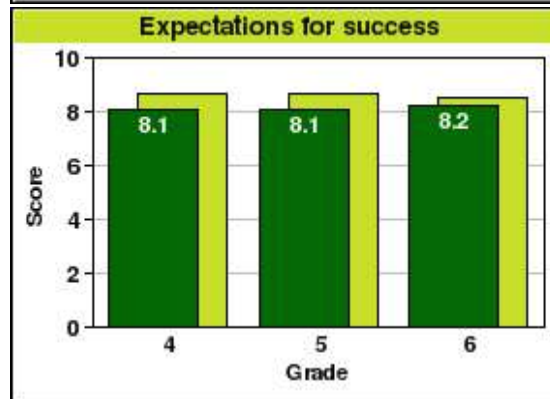
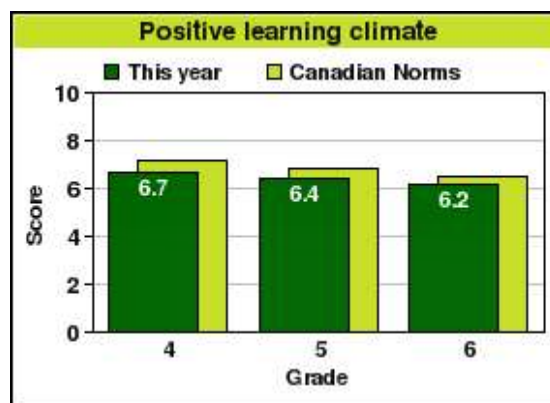
The school staff emphasizes academic skills and hold high expectations for all students to succeed.

- In this district, students rated teachers' expectations for academic success 8.1 out of 10; the Canadian norm for these grades is 8.6.
- In this district, teachers' expectations for academic success were rated 8.1 out of 10 by girls and 8.2 out of 10 by boys. The Canadian norm for girls is 8.7 and for boys is 8.6.

### Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of school 6.4 out of 10; the Canadian norm for these grades is 6.4.
- In this district, advocacy outside school was rated 6.5 out of 10 by girls and 6.3 out of 10 by boys. The Canadian norm for girls is 6.6 and for boys is 6.3.





## Report on Student Outcomes and School Climate OurSCHOOL Elementary School Survey (8831)

### Lethbridge School District Schools Highlights

#### Demographic Factor Drill-Downs

##### Time student has lived in Canada

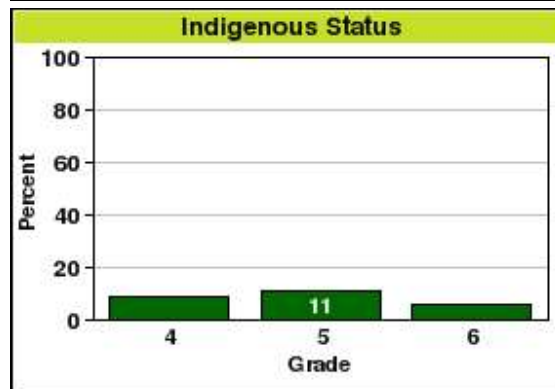
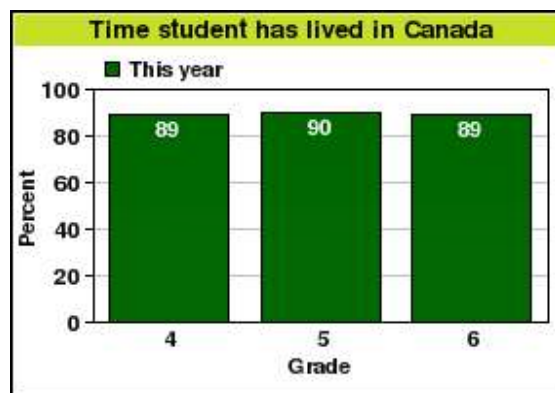
Students who were born in Canada.

- 89% of students in this district were born in Canada.
- 90% of the girls and 88% of the boys in this district were born in Canada.

##### Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- 9% of students in this district identified as Indigenous.
- 8% of the girls and 9% of the boys in this district identified as Indigenous.



Executive Summary



Organizational



Financial



Informational



## Report on Student Outcomes and School Climate

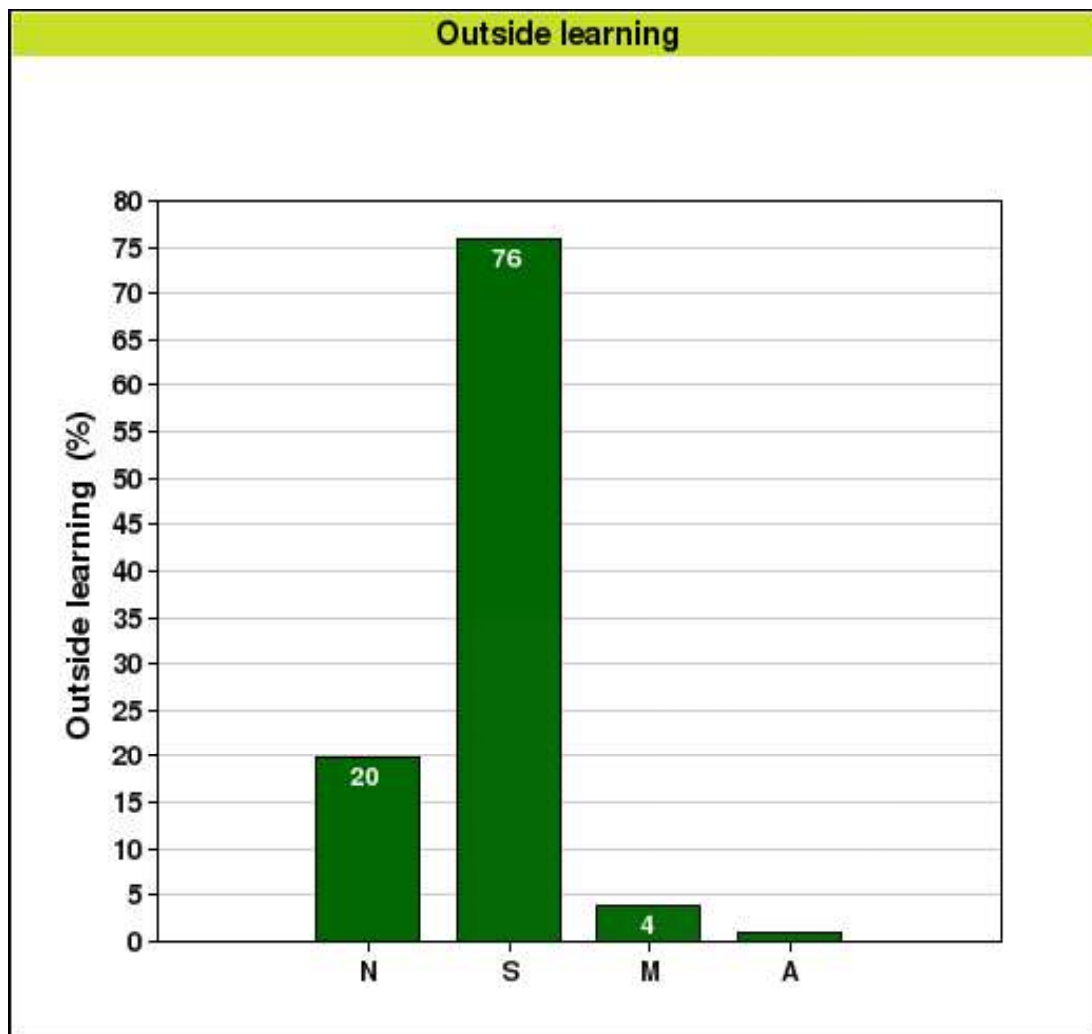
### OurSCHOOL Elementary School Survey (8831)

### Lethbridge School District Schools Highlights

#### Multiple Choice Question

Students were asked: "My teacher(s) takes our class outside to learn:"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (8830)

### Lethbridge School District Schools Highlights

Your version of the **OurSCHOOL** student survey measures 34 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 2,946 students in 10 schools that participated in the survey between 13 Jan. 2022 and 28 Mar. 2022.

The results for the district are based on last year's results for all students using The Learning Bar Survey for grade levels assessed by this district, and are compared with Canadian norms.

For details on the survey see [www.thelearningbar.com](http://www.thelearningbar.com).

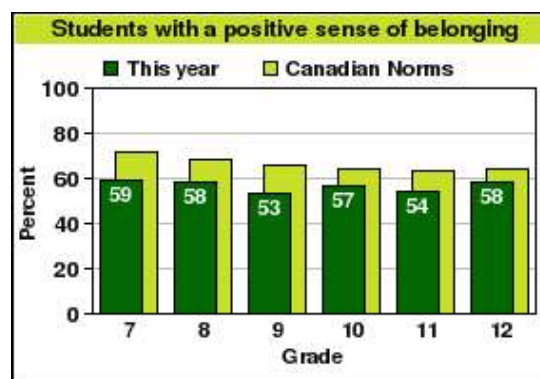
\*Note: Only grades with more than 50 students from at least two schools are displayed on the bar charts.

## Social-Emotional Outcomes

### Students with a positive sense of belonging

Students who feel accepted and valued by their peers and by others at their school.

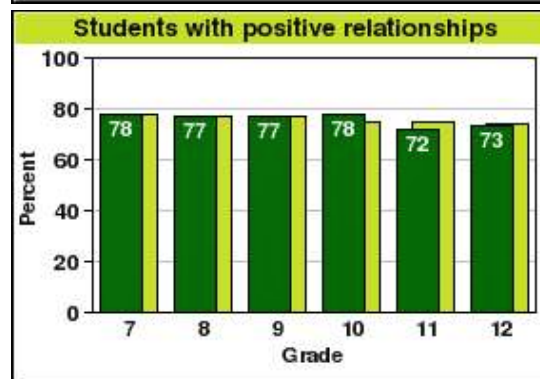
- 56% of students in this district had a high sense of belonging; the Canadian norm for these grades is 66%.
- 54% of the girls and 63% of the boys in this district had a high sense of belonging. The Canadian norm for girls is 62% and for boys is 71%.



### Students with positive relationships

Students who have friends at school they can trust and who encourage them to make positive choices.

- In this district, 76% of students had positive relationships; the Canadian norm for these grades is 76%.
- 78% of the girls and 74% of the boys in this district had positive relationships. The Canadian norm for girls is 78% and for boys is 74%.







## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (8830)

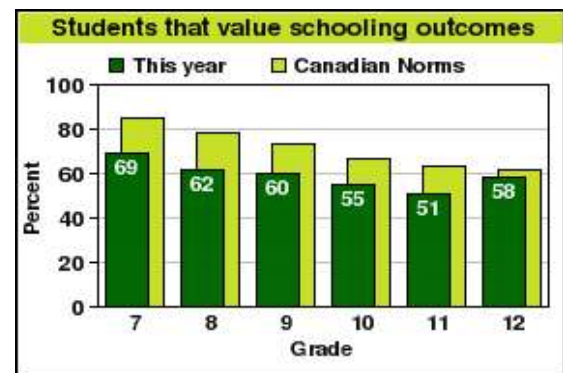
### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Students that value schooling outcomes

Students who believe that education will benefit them personally and economically, and will have a strong bearing on their future.

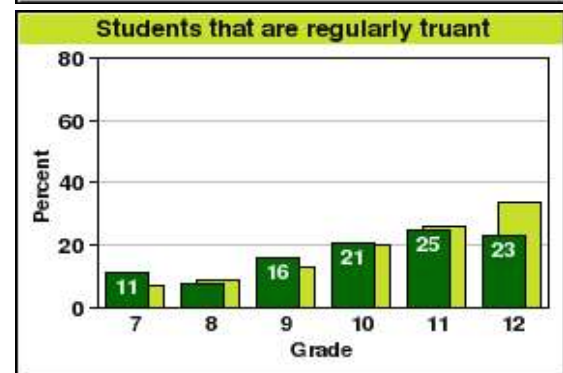
- 59% of students in this district valued school outcomes; the Canadian norm for these grades is 71%.
- 67% of the girls and 53% of the boys in this district valued school outcomes. The Canadian norm for girls is 73% and for boys is 70%.



### Students that are regularly truant

Students who skip classes or miss days at school without a reason, or arrive late for school or classes.

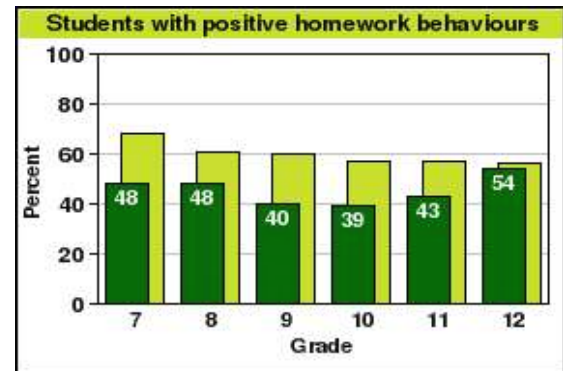
- In this district, the student truancy rate was 17%; the Canadian norm for these grades is 18%
- In this district, the truancy rate for girls was 17% and for boys, 16%. The Canadian norm for girls is 16% and for boys is 20%.



### Students with positive homework behaviours

Students who do homework for their classes with a positive attitude and in a timely manner.

- In this district, 45% of students had positive homework behaviours; the Canadian norm for these grades is 60%.
- 54% of the girls and 40% of the boys in this district had positive homework behaviours. The Canadian norm for girls is 67% and for boys is 53%.





# Report on Student Outcomes and School Climate

## OurSCHOOL Secondary School Survey (8830)

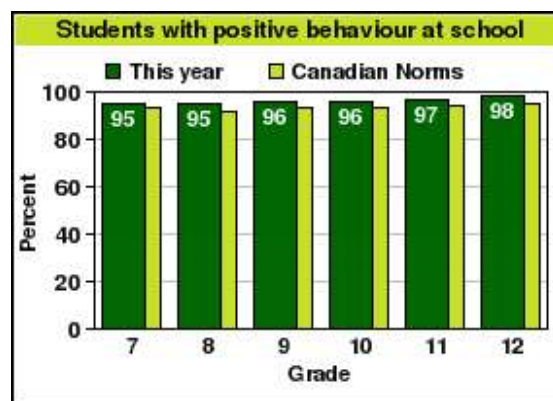
### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Students with positive behaviour at school

Students that do not get in trouble at school for disruptive or inappropriate behaviour.

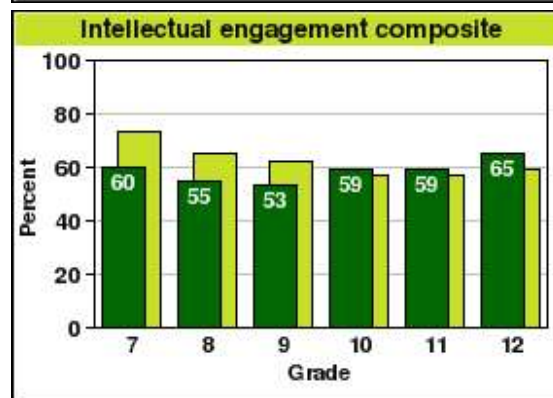
- In this district, 96% of students had positive behaviour; the Canadian norm for these grades is 93%.
- 98% of the girls and 95% of the boys in this district with positive student behaviour at school. The Canadian norm for girls is 97% and for boys is 90%.



### Intellectual engagement composite

Students who are intellectually engaged and find learning interesting, enjoyable, and relevant.

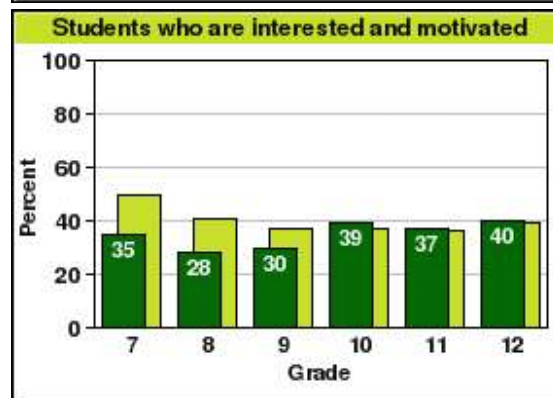
- 58% of students in this district are intellectually engaged. The Canadian norm for these grade levels is 62%.
- 63% of the girls and 55% of the boys in this district were intellectually engaged. The Canadian norm for girls is 63% and for boys is 61%.



### Students who are interested and motivated

Students who are interested and motivated in their learning.

- 35% of students in this district were interested and motivated; the Canadian norm for these grades is 40%.
- 39% of the girls and 32% of the boys in this district were interested and motivated. The Canadian norm for girls is 40% and for boys is 40%.



Executive Summary



Organizational



Financial



Informational



## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (8830)

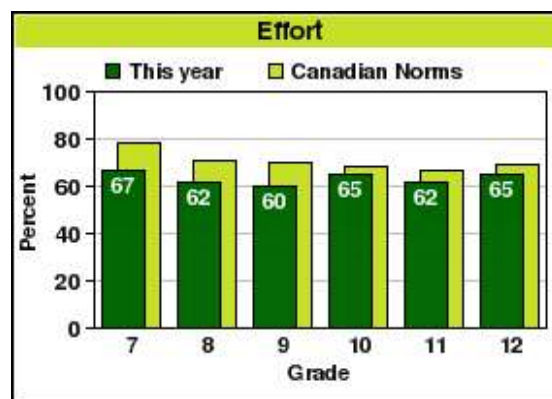
### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Effort

Students who try hard to succeed in their learning.

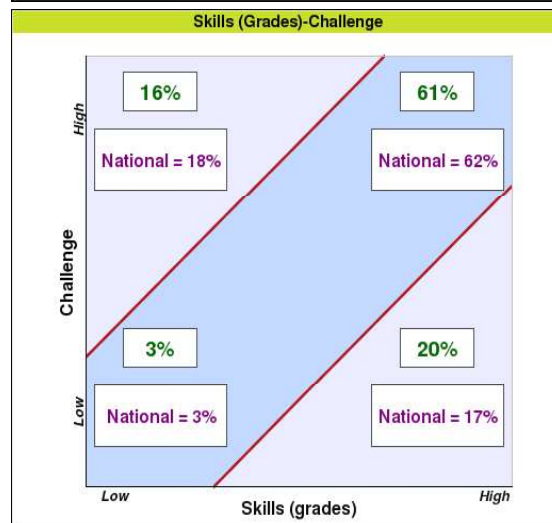
- 63% of students in this district tried hard to succeed; the Canadian norm for these grades is 71%.
- 68% of the girls and 61% of the boys in this district tried hard to succeed. The Canadian norm for girls is 72% and for boys is 69%.



### Skills (grades)-challenge

Students who feel challenged in their Language Arts, Math and Science classes and feel confident of their skills in these subjects.

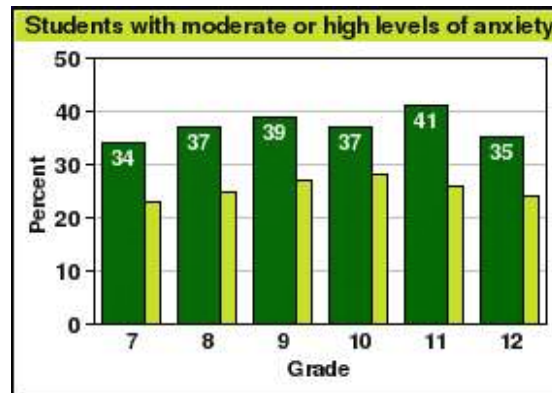
- 61% of students in the district had scores that placed them in the desirable quadrant with high skills and high challenge. The Canadian norm for these grades is 62%.
- 20% of students were confident of their skills but did not find classes challenging. The Canadian norm for these grades is 17%.
- 16% of students were not confident of their skills and found language arts, math or science challenging. The Canadian norm for this category is 18%.
- 3% of students lacked confidence in their skills and did not feel they were challenged. The Canadian norm for this category is 3%.



### Students with moderate or high levels of anxiety

Students who have intense feelings of fear, intense anxiety, or worry about particular events or social situations.

- 37% of students in this district had moderate to high levels of anxiety; the Canadian norm for these grades is 26%.
- 49% of the girls and 22% of the boys in this district had moderate to high levels of anxiety. The Canadian norm for girls is 35% and for boys is 16%.





# Report on Student Outcomes and School Climate

## OurSCHOOL Secondary School Survey (8830)

### Lethbridge School District Schools Highlights

## Social-Emotional Outcomes

### Students with moderate or high levels of depression

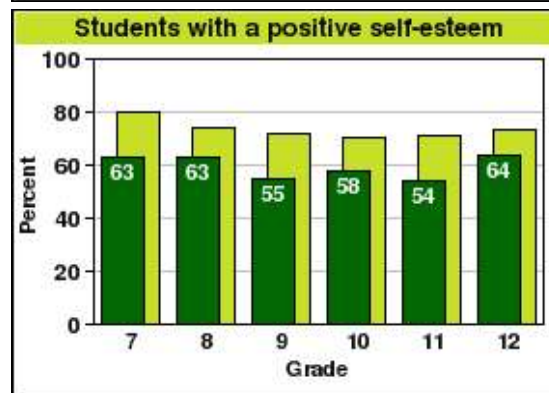
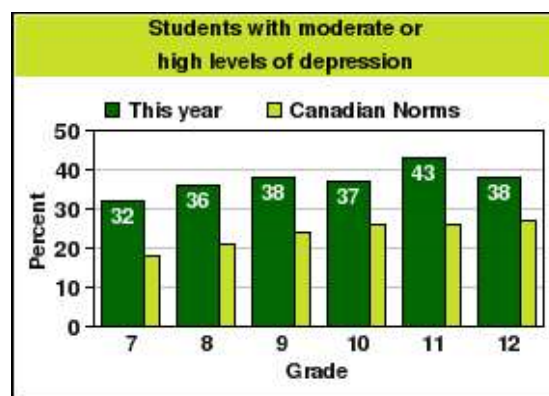
Students who have prolonged periods when they feel sad, discouraged, and inadequate.

- 38% of students in this district had moderate to high levels of depression; the Canadian norm for these grades is 24%.
- 47% of the girls and 22% of the boys in this district had moderate to high levels of depression. The Canadian norm for girls is 31% and for boys is 16%.

### Students with a positive self-esteem

Students who like and accept themselves, and are proud of their accomplishments.

- 59% of students in this district had high self-esteem; the Canadian norm for these grades is 73%.
- 57% of the girls and 66% of the boys in this district had high self-esteem. The Canadian norm for girls is 68% and for boys is 79%.



Executive Summary



Organizational



Financial



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## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (8830)

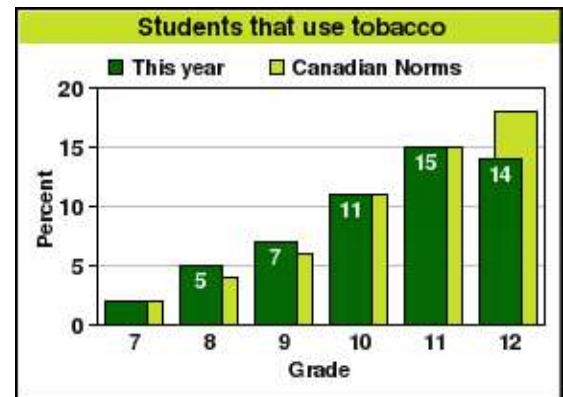
### Lethbridge School District Schools Highlights

## Physical Health Outcomes

### Students that use tobacco

The percentage of students that use tobacco occasionally or at least once every day.

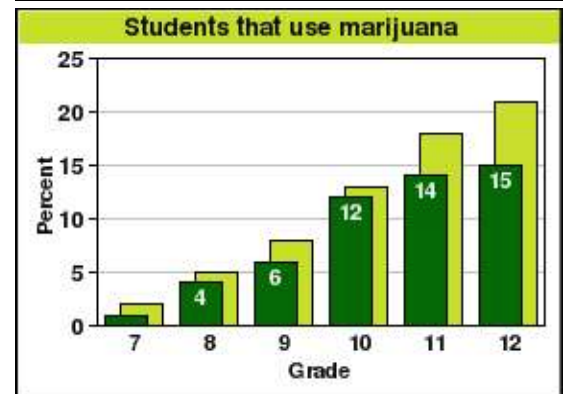
- 9% of students in this district indicated they were occasional or regular tobacco users; the Canadian norm for these grades is 9%.
- 8% of the girls and 9% of the boys in this district were occasional and regular tobacco users. The Canadian norm for girls is 8% and for boys is 11%.



### Students that use marijuana

The percentage of students that use marijuana occasionally or at least once every day.

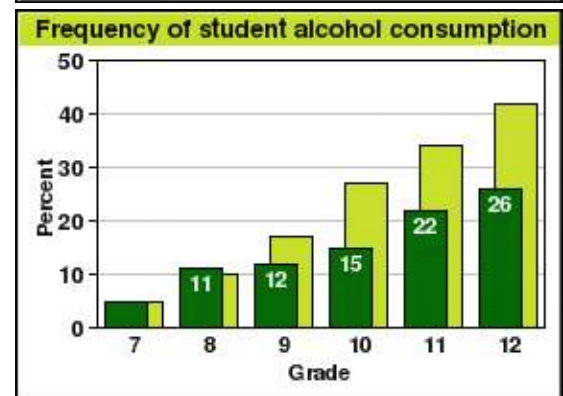
- 9% of students in this district indicated they were occasional or regular marijuana users; the Canadian norm for these grades is 11%.
- 8% of the girls and 8% of the boys in this district were occasional and regular marijuana users. The Canadian norm for girls is 10% and for boys is 12%.



### Frequency of student alcohol consumption

The percentage of students who have at least one drink of alcohol per week.

- 15% of students in this district have had at least one alcoholic drink per week; the Canadian norm for these grades is 22%.
- 14% of the girls and 15% of the boys in this district have had at least one alcoholic drink one or more times per week. The Canadian norm for girls is 21% and for boys is 24%.





## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (8830)

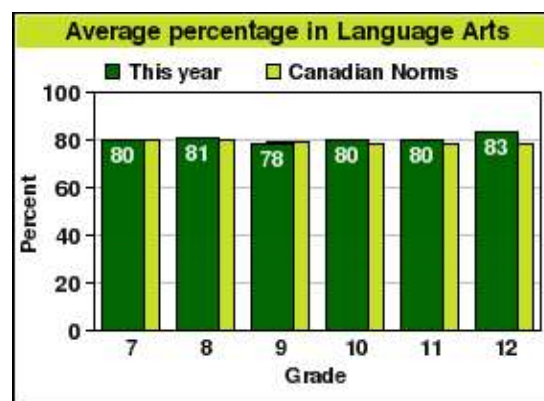
### Lethbridge School District Schools Highlights

## Academic Outcomes

### Average percentage in Language Arts

Students' overall marks in their current or most recent Language Arts class (e.g., English) were reported as a letter grade and converted to a percentage.

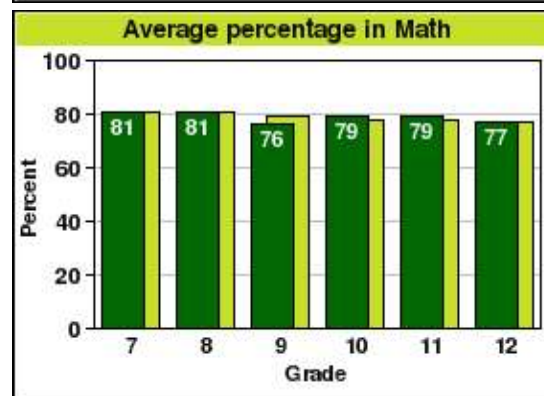
- In this district, students' average reported mark was 80%; the Canadian norm for these grades is 79%.
- In this district, girls' average reported mark was 82% and boys' was 79%. The Canadian norm for girls is 81% and for boys is 77%.



### Average percentage in Math

Students' overall marks in their current or most recent Math class were reported as a letter grade and converted to a percentage.

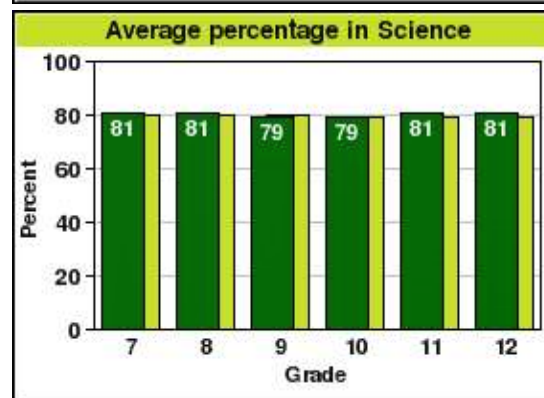
- In this district, students' average reported mark was 79%; the Canadian norm for these grades is 79%.
- In this district, girls' average reported mark was 80% and boys' was 78%. The Canadian norm for girls is 79% and for boys is 78%.



### Average percentage in Science

Students' overall marks in their current or most recent Science class (e.g., general Science, biology, chemistry, or physics) were reported as a letter grade and converted to a percentage.

- In this district, students' average reported mark was 80%; the Canadian norm for these grades is 79%.
- In this district, girls' average reported mark was 81% and boys' was 80%. The Canadian norm for girls is 80% and for boys is 78%.



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## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (8830)

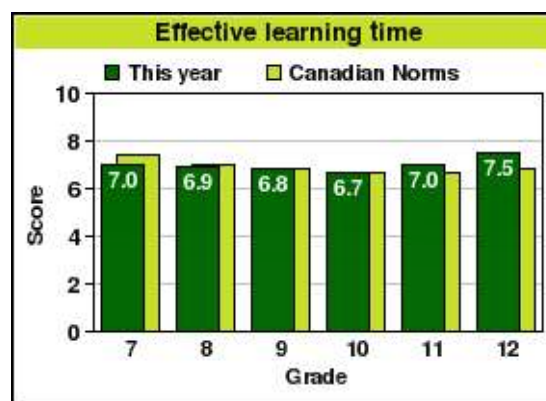
### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Effective learning time

Important concepts are taught well, class time is used efficiently, and homework and evaluations support course objectives.

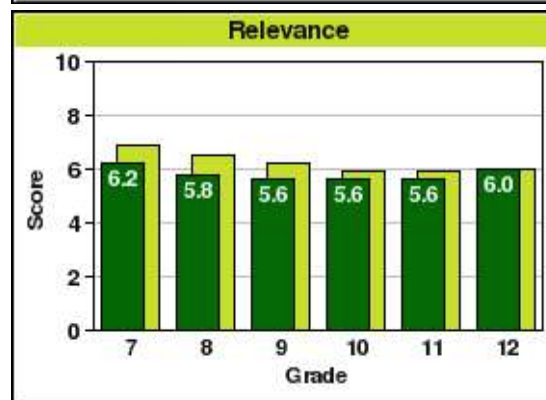
- In this district, students rated effective classroom learning time 7 out of 10; the Canadian norm for these grades is 6.9.
- In this district, effective classroom learning time was rated 7.1 out of 10 by girls and 6.9 out of 10 by boys. The Canadian norm for girls is 6.9 and for boys is 6.9.



### Relevance

Students who find classroom instruction relevant to their everyday lives.

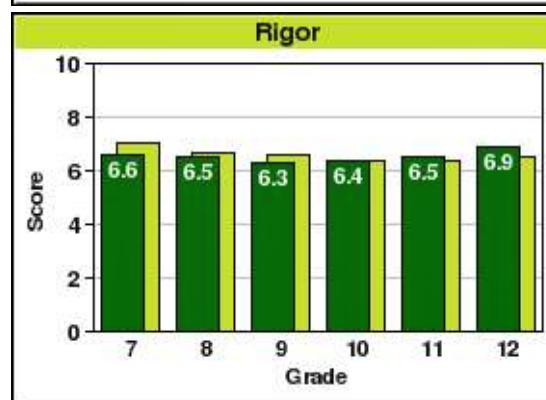
- In this district, students rated relevance 5.8 out of 10; the Canadian norm for these grades is 6.2.
- In this district, relevance was rated 6.1 out of 10 by girls and 5.6 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.2.



### Rigor

Students who find the classroom instruction is well-organized, with a clear purpose, and with immediate and appropriate feedback that helps them learn.

- In this district, students rated rigor 6.5 out of 10; the Canadian norm for these grades is 6.6.
- In this district, rigor was rated 6.7 out of 10 by girls and 6.5 out of 10 by boys. The Canadian norm for girls is 6.6 and for boys is 6.6.





# Report on Student Outcomes and School Climate

## OurSCHOOL Secondary School Survey (8830)

### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Bullying, exclusion, and harassment

Students who are subjected to physical, social, or verbal bullying, or are bullied over the internet.

- 20% of students in this district were victims of moderate to severe bullying in the previous month; the Canadian norm for these grades is 19%.
- 20% of the girls and 18% of the boys in this district were victims of moderate to severe bullying in the previous month. The Canadian norm for girls is 18% and for boys is 19%.

### Feel safe attending this school

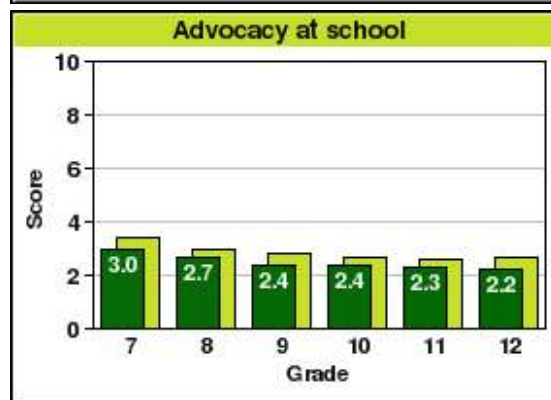
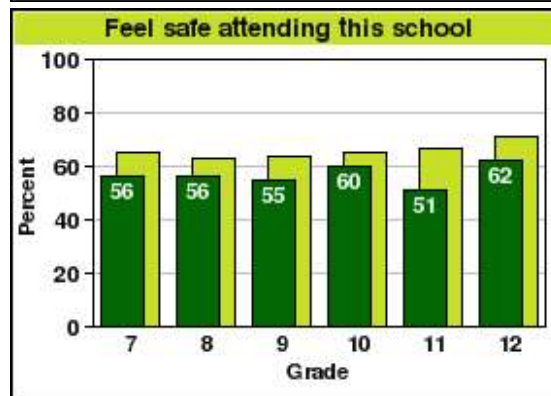
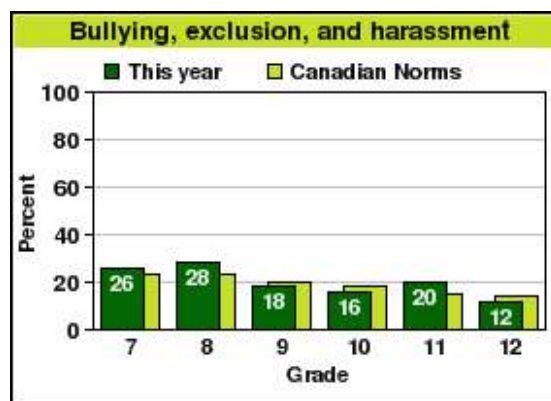
Students who feel safe at school as well as going to and from school.

- 57% of students felt safe attending the district; the Canadian norm for these grades is 66%.
- 55% of the girls and 61% of the boys felt safe attending the district. The Canadian norm for girls is 64% and for boys is 67%.

### Advocacy at school

Students who feel they have someone at school who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy at school 2.5 out of 10; the Canadian norm for these grades is 2.9.
- In this district, advocacy at school was rated 2.4 out of 10 by girls and 2.6 out of 10 by boys. The Canadian norm for girls is 2.7 and for boys is 3.1.



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# Report on Student Outcomes and School Climate

## OurSCHOOL Secondary School Survey (8830)

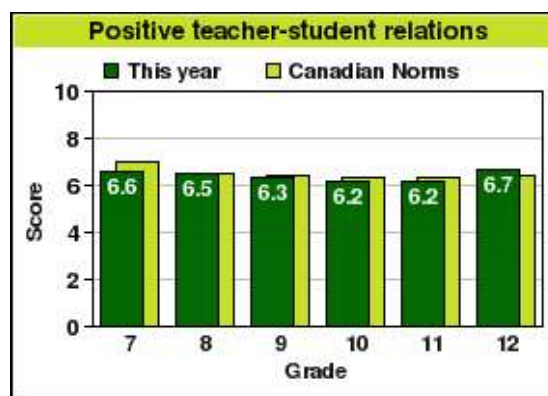
### Lethbridge School District Schools Highlights

## DRIVERS of Student Outcomes

### Positive teacher-student relations

Students who feel teachers are responsive to their needs, and encourage independence with a democratic approach.

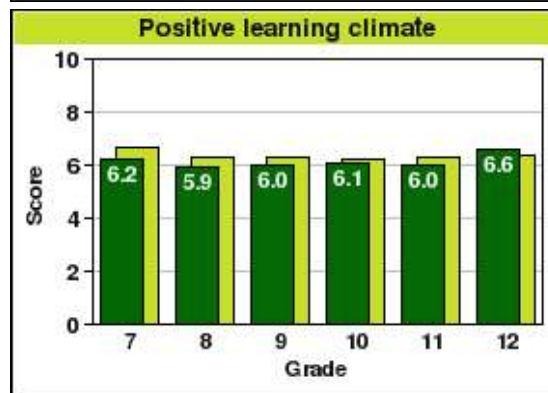
- In this district, positive teacher-student relations were rated 6.4 out of 10; the Canadian norm for these grades is 6.5.
- In this district, positive teacher-student relations were rated 6.5 out of 10 by girls and 6.5 out of 10 by boys. The Canadian norm for girls is 6.4 and for boys is 6.5.



### Positive learning climate

There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed.

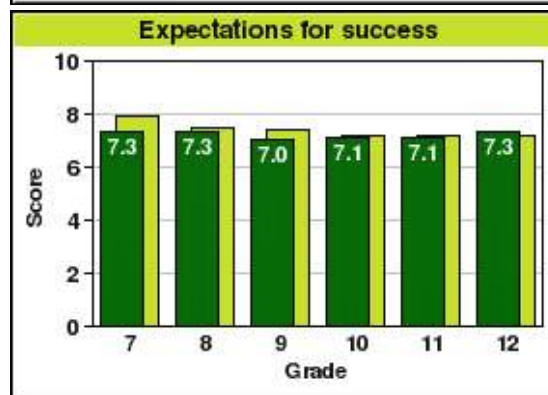
- In this district, students rated disciplinary climate of the classroom 6.1 out of 10; the Canadian norm for these grades is 6.4.
- In this district, disciplinary climate of the classroom was rated 6.2 out of 10 by girls and 6.2 out of 10 by boys. The Canadian norm for girls is 6.3 and for boys is 6.4.



### Expectations for success

The school staff emphasizes academic skills and hold high expectations for all students to succeed.

- In this district, students rated teachers' expectations for academic success 7.2 out of 10; the Canadian norm for these grades is 7.4.
- In this district, teachers' expectations for academic success were rated 7.4 out of 10 by girls and 7.1 out of 10 by boys. The Canadian norm for girls is 7.5 and for boys is 7.3.





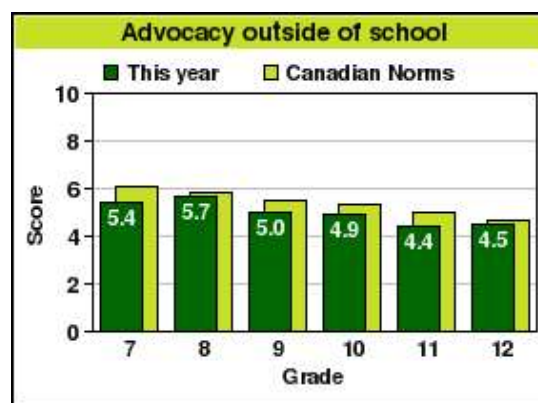
## Report on Student Outcomes and School Climate OurSCHOOL Secondary School Survey (8830) Lethbridge School District Schools Highlights

### DRIVERS of Student Outcomes

#### Advocacy outside of school

Students who feel they have someone at home or in their community who consistently provides encouragement and can be turned to for advice.

- In this district, students rated advocacy outside of school 5 out of 10; the Canadian norm for these grades is 5.4.
- In this district, advocacy outside school was rated 5 out of 10 by girls and 5.1 out of 10 by boys. The Canadian norm for girls is 5.4 and for boys is 5.4.



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## Report on Student Outcomes and School Climate

### OurSCHOOL Secondary School Survey (8830)

### Lethbridge School District Schools Highlights

## Demographic Factor Drill-Downs

### Language spoken at home

Students are asked to indicate the language they speak most often at home.

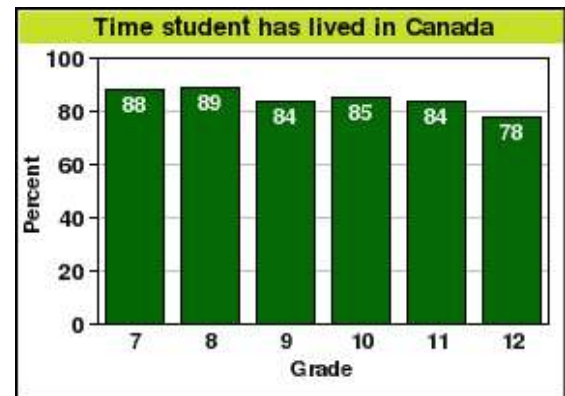
- 84% of students in this district speak English at home.
- 0% of students in this district speak French at home.
- 5% of students in this district speak other languages at home.
- 1% of students in this district speak English and French at home.
- 10% of students in this district speak English and another language at home.
- 0% of students in this district speak French and another language at home.



### Time student has lived in Canada

Students who were born in Canada.

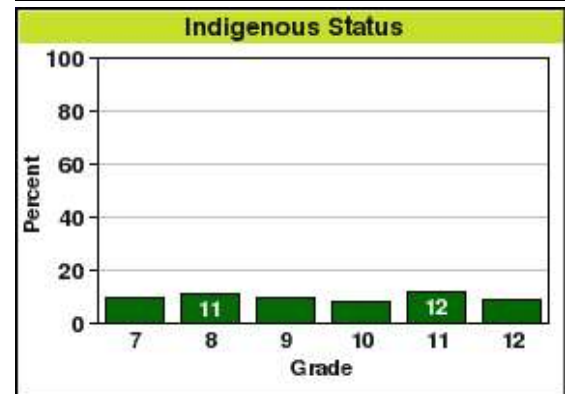
- 85% of students in this district were born in Canada.
- 84% of the girls and 84% of the boys in this district were born in Canada.



### Indigenous Status

Students who identified as Indigenous, that is, First Nations, Métis, or Inuk.

- 10% of students in this district identified as Indigenous.
- 7% of the girls and 11% of the boys in this district identified as Indigenous.





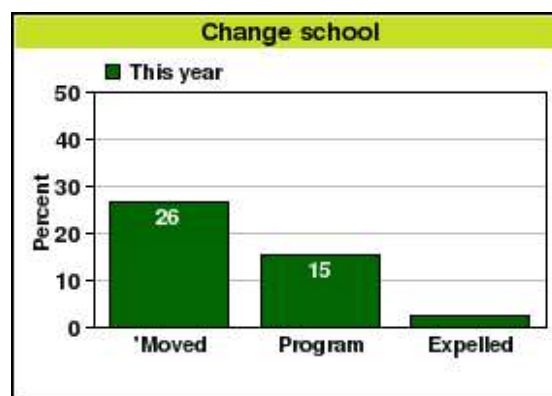
## Report on Student Outcomes and School Climate OurSCHOOL Secondary School Survey (8830) Lethbridge School District Schools Highlights

### Demographic Factor Drill-Downs

#### Change school

Students who have changed schools for reasons below.

- 26.5% of students in this district changed school because they moved.
- 15.4% of students in this district changed school to take advantage of a different program.
- 2.4% of students in this district changed school because they were expelled from their old school.



Executive Summary



Organizational



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## Report on Student Outcomes and School Climate

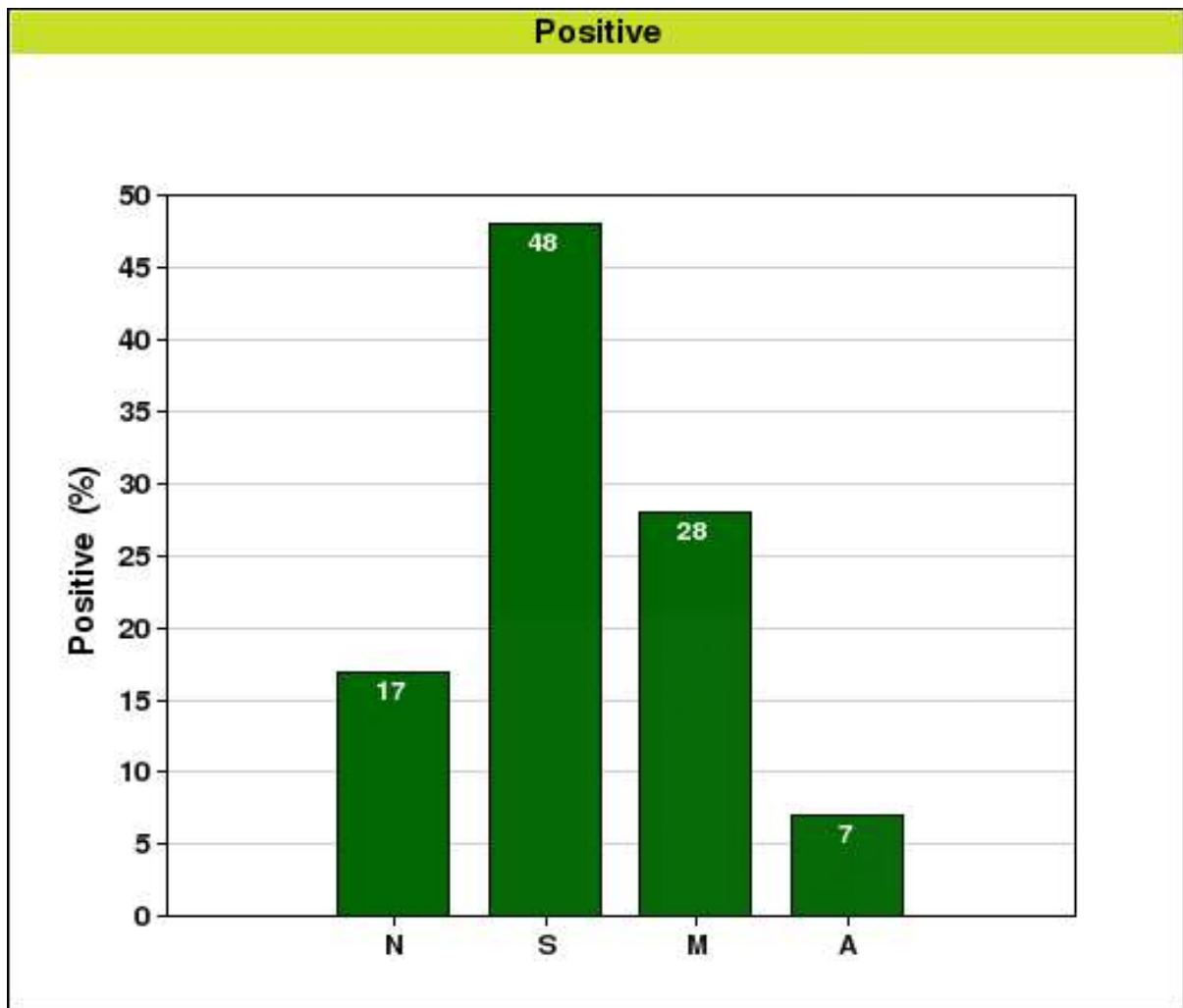
### OurSCHOOL Secondary School Survey (8830)

### Lethbridge School District Schools Highlights

#### Multiple Choice Question

Students were asked: "I feel energized and positive about my schooling."

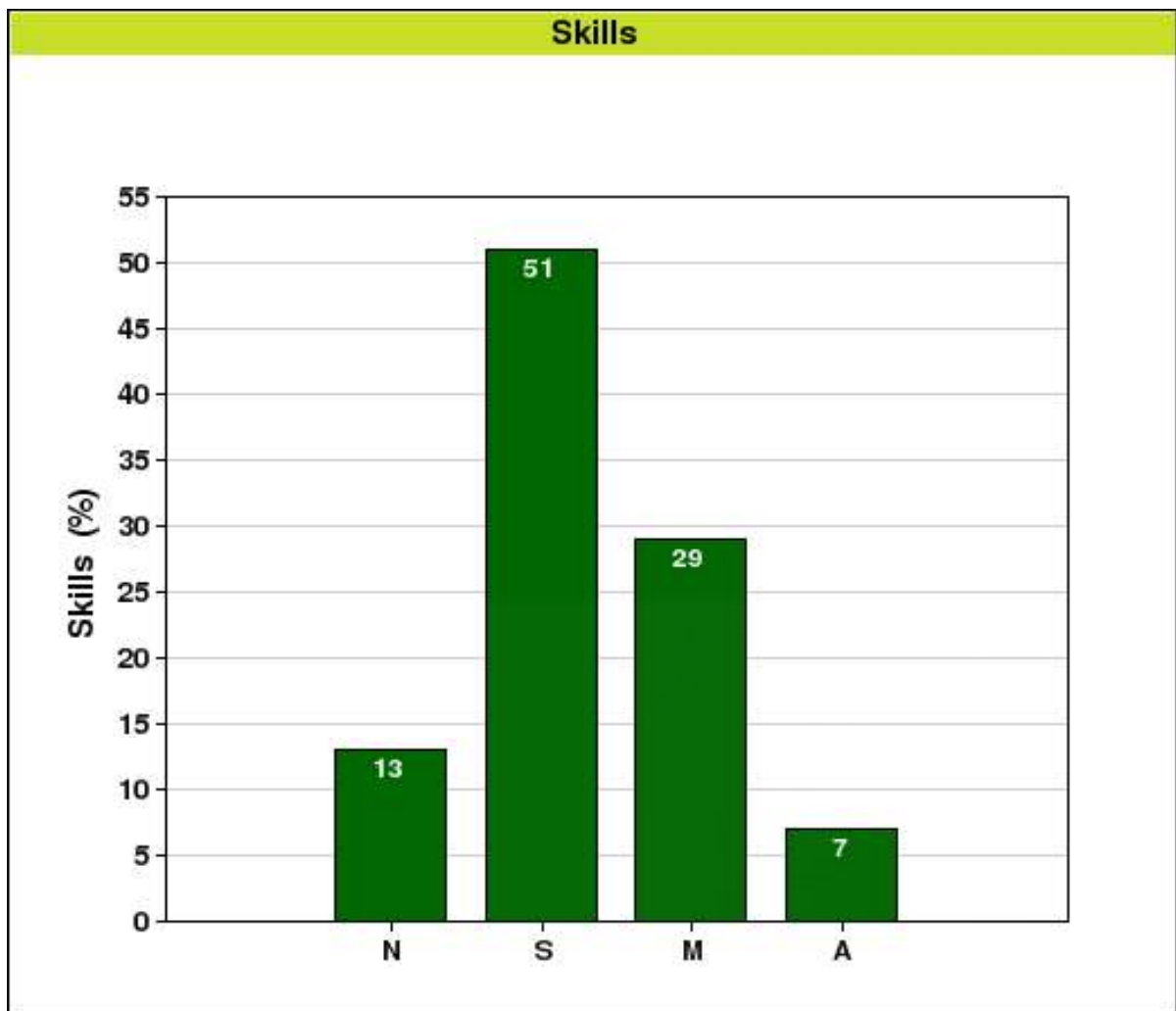
- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



## Multiple Choice Question

Students were asked: "I am confident that I am getting skills at school that I will use in life."

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





## Report on Student Outcomes and School Climate

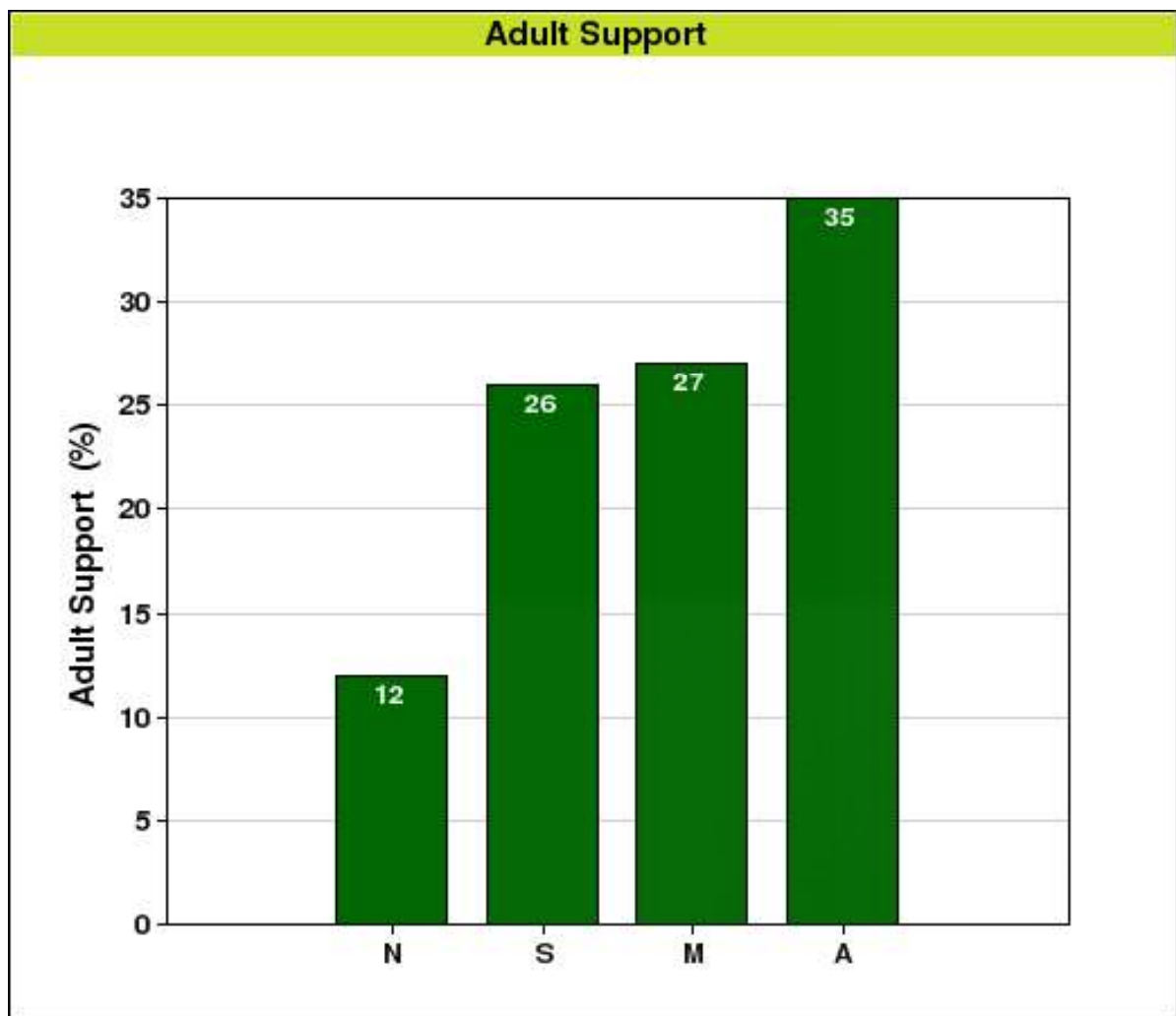
### OurSCHOOL Secondary School Survey (8830)

### Lethbridge School District Schools Highlights

#### Multiple Choice Question

Students were asked: "I feel that at least 1 adult at my school supports and cares about me"

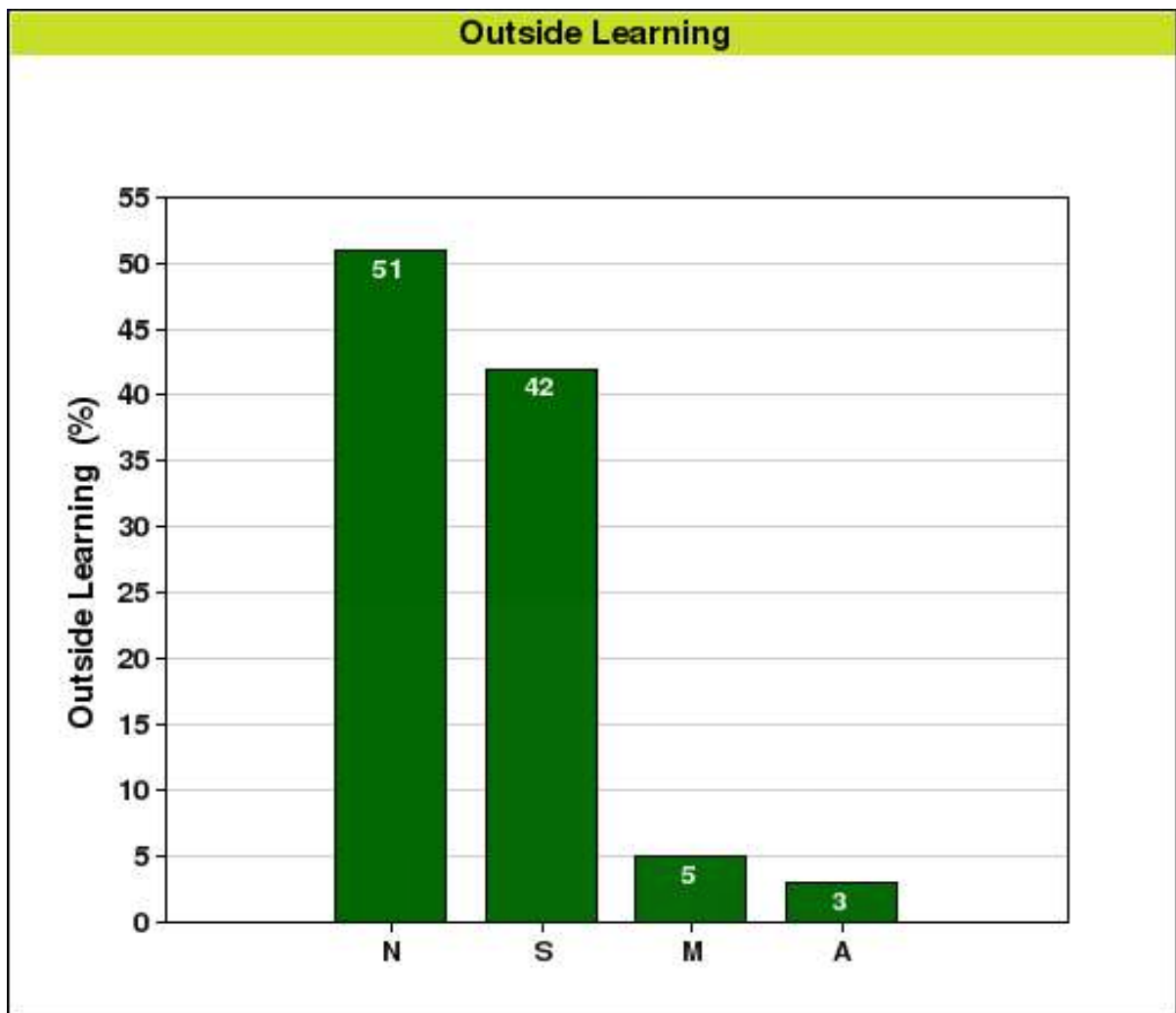
- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)



## Multiple Choice Question

Students were asked: "My teacher(s), takes our class outside to learn"

- Never (N)
- Sometimes (S)
- Most of the time (M)
- Always (A)





## Lethbridge School Division

### Glossary of Terms



**Accountability Pillar** - data provided to give school boards a consistent way to measure their success and assess progress using a broad spectrum of measures. It is based on a set of common factors that measure outcomes in specific categories, giving a clear picture of how well learning goals are being achieved. It also helps identify areas that need improvement and set priorities for the future.

**Accumulated Surplus from Operations (ASO)** - is the total unrestricted net assets and operating reserves of the Division. An "Adjusted ASO" excludes the unspent school generated funds (SGF) which are held at the schools.

**Accretion Expense** – a periodic expense recognized when updating the present value of a balance sheet liability, which has arisen from the entity's obligation to perform a duty in the future. Part of the PSAS 3280 standard (asset retirement obligation) implementation.

**Alberta Education** - department of the Government of Alberta, responsible for developing curriculum and setting standards, evaluating curriculum and assessing outcomes, teacher development and certification, supporting special needs students, funding and supporting school boards, Indigenous and Francophone education, and overseeing basic education policy and regulations. Alberta Education also approves and funds new facilities and infrastructure for school jurisdictions in cooperation with Alberta Infrastructure and Transportation.

**Alberta Finance** - department of the Government of Alberta responsible for economic and fiscal policy advice to the government as well as tax and regulatory administration.

**Alberta Infrastructure** - department of the Government of Alberta, responsible for the provision of infrastructure for health care, education, community, seniors' lodges, municipal transportation, and municipal water/wastewater treatment and distribution.

**Amortization of Tangible Capital Assets** - the systematic allocation of an asset to expense over a certain period of time. This is a non-cash transaction, in which, an asset is expensed over its projected useful life.

**Base Funding** - funding provided on a per Weighted Moving Average (WMA) student basis for every full time equivalent (FTE) student from Kindergarten (ECS) to grade 12.

**Benefits** - the employer's share of amounts paid on behalf of employees for statutory and pension contributions, and medical and insurance benefits. It also includes allowances which are taxable payments made to (or on behalf of) employees for sabbatical leave, advanced study and training, and for negotiable or board-authorized allowances including automobile, subsidized housing, relocation, retirement, and supplementary unemployment benefits.



**Capital and Debt Services** - includes the provision for amortization of the Division's capital assets, Infrastructure Maintenance and Renewal grant expenditures, and interest on debenture debt.

**Capital Budget/Plan** - the planned capital revenues, expenditure and transfers required to the acquisition and/or construction of tangible capital assets over a \$250,000 threshold.

**Capital Expenditures** - expenditures to acquire, develop or construct tangible capital assets.

**Certificated Staffing** - employees (teachers) holding a valid teaching certificate.

**Community Outreach School** - a school that provides an alternate education program for students age 12 to 15 who have not experienced success in a traditional school setting.

**Contracted and General Services** - expenditures that are contracted with other parties to perform services on behalf of the school division.

**Diploma Examinations** - Alberta Education tests grade 12 students in core subject areas (Math, Social Studies, English, and the Sciences).

**Digital Citizenship** - Digital Citizenship is a concept which helps teachers, technology leaders and parents to understand what students/children/technology users should know to use technology appropriately.

**Division of Instructional Services** - provides system based instruction services to support the implementation of curriculum, coordination of in-service instruction, assist teachers with program delivery, and implementation of system wide initiatives.

**Downtown LA Program** - a regional program designed to help alleviate mental health concerns in 12 to 17 year olds in a setting that meets their academic and psychosocial needs.

**Early Education (Pre-school) Program** - programming to provide early learning opportunities for children three to five years old.

**Education Act** - new legislation of the Province of Alberta governing the formation, governance, and operation of school jurisdictions. Replace the previous School Act.

**Education Property Tax** - taxes levied by the Province of Alberta, based on a uniform mill rate, which is collected by the municipality based on assessed property values. These funds are submitted by the municipality to the province. All Education Property Tax collected from across the province is pooled together into one fund called the Alberta School Foundation Fund (ASFF).

**Elementary School** - schools that provide instruction to students enrolled in Kindergarten to grade five. Also includes Lethbridge Christian School which is a Kindergarten to grade eight school and Immanuel Christian Elementary School which is a Kindergarten to grade six school.

**English as a Second Language (ESL)** - instruction is provided to assist students who have insufficient fluency in English to achieve grade level expectations in English Language Arts and other subject areas.

**English Language Learning** - see English as a Second Language.

**Executive Council** - the senior administration team of **Lethbridge School Division** which includes the Superintendent, and the Associate Superintendents of Instructional Services, Human Resources, and Business and Operations.

**FAST FORWARD** - an initiative to assist students in completing high school when they may have previously left high school without earning their high school diploma.

**First Nations Métis and Inuit Program** - a program that provides ongoing support for Indigenous students in their efforts to obtain an education. This program provides opportunities for Indigenous students to study and experience their own and other Indigenous cultures and lifestyles.

**Funding Framework** - the means by which Alberta Education allocates funding to school jurisdictions to provide a quality education. It is a system designed to distribute funds equitably, provide flexibility for local decision-making, and ensure school jurisdictions are publicly accountable for the use of resources and the results achieved.

**High School** - schools that provide instruction to students enrolled in grade nine to twelve. Also includes Immanuel Christian Secondary School which provides programming from grade seven to twelve.

**High School Off Campus Program** - a program to facilitate work placement opportunities for high school students in the community.

**Inclusive Education/Inclusive Learning** - an inclusive education system is to provide all students with the most appropriate learning environments and opportunities for them to best achieve their potential. Inclusion in the education system is about ensuring that each student belongs and receives a quality education no matter their ability, disability, language, cultural background, gender, or age.

**Institutional Programs** - school instruction provided in a secure residence that is prescribed as an institution whereby lodging and care are provided on a 24-hour basis. **Lethbridge School Division** provides instruction to four institutional programs. Harbour House (Emergency Women's Shelter), Lethbridge Regional Hospital School (Hospital), and Pitawani School (Sifton Children's Centre), and Stafford Ridge School.

**Kindergarten Program** - also known as ECS. This program offers a minimum of 475 hours of instruction to children who are at least 4 years 6 months of age and less than 6 years as of September 1 of the school year.



**Learning Commons** - collaboration spaces that are similar to libraries and classrooms. Space is shared for information technology, remote or online education, tutoring, collaboration, content creation, meetings, and reading or study.

**Middle School** - schools that provide instruction to students enrolled in grade six to eight.

**Operating Budget** - budgeted expenditures for the operation of the school division for a school year. It does not include capital expenditures over \$250,000, which is included under the Division's Capital plan.

**Other Revenues** - revenues of the school division that include non-grant items, such as investment revenues, miscellaneous revenues, school generated funds, and school fees.

**Outreach Program** - a program offered by Lethbridge Outreach High School which provides a basic education for students who are unable to attend or benefit from a regular school program.

**Program Unit Funding (PUF)** - funding provided for educational programming offered to children who are at least 2 years 8 months of age and up to 4 years 8 months and have a severe disability.

**Project/Contracts** - provincial priority targeted funding that is received for specific programs or services. This includes Program Unit Funding, Student Health Initiative, and SuperNet (Wide Area Network).

**Provincial Achievement Tests (PAT)** - Alberta Education tests all children in the core subjects (English, Math, Social Studies, and Science) in grade six and nine to ensure that the education system is maintaining a high standard.

**Public Sector Accounting Standards (PSAS)** – are the Canadian generally accepted accounting standards/principals that are followed by the public sector (i.e. school divisions).

**Regional Collaborative Service Delivery (RCSD)** - RCSD is a regional partnership between school authorities, Alberta Health Services (AHS), Child and Family Services Authorities (CFSA) and other community stakeholders. Under RCSD, partners will work together on a regional basis to meet the identified needs of children and youth. RCSD resources must be pooled and shared to support the identified needs of children and youth in a given region. Children and youth throughout the region must have equitable access to services regardless of their school program.

**Reserve Funds** - funds that are unspent from a prior school year and are available for allocation to the current school year budget.

**Salaries** - all remuneration paid or accrued to employees of the Division.

**School Generated Activities /School Generated Funds (SGF)** - funds raised in the community that come under the control and responsibility of a school and are for student activities.



**School Leader Quality Standard** - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality leadership occurs when the leader's ongoing analysis of the context, and decisions about what leadership knowledge and abilities to apply, result in quality teaching and optimum learning for all school students

**Shared Instructional Services** - programs and expenditures that provide support to the schools within the jurisdiction.

**Site Based Budgeting** - the budgeting principal whereby those individuals responsible for day-to-day operations are responsible for making expenditure allocation and decisions.

**Spent Deferred Capital Contributions (SDCC)** – deferred revenues relating to Provincially Approved Capital Projects that have been used for the capital expenditure. SDCC equals the net book value of the supported tangible capital assets.

**Supplies** - general supplies purchased by the Division.

**Supported Capital** – tangible capital assets that have been funded by the Province through the provincially approved capital projects.

**Supported Debt Interest** - interest paid on debenture debt on school facilities. Alberta Education supports the debt as the payment is made to Alberta Finance on behalf of the School Division.

**Teaching Quality Standard** - The standard applicable to the provision of basic education in Alberta as per government ministerial order. Quality teaching occurs when the teacher's ongoing analysis of the context, and the teacher's decisions about which pedagogical knowledge and abilities to apply result in optimum learning by students. All teachers are expected to meet the Teaching Quality Standard throughout their careers.

**Transfers** - includes capital purchases over \$5,000, school generated funds activities (fundraising activities, clubs and athletics), transfers to/from other sites, and funds held in contingency or reserves for a future purpose.

**Transportation** - the transportation by school bus of students to, from and between schools, within the school jurisdiction.

**Truth and Reconciliation** - Calls to Action in order to "redress the legacy of residential schools and advance the process of Canadian reconciliation." The proposed actions call on all levels of government to work together to repair the harm caused by residential schools and begin the process of reconciliation.

**Uncertificated Staffing** - staffing of the school jurisdiction that do not hold teaching certificates. Also known as Support Staff.

**Utilities** - the cost of heat, light, water, and garbage disposal in the Division's facilities.



**Violence/Threat Risk Assessment (VTRA) protocol** - this protocol supports collaborative planning among children/youth, families, schools, and community agencies to reduce violence and to reflect safe, caring and restorative approaches. It fosters timely sharing of information about children/youth who pose a risk for violence towards themselves or others. The Chinook Regional Threat Assessment Protocol is the result of commitment and cooperation between partner school jurisdictions and community agencies, all of whom are committed to making our schools and communities safe.

**Unspent Deferred Capital Contributions (UDCC)** – deferred revenues relating to provincially approved capital projects that have not yet been spent on capital expenditures.

**Unsupported Capital** – tangible capital assets that have been funded by the by the school jurisdiction (not funded by the Province)

**Weighted Moving Average (WMA)** – the means by which Alberta Education allocates funding to school jurisdictions on a per full-time equivalent student enrolment basis. The WMA is calculated based on 20% of actual FTE enrolment of the preceding year, 30% of the estimated FTE enrolment of the current year (prior to budget), and 50% of the projected funded FTE enrolment for the budget year.



*UCA World by Brynn Hopkinson , Senator Joyce Fairbairn - Gr. 7*

## Lethbridge School Division

### Glossary of Common Budget Acronyms



**AHS** – Alberta Health Services

**ASBO** – Association of School Business Officials International

**ASO** – Accumulated Surplus from Operations

**ASFF** – Alberta School Foundation Fund

**CEU** – Credit Enrolment Units

**ECS** – Early Childhood Services

**EEP** – Early Education Program

**ESL** – English as a Second Language

**FTE** – Full-Time Equivalent

**IBC** – Instructional Budget Committee

**IMR** – Infrastructure, Maintenance and Renewal

**LSD51** – Lethbridge School Division (previously referred to Lethbridge School District No. 51)

**MBA** – Meritorious Budget Award

**POM** – Plant Operation and Maintenance

**PSAS** – Public Sector Accounting Standards

**PUF** – Program Unit Funding

**RCSD** – Regional Collaborative Service Delivery

**SGF** – School Generated Funds

**SDCC** – Spent Deferred Capital Contributions

**TCA** – Tangible Capital Assets

**UDCC** – Unspent Deferred Capital Contributions

**UDL** – Universal Design for Learning

**WMA** – Weighted Moving Average





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