

# Lethbridge School Division



LCI Arts Academy Production of  
**AWAKENING**

## 2022-2023 Operating Budget



Prepared by the Division of Business and Operations  
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[www.lethsd.ab.ca](http://www.lethsd.ab.ca)



## **Lethbridge School Division**

### **2022-2023 Operating Budget**

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Note the information presented in this document is summary information only.

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# LETHBRIDGE SCHOOL DIVISION

## BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2022-2023 BUDGET

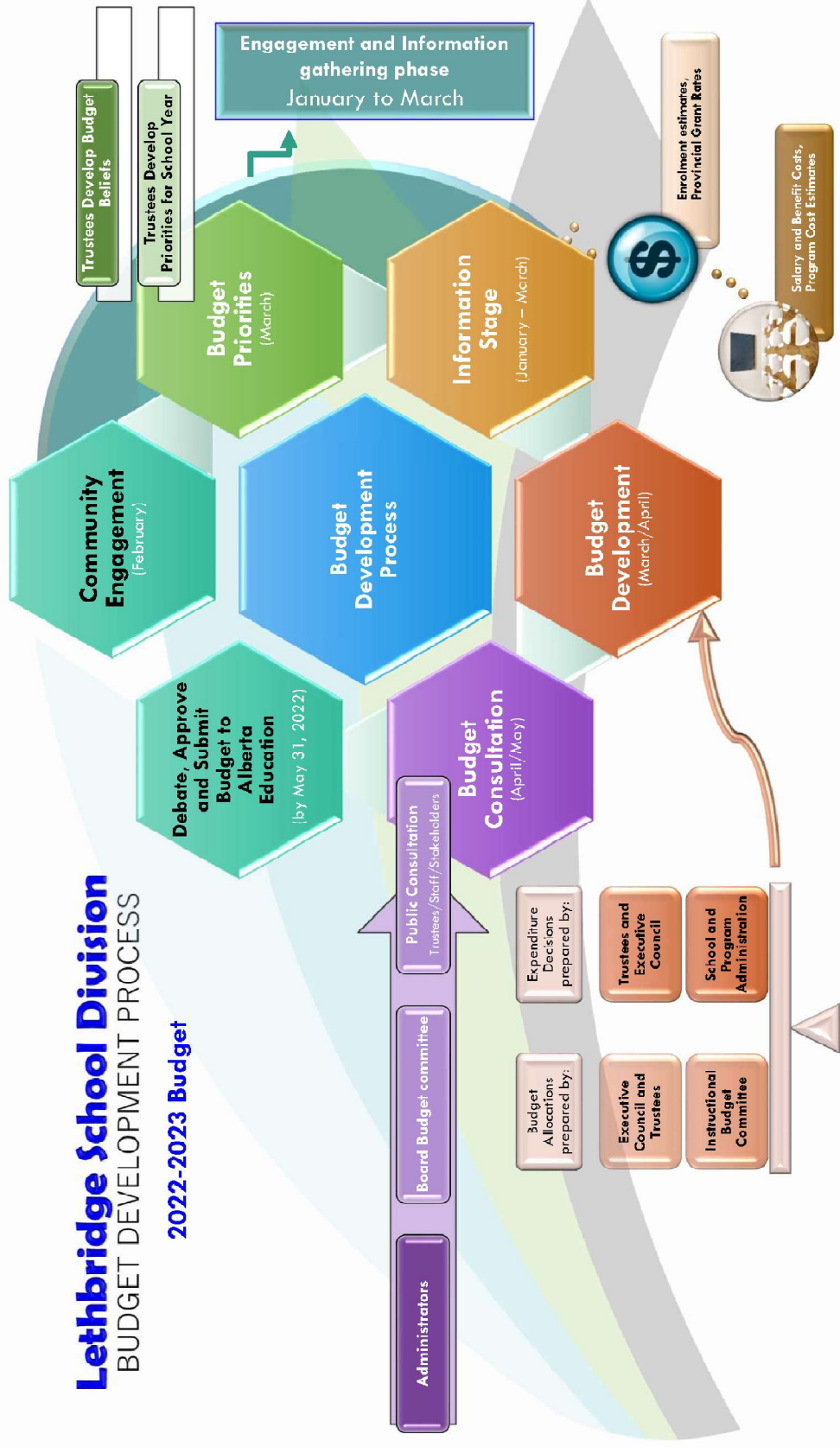
**Lethbridge School Division** is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget,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

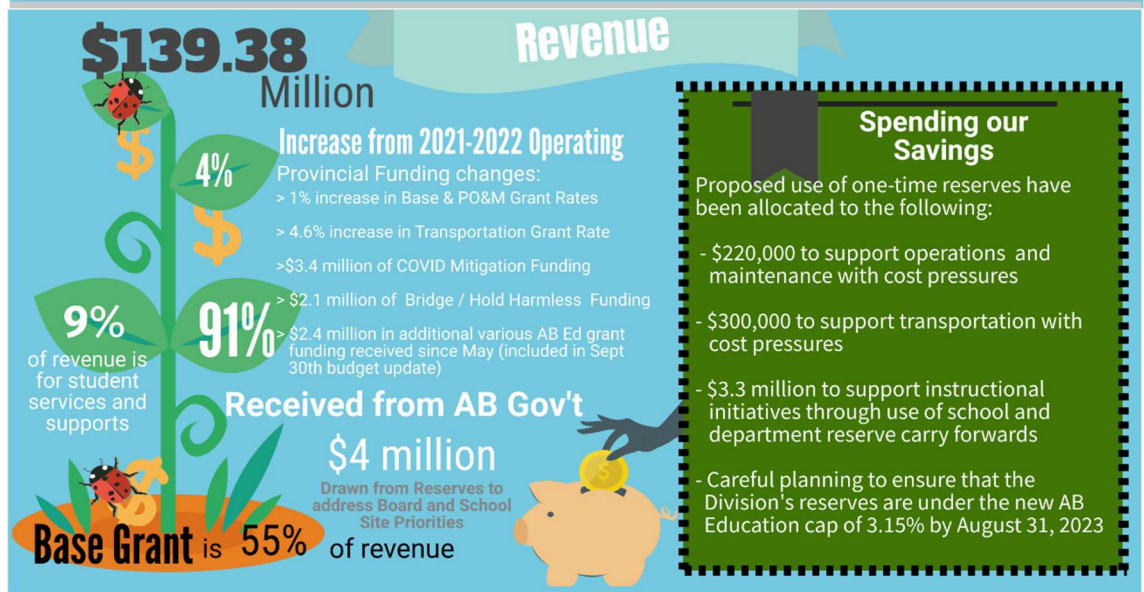
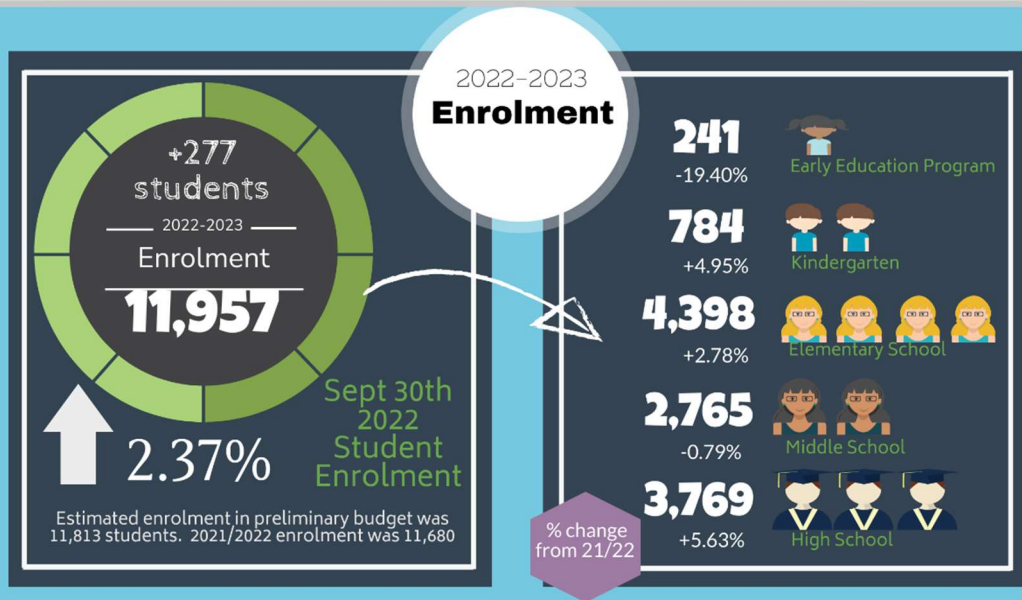
- The Board believes the Budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes the Budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes education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

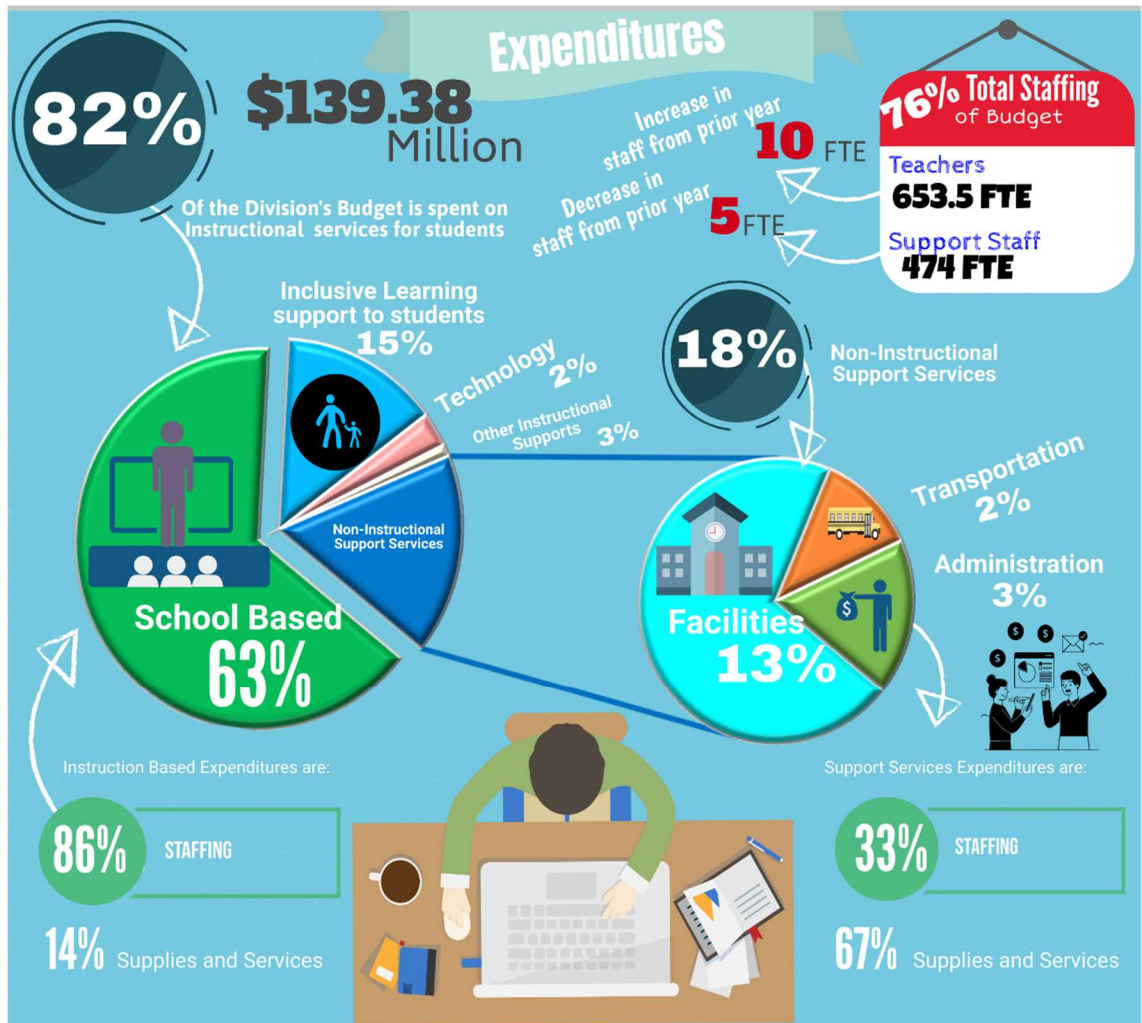
# Lethbridge School Division

## BUDGET DEVELOPMENT PROCESS

### 2022-2023 Budget







# 2022/2023

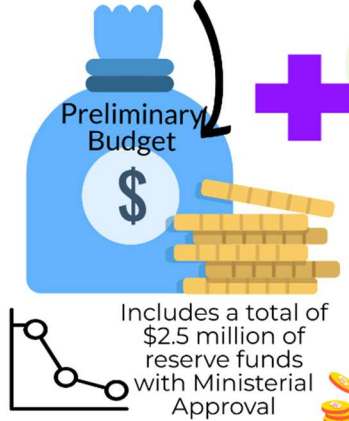
## Operating Budget Updates

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

The Preliminary Budget 2022/2023 was approved on May 25th, 2022.

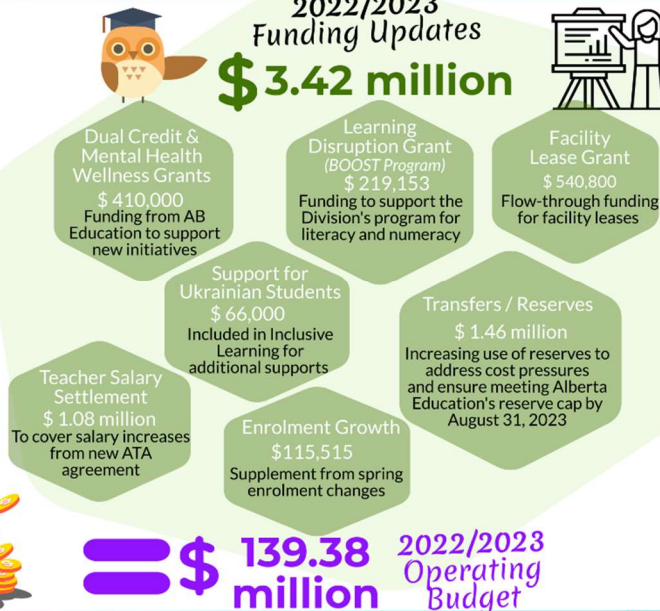
### 2022/2023 Preliminary Budget

**\$135.96 million**



### 2022/2023 Funding Updates

**\$3.42 million**



Revenues and Allocations	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %
Alberta Education - Base Instruction	\$76,357,845	\$74,747,458	\$1,610,387	2.15%
Alberta Education - Services and Supports	\$14,547,679	\$14,549,077	(\$1,398)	-0.01%
Alberta Education - Schools/Facilities	\$14,802,435	\$14,790,441	\$11,994	0.08%
Alberta Education - Community	\$3,723,161	\$3,723,161	\$0	0.00%
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,216	\$0	0.00%
Projects/Contracts	\$269,153	\$0	\$269,153	100.00%
Other Provincial Revenue	\$1,304,787	\$606,101	\$698,686	115.28%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$8,012,800	\$8,765,766	(\$752,966)	-8.59%
Capital and Debt Services	\$5,084,555	\$5,255,006	(\$170,451)	-3.24%
<b>Total Operating Revenue</b>	<b>\$135,083,575</b>	<b>\$133,418,170</b>	<b>\$1,665,405</b>	<b>1.25%</b>
Prior Years Reserves (one-time funds)	\$4,298,912	\$2,542,697	\$1,756,215	69.07%
<b>Total Revenue and Allocations</b>	<b>\$139,382,487</b>	<b>\$135,960,867</b>	<b>\$3,421,620</b>	<b>2.52%</b>

### 22/23 Reserve Spending

Includes the following:  
 \$220,000 for plant operations and maintenance  
 \$300,000 for transportation  
 \$23,700 for system admin  
 \$1.85 million school carry-forward requests  
 \$540,000 additional fund for counselling  
 \$300,000 to support staffing  
 \$742,520 for inclusive learning supports

Lethbridge  
SCHOOL DIVISION

## Major Updates to the Operating Budget:

Expenditures by Object	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %
Certificated Staffing	\$77,915,396	\$76,333,514	\$1,581,882	2.07%
Uncertificated Staffing	\$28,142,092	\$27,792,974	\$349,118	1.26%
Contracted and General Services	\$10,279,413	\$9,476,047	\$803,366	8.48%
Supplies	\$11,973,488	\$11,438,462	\$535,026	4.68%
Utilities	\$2,510,600	\$2,477,600	\$33,000	1.33%
Capital and Debt Services	\$7,116,562	\$7,337,257	(\$220,695)	-3.01%
Transfers - Contingency/Other	\$144,096	\$108,513	\$35,583	32.79%
<b>Total Operating Expenditures</b>	<b>\$138,081,647</b>	<b>\$134,964,367</b>	<b>\$3,117,280</b>	<b>2.31%</b>
Transfers - Reserve Allocations	\$1,300,840	\$996,500	\$304,340	30.54%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$139,382,487</b>	<b>\$135,960,867</b>	<b>\$3,421,620</b>	<b>2.52%</b>

Includes teacher and non-union salary increases

**76% Total Staffing**  
of Budget

Teachers

**653.5 FTE** +5.5 FTE from Prelim budget

Support Staff

**474 FTE** +4.0 FTE from Prelim budget



**School Reserve Carryforward**  
\$1.85 million

**Elementary School Reserves**  
\$ 492,725



**High School Reserves**  
\$ 905,875

**Middle School Reserves**  
\$ 451,680

**Facility Lease Costs**

Building Lease costs within Operations & Maintenance for Christian Schools.  
(Service Costs)

**BOOST Program**

\$219,153  
Instructional teachers and supply costs.

**Specific Grant Funded Projects**

**Dual Credit**  
\$50,000

Continue to support between Division and Post-Secondary Programs for High School Students

**Mental Health in Schools Pilot Program**

\$360,000  
For staffing and supply costs

School based reserves are being spent on everything from staffing to equipment to supplies - based on each individual school's request

Planning is being done to ensure reserve balance is at 3.15% to comply with Alberta Education reserve cap for August 31, 2023

Balance at Aug 31, 2022 is 5.29%

Projected Aug 31, 2023 balance is 2.94%



Please see the executive summary and relating details of the 2022-2023 Operating Budget for additional information on the budget and the updates from the Preliminary Budget.

**Lethbridge SCHOOL DIVISION**

# Lethbridge School Division

## 2022-2023 Operating Budget

September 30<sup>th</sup> update

### Executive Summary

Lethbridge School Division has a total operating budget of \$139.38 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

The School Division was established in 1886 and proudly serves a community that grown to over 100,000 residents. Lethbridge School Division serves approximately 11,957 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



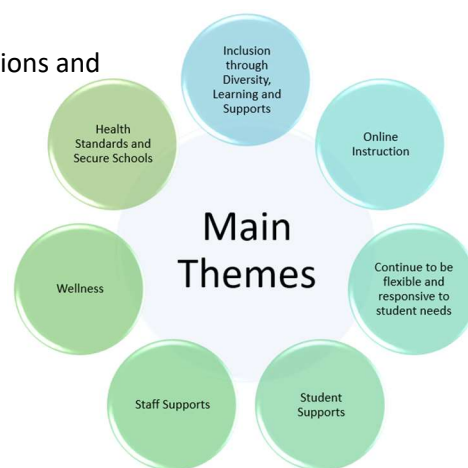
Division Town Hall website and other online platforms. There were over 280 participants that joined our Virtual Town Hall. This year's consultation centered on two main questions:

*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.

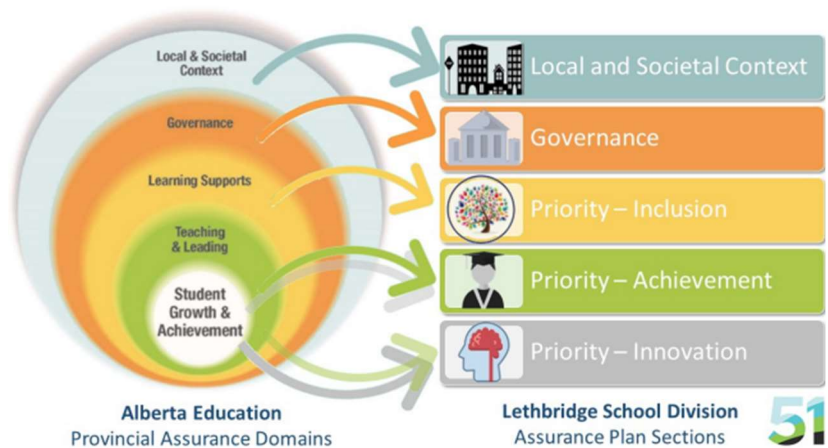
#### **System Foundations**

- 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.

For the 2022-2023 school year, the Division received additional learning loss grant funding to continue their BOOST program targeted at grades 2 to 4. The program will run for 16 weeks with 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 resumed at 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.



## **Meritorious Budget Award Program**

[Lethbridge School Division](#) is pleased to participate and be awarded 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 seventeen (17) subsequent years up to and including the 2022-2023 preliminary budget.

## **Budget Process**

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

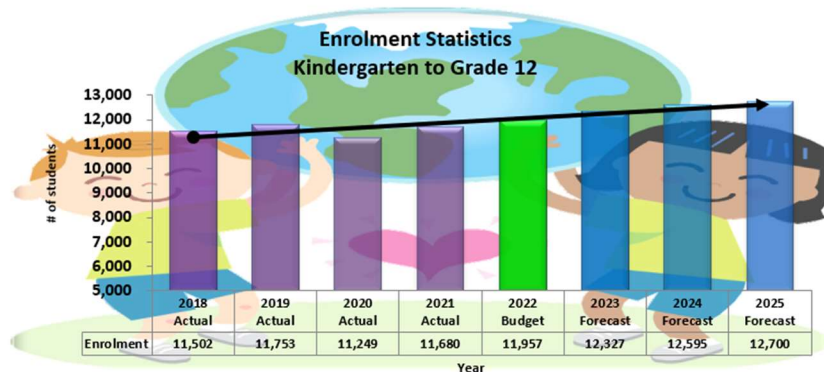
This preliminary budget is then adjusted for updated enrolment numbers as at September 30<sup>th</sup> as well as any new information that has been received by the Division. This creates the operating budget which the Division will now use for the 2022-2023 school year.

## Enrolment

**Lethbridge School Division** has 11,957 students enrolled in early education (pre-school) through Grade 12 in the 2022-2023 school year as compared to 11,680 in 2021-2022. This is an increase of 277 students or 2.37% 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.

Enrolment had been estimated in the preliminary budget to be 11,813 students. Due to the enrolment increase being over 2% from the prior year, the Division received an additional \$115,515 from Alberta Education to help supplement the funding that had already been established in the spring with the weighted moving average (WMA) calculation discussed below.

Program	Actual				September 2022	Change	
	September 2018	September 2019	September 2020	September 2021			
Early Education	506	497	357	299	241	-58	-19.40%
Kindergarten	766	806	725	747	784	37	4.95%
Elementary (Grades 1 - 5)	4,386	4,467	4,111	4,279	4,398	119	2.78%
Middle School (Grades 6 - 8)	2,490	2,631	2,687	2,787	2,765	-22	-0.79%
High School (Grades 9 - 12)	3,354	3,352	3,369	3,568	3,769	201	5.63%
<b>Total</b>	<b>11,502</b>	<b>11,753</b>	<b>11,249</b>	<b>11,680</b>	<b>11,957</b>	<b>277</b>	<b>2.37%</b>
% Change		2.18%	-4.29%	3.83%	2.37%		



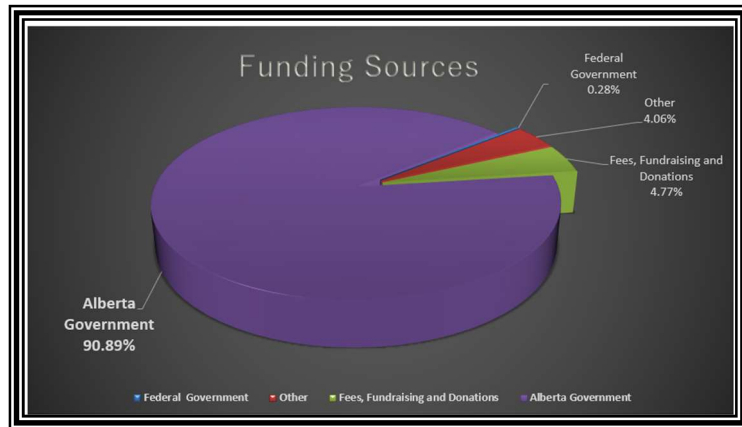
Historical enrolment data and other factors is used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2018 to September 2021 and projected enrolment over the next four years to September 2025. There has typically been an upward 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
<b>Weighted Moving Average (WMA) FTE Enrolment</b>			<b><u>11,058</u></b>

Due to the Weighted Moving Average (WMA), the Division will not be funded for 387 FTE Students.

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

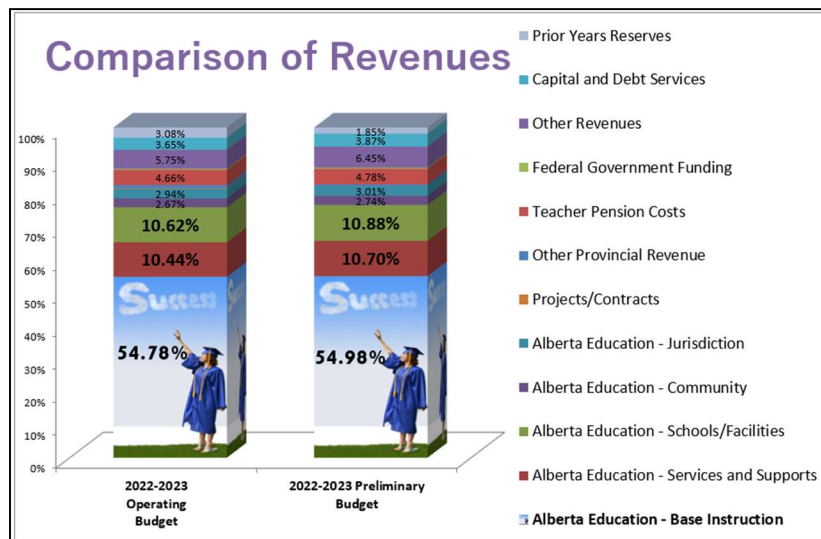
## Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 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 operating budget are \$139.38 million. Included in these revenues is approximately \$4.3 million of prior year's reserves. The chart below indicates the revenues and allocations of the 2022-2023 operating budget, 2022-2023 preliminary budget, and the 2021-2022 operating budget.

Revenues and Allocations	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Alberta Education - Base Instruction	\$76,357,845	\$74,747,458	\$1,610,387	2.15%	\$73,296,280	\$3,061,565	4.18%
Alberta Education - Services and Supports	\$14,547,679	\$14,549,077	(\$1,398)	-0.01%	\$15,140,142	(\$592,463)	-3.91%
Alberta Education - Schools/Facilities	\$14,802,435	\$14,790,441	\$11,994	0.08%	\$14,348,268	\$454,167	3.17%
Alberta Education - Community	\$3,723,161	\$3,723,161	\$0	0.00%	\$3,708,748	\$14,413	0.39%
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,216	\$0	0.00%	\$4,092,198	\$18	0.00%
Projects/Contracts	\$269,153	\$0	\$269,153	100.00%	\$464,530	(\$195,377)	-42.06%
Other Provincial Revenue	\$1,304,787	\$606,101	\$698,686	115.28%	\$1,163,951	\$140,836	12.10%
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	\$8,012,800	\$8,765,766	(\$752,966)	-8.59%	\$6,310,932	\$1,701,868	26.97%
Capital and Debt Services	\$5,084,555	\$5,255,006	(\$170,451)	-3.24%	\$5,097,276	(\$12,721)	-0.25%
<b>Total Operating Revenue</b>	<b>\$135,083,575</b>	<b>\$133,418,170</b>	<b>\$1,665,405</b>	<b>1.25%</b>	<b>\$130,511,269</b>	<b>\$4,572,306</b>	<b>3.50%</b>
Prior Years Reserves (one-time funds)	\$4,298,912	\$2,542,697	\$1,756,215	69.07%	\$3,516,233	\$782,679	22.26%
<b>Total Revenue and Allocations</b>	<b>\$139,382,487</b>	<b>\$135,960,867</b>	<b>\$3,421,620</b>	<b>2.52%</b>	<b>\$134,027,502</b>	<b>\$5,354,985</b>	<b>4.00%</b>



### **Alberta Education - Base Instruction** – 54.78% 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 initially 11,813 students for the 2022-2023 school year, up from 11,680 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 and will be spent.

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 both the COVID Mitigation and Bridge funding will be reduced or eliminated in the next budget year. For 2022-2023 budget, the Division is receiving \$2.1 million in COVID Mitigation and \$3.4 million in Bridge funding for a total of \$5.5 million.

Following the September 30<sup>th</sup> enrolment count, the Division’s enrolment was 11,957. Due to this increase from the preliminary number of 11,813 the Division received an additional \$115,515 in supplement enrolment grant funding from Alberta Education that will be included in the Base Instruction grant.

As well, since the Alberta Government and the Alberta Teacher’s Association ratified their collective agreement in June 2020, the Alberta Government will be providing funding to cover the cost increase for teacher salaries for the 2022-2023 school year (funding had initially been determined prior to the collective agreement being ratified). The Division will receive an estimated \$1.08 million to cover these costs.

### **Alberta Education – Services and Supports** – 10.44% 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 Funding, Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine the funding levels. An additional \$66,000 has been added to this area from a one-time grant to support with new Ukrainian students arriving in the Division as well as \$360,000 in one time grant funding for a Mental Health in Schools Pilot Program.

### **Alberta Education – Schools/Facilities** – 10.62% 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** – 2.67% 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** – 2.94% of Division Revenues

As part of the Provincial Funding Framework, the Jurisdiction funding is specifically separated to identify the funding specifically for the board and system administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces the funding to a specified portion of the Division's budget.



Base Instruction



Services & Supports



School / Facilities



Community



Jurisdiction

The 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 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.

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

#### **Projects/Contracts** – 0.19% of Division Revenues

Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. The 2022-2023 operating budget includes two targeted grants. \$50,000 has been received for the continued implementation of a Dual-Credit Program with high school students and post secondary institutions and \$219,153 has been received for the continuation of the Learning Loss funding (known within the Division as BOOST) to continued the supports in Grades 2 to 4 (last year were in Grades 1 to 3).

#### **Other Provincial Revenues** – 0.94% of Division Revenues

Other provincial revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network totaling \$478,325 as well as the Alberta School Council Engagement (ASCE) grant to support the operations and legislative requirements of school councils (\$500 per school). The 2022-2023 operating budget has been updated with additional funding including \$540,831 in Facility Lease Grant (school facilities leased from the Christian Societies), and additional French Immersion funding of \$274,131.

### **Teacher Pension Costs** – 4.66% 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** – 0.28% of Division Revenues

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

### **Other Revenues** – 5.75% of Division Revenues

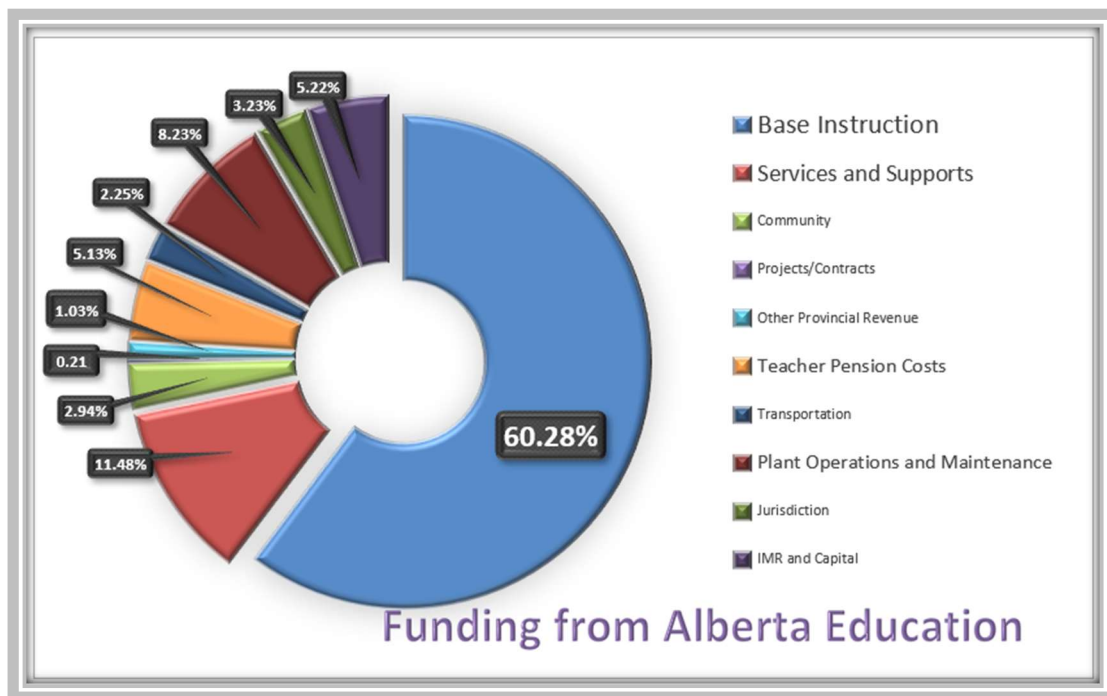
Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. These school fees have increased to pre-pandemic levels due to the lessening of public health restrictions.

### **Capital Block** – 3.65% of Division Revenues

The capital block funding relates to the capital allocation revenues recognized for the supported tangible capital assets.

### **Prior Year Reserves** – 3.08% of Division Revenues

Prior year reserves are the amount of one-time reserves used to address priority areas. The reason for the large increase in use of operating reserves is to ensure that the Division is meeting the Alberta Education target of 3.15% by the end of August 31, 2023. At August 31, 2022 the Division's adjusted accumulated surplus from operations (ASO) is at 5.29%. Reserve spending includes \$3.3 million instructional (majority being \$1.85 million in school based carry forward amounts), \$220,000 in plant operation and maintenance, \$300,000 in transportation and \$124,700 in system administration (including \$101,000 transferred to instructional to support the counselling budget). It is anticipated that the Division will be at an ASO of 2.94% by August 31, 2023.



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

## Funding Allocations and Programs:

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

	2022-2023 Operating Budget			2022-2023 Preliminary Budget			Variance from 22-23 Preliminary Budget			
Revenues Sources	Operating Revenues	One-time Reserves	2022-2023 Operating Budget	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 22-23 Preliminary Budget	Change %
Alberta Government	\$126,681,831	\$0	\$126,681,831	\$124,263,460	\$0	\$124,263,460	\$2,418,371	\$0	\$2,418,371	1.95%
Fees, Fundraising and Donations	\$6,649,105	\$0	\$6,649,105	\$7,409,305	\$0	\$7,409,305	(\$760,200)	\$0	(\$760,200)	-10.26%
Other Revenues	\$1,363,695	\$0	\$1,363,695	\$1,356,461	\$0	\$1,356,461	\$7,234	\$0	\$7,234	0.53%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$4,298,912	\$4,298,912	\$0	\$2,542,697	\$2,542,697	\$0	\$1,756,215	\$1,756,215	69.07%
<b>Total Allocations</b>	<b>\$135,083,575</b>	<b>\$4,298,912</b>	<b>\$139,382,487</b>	<b>\$133,418,170</b>	<b>\$2,542,697</b>	<b>\$135,960,867</b>	<b>\$1,665,405</b>	<b>\$1,756,215</b>	<b>\$3,421,620</b>	<b>2.52%</b>

As shown above, there is a \$3.42 million increase in revenue from the 2022/2023 preliminary budget. These changes are from increases in additional funding from Alberta Education, a decrease in school generated fund fees and additional reserves being added to the operating budget.

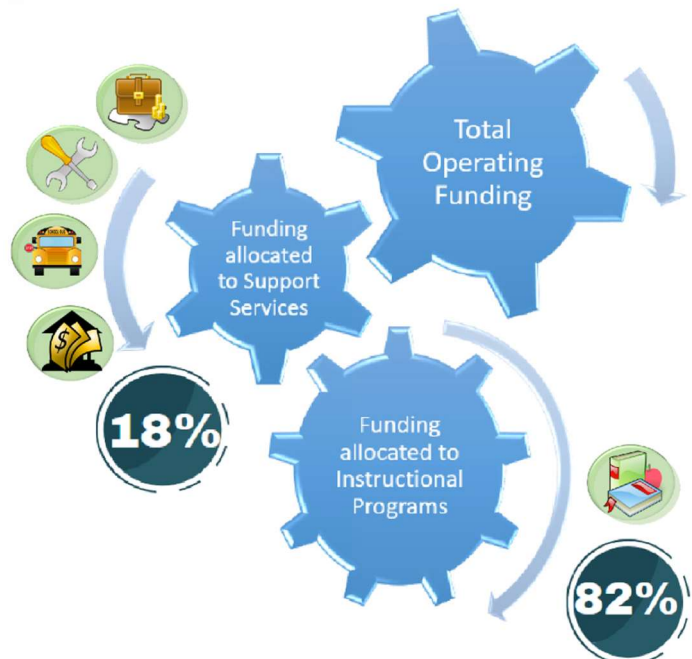
	2022-2023 Operating Budget			2022-2023 Preliminary Budget			Variance from 22-23 Preliminary Budget			
Funding Allocations	Operating Revenues	One-time Reserves	2022-2023 Operating Budget	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 22-23 Preliminary Budget	Change %
Instruction	\$110,233,659	\$3,878,912	\$114,112,571	\$109,062,334	\$2,122,697	\$111,185,031	\$1,171,325	\$1,756,215	\$2,927,540	2.63%
Administration	\$4,159,340	\$0	\$4,159,340	\$4,092,217	\$0	\$4,092,217	\$67,123	\$0	\$67,123	1.64%
Plant Operations and Maintenance	\$10,585,214	\$220,000	\$10,805,214	\$10,037,562	\$220,000	\$10,257,562	\$547,652	\$0	\$547,652	5.34%
Transportation	\$2,988,800	\$200,000	\$3,188,800	\$2,888,800	\$200,000	\$3,088,800	\$100,000	\$0	\$100,000	3.24%
Capital and Debt Services	\$7,116,562	\$0	\$7,116,562	\$7,337,257	\$0	\$7,337,257	(\$220,695)	\$0	(\$220,695)	-3.01%
<b>Total Allocations</b>	<b>\$135,083,575</b>	<b>\$4,298,912</b>	<b>\$139,382,487</b>	<b>\$133,418,170</b>	<b>\$2,542,697</b>	<b>\$135,960,867</b>	<b>\$1,665,405</b>	<b>\$1,756,215</b>	<b>\$3,421,620</b>	<b>2.52%</b>

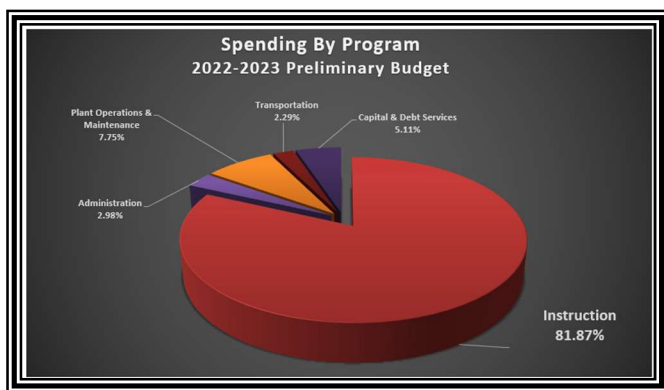
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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





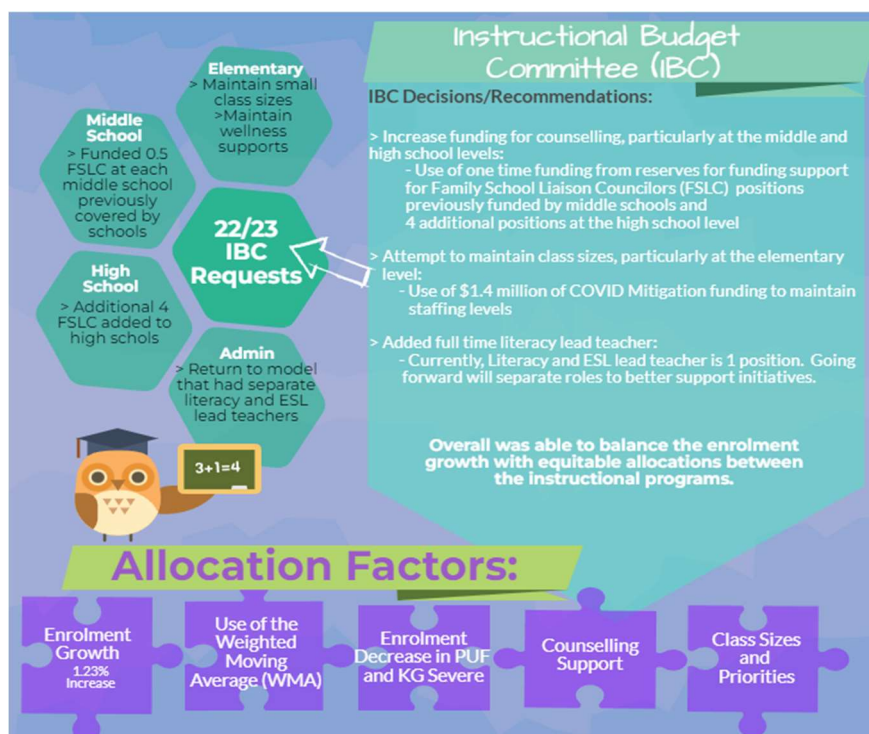
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$139.38 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2022-2023 operating budget, the 2022-2023 preliminary budget, and with the 2021-2022 operating budget:

Spending by Program	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %		2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Instruction	\$114,112,571	\$111,185,031	\$2,927,540	2.63%		\$109,069,153	\$5,043,418	4.62%
Administration	\$4,159,340	\$4,092,217	\$67,123	1.64%		\$4,092,216	\$67,124	1.64%
Plant Operations and Maintenance	\$10,805,214	\$10,257,562	\$547,652	5.34%		\$10,748,680	\$56,534	0.53%
Transportation	\$3,188,800	\$3,088,800	\$100,000	3.24%		\$2,950,797	\$238,003	8.07%
Capital and Debt Services	\$7,116,562	\$7,337,257	(\$220,695)	-3.01%		\$7,166,656	(\$50,094)	-0.70%
<b>Total Expenditures and Transfers</b>	<b>\$139,382,487</b>	<b>\$135,960,867</b>	<b>\$3,421,620</b>	<b>2.52%</b>		<b>\$134,027,502</b>	<b>\$5,354,985</b>	<b>4.00%</b>

### Instruction Allocations – 81.87% 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.

Instruction spending changed from the preliminary budget by \$2.9 million. 5 FTE teachers have been added and funded through either the contingency funds the Division held back in the preliminary budget to fund 4.5 FTE (that needed to be placed in the fall to address hot spots), or through school based reserve funds. 3 FTE Educational assistants have been added as well to the budget to address areas of need. The remaining increase is due to school based reserves planning to be spent on a variety of items (staffing, equipment, furniture, supplies and technology) depending on the needs of the individual school.

### **Administration Allocations** – 2.98% 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).

The change from the preliminary budget to the operating budget includes \$23,700 in one time reserves to fund the membership to the Public School Boards of Alberta. There is a decrease in the allocation to capital for amortization of \$43,425 to support inflationary increases in the budget in areas such as utilities and insurance.

### **Plant Operation and Maintenance (POM)** – 7.75% 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.

The change from the preliminary budget to the operating budget includes the additional of the facility lease grant to the Christian schools of \$540,831 (offset by facility lease grant received) and a decrease in the allocation to capital for amortization of assets of \$6,820.

### **Transportation** – 2.29% 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). The change from the preliminary budget to the operating budget includes additional reserve use of \$100,000 for the 2022-2023 school year to deal with continued cost pressures from fuel and increased ridership (more students are eligible for bussing).

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 – 5.11% 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.

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

The change from the preliminary budget to the operating budget includes \$220,695 decrease from changes in amortization.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$77,187,961	\$727,435	\$0	\$0	\$0	\$77,915,396
Uncertificated Staffing	\$20,628,753	\$2,258,238	\$5,128,188	\$126,913	\$0	\$28,142,092
Contracted and General Services	\$3,465,202	\$1,024,301	\$2,790,623	\$2,999,287	\$0	\$10,279,413
Supplies	\$11,469,619	\$77,466	\$416,403	\$10,000	\$0	\$11,973,488
Utilities	\$0	\$40,600	\$2,470,000	\$0	\$0	\$2,510,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,116,562	\$7,116,562
Transfers - Contingency/Other	\$60,196	\$31,300	\$0	\$52,600	\$0	\$144,096
<b>Total Operating Expenditures</b>	<b>\$112,811,731</b>	<b>\$4,159,340</b>	<b>\$10,805,214</b>	<b>\$3,188,800</b>	<b>\$7,116,562</b>	<b>\$138,081,647</b>
Transfers - Reserve Allocations	\$1,300,840	\$0	\$0	\$0	\$0	\$1,300,840
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$114,112,571</b>	<b>\$4,159,340</b>	<b>\$10,805,214</b>	<b>\$3,188,800</b>	<b>\$7,116,562</b>	<b>\$139,382,487</b>

### **Gilbert Paterson Band and Troyanda Dance Club Come Together for Ukraine Fundraiser**



## Expenditures by Object

**Lethbridge School Division** will spend approximately \$104.12 million on staffing, which is 76% of the Division's \$139.38 million budget.

In the updated operating budget, there have been salary adjustments for teacher and non-union groups of 1.75%. Unionized support groups (CUPE 2843 & CUPE 290) have not yet concluded bargaining their collective agreement effective September 1, 2020. Benefit rates premiums have also increased from the prior year.

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

Expenditures by Object	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$77,915,396	\$76,333,514	\$1,581,882	2.07%	\$74,763,439	\$3,151,957	4.22%
Uncertificated Staffing	\$28,142,092	\$27,792,974	\$349,118	1.26%	\$28,228,390	(\$86,298)	-0.31%
Contracted and General Services	\$10,279,413	\$9,476,047	\$803,366	8.48%	\$10,218,855	\$60,558	0.59%
Supplies	\$11,973,488	\$11,438,462	\$535,026	4.68%	\$10,147,800	\$1,825,688	17.99%
Utilities	\$2,510,600	\$2,477,600	\$33,000	1.33%	\$2,295,100	\$215,500	9.39%
Capital and Debt Services	\$7,116,562	\$7,337,257	(\$220,695)	-3.01%	\$7,166,656	(\$50,094)	-0.70%
Transfers - Contingency/Other	\$144,096	\$108,513	\$35,583	32.79%	\$142,518	\$1,578	1.11%
<b>Total Operating Expenditures</b>	<b>\$138,081,647</b>	<b>\$134,964,367</b>	<b>\$3,117,280</b>	<b>2.31%</b>	<b>\$132,962,758</b>	<b>\$5,118,889</b>	<b>3.85%</b>
Transfers - Reserve Allocations	\$1,300,840	\$996,500	\$304,340	30.54%	\$900,000	\$400,840	44.54%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%	\$164,744	(\$164,744)	-100.00%
<b>Total Expenditures and Transfers</b>	<b>\$139,382,487</b>	<b>\$135,960,867</b>	<b>\$3,421,620</b>	<b>2.52%</b>	<b>\$134,027,502</b>	<b>\$5,354,985</b>	<b>4.00%</b>

### **Certificated Staffing – 55.90% of Division Spending**

Approximately \$77.92 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 the preliminary budget.

**Overall, there is a 5.5 FTE increase in certificated staffing from the preliminary budget.** This increase is from additional staff being added through school carry forward reserves, and additional one time grant funding for Mental Health in Schools Pilot Program and the Learning Loss funding (BOOST).

### **Uncertificated Staffing – 20.19% of Division Spending**

Approximately \$28.14 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 4.4 FTE increase in support staff from the preliminary budget.** This majority of the increase is from additional educational assistants being hired through reserves funds either through school based or Inclusive Learning funds.

### **Contracted and General Services – 7.37% of Division Spending**

Contracted and General Services increased from the preliminary budget due to including the \$540,831 lease grant funding, additional costs for technology (more cloud based services versus physical servers), and updated budget costs for bussing.

**Supplies** – 8.59% of Division Spending

Supplies have increased from the preliminary budget due to school based reserves being added from certain schools for additional supplies, as well as supplies budgets from new grants announced.

**Utilities** – 1.80% of Division Spending

Utilities have increased from the preliminary budget due to the continued cost pressures from inflation and carbon tax.

**Capital and Debt Services** – 5.11% of Division Spending

Capital and Debt Services expenses directly correlate to the revenue allocation which includes amortization, Infrastructure Maintenance and Renewal (IMR) grant. Changes from the preliminary budget include changes in amortization.

**Transfers – Contingency/Other** – 0.11% of Division Spending

Contingencies and Commitments have increased from the preliminary budget by approximately \$35,000 due to changes in school budgets due to enrolment updates.

**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.

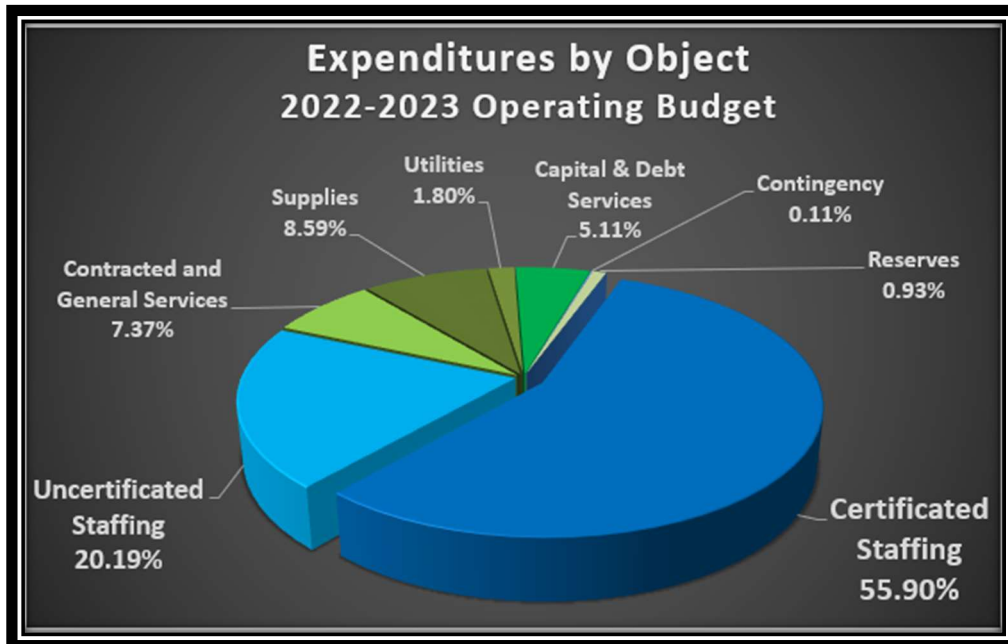
The change from the preliminary budget include additional reserves being used by the schools for equipment and furniture costs.

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

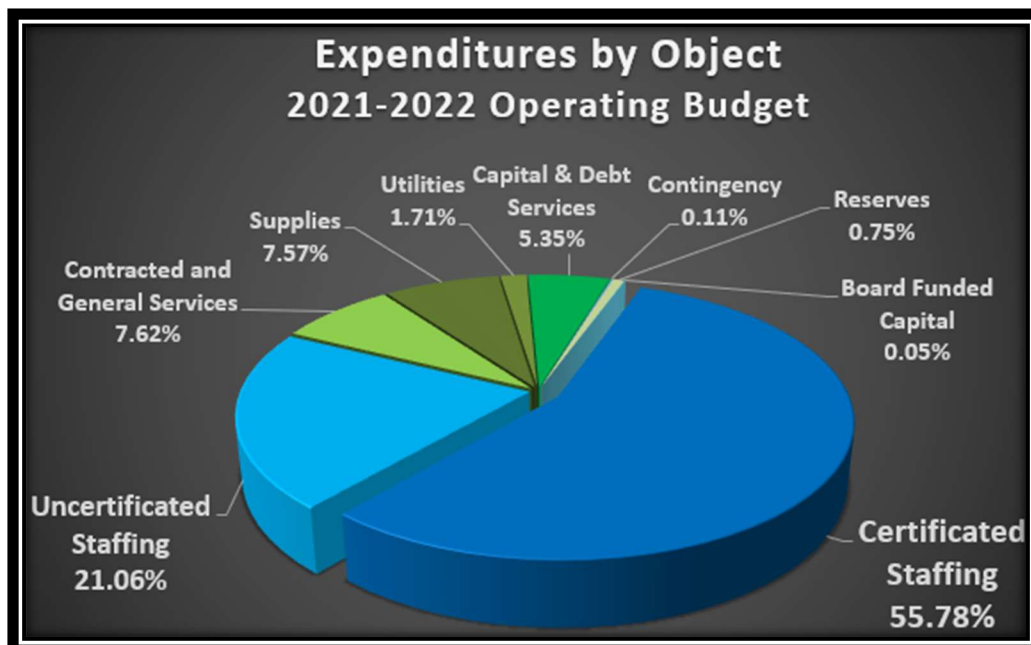
Board Funded Capital includes the operating funding used for Division funded capital such as major furniture and equipment replacements.



LCI Hosts Annual Green and Golf Senior Varsity Tournament

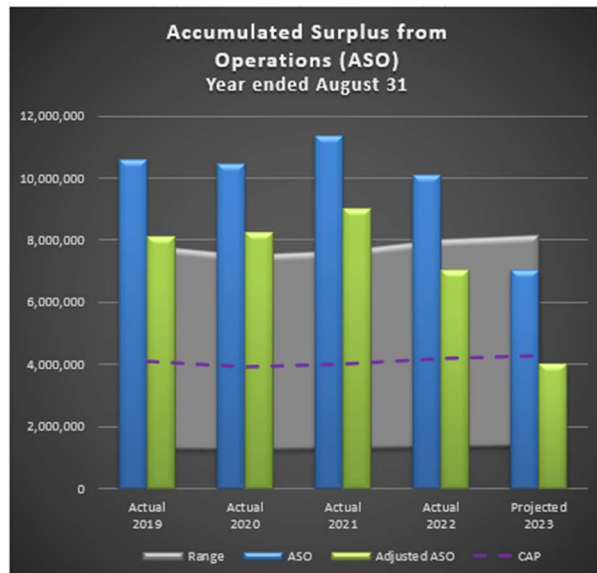


Expenditures for the 2022-2023 budget are compared with budgeted expenditures from 2021-2022 to illustrate the similarity between the two years.



## 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 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%	5.29%	2.94%

In budget 2021-2022, there was a total of \$2.64 million in reserve funds planned to be utilized to balance expenditures. At year-end the actual amount of operating reserve funds used in 2021-2022 was \$1.29 million. Instructional costs were under budget, while operations and maintenance and transportation had larger deficits than were anticipated. Operations and maintenance planned to use \$220,000 in operating reserves and at year-end had used approximately \$750,000. This increase was due to additional inflationary costs in utilities, fuel, supplies, increased cleaning measures due to COVID-19 and increased security costs at some of the schools. Transportation planned to use \$200,000 in operating reserves and at year-end had used approximately \$240,000 due to the increased cost of fuel (the fuel contingency grant received from Alberta Education of \$38,666 also helped in this area). At August 31, 2022 the adjusted ASO for the Division was 5.29%

In budget 2022-2023, there is a total of \$4.30 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 \$300,000 of its reserve to support with budget pressures due to increased costs. System administration will use \$23,700 to cover the costs of membership for the Public School Board of Alberta. Lastly, the remaining \$1.85 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.

## Human Resources

Division staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School Division](#) and consequently makes up 76% of the Division's budget. The Division will employ 653.96 full-time equivalent (FTE) teachers and 473.83 full-time equivalents (FTE) support staff in 2022-2023.

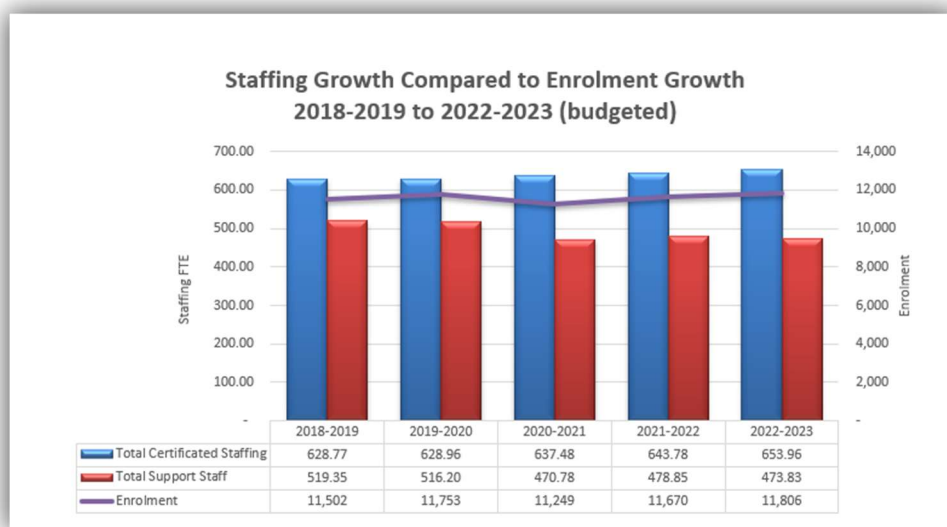


The Division spends 56% of the budget on teaching staff. For the 2022-2023 operating budget, 5.64 FTE have been added through reserves both at the instruction level and at the individual school level. As well, the 4.5 contingent staffing that had been set aside in the preliminary 2022-2023 budget have now been allocated to address any hot spots that arose with final enrolment counts at September 30<sup>th</sup>, 2022. When comparing 2022-2023 operating budget to 2021-2022 operating budget, a total of 10.18 FTE have been added in certificated staffing throughout the Division. The additional 1.0 FTE that has been added in the other certificated staffing includes the position that has been included in the budget for the Mental Health in Schools Pilot Program that the Division received funding for in November 2022.

Teacher Staffing (Certificated):	Operating	Preliminary	FTE Change	% Change	Operating	FTE Change	% Change
	2022/2023	2022/2023			2021/2022		
Elementary Schools	260.40	263.13	(2.73)	(1.05%)	267.33	(6.93)	(2.59%)
Middle Schools	117.58	115.10	2.48	2.11%	117.65	(0.07)	(0.06%)
High Schools	168.39	165.53	2.85	1.70%	162.14	6.25	3.85%
Inclusive Learning	19.60	19.60	0.00	0.00%	18.50	1.10	5.95%
Other Instructional	18.99	16.96	2.03	10.71%	10.56	8.43	79.80%
<b>Classroom Teachers</b>	<b>584.96</b>	<b>580.32</b>	<b>4.64</b>	<b>0.79%</b>	<b>576.18</b>	<b>8.78</b>	<b>1.52%</b>
Other Certificated Staffing	69.000	68.000	1.00	1.45%	67.600	1.40	2.07%
<b>Total Teacher Staffing</b>	<b>653.96</b>	<b>648.32</b>	<b>5.64</b>	<b>0.86%</b>	<b>643.78</b>	<b>10.18</b>	<b>1.58%</b>

The Division spends 21% of the budget on support staff positions. For the 2022-2023 operating budget, a total of 473.83 FTE support staff will be employed by the Division which is a 3.68 FTE increase. This has been added through reserve funding. This is however a decrease from the 2021-2022 operating budget where 478.85 FTE were employed. The decrease is mainly in early learning programs due to less enrolment resulting in less funding.

Support Staffing (Uncertificated):	Operating	Preliminary	FTE Change	% Change	Operating	FTE Change	% Change
	2022/2023	2022/2023			2021/2022		
Elementary Schools	123.22	120.22	3.00	2.44%	108.66	14.56	13.40%
Middle Schools	33.60	33.60	0.00	0.00%	37.88	(4.28)	(11.30%)
High Schools	40.74	40.74	0.00	0.00%	47.49	(6.75)	(14.21%)
Specialized Learning Supports - Severe KG	17.25	17.25	0.00	0.00%	23.10	(5.85)	(25.32%)
Program Unit Funding (PUF)	24.80	24.80	0.00	0.00%	30.80	(6.00)	(19.48%)
Early Education Program (EEP)	3.77	3.77	0.00	0.00%	4.00	(0.23)	(5.75%)
<b>Educational Assistants</b>	<b>243.38</b>	<b>240.38</b>	<b>3.00</b>	<b>2.44%</b>	<b>251.93</b>	<b>(8.55)</b>	<b>(3.39%)</b>
Other Support Staffing	230.44	229.77	0.67	0.29%	226.92	3.52	1.55%
<b>Total Support Staffing</b>	<b>473.83</b>	<b>470.15</b>	<b>3.68</b>	<b>2.73%</b>	<b>478.85</b>	<b>-5.03</b>	<b>(1.05%)</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 November 2022, the new school has completed design development under the management of Alberta Infrastructure Design Build Model of building new schools.

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.

## Information

### Board of Trustees

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

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

### Senior Administration

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

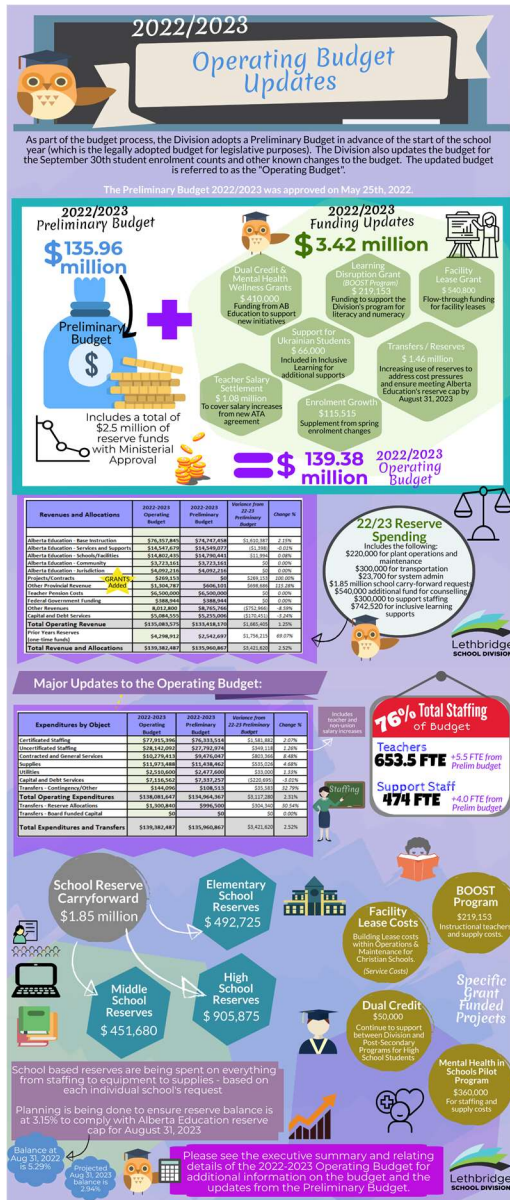
Cheryl Gilmore,  
Superintendent

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.



# Revenue and Allocations

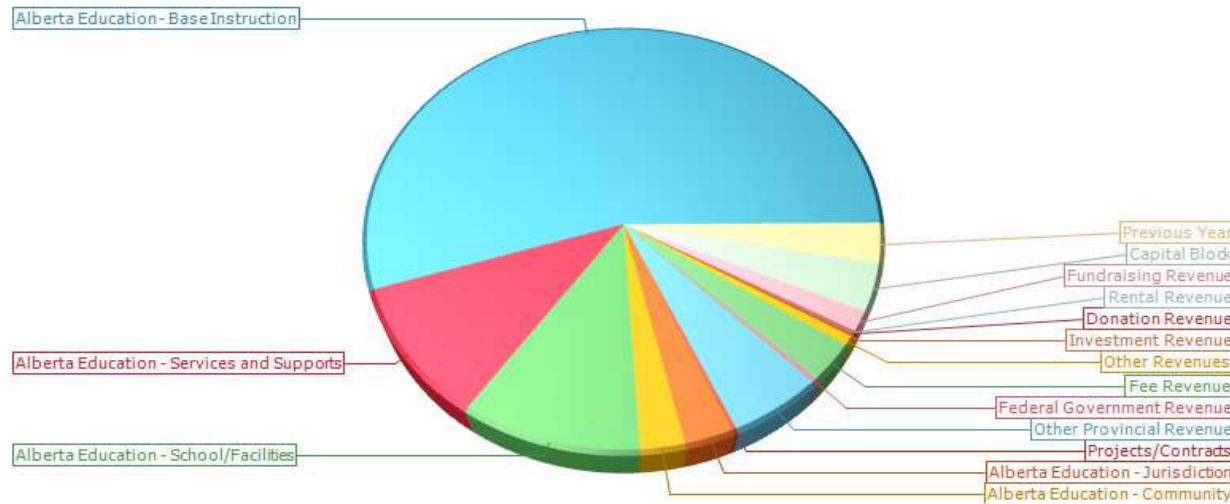
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart

2022-2023 September 30th Budget

## Lethbridge School Division



Category	Amount	Percentage
Alberta Education - Base Instruction	\$76,357,846	55%
Alberta Education - Services and Supports	\$14,547,679	10%
Alberta Education - School/Facilities	\$14,802,435	11%
Alberta Education - Community	\$3,723,161	3%
Alberta Education - Jurisdiction	\$4,092,216	3%
Projects/Contracts	\$269,153	0%
Other Provincial Revenue	\$7,804,787	6%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$4,227,946	3%
Other Revenues	\$989,150	1%
Investment Revenue	\$193,000	0%
Donation Revenue	\$408,000	0%
Rental Revenue	\$34,704	0%
Fundraising Revenue	\$2,160,000	2%
Capital Block	\$5,084,555	4%
Previous Year	\$4,298,912	3%
<b>Total Revenue and Allocations to Budget Center</b>	<b>\$139,382,487</b>	

# Expenditures

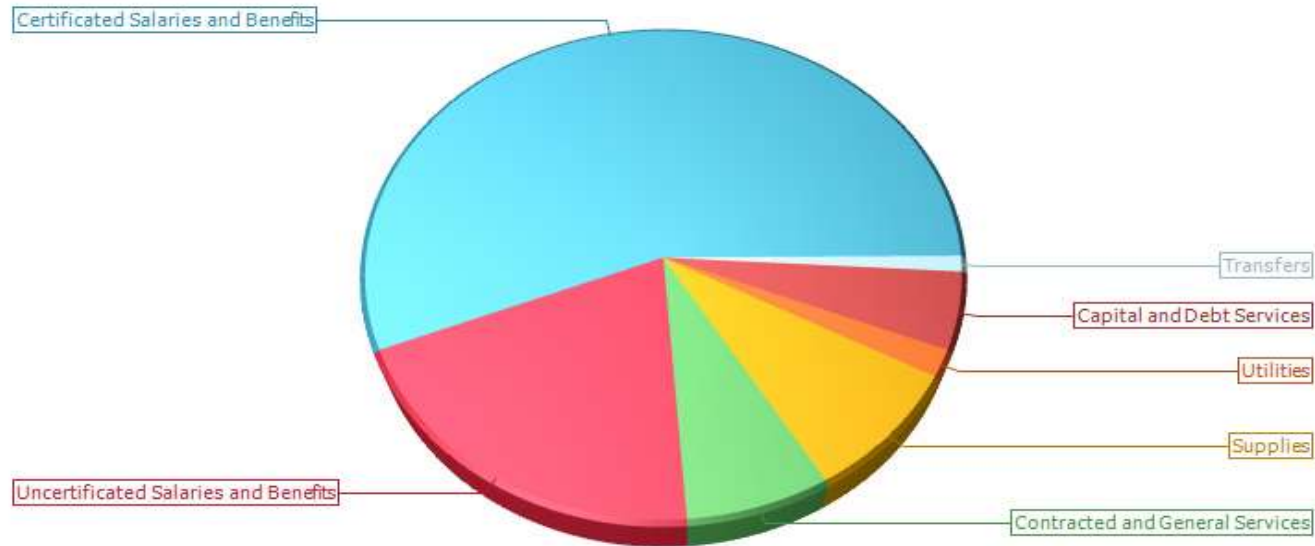
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart

2022-2023 September 30th Budget

## Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$77,915,396	56%
Uncertificated Salaries and Benefits	\$28,142,092	20%
Contracted and General Services	\$10,279,413	7%
Supplies	\$11,973,488	9%
Utilities	\$2,510,600	2%
Capital and Debt Services	\$7,116,562	5%
Transfers	\$1,444,937	1%
<b>Total Expenditures</b>	<b>\$139,382,487</b>	

# Overview - Revenues and Expenditures

## Lethbridge School Division

### 2022-2023 September 30th Budget

Lethbridge School Division - Budget Report

2022-2023 September 30th Budget

## Lethbridge School Division

### Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Kindergarten - Base Funding	\$3,001,074	\$3,001,074
WMA Rate - ECS Base Instruction	\$3,062.32	\$3,062.32
Weighted Moving Average - ECS Students	980.00 FTE	980.00 FTE
Grades 1-9 - Base Funding	\$48,442,840	\$48,442,840
WMA Rate - G1-9 Base Instruction	\$6,124.64	\$6,124.64
Weighted Moving Average - Gr 1-9 Students	7,909.50 FTE	7,909.50 FTE
Grades 10-12 - Base Funding	\$17,863,796	\$17,863,796
G10-12 (Yr 1-3) Base Instruction	\$17,266,514	\$17,266,514
G10-12 (Yr 4) Base Instruction	\$276,895	\$276,895
G10-12 (Yr 5+) Base Instruction	\$22,064	\$22,064
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$298,323	\$298,323
Outreach Program Funding	\$150,000	\$150,000
Total Number of Outreach Sites	1 sites	1 sites
Outreach Base Funding	\$150,000.00	\$150,000.00
Stabilization Funding	\$6,778,865	\$5,583,882
Projected WMA Clawback	\$121,271	(\$294,133)
<b>Total Alberta Education - Base Instruction</b>	<b>\$76,357,845</b>	<b>\$74,747,458</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>55%</b>	<b>55%</b>

Alberta Education - Services and Supports	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Program Unit Funding (PUF)	\$1,027,650	\$1,027,650
PUF - Standard Code 47 - Half Day	\$659,700	\$659,700
PUF - Standard Code 47 - Full Day	\$0	\$0
PUF - Profound Code 47 - Half Day	\$109,950	\$109,950
PUF - Profound Code 47 - Full Day	\$0	\$0
PUF - Code 41-46 - Half Day	\$258,000	\$258,000
PUF - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Supports - KG Severe	\$955,500	\$955,500
SLS-KG - Standard Code 47 - Half Day	\$594,000	\$594,000
SLS-KG - Standard Code 47 - Full Day	\$0	\$0
SLS-KG - Profound Code 47 - Half Day	\$99,000	\$99,000
SLS-KG - Profound Code 47 - Full Day	\$0	\$0
SLS-KG - Code 41-46 - Half Day	\$262,500	\$262,500
SLS-KG - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Support	\$8,136,209	\$8,136,209
Learning Support - Multi-Disciplinary Teams	\$6,360,266	\$6,360,266
Learning Support - Mental Health	\$889,503	\$889,503
Learning Support - Jurisdiction Compositions	\$886,441	\$886,441
Moderate Language Delay (Code 48)	\$104,000	\$104,000
English as a Second Language (ESL/FSL)	\$623,460	\$623,460
WMA Rate - ESL	\$1,200.00	\$1,200.00
Weighted Moving Average - ESL	519.55 FTE	519.55 FTE
Refugee	\$1,717,100	\$1,717,100
WMA Rate - Refugee	\$5,500.00	\$5,500.00
Weighted Moving Average - Refugee	312.20 FTE	312.20 FTE
First Nations Metis and Inuit (FNMI)	\$1,140,970	\$1,140,970
FNMI Student Self Identification	\$873,239	\$873,239
FNMI Truth & Reconciliation	\$103,348	\$103,348
FNMI Demographics	\$164,384	\$164,384
Institutional Program Grants	\$1,287,133	\$861,133
Projected WMA Clawback	(\$444,344)	(\$16,946)
<b>Total Alberta Education - Services and Supports</b>	<b>\$14,547,679</b>	<b>\$14,549,077</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>10%</b>	<b>11%</b>

Alberta Education - School/Facilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Operations and Maintenance	\$10,126,934	\$10,126,934
Baseline POM Funding	\$2,680,972	\$2,680,972
Utilized Space	\$5,941,198	\$5,941,198
Under-utilized Space	\$1,504,765	\$1,504,765
Transportation	\$2,848,800	\$2,848,800
SuperNet Funding	\$287,976	\$287,976
Infrastructure Maintenance and Renewal Grant Revenue	\$1,533,723	\$1,533,723
Projected WMA Clawback	\$5,002	(\$6,992)
<b>Total Alberta Education - School/Facilities</b>	<b>\$14,802,435</b>	<b>\$14,790,441</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>11%</b>	<b>11%</b>

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

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

Projects/Contracts	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Learning Disruption Grant	\$219,153	\$0
Dual-Credit Grant	\$50,000	\$0
<b>Total Projects/Contracts</b>	<b>\$269,153</b>	<b>\$0</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Other Provincial Revenue	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Alberta Mental Health - MC#3	\$388,325	\$388,325
ASCE Grant	\$11,500	\$11,500
Facility Lease Grant	\$540,831	\$0
Family Resource Network - MC#5	\$90,000	\$90,000
French Immersion Revenue	\$274,131	\$116,276
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
<b>Total Other Provincial Revenue</b>	<b>\$7,804,787</b>	<b>\$7,106,101</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>6%</b>	<b>5%</b>

Federal Government Revenue	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
First Nation's Revenue	\$388,944	\$388,944
First Nations ECS Enrollment	0 students	0 students
First Nations 10-12 Enrollment	17 students	17 students
First Nations 1-9 Enrollment	21 students	21 students
First Nation's Gr. 10-12 Tuition Rate	\$10,032	\$10,032
First Nation's ECS Tuition Rate	\$5,016	\$5,016
First Nations Gr. 1-9 Tuition Rate	\$10,400	\$10,400
<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 September 30th Budget	2022-2023 Preliminary Budget
Fees for Optional Courses or Materials	\$232,841	\$222,841
Fee Revenue Collected	\$232,841	\$222,841
School Fees - School Generated Funds	\$3,995,105	\$4,755,305
<b>Total Fee Revenue</b>	<b>\$4,227,946</b>	<b>\$4,978,146</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>3%</b>	<b>4%</b>

Other Revenues	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Early Education Program Fees	\$160,000	\$160,000
Lethbridge FCSS - MC#4	\$197,233	\$200,000
Miscellaneous Sales Revenue	\$138,802	\$138,802
Teacher Secondment Revenue	\$153,115	\$153,115
Transportation Consulting Services	\$40,000	\$40,000
Tuition Fees (Foreign)	\$300,000	\$300,000
International Student Tuition Fees	\$300,000	\$300,000
<b>Total Other Revenues</b>	<b>\$989,150</b>	<b>\$991,917</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>1%</b>	<b>1%</b>

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

Previous Year	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Instruction Surplus/(Deficit) Carry Forward	\$3,356,811	\$2,021,697
Maintenance Surplus/(Deficit) Carry Forward	\$220,000	\$220,000
Transportation Surplus/(Deficit) Carry Forward	\$300,000	\$200,000
Administration Surplus(Deficit) Carry Forward	\$124,700	\$101,000
Previous Year Committed funds	\$297,401	\$0
Prior Year Committed funds	\$297,401	\$0
<b>Total Previous Year</b>	<b>\$4,298,912</b>	<b>\$2,542,697</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>3%</b>	<b>2%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$139,382,487</b>	<b>\$135,960,867</b>
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**Expenditures**

<b>Certificated Salaries and Benefits</b>	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
<b>Total Certificated Salaries and Benefits</b>	<b>\$77,915,397</b>	<b>\$76,333,514</b>
<b>% of Expenditures</b>	<b>56%</b>	<b>56%</b>

<b>Uncertificated Salaries and Benefits</b>	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
<b>Total Uncertificated Salaries and Benefits</b>	<b>\$28,142,092</b>	<b>\$27,792,974</b>
<b>% of Expenditures</b>	<b>20%</b>	<b>20%</b>

<b>Contracted and General Services</b>	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$724,393	\$727,602
Employee Assistance	\$0	\$3,360
Grounds Maintenance	\$87,000	\$87,000
Insurance/Bond Premium	\$1,077,350	\$1,073,350
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$86,036	\$85,322
Professional Learning	\$768,973	\$757,173
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$217,000	\$196,000
Consultants	\$779,049	\$763,353
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$33,200	\$33,150
Telephone	\$214,570	\$191,120
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,801,761	\$2,706,788
Bus Pass Purchases	\$140,000	\$140,000
Bussing - Field Trips	\$51,094	\$52,094
Equipment Repair	\$185,379	\$184,362
Building Rentals & Leases	\$560,431	\$20,000
Equipment Rental/Leases	\$70,335	\$71,335
Server Evergreen	\$70,000	\$0
Dues/Fees	\$199,608	\$150,908
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$2,850
Printing	\$343,082	\$343,950
Advertising	\$32,700	\$33,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$67,240	\$67,390
Miscellaneous Services	\$938,716	\$957,916
Employee Recognition	\$15,000	\$15,000
Technology Department Costs	\$29,544	\$26,798
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$99,129	\$100,703
Car Allowances	\$114,351	\$114,351
Co-curricular	\$52,364	\$52,364
<b>Total Contracted and General Services</b>	<b>\$10,279,413</b>	<b>\$9,476,047</b>
<b>% of Expenditures</b>	<b>7%</b>	<b>7%</b>

<b>Supplies</b>	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
Services, Contracts and Supplies School Generated Activities	\$6,649,105	\$7,409,305
Early Education Program	\$1,200	
Supplies	\$3,155,891	\$2,604,008
Learning Commons	\$94,220	\$83,639
Computer Supplies and Software	\$711,745	\$679,108
Textbooks	\$170,972	\$171,603
Furniture and Equipment (Under \$5000)	\$476,696	\$303,241
Computer Purchases	\$416,259	\$187,559
Commitments from prior year	\$297,401	\$0
Prior Year Committed funds	\$297,401	\$0
<b>Total Supplies</b>	<b>\$11,973,488</b>	<b>\$11,438,463</b>
<b>% of Expenditures</b>	<b>9%</b>	<b>8%</b>

Utilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Electricity	\$1,545,000	\$1,545,000
Gas	\$773,000	\$720,000
Water and Sewer	\$192,600	\$212,600
<b>Total Utilities</b>	<b>\$2,510,600</b>	<b>\$2,477,600</b>
<b>% of Expenditures</b>	<b>2%</b>	<b>2%</b>

Capital and Debt Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Accretion Expense - ARO	\$0	\$125,706
Amortization Expense for Capitalized ARO	\$0	\$44,745
Amortization of Capital Assets	\$5,582,838	\$5,633,083
Infrastructure Maintenance and Renewal	\$1,533,723	\$1,533,723
<b>Total Capital and Debt Services</b>	<b>\$7,116,561</b>	<b>\$7,337,257</b>
<b>% of Expenditures</b>	<b>5%</b>	<b>5%</b>

Transfers	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Capital Purchases (Over \$5000)	\$1,320,109	\$900,000
Reserves	\$64,631	\$96,500
Contingency (Unallocated Expense)	\$60,197	\$108,513
<b>Total Transfers</b>	<b>\$1,444,937</b>	<b>\$1,105,013</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$139,382,487</b>	<b>\$135,960,867</b>
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#### Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$139,382,487	\$135,960,867
Total Expenditures	\$139,382,487	\$135,960,867
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

# Instruction

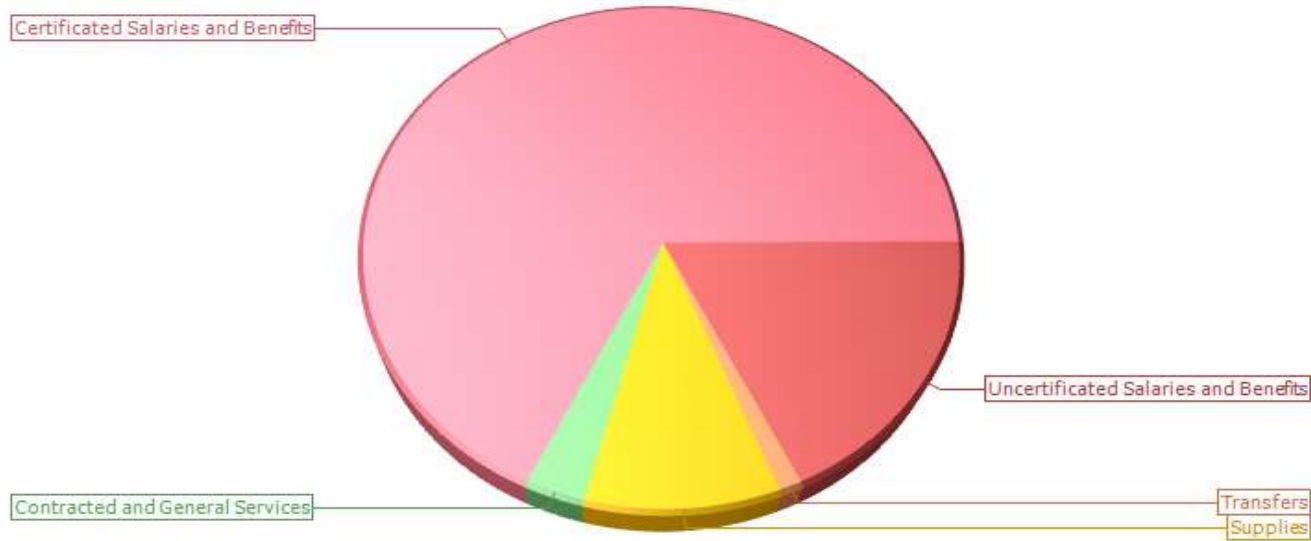
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

## Total Instruction



Category	Amount	Percentage
Certificated Salaries and Benefits	\$77,187,961	68%
Contracted and General Services	\$3,465,202	3%
Supplies	\$11,469,619	10%
Transfers	\$1,361,036	1%
Uncertificated Salaries and Benefits	\$20,628,753	18%
<b>Total Expenditures</b>	<b>\$114,112,571</b>	

# Instruction

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

## Total Instruction

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$114,112,571</b>	<b>\$111,185,033</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>\$114,112,571</b>	<b>\$111,185,033</b>
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### Expenditures

Certificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$77,187,961</b>	<b>\$75,607,040</b>
<b>% of Expenditures</b>	<b>68%</b>	<b>68%</b>

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$20,628,753</b>	<b>\$20,307,247</b>
<b>% of Expenditures</b>	<b>18%</b>	<b>18%</b>

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Building Maintenance	\$195,083	\$198,292
Insurance/Bond Premium	\$37,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$86,036	\$85,322
Professional Learning	\$706,638	\$687,838
Consultants	\$688,101	\$657,405
Postage	\$28,050	\$28,000
Telephone	\$127,070	\$119,620
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$51,094	\$52,094
Equipment Repair	\$109,719	\$103,262
Building Rentals & Leases	\$19,600	\$20,000
Equipment Rental/Leases	\$45,335	\$46,335
Server Evergreen	\$70,000	\$0
Dues/Fees	\$152,408	\$127,408
Printing	\$311,082	\$311,950
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$21,000	\$21,000
Miscellaneous Services	\$247,116	\$247,116
Technology Department Costs	\$29,544	\$26,798
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$41,363	\$41,463
Car Allowances	\$87,711	\$87,711
Co-curricular	\$52,364	\$52,364
<b>Total</b>	<b>\$3,465,202</b>	<b>\$3,309,866</b>
<b>% of Expenditures</b>	<b>3%</b>	<b>3%</b>

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$6,649,105	\$7,409,305
Early Education Program	\$1,200	
Supplies	\$2,767,922	\$2,231,211
Learning Commons	\$94,220	\$83,639
Computer Supplies and Software	\$649,845	\$617,208
Textbooks	\$170,972	\$171,603
Furniture and Equipment (Under \$5000)	\$442,696	\$259,241
Computer Purchases	\$396,259	\$167,559
Commitments from prior year	\$297,401	\$0
Prior Year Committed funds	\$297,401	\$0
<b>Total</b>	<b>\$11,469,619</b>	<b>\$10,939,766</b>
<b>% of Expenditures</b>	<b>10%</b>	<b>10%</b>

<b>Transfers</b>	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
Capital Purchases (Over \$5000)	\$1,320,109	\$900,000
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Reserves	\$64,631	\$96,500
Contingency (Unallocated Expense)	\$60,197	\$108,513
<b>Total</b>	<b>\$1,361,037</b>	<b>\$1,021,113</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$114,112,571</b>	<b>\$111,185,033</b>
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#### Summary

	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
Total Revenues and Allocations To Budget	\$114,112,571	\$111,185,033
Total Expenditures	\$114,112,571	\$111,185,033
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

# Administration

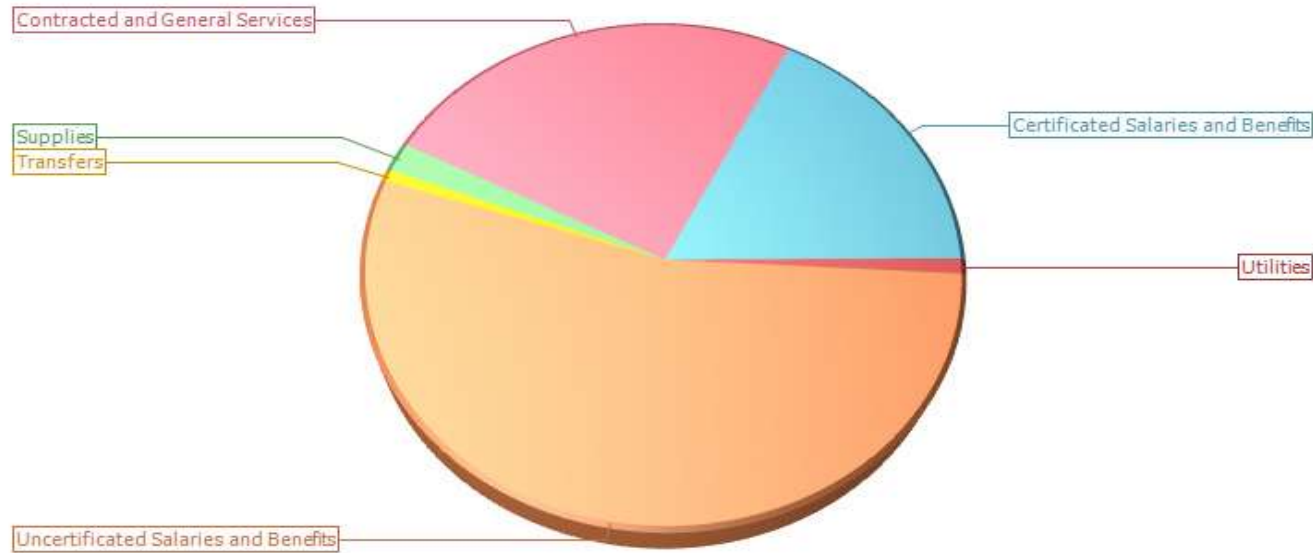
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

## Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$727,435	17%
Contracted and General Services	\$1,024,301	25%
Supplies	\$77,466	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,258,238	54%
Utilities	\$40,600	1%
Total Expenditures	\$4,159,340	

# Administration

## Lethbridge School Division

### 2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

## Total Administration

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$4,159,340</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>\$4,159,340</b>	<b>\$4,092,216</b>
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### Expenditures

Certificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$727,435</b>	<b>\$726,474</b>
<b>% of Expenditures</b>	<b>17%</b>	<b>18%</b>

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$2,258,238</b>	<b>\$2,211,721</b>
<b>% of Expenditures</b>	<b>54%</b>	<b>54%</b>

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$20,000	\$20,000
Insurance/Bond Premium	\$227,700	\$223,700
Professional Learning	\$43,503	\$43,503
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$217,000	\$196,000
Consultants	\$45,422	\$60,422
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$5,150	\$5,150
Telephone	\$28,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$25,000	\$25,000
Dues/Fees	\$45,200	\$21,500
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$2,850
Printing	\$32,000	\$32,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$43,740	\$43,890
Miscellaneous Services	\$3,000	\$13,000
Employee Recognition	\$15,000	\$15,000
Travel and Subsistence	\$50,526	\$52,000
Car Allowances	\$22,640	\$22,640
<b>Total</b>	<b>\$1,024,301</b>	<b>\$1,002,075</b>
<b>% of Expenditures</b>	<b>25%</b>	<b>24%</b>

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Supplies	\$55,466	\$58,046
Furniture and Equipment (Under \$5000)	\$12,000	\$12,000
Computer Purchases	\$10,000	\$10,000
<b>Total</b>	<b>\$77,466</b>	<b>\$80,046</b>
<b>% of Expenditures</b>	<b>2%</b>	<b>2%</b>

Utilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Electricity	\$15,000	\$15,000
Gas	\$23,000	\$23,000
Water and Sewer	\$2,600	\$2,600
<b>Total</b>	<b>\$40,600</b>	<b>\$40,600</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

<b>Transfers</b>	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
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>\$4,159,340</b>	<b>\$4,092,216</b>
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#### Summary

	<b>2022-2023 September 30th Budget</b>	<b>2022-2023 Preliminary Budget</b>
Total Revenues and Allocations To Budget	\$4,159,340	\$4,092,216
Total Expenditures	\$4,159,340	\$4,092,216
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

# Plant Operations and Maintenance

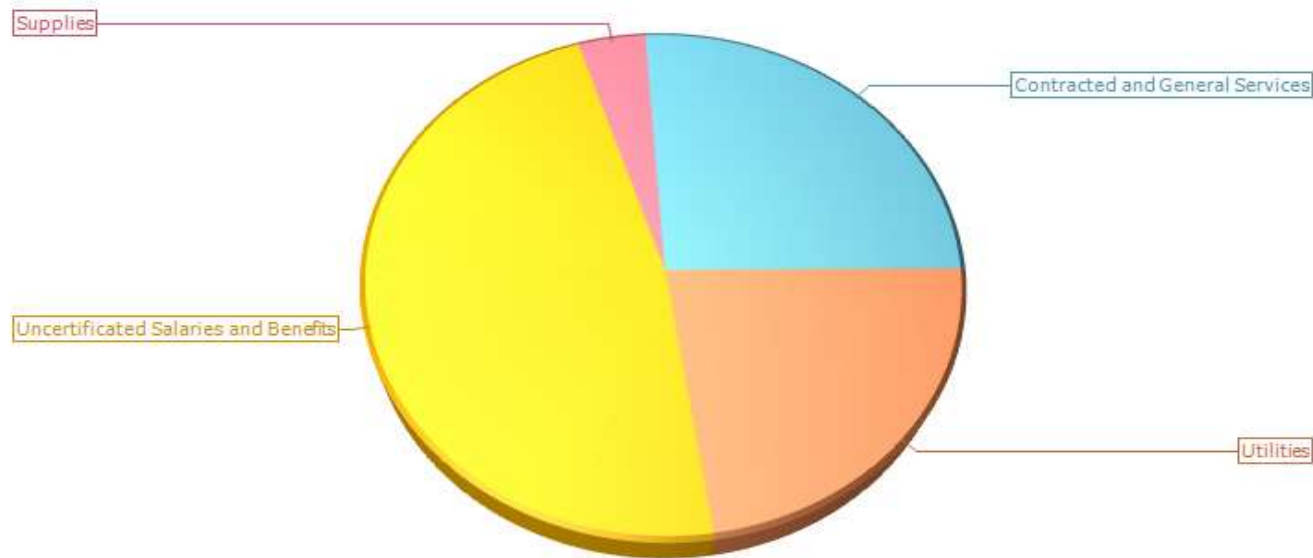
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

## Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,790,623	26%
Supplies	\$416,403	4%
Transfers	\$0	0%
Uncertificated Salaries and Benefits	\$5,128,188	47%
Utilities	\$2,470,000	23%
Total Expenditures	\$10,805,214	

# Plant Operations and Maintenance

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

## Plant Operations and Maintenance

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$10,805,214</b>	<b>\$10,257,562</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>\$10,805,214</b>	<b>\$10,257,562</b>
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### Expenditures

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$5,128,188</b>	<b>\$5,152,119</b>
<b>% of Expenditures</b>	<b>47%</b>	<b>50%</b>

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Building Maintenance	\$509,310	\$509,310
Employee Assistance	\$0	\$3,360
Grounds Maintenance	\$87,000	\$87,000
Insurance/Bond Premium	\$812,150	\$812,150
Professional Learning	\$8,832	\$15,832
Telephone	\$59,500	\$43,500
Equipment Repair	\$70,660	\$76,100
Building Rentals & Leases	\$540,831	\$0
Dues/Fees	\$2,000	\$2,000
Advertising	\$0	\$1,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$688,600	\$697,800
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
<b>Total</b>	<b>\$2,790,623</b>	<b>\$2,259,792</b>
<b>% of Expenditures</b>	<b>26%</b>	<b>22%</b>

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Supplies	\$332,503	\$314,751
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$22,000	\$32,000
<b>Total</b>	<b>\$416,403</b>	<b>\$408,651</b>
<b>% of Expenditures</b>	<b>4%</b>	<b>4%</b>

Utilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Electricity	\$1,530,000	\$1,530,000
Gas	\$750,000	\$697,000
Water and Sewer	\$190,000	\$210,000
<b>Total</b>	<b>\$2,470,000</b>	<b>\$2,437,000</b>
<b>% of Expenditures</b>	<b>23%</b>	<b>24%</b>

<b>Total Expenditures</b>	<b>\$10,805,214</b>	<b>\$10,257,562</b>
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### Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$10,805,214	\$10,257,562
Total Expenditures	\$10,805,214	\$10,257,562
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

# Transportation

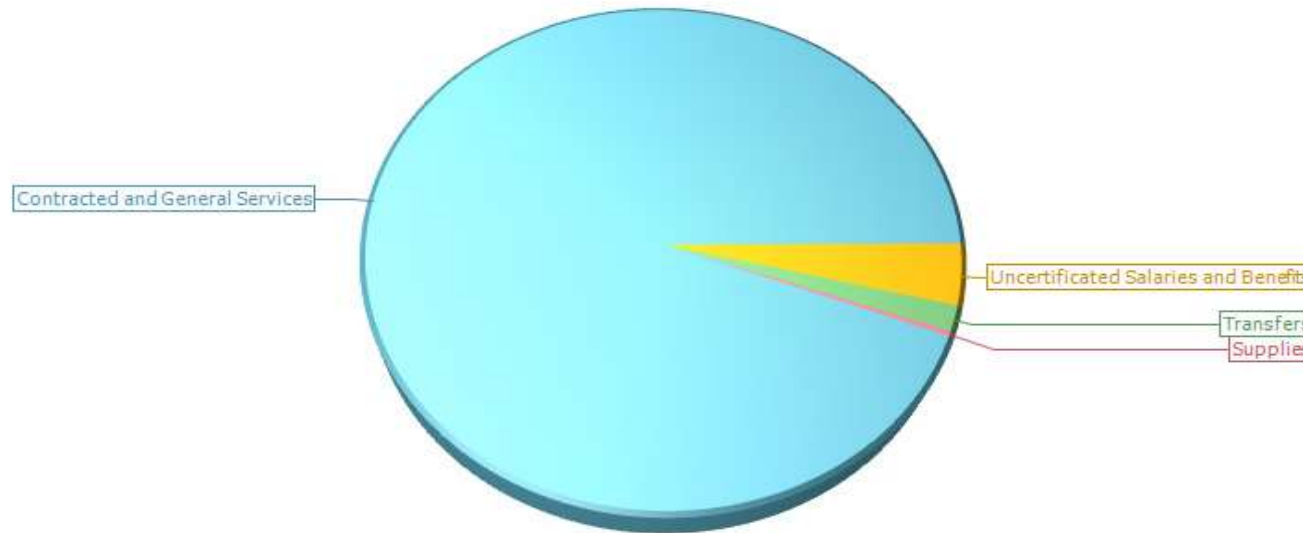
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

## Transportation



Category	Amount	Percentage
Contracted and General Services	\$2,999,287	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$126,913	4%
Total Expenditures	\$3,188,800	

# Transportation

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

## Transportation

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$3,188,800</b>	<b>\$3,088,800</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>\$3,188,800</b>	<b>\$3,088,800</b>
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### Expenditures

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
<b>Total</b>	<b>\$126,913</b>	<b>\$121,886</b>
<b>% of Expenditures</b>	<b>4%</b>	<b>4%</b>

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$45,526	\$45,526
Bussing Costs	\$2,801,761	\$2,706,788
Bus Pass Purchases	\$140,000	\$140,000
Travel and Subsistence	\$2,000	\$2,000
<b>Total</b>	<b>\$2,999,287</b>	<b>\$2,904,314</b>
<b>% of Expenditures</b>	<b>94%</b>	<b>94%</b>

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Computer Purchases	\$10,000	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>0%</b>

Transfers	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
<b>Total</b>	<b>\$52,600</b>	<b>\$52,600</b>
<b>% of Expenditures</b>	<b>2%</b>	<b>2%</b>

<b>Total Expenditures</b>	<b>\$3,188,800</b>	<b>\$3,088,800</b>
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### Summary

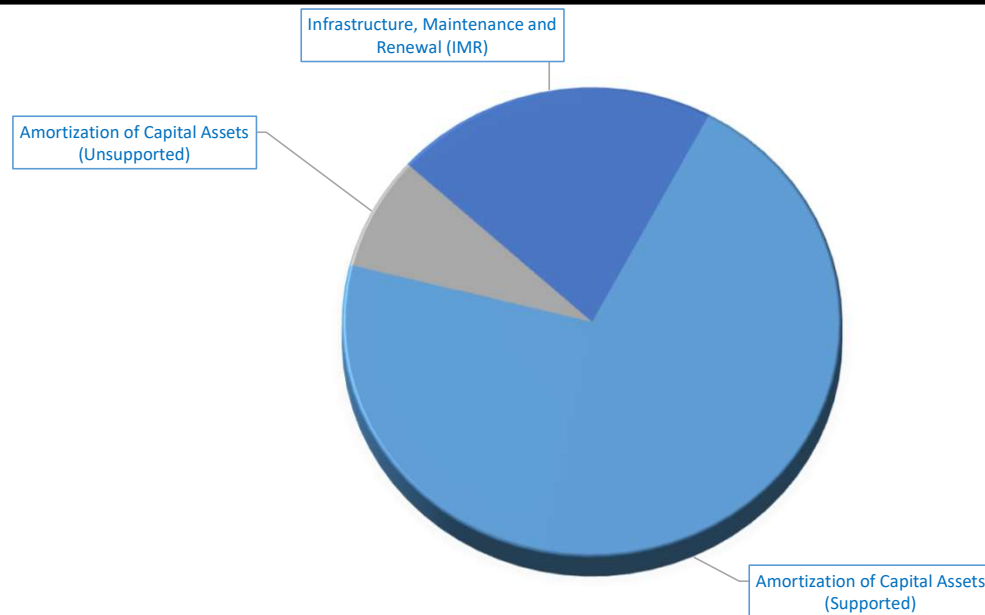
	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$3,188,800	\$3,088,800
Total Expenditures	\$3,188,800	\$3,088,800
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

# Capital and Debt Services

Lethbridge School Division  
2022-2023 Operating Budget  
Lethbridge School Division

2022-2023 Operating Budget

## Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,437,530	76%
Amortization of Capital Assets (Unsupported)	\$145,309	2%
Infrastructure, Maintenance and Renewal (IMR)	\$1,533,723	22%
Total Expenditures	\$7,116,562	

# Capital and Debt Services

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

## Capital and Debt Services

### Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$7,116,562	\$7,337,257
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$7,116,562	\$7,337,257
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### Expenditures

Capital and Debt Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Accretion Expense - ARO	\$0	\$125,706
Amortization Expense for Capitalized ARO	\$0	\$44,745
Amortization of Capital Assets	\$5,582,837	\$5,633,083
Infrastructure Maintenance and Renewal	\$1,533,723	\$1,533,723
Total	\$7,116,562	\$7,337,257
% of Expenditures	100%	100%

Total Expenditures	\$7,116,562	\$7,337,257
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### Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$7,116,562	\$7,337,257
Total Expenditures	\$7,116,562	\$7,337,257
Variance	\$0	\$0