

# Lethbridge School Division



**G.S. Lakie Middle School Production  
of Oz with a Twist**

## 2023-2024 Preliminary Budget



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

*For more information, visit our website at:  
[www.lethsd.ab.ca](http://www.lethsd.ab.ca)*



## **Lethbridge School Division**

### **2023-2024 Preliminary Budget**

### **Index to Summary Information**

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

	Page
Budget Belief Statements	3
Budget Development Process Chart	4
2022-2023 Budget Infographic	5
Executive Summary	7
School Division Revenue Chart	27
School Division Expenditure Chart	28
School Division Budget Report	29
<u>Budget Group Reports:</u>	
Instruction	34
Administration	37
Plant Operations and Maintenance	40
Transportation	42
Capital and Debt Services	44



## LETHBRIDGE SCHOOL DIVISION

### BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2023-2024 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*.

#### Board Values:

**Learning, Inclusion, Respect, Wellbeing, Leadership**

- 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 in collaboration with municipalities, other boards, and community-based service agencies to effectively address the needs of all students which promotes the efficient use of public resources.
- 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 board priorities within schools.

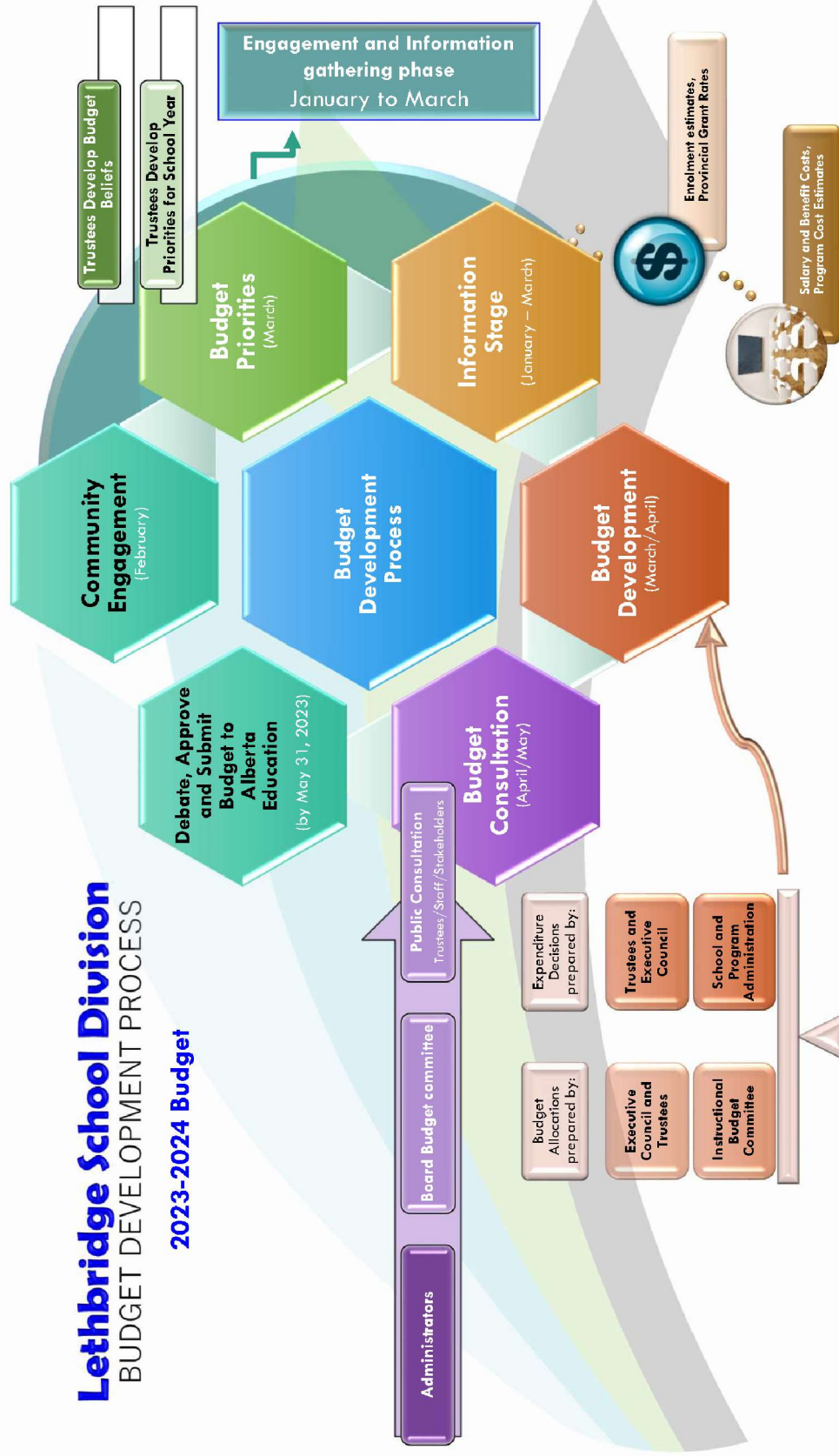
#### Board Priorities:

- **Growing Learners and Achievement**
  - **Leading Learning and Building Capacity**
  - **Supporting Learning and Wellbeing**

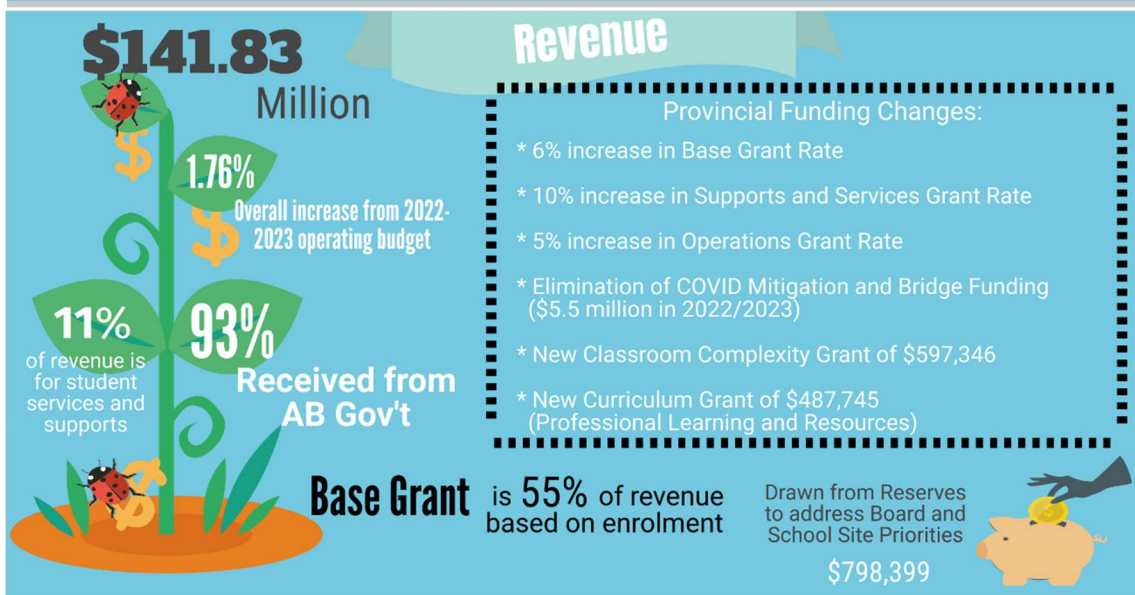
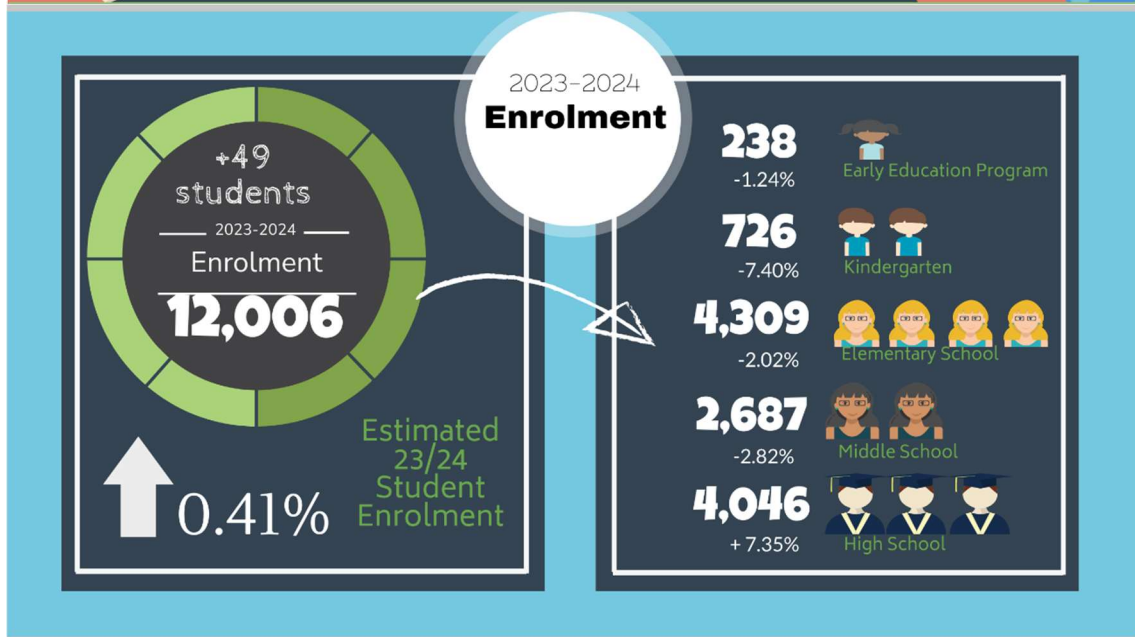
# Lethbridge School Division

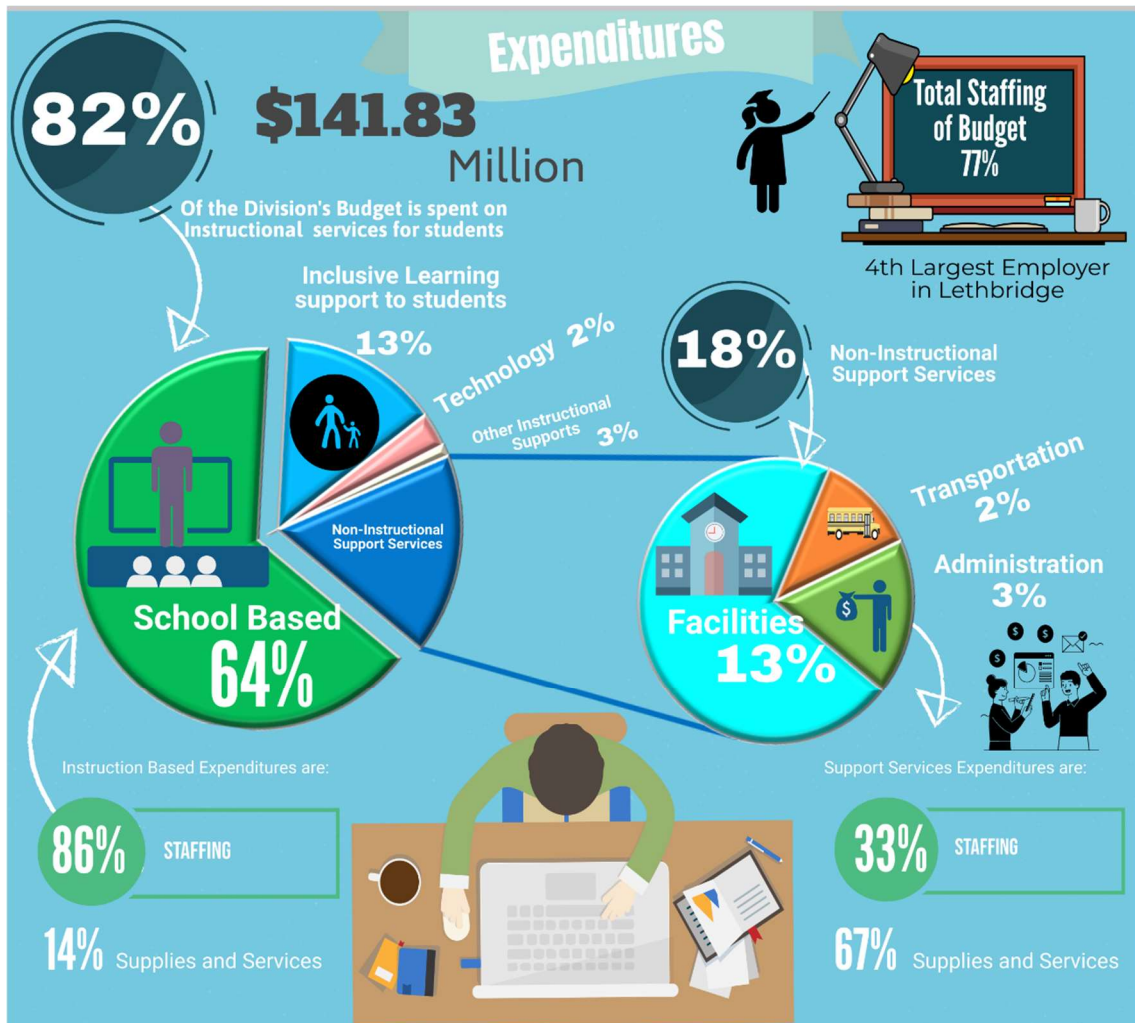
## BUDGET DEVELOPMENT PROCESS

### 2023-2024 Budget









# Lethbridge School Division

## 2022-2023 Preliminary Budget

### Executive Summary

Lethbridge School Division has a total operating budget of \$141.83 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. After two years of virtual Town Halls, the Division was happy to once again welcome the stakeholders back to an in person session. Over 1,000 responses were received for the following two questions:



*In what ways are we successfully supporting students to grow as learners?*

*Where do you see room for improvement in supporting students as learners?*

There were five (5) main themes that emerged from the discussions and feedback our Division received from the Town Hall:

1. Learning (flexibility, technology)
2. Student Support and Resources
3. Opportunities
4. Mental Health and Wellness
5. Diversity and Inclusion



The feedback assisted the Board of Trustees in establishing priorities for 2023-2024.



### Priorities:

Growing Learning and Achievement  
Leading Learning and Capacity Building  
Supporting Learning and Well-Being

### Values:

**Learning** to inspire curiosity, creativity, critical thinking and ownership of learning in a culture of innovation.

**Inclusion** to create a safe and welcoming place where every person feels valued, respected, and can participate fully as a member of the community.

**Well-Being** to foster the physical, mental, and emotional wellness of every person in an optimal learning environment.

**Respect** to uphold a culture where every person treats each other with kindness, empathy and dignity.

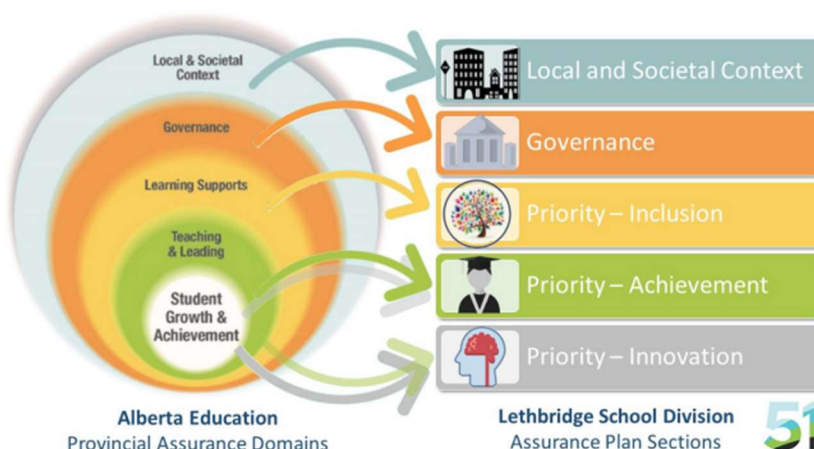
**Leadership** to empower every person to be responsible, ethical and effective leaders in their communities.

The Board of Trustees used this information to inform the belief statements for the development of the 2023-2024 budget and then the resources available are allocated with these priorities and values in mind.



Division Bands Participate in Lethbridge and District Music and Speech Arts Festival

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

## Learning Supports

### OUTCOMES:

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





## **Meritorious Budget Award Program**

[Lethbridge School Division](#) is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2023-2024 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 budget. Once the budget is approved by the Board of Trustees, the Division develops the 2023-2024 comprehensive budget report for the public and for the submission to ASBO for consideration for the Meritorious Budget Award.

## **Budget Process**

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2023-2024 budget. An in person Town Hall meeting was held in February 2023 involving parents, students, staff, and the community to explore and discuss two main questions:

- In what ways are we successfully supporting students to grow as learners?
- Where do you see room for improvements in supporting students as learners?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2023 and set priorities which guided the development of the 2023-2024 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2022-2023 budget.

New for the 2023-2024 was the creation of a budget engagement survey which sought input into the development of the instruction area of the budget. Using this tool, respondents had the opportunity to provide input into the percentage of the instruction budget that should be allocated to each area. A total of 419 responses were received and the feedback was considered in the development of the instruction budget for 2023/2024.

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 2023 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 29<sup>th</sup>, 2023. After final approval by the Board, the budget is then submitted to Alberta Education as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31<sup>st</sup> each year.

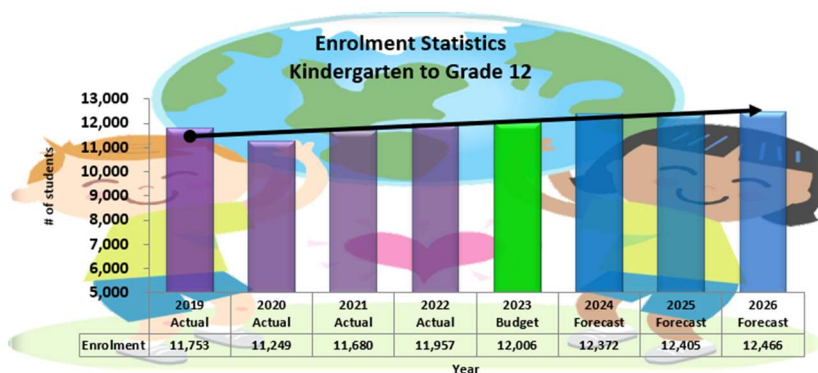
This budget is called the "Preliminary" budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30<sup>th</sup>, 2023.

## Enrolment

Lethbridge School Division has 12,006 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2023-2024 school year as compared to 11,957 in 2022-2023. This is an increase of 49 students or 0.41% from the prior year. These enrolment numbers are based on estimates submitted to Alberta Education in December 2022. Actual enrolment numbers for the 2023-2024 are then submitted on September 30<sup>th</sup>, 2023.

Elementary and Middle School show slight decreases. High School is anticipated to see the largest increase due to a large grade 8 class in 2022-2023 that will be entering high school in 2023-2024. The grade 8 class for 2022-2023 is the largest grade within the Division (with over 1,000 students).

Program	Actual				September 2023	Change	
	September 2019	September 2020	September 2021	September 2022			
Early Education	497	357	299	241	238	-3	-1.24%
Kindergarten	806	725	747	784	726	-58	-7.40%
Elementary (Grades 1 - 5)	4,467	4,111	4,279	4,398	4,309	-89	-2.02%
Middle School (Grades 6 - 8)	2,631	2,687	2,787	2,765	2,687	-78	-2.82%
High School (Grades 9 - 12)	3,352	3,369	3,568	3,769	4,046	277	7.35%
<b>Total</b>	<b>11,753</b>	<b>11,249</b>	<b>11,680</b>	<b>11,957</b>	<b>12,006</b>	<b>49</b>	<b>0.41%</b>
% Change		-4.29%	3.83%	2.37%	0.41%		



Historical enrolment data and other factors are used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2019 to September 2022 and projected enrolment over the next four years to September 2026. 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 2023 to 2026 enrolments are projected to increase by 509 students or 4.24%.

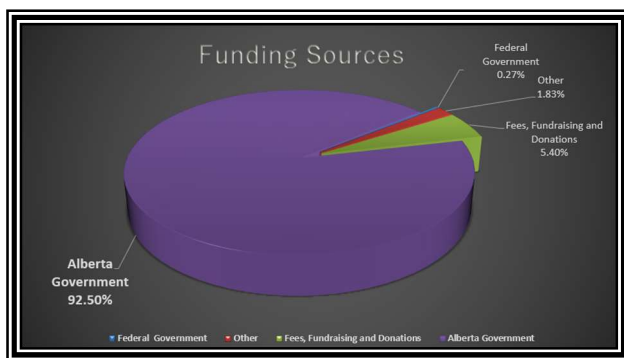
Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. The Provincial funding is based on a Weighted Moving Average (WMA) based on the following weighting for the 2023-2024 funding:

School Year	FTE	Weighting	WMA
2021-2022 Actual FTE Enrolment	10,990.0	20%	2,198.0
2022-2023 Estimated FTE Enrolment	11,312.0	30%	3,393.6
2023-2024 Projected FTE Enrolment	11,523.5	50%	5,761.8
<b>Weighted Moving Average (WMA) FTE Enrolment</b>			<b>11,353</b>

Due to the Weighted Moving Average (WMA), the Division will not be funded for 170.5 FTE students.

*Provincially funded Full-Time Equivalents (FTE) enrolment is factored at 0.5 FTE for Early Education and KG programs*

## Funding Sources

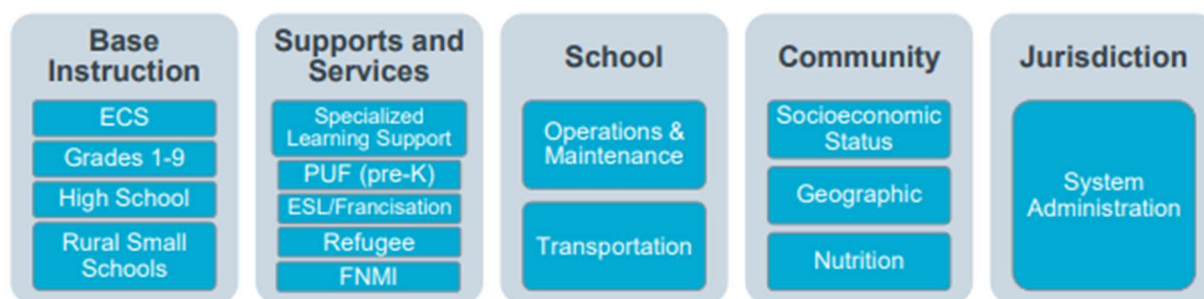


Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 92.50% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise 7.5% of the Division's revenue.

Total budgeted revenues and allocations for 2023-2024 are \$141.83 million. Included in these revenues is approximately \$798,400 of prior year's reserves. Total revenues and allocations for the Division increased by 1.76% over 2022-2023.

Revenues and Allocations	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %	2022-2023 Preliminary Budget	Variance from 22-23 Operating Budget	Change %
Alberta Education - Base Instruction	\$77,934,815	\$76,357,845	\$1,576,970	2.07%	\$74,747,458	\$3,187,357	4.26%
Alberta Education - Services and Supports	\$16,227,405	\$14,547,679	\$1,679,726	11.55%	\$14,549,077	\$1,678,328	11.54%
Alberta Education - Schools/Facilities	\$15,885,740	\$14,802,435	\$1,083,305	7.32%	\$14,790,441	\$1,095,299	7.41%
Alberta Education - Community	\$3,772,018	\$3,723,161	\$48,857	1.31%	\$3,723,161	\$48,857	1.31%
Alberta Education - Jurisdiction	\$4,253,325	\$4,092,216	\$161,109	3.94%	\$4,092,216	\$161,109	3.94%
Projects/Contracts	\$667,745	\$269,153	\$398,592	148.09%	\$0	\$667,745	100.00%
Other Provincial Revenue	\$803,279	\$1,304,787	(\$501,508)	-38.44%	\$606,101	\$197,178	32.53%
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	\$9,452,773	\$8,012,800	\$1,439,973	17.97%	\$8,765,766	\$687,007	7.84%
Capital and Debt Services	\$5,145,860	\$5,084,555	\$61,305	1.21%	\$5,255,006	(\$109,146)	-2.08%
<b>Total Operating Revenue</b>	<b>\$141,031,904</b>	<b>\$135,083,575</b>	<b>\$5,948,329</b>	<b>4.40%</b>	<b>\$133,418,170</b>	<b>\$7,613,734</b>	<b>5.71%</b>
Prior Years Reserves (one-time funds)	\$798,399	\$4,298,912	(\$3,500,513)	-81.43%	\$2,542,697	(\$1,744,298)	-68.60%
<b>Total Revenue and Allocations</b>	<b>\$141,830,303</b>	<b>\$139,382,487</b>	<b>\$2,447,816</b>	<b>1.76%</b>	<b>\$135,960,867</b>	<b>\$5,869,436</b>	<b>4.32%</b>

Alberta Education funding falls into 5 main targeted grants:



### Alberta Education - Base Instruction – 54.95% 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 2023-2024 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2021-2022,
- 30% of the estimated final FTE enrolments of 2022-2023, and
- 50% of the projected funded FTE student enrolments for 2023-2024.

The Base Instruction grant is the largest grant the Division receives and is based on WMA enrolment amounts for ECS, Grades 1-9, High School and Outreach Programs. The WMA is set by Alberta Education for the 2023/2024 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.

The Base Instruction grant will see an increase of 6% in its grant rates for the 2023-2024 year. As well, included in this area of the budget is \$2.3 million of funding for teacher salary settlement to address the 2% salary grid increase for teachers for September 1, 2023.

Although, there is a 6% increase in the Base Instruction Grant, Lethbridge School Division will also see the elimination of Bridge Funding and COVID Mitigation Funding that the Division received for the last several years. It was anticipated that this funding would not continue for the 2023-2024 school year. The Division received \$5.5 million in 2022-2023 in relation to these two funding areas and over 99% of this funding was used to support instruction.

### **Alberta Education – Services and Supports – 11.44% 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 an Additional Language (EAL), First Nations Metis and Inuit Education, Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine the funding levels.

For the 2023-2024 school year, the Services and Supports funding will see an increase of 10% in its grant rates. There is also a new classroom complexity grant that has been introduced for the 2023-2024 school year. This funding (\$597,346 for the 2023-2024 school year) can be used to address students' diverse needs within the classroom.

### **Alberta Education – Schools/Facilities – 11.20% 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 5% increase in the Operations and Maintenance grant for the 2023-2024 school year. 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 2023-2024, the Division will receive approximately \$778,000 in CMR funding. These funds are capital grants and not included in the operating budget. The CMR funding the Division will receive will continue to be used for the Victoria Park modernization project that started in the 2022-2023 school year.

A new transportation funding model will be implemented starting September 1, 2024 (for the 2024-2025 school year). The distance for eligible riders will change from 2.4 KM to 1.0 KM for grades K-6 and 2.0 KM for grades 7-12. The transportation grant rate for 2023-2024 will increase by 32% which will help address cost pressures for fuel and contracted bussing costs.

### **Alberta Education – Community – 2.66% of Division Revenues**

As part of the Provincial Funding Framework, the Community funding is a 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.

For the 2023-2024 budget, Lethbridge School Division is receiving an increase of \$49,500 for its School Nutrition Grant which is dispersed throughout the Division.

### **Alberta Education – Jurisdiction – 3.00% 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.

For the 2023-2024 budget, the grant amount has increased by approximately \$161,000.

### **Other Provincial Revenues:**

#### **Projects/Contracts – 0.47% of Division Revenues**

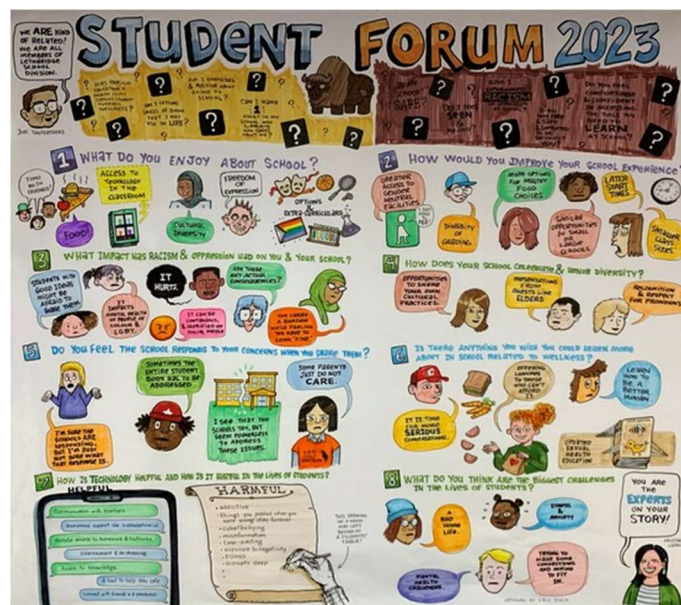
Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. For the 2023-2024 budget, two Alberta Education specific grants have been included, \$487,745 for new curriculum funding and \$180,000 for the mental health in schools pilot program (known in the Division as the Digital Wellness program).

#### **Other Provincial Revenues – 0.57% of Division Revenues**

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

#### **Teacher Pension Costs – 4.58% 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.



**Artwork from First Division-wide Student Forum**



## Other Division Revenues:

### Federal Government – 0.27% of Division Revenues

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

### Other Revenues – 6.66% of Division Revenues

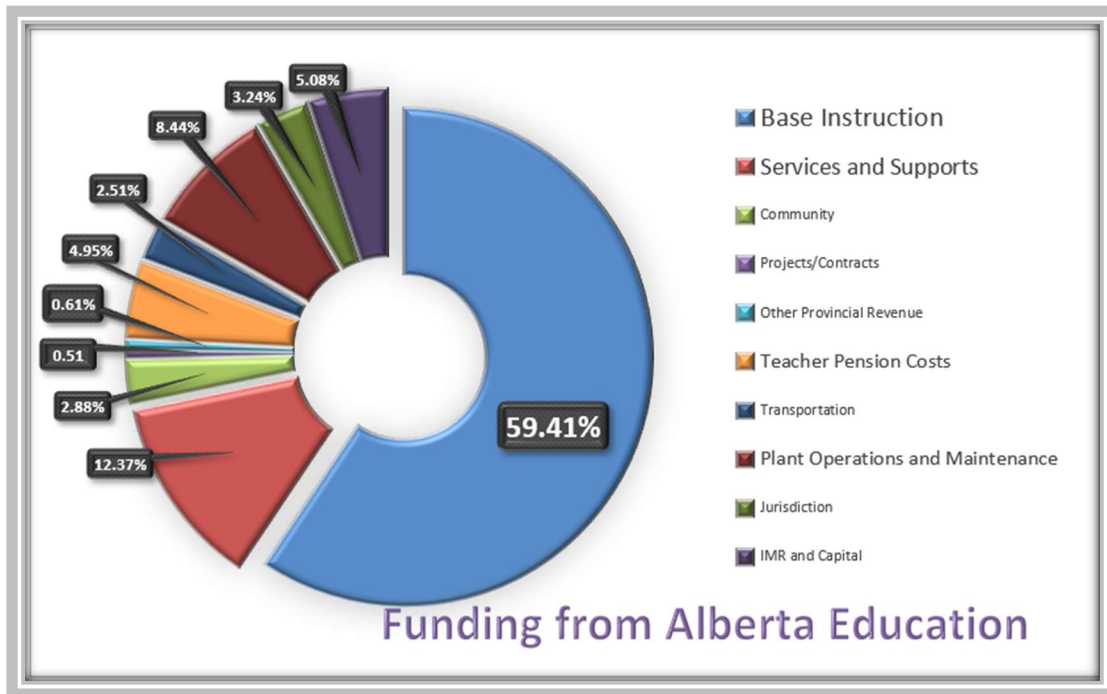
Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees.

### Capital Block – 3.63% of Division Revenues

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

### Prior Year Reserves – 0.57% of Division Revenues

Prior year reserves are the amounts of one-time reserves used to address priority areas. All reserve usage for the 2023-2024 preliminary budget are within instruction.



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

## **Provincial Revenue Estimates:**

(Excluding reserves and other revenue sources)

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

Projected 2023-2024	September 2022-2023	Total Change	% Change
105,905,262	102,702,625	\$3,202,637	3.12%
11,069,462	10,419,912	\$649,550	6.23%
3,292,559	2,848,800	\$443,759	15.58%
5,145,860	5,084,555	\$61,305	1.21%
1,523,719	1,533,723	(\$10,004)	-0.65%
4,253,325	4,092,216	\$161,109	3.94%
131,190,187	126,681,831	\$4,508,356	3.56%

## Funding Allocations and Programs:

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

Revenues Sources	2023-2024 Preliminary Budget			2022-2023 Operating Budget			Variance from 22-23 Operating Budget			
	Operating Revenues	One-time Reserves	2023-2024 Preliminary Budget	Operating Revenues	One-time Reserves	2022-2023 Operating Budget	Operating Revenues	One-time Reserves	Variance from 22-23 Operating Budget	Change %
Alberta Government	\$131,190,187	\$0	\$131,190,187	\$126,681,831	\$0	\$126,681,831	\$4,508,356	\$0	\$4,508,356	3.56%
Fees, Fundraising and Donations	\$7,657,971	\$0	\$7,657,971	\$6,649,105	\$0	\$6,649,105	\$1,008,866	\$0	\$1,008,866	15.17%
Other Revenues	\$1,794,802	\$0	\$1,794,802	\$1,363,695	\$0	\$1,363,695	\$431,107	\$0	\$431,107	31.61%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$798,399	\$798,399	\$0	\$4,298,912	\$4,298,912	\$0	(\$3,500,513)	(\$3,500,513)	-81.43%
<b>Total Allocations</b>	<b>\$141,031,904</b>	<b>\$798,399</b>	<b>\$141,830,303</b>	<b>\$135,083,575</b>	<b>\$4,298,912</b>	<b>\$139,382,487</b>	<b>\$5,948,329</b>	<b>(\$3,500,513)</b>	<b>\$2,447,816</b>	<b>1.76%</b>

As shown above, there is a \$2.4 million increase in revenue from the 2022-2023 budget. This is mainly due to the increases in school generated funds (SGF) revenue and Alberta Education grant funding increase. This is offset by a decrease in one-time reserves for 2023-2024 as reserves were spent in 2022-2023 to meet Alberta Education's reserve cap of 3.20% by August 31, 2023. The overall net effect was a 1.76% increase in funding available for allocations.

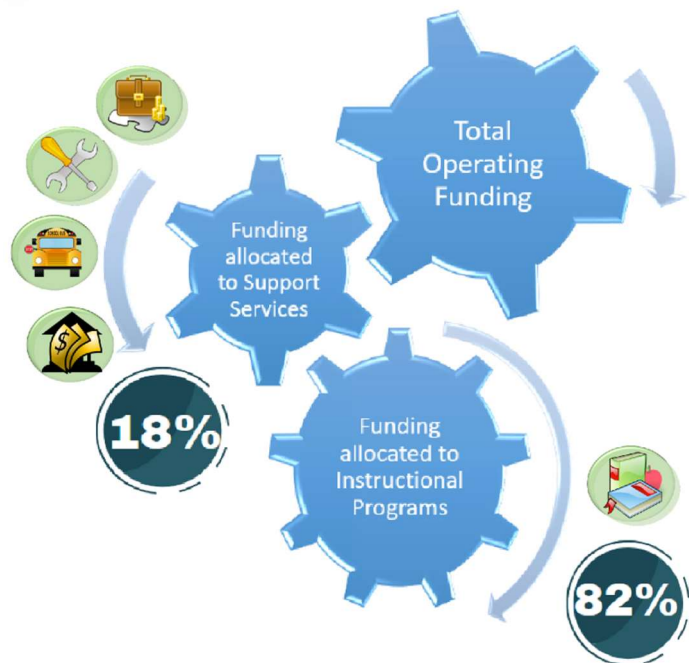
Funding Allocations	2023-2024 Preliminary Budget			2022-2023 Operating Budget			Variance from 22-23 Operating Budget			
	Operating Revenues	One-time Reserves	2023-2024 Preliminary Budget	Operating Revenues	One-time Reserves	2022-2023 Operating Budget	Operating Revenues	One-time Reserves	Variance from 22-23 Operating Budget	Change %
Instruction	\$115,941,206	\$798,399	\$116,739,605	\$110,333,659	\$3,778,912	\$114,112,571	\$5,607,547	(\$2,980,513)	\$2,627,034	2.30%
Administration	\$4,253,329	\$0	\$4,253,329	\$4,159,340	\$0	\$4,159,340	\$93,989	\$0	\$93,989	2.26%
Plant Operations and Maintenance	\$10,751,228	\$0	\$10,751,228	\$10,585,214	\$220,000	\$10,805,214	\$166,014	(\$220,000)	(\$53,986)	-0.50%
Transportation	\$3,332,559	\$0	\$3,332,559	\$2,888,800	\$300,000	\$3,188,800	\$443,759	(\$300,000)	\$143,759	4.51%
Capital and Debt Services	\$6,753,582	\$0	\$6,753,582	\$7,116,562	\$0	\$7,116,562	(\$362,980)	\$0	(\$362,980)	-5.10%
<b>Total Allocations</b>	<b>\$141,031,904</b>	<b>\$798,399</b>	<b>\$141,830,303</b>	<b>\$135,083,575</b>	<b>\$4,298,912</b>	<b>\$139,382,487</b>	<b>\$5,948,329</b>	<b>(\$3,500,513)</b>	<b>\$2,447,816</b>	<b>1.76%</b>

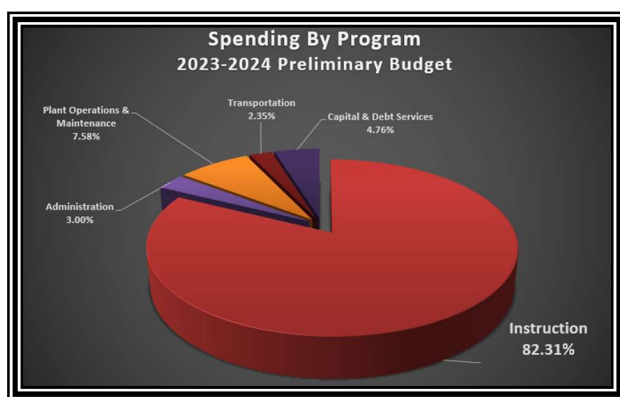
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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

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

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

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





Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$141.83. million of funding resources are allocated to five (5) 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 2023-2024 Preliminary Budget, the 2022-2023 Operating Budget, and with the 2022-2023 Preliminary Budget:

Spending by Program	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %	2022-2023 Preliminary Budget	Variance from 22-23 Operating Budget	Change %
Instruction	\$116,739,605	\$114,112,571	\$2,627,034	2.30%	\$111,185,031	\$5,554,574	5.00%
Administration	\$4,253,329	\$4,159,340	\$93,989	2.26%	\$4,092,217	\$161,112	3.94%
Plant Operations and Maintenance	\$10,751,228	\$10,805,214	(\$53,986)	-0.50%	\$10,257,562	\$493,666	4.81%
Transportation	\$3,332,559	\$3,188,800	\$143,759	4.51%	\$3,088,800	\$243,759	7.89%
Capital and Debt Services	\$6,753,582	\$7,116,562	(\$362,980)	-5.10%	\$7,337,257	(\$583,675)	-7.95%
<b>Total Expenditures and Transfers</b>	<b>\$141,830,303</b>	<b>\$139,382,487</b>	<b>\$2,447,816</b>	<b>1.76%</b>	<b>\$135,960,867</b>	<b>\$5,869,436</b>	<b>4.32%</b>

### Instruction Allocations – 82.31% 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.

Instruction is the allocation to all schools (elementary, middle, and high), Inclusive learning, technology 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, school generated funds (SGF), early learning, international students and other initiatives both within the Division and by Alberta Education (examples new curriculum funding and dual credit).

On the following page is a summary of certain budget items under instruction and how they align with the Board Priorities, Budget Engagement Tool Feedback, and the Instructional Budget Committee priorities.



Budget Item	Board Priorities	Budget Engagement Tool	Instructional Budget Committee
	Informed by Town Hall & Strategic Planning	Feedback	Priority
Inclusive Learning Supports	Growing Learners and Achievement	Inclusive Learning Supports	Supports for Inclusive Learning
- Approximately \$1,000,000 of funding allocated from K-12 Base Grant to support services	Supporting Learning and Wellbeing		
- New Classroom Complexity grant (approximately \$597,000)	Supporting Learning and Wellbeing	Support Wellbeing	Support Wellbeing
- To be allocated to:		Inclusive Learning Supports	Inclusive Learning Supports
VTBA Supports, E-Learning, Bridge Program at the Middle and High Schools and EA Supports at Elementary		Intervention Strategies	Intervention Strategies
- Mental Health in Schools Pilot Program (Digital Wellness Initiatives)	Supporting Learning and Wellbeing	Support Wellbeing	Maintain Counselling Supports
- Maintaining counselling supports at the middle and high school levels and additional money for elementary counselling supports			
- Continuance of Learning Loss Grant (BOOST program) for the 23/24 school year (exact amounts to be announced from Alberta Education in the future)	Growing Learners and Achievement	Intervention Strategies	
- Maintain Lead Teachers and support teachers in the classroom	Leading Learning and Building Capacity	Intervention Strategies	
- Early Education Program has been right sized to reflect the continued decrease in enrolment. Not supported by Alberta Education but is supported from a transfer from the K-12 Base Grant (approximately \$485,000)	Growing Learners and Achievement	Intervention Strategies	
- Maintaining Elementary allocation to support increased costs and staffing	Growing Learners and Achievement	Maintain Class Size	Maintain Class Size
- Allocated funding to secondary schools to address enrolment growth and salary costs	Growing Learners and Achievement	Maintain Class Size	Maintain Class Size
- Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology	Growing Learners and Achievement	Technology and Other Materials to Support Learnings	
- New Curriculum funding from Alberta Education for resources and professional learning opportunities (Division receiving \$487,745)	Leading Learning and Building Capacity		

The increase in instructional expenses of 2.30% is a combination of the following:

- An increase (approximately \$2.9 million or 3.81%) in certificated staffing is due to an increase in salary costs (4% increase in average teacher rate for 2023-2024).
- A decrease (approximately \$226,000 or -1.10%) in uncertificated staffing due to the right sizing of the early education programs due to declining enrolment in the last number of years. Early Education is not funded specifically by Alberta Education. Funds have been allocated from the K-12 Base Grant to support Early Education.
- An increase (approximately \$408,000 or 11.80%) in contracted and general services from an increase in professional learning (from the new curriculum funding), increase in international student homestay costs (offset by international student revenue), and increase in insurance premiums.
- An increase (approximately \$482,000 or 4.21%) in supplies from an increase in school generated funds, and in general supplies (new curriculum funding and classroom complexity grants).
- A decrease (approximately \$977,635 or -71.83%) in contingency and capital purchases from a decrease in the technology evergreening transfer as well as in 2022-2023 many of the schools used excess reserves to purchase capital items (furniture and equipment) for the individual school's needs.

#### **Administration Allocations** – 3.00% of Division Spending

The allocation to Administration directly correlates to the specific provincial funding the jurisdiction (covering Board and System Administration). There was approximately \$161,000 increase in the funding for these areas for 2023-2024 (from the 2022-2023 preliminary budget). Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support.

This funding increase has been used to cover increased costs of salaries and benefits, Board Governance memberships and professional learning, and consultants.

#### **Plant Operation and Maintenance (POM)** – 7.58% 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 2023-2024 grant funding, the POM allocation resulted in a \$166,014 increase as the POM grant rates were increased from the prior year. However, the overall budget is less than in 2022-2023 as the Division utilized \$220,000 of one-time reserves to support the continued pressures in this program due to inflation. This funding was no longer available for the 2023-2024 year.

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.

#### **Transportation** – 2.35% 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 15.58% increase (or approximately \$443,760) in the grant funding for the 2023-2024 school year, however this is being offset by increased bussing costs due to a 2% service contract increase, increased fuel charges, and additional buses being added. 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).

As well, in 2022-2023, \$300,000 was used from reserves in the Transportation budget to help offset raising costs. This funding is no longer available for the 2023-2024 school year.



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 – 4.76% 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). For the 2023-2024 school year, the Division saw a \$10,000 decrease in its IMR funding.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$80,178,818	\$749,509	\$0	\$0	\$0	\$80,928,327
Uncertificated Staffing	\$20,402,425	\$2,301,070	\$5,209,174	\$129,947	\$0	\$28,042,616
Contracted and General Services	\$3,874,144	\$1,041,913	\$2,435,651	\$3,140,012	\$0	\$10,491,720
Supplies	\$11,900,817	\$81,937	\$416,403	\$10,000	\$0	\$12,409,157
Utilities	\$0	\$47,600	\$2,690,000	\$0	\$0	\$2,737,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$6,753,582	\$6,753,582
Transfers - Contingency/Other	\$33,401	\$31,300	\$0	\$52,600	\$0	\$117,301
<b>Total Operating Expenditures</b>	<b>\$116,389,605</b>	<b>\$4,253,329</b>	<b>\$10,751,228</b>	<b>\$3,332,559</b>	<b>\$6,753,582</b>	<b>\$141,480,303</b>
Transfers - Reserve Allocations	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Transfers</b>	<b>\$116,739,605</b>	<b>\$4,253,329</b>	<b>\$10,751,228</b>	<b>\$3,332,559</b>	<b>\$6,753,582</b>	<b>\$141,830,303</b>

### **Expenditures by Object**

Lethbridge School Division will spend approximately \$108.92 million on staffing, which is about 77% of the Division's \$141.83 million budget.

The chart below compares the expenditures of the 2023-2024 Preliminary Budget, the 2022-2023 Operating Budget, and with the 2022-2023 Preliminary Budget:

Expenditures by Object	2023-2024 Preliminary Budget	2022-2023 Operating Budget	Variance from 22-23 Operating Budget	Change %	2022-2023 Preliminary Budget	Variance from 22-23 Operating Budget	Change %
Certificated Staffing	\$80,928,327	\$77,915,397	\$3,012,930	3.87%	\$76,333,514	\$4,594,813	6.02%
Uncertificated Staffing	\$28,042,616	\$28,142,092	(\$99,476)	-0.35%	\$27,792,974	\$249,642	0.90%
Contracted and General Services	\$10,491,720	\$10,287,013	\$204,707	1.99%	\$9,476,047	\$1,015,673	10.72%
Supplies	\$12,409,157	\$11,965,887	\$443,270	3.70%	\$11,438,462	\$970,695	8.49%
Utilities	\$2,737,600	\$2,510,600	\$227,000	9.04%	\$2,477,600	\$260,000	10.49%
Capital and Debt Services	\$6,753,582	\$7,116,561	(\$362,979)	-5.10%	\$7,337,257	(\$583,675)	-7.95%
Transfers - Contingency/Other	\$117,301	\$124,828	(\$7,527)	-6.03%	\$108,513	\$8,788	8.10%
<b>Total Operating Expenditures</b>	<b>\$141,480,303</b>	<b>\$138,062,378</b>	<b>\$3,417,925</b>	<b>2.48%</b>	<b>\$134,964,367</b>	<b>\$6,515,936</b>	<b>4.83%</b>
Transfers - Reserve Allocations	\$350,000	\$1,320,109	(\$970,109)	-73.49%	\$996,500	(\$646,500)	-64.88%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$141,830,303</b>	<b>\$139,382,487</b>	<b>\$2,447,816</b>	<b>1.76%</b>	<b>\$135,960,867</b>	<b>\$5,869,436</b>	<b>4.32%</b>

### **Certificated Staffing** – 57.02% of Division Spending

Approximately \$80.88 million is expended on teaching staff (certificated staffing), which includes all staff that hold a teaching certificate (i.e., classroom teachers, principals, directors and superintendents). There is an approximate \$3.0 million increase (or 3.70%) to certificated staffing costs from the 2022-2023 operating budget. Average teacher costs are projected to increase about 4% from 2022-2023 operating budget due to salary grid increases, grid movement and benefit costs. Much of this increase is from a 2% salary grid increase for certificated staff for September 1, 2023. The Division received specific funding (\$2.3 million) to help with these cost increases.

### **Uncertificated Staffing** – 19.77% of Division Spending

Approximately \$28.04 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 2023-2024, the majority of the increase relates to the increased benefit costs.

There is an approximate \$99,000 decrease (or -0.35%) to uncertificated staffing costs from the 2022-2023 operating budget. Much of this decrease is from the right sizing to the early education programs throughout the Division, as more families are deciding to have their preschoolers remain in subsidized daycare programs.

Staffing levels have been maintained in other areas, in particular the Inclusive Learning supports budget.

### **Contracted and General Services** – 7.40% of Division Spending

Contracted and General Services are expected to increase from 2022-2023 by \$204,707 (or 1.99%). The majority of this increase is from higher insurance premiums and higher bussing contractor costs.

### **Supplies** – 8.79% of Division Spending

Supplies are expected to increase from 2022-2023 by \$443,270 (or 3.70%). The majority of the increase is due to the increase in School Generated Funds (SGF) activity costs (which correlates directly with the increased SGF fee revenue) and additional resources to be purchased from the new curriculum grant.

### **Utilities** – 1.93% of Division Spending

Utilities are expected to increase from 2022-2023 by \$227,000 (or 9.04%). While the Division has entered into fixed contracts for the majority of its utility expenses, there are increases in admin and carbon tax fees.

### **Capital and Debt Services** – 4.76% of Division Spending

Capital and Debt Services expenses directly correlate to the revenue allocation which includes amortization, and the Infrastructure Maintenance and Renewal (IMR) grant for the 2023-2024 year. This area has decreased due to less IMR funding received and less budgeted amortization.

### **Transfers – Contingency/Other** – 0.08% of Division Spending

Contingencies and Commitments are projected to be similar to the 2022-2023 operating budget.

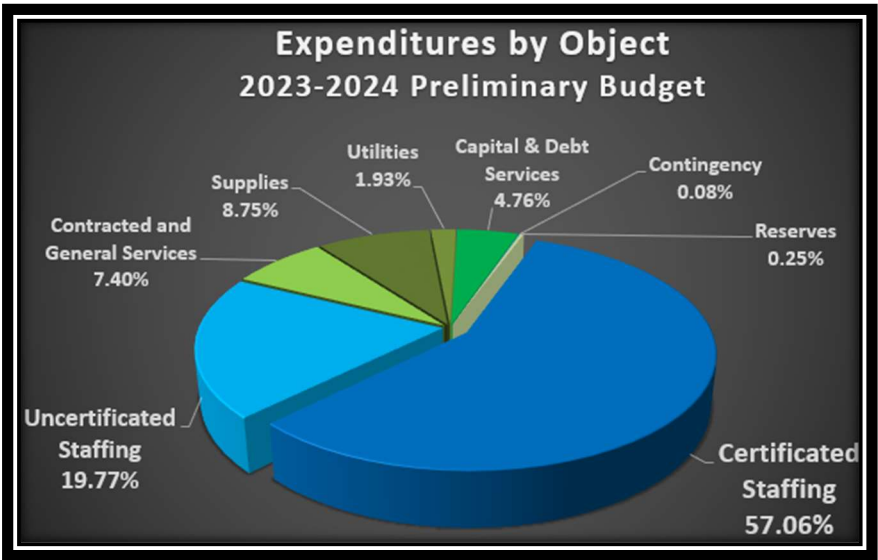
### **Transfers – Reserve Allocations** – 0.25% of Division Spending

Reserve Allocations includes the operating funding to be set aside for future use, including the \$350,000 funding saved for the technology evergreening capital reserves (saved for future large evergreening cycles). The Division is able to obtain significant cost savings by replacing technology in large evergreening cycles (economies of scale) compared to replacing technology on an annual basis.

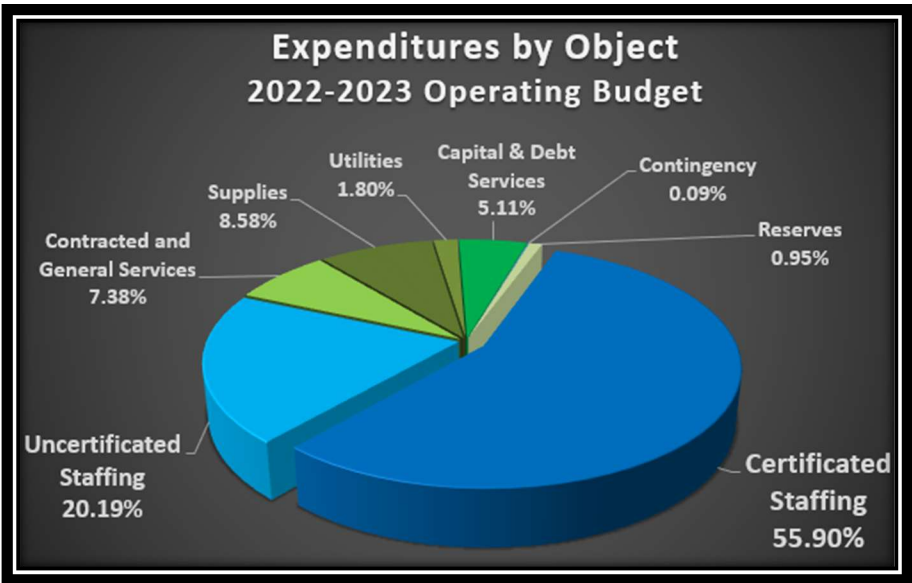
### **Transfers – Board Funded Capital** – 0.00% of Division Spending

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

In 2021-2022, the cost was approximately \$11,913 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,665 per FTE student (most recent info available from 2020-2021). In 2022-2023 this cost is estimated to be \$12,064 per FTE student (know the actual cost once the year-end is completed). For 2023-2024, the cost is estimated to be \$12,194 for FTE student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board’s priorities to provide the best learning opportunities for [Lethbridge School Division](#) students.

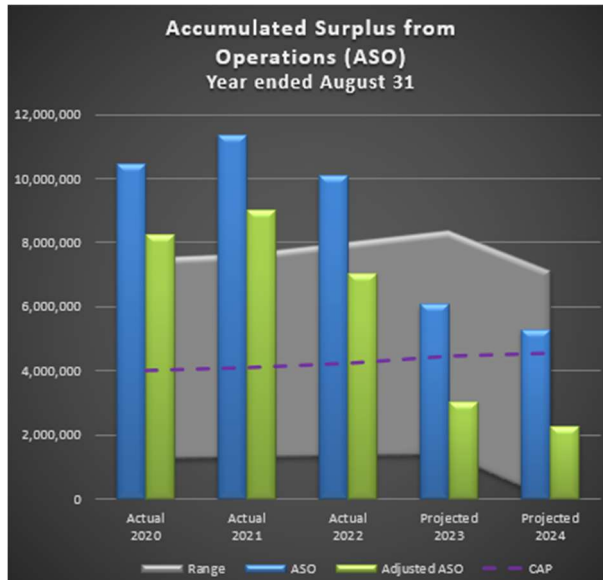


Expenditures for the 2023-2024 budget are compared with budgeted expenditures from 2022-2023 to illustrate the similarity between the two years.



## 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 3.20% by the end of 2022-2023 (August 31, 2023). The Division continues to monitor its reserve balances to ensure proper planning is being done to meet this limit.

	Actual	Actual	Actual	Projected	Projected
School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Adjusted ASO ratio	6.61%	7.07%	5.29%	2.18%	1.58%

In budget 2022-2023, there was a total of \$4.00 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 Board of Trustees 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.

In budget 2023-2024, there was a total of \$798,000 in reserve funds planned to be utilized to balance expenditures. The entire amount is to be used within instruction and will be used within specific schools or departments for staffing.

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 77% of the Division's budget. The Division will employ 657 full-time equivalent (FTE) teachers and 454 full-time equivalents (FTE) support staff in 2023-2024.

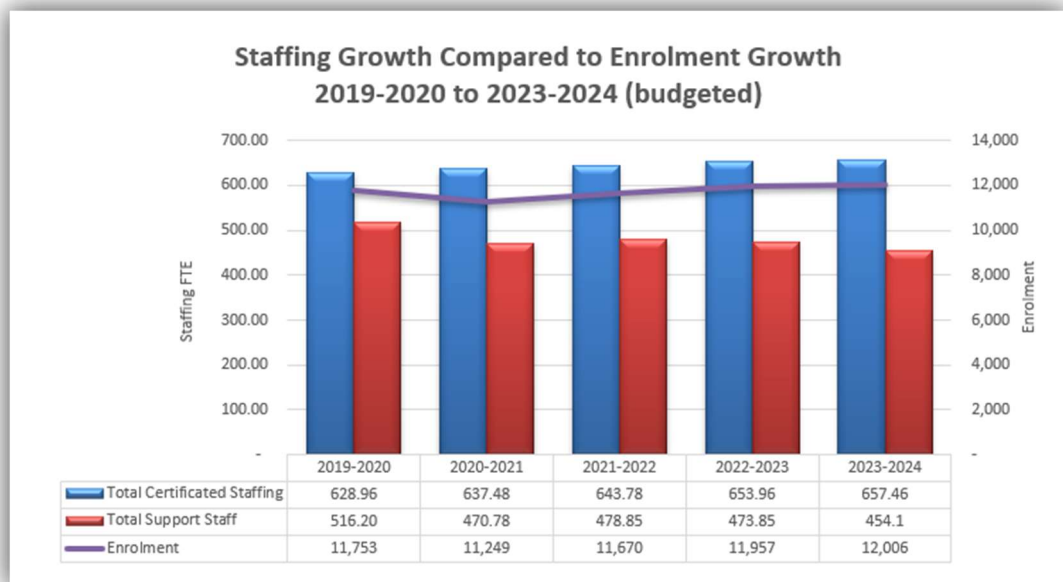


The Division spends 57% of the budget on teaching staff. For the 2023-2024 school year, there is an overall increase of 3.5 FTE throughout the Division. The main increase is at the high school level, where the largest growth in the Division is anticipated.

<b>Teacher Staffing (Certificated):</b>				
	<b>2023/2024</b>	<b>2022/2023</b>	<b>FTE Change</b>	<b>% Change</b>
Elementary Schools	288.40	288.40	0.00	0.00%
Middle Schools	128.08	129.58	(1.50)	(1.16%)
High Schools	190.14	183.44	6.70	3.65%
Inclusive Learning & Early Learning	25.00	24.85	0.15	0.60%
Other Instructional	11.25	11.20	0.05	0.45%
<b>Classroom Teachers</b>	<b>642.86</b>	<b>637.46</b>	<b>5.40</b>	<b>0.85%</b>
Other Certificated Staffing	14.60	16.50	(1.90)	(11.52%)
<b>Total Teacher Staffing</b>	<b>657.46</b>	<b>653.96</b>	<b>3.50</b>	<b>0.54%</b>

The Division spends 20% of the budget on support staff. For the 2023-2024 school year, there is an overall decrease of 19.75 FTE throughout the Division. The main decrease in Educational Assistants (the largest group within the support staff) is within the early learning program, that will be right sized going forward due to the decreased enrolment over the last number of years as a result of the COVID-19 pandemic and the \$10 a day daycare subsidy now available to more families. The decrease in the Other Support Staffing is from a decrease in Early Education Managers as the number of programs are decreasing.

<b>Support Staffing (Uncertificated):</b>				
	<b>2023/2024</b>	<b>2022/2023</b>	<b>FTE Change</b>	<b>% Change</b>
Grade 1 - Grade 12	183.59	185.63	(2.05)	(1.10%)
Specialized Learning Supports - Severe KG	17.25	17.45	(0.20)	(1.15%)
Program Unit Funding (PUF)	11.62	24.80	(13.18)	(53.15%)
Early Education Program (EEP)	3.60	3.77	(0.17)	(4.51%)
<b>Educational Assistants</b>	<b>216.05</b>	<b>231.65</b>	<b>(15.60)</b>	<b>(6.73%)</b>
Other Support Staffing	238.05	242.20	(4.15)	(1.71%)
<b>Total Support Staffing</b>	<b>454.10</b>	<b>473.85</b>	<b>-19.75</b>	<b>(4.17%)</b>





## Capital Plan

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

The Division's comprehensive Three (3) Year Capital Plan (2023-2024 to 2025-2026) 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.

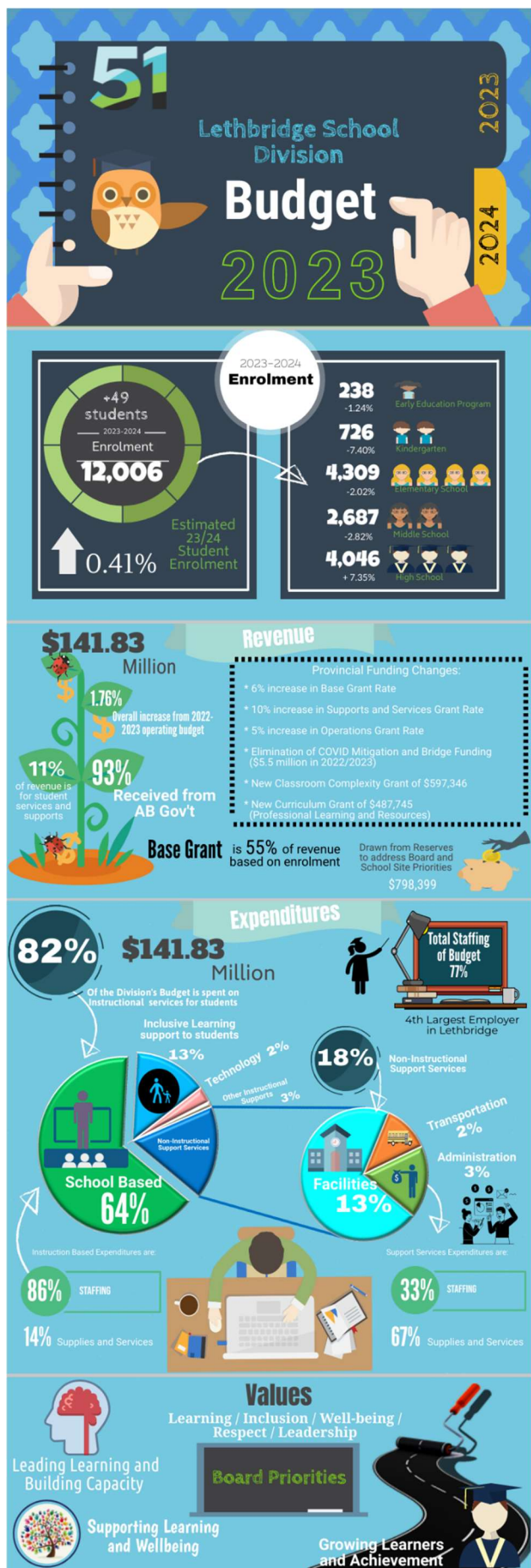
Construction on the new westside elementary school that was announced as part of the provincial budget in 2021 is scheduled to start construction in the summer of 2023. It is anticipated this new 900 student school will be opened for the 2025-2026 school year. It will be the Division's first two story elementary build since the 1950s when Senator Buchanan Elementary School and Westminster Elementary School were constructed.



[Designs for new west side elementary school](#)

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 received planning funds to begin the pre-design work for this project in the 2023 budget.

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.



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 for [Lethbridge School Division](#):

*Cheryl Gilmore,*  
*Superintendent*

*Morag Asquith,*  
*Associate Superintendent, Instructional Services*

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

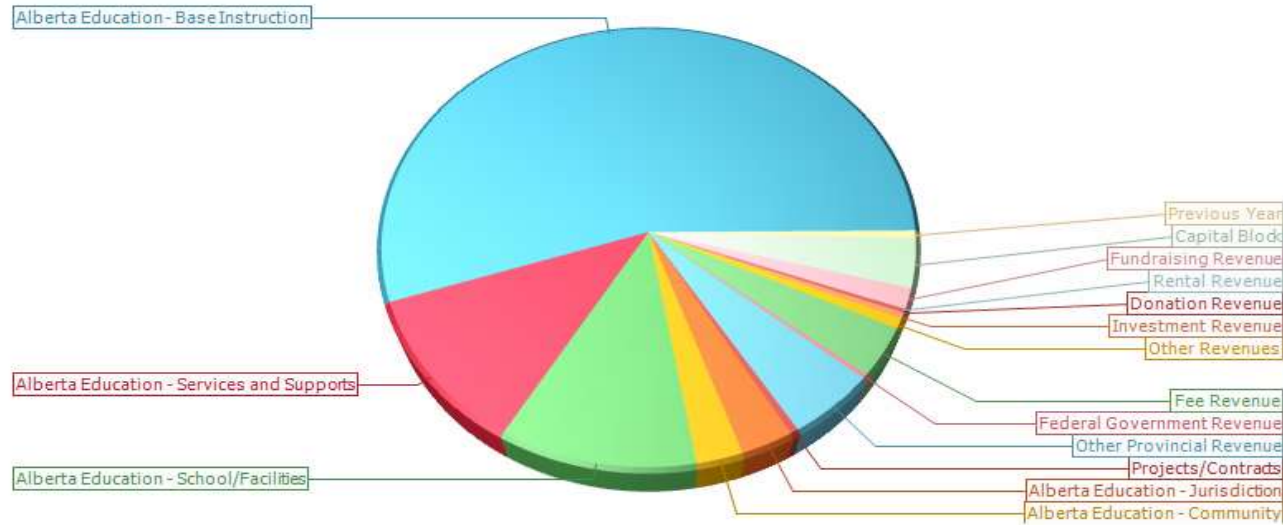
*Mike Nightingale,*  
*Associate Superintendent, Human Resources*

[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  
2023-2024 Preliminary Budget

## Lethbridge School Division

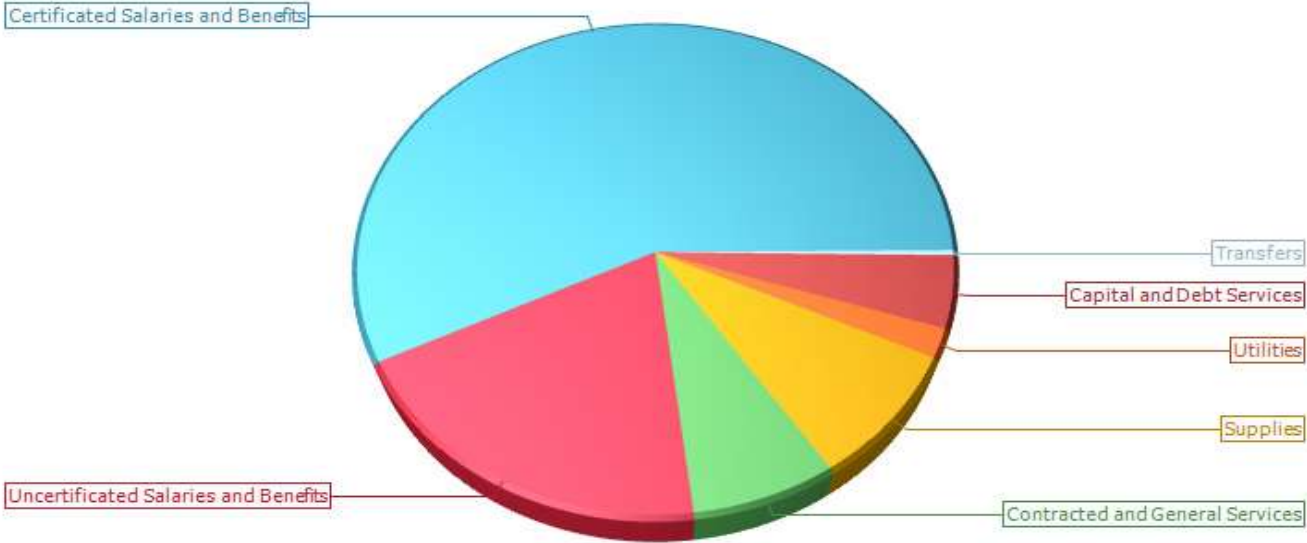


Category	Amount	Percentage
Alberta Education - Base Instruction	\$77,934,815	55%
Alberta Education - Services and Supports	\$16,227,405	11%
Alberta Education - School/Facilities	\$15,885,740	11%
Alberta Education - Community	\$3,772,018	3%
Alberta Education - Jurisdiction	\$4,253,325	3%
Projects/Contracts	\$667,745	0%
Other Provincial Revenue	\$7,303,279	5%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$5,228,261	4%
Other Revenues	\$1,089,150	1%
Investment Revenue	\$587,059	0%
Donation Revenue	\$368,000	0%
Rental Revenue	\$20,304	0%
Fundraising Revenue	\$2,160,000	2%
Capital Block	\$5,145,860	4%
Previous Year	\$798,399	1%
<b>Total Revenue and Allocations to Budget Center</b>	<b>\$141,830,303</b>	

# Expenditures

Lethbridge School Division  
2023-2024 Preliminary Budget

## Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$80,928,327	57%
Uncertificated Salaries and Benefits	\$28,042,616	20%
Contracted and General Services	\$10,491,720	7%
Supplies	\$12,409,157	9%
Utilities	\$2,737,600	2%
Capital and Debt Services	\$6,753,582	5%
Transfers	\$467,301	0%
Total Expenditures	\$141,830,303	



# Overview - Revenue and Expenditures

Lethbridge School Division  
2023-2024 Preliminary Budget

## Lethbridge School Division

### Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Kindergarten - Base Funding	\$3,084,731	\$3,001,074
WMA Rate - ECS Base Instruction	\$3,246.06	\$3,062.32
Weighted Moving Average - ECS Students	950.30 FTE	980.00
Grades 1-9 - Base Funding	\$52,582,277	\$48,442,840
WMA Rate - G1-9 Base Instruction	\$6,492.12	\$6,124.64
Weighted Moving Average - Gr 1-9 Students	8,099.40 FTE	7,909.50
Grades 10-12 - Base Funding	\$19,925,050	\$17,863,796
G10-12 (Yr 1-3) Base Instruction	\$19,070,208	\$17,266,514
G10-12 (Yr 4) Base Instruction	\$342,784	\$276,895
G10-12 (Yr 5+) Base Instruction	\$22,138	\$22,064
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$489,920	\$298,323
Outreach Program Funding	\$250,000	\$150,000
Total Number of Outreach Sites	1 sites	1
Outreach Base Funding	\$250,000.00	\$150,000.00
Home Education	\$0	\$0
WMA Rate - Home Education	\$1,717.00	\$1,717.00
Weighted Moving Average - Home Education	0.00 FTE	0.00
Stabilization Funding	\$2,332,980	\$6,778,865
Projected WMA Clawback	(\$240,223)	\$121,271
<b>Total Alberta Education - Base Instruction</b>	<b>\$77,934,815</b>	<b>\$76,357,845</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>55%</b>	<b>55%</b>

Alberta Education - Services and Supports	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Program Unit Funding (PUF)	\$1,128,270	\$1,027,650
PUF - Standard Code 47 - Half Day	\$696,960	\$659,700
PUF - Standard Code 47 - Full Day	\$0	\$0
PUF - Profound Code 47 - Half Day	\$116,160	\$109,950
PUF - Profound Code 47 - Full Day	\$0	\$0
PUF - Code 41-46 - Half Day	\$315,150	\$258,000
PUF - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Supports - KG Severe	\$1,056,660	\$955,500
SLS-KG - Standard Code 47 - Half Day	\$655,380	\$594,000
SLS-KG - Standard Code 47 - Full Day	\$0	\$0
SLS-KG - Profound Code 47 - Half Day	\$109,230	\$99,000
SLS-KG - Profound Code 47 - Full Day	\$0	\$0
SLS-KG - Code 41-46 - Half Day	\$292,050	\$262,500
SLS-KG - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Support	\$9,135,518	\$8,136,209
Learning Support - Multi-Disciplinary Teams	\$7,161,458	\$6,360,266
Learning Support - Mental Health	\$978,397	\$889,503
Learning Support - Jurisdiction Compositions	\$995,664	\$886,441
Moderate Language Delay (Code 48)	\$127,600	\$104,000
Classroom Complexity Grant	\$597,345	\$0
English as a Second Language (ESL/FSL)	\$672,738	\$623,460
WMA Rate - ESL	\$1,320.00	\$1,200.00
Weighted Moving Average - ESL	509.65 FTE	519.55
Refugee	\$1,534,885	\$1,717,100
WMA Rate - Refugee	\$6,050.00	\$5,500.00
Weighted Moving Average - Refugee	253.70 FTE	312.20
First Nations Metis and Inuit (FNMI)	\$1,243,639	\$1,140,970
FNMI Student Self Identification	\$1,014,024	\$873,239
FNMI Truth & Reconciliation	\$43,911	\$103,348
FNMI Demographics	\$185,704	\$164,384
Institutional Program Grants	\$861,133	\$1,287,133
Projected WMA Clawback	(\$130,383)	(\$444,344)
<b>Total Alberta Education - Services and Supports</b>	<b>\$16,227,405</b>	<b>\$14,547,679</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>11%</b>	<b>10%</b>

Alberta Education - School/Facilities	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Operations and Maintenance	\$10,789,641	\$10,126,934
Baseline POM Funding	\$2,828,609	\$2,680,972
Utilized Space	\$6,486,289	\$5,941,198
Under-utilized Space	\$1,474,743	\$1,504,765
Transportation	\$3,292,560	\$2,848,800
SuperNet Funding	\$287,976	\$287,976
Infrastructure Maintenance and Renewal Grant Revenue	\$1,523,719	\$1,533,723
Projected WMA Clawback	(\$8,156)	\$5,002
<b>Total Alberta Education - School/Facilities</b>	<b>\$15,885,740</b>	<b>\$14,802,435</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>11%</b>	<b>11%</b>

Alberta Education - Community	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Socio-Economics Status	\$2,206,818	\$2,209,863
Geographic	\$1,265,700	\$1,263,298
Nutrition	\$299,500	\$250,000
<b>Total Alberta Education - Community</b>	<b>\$3,772,018</b>	<b>\$3,723,161</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>3%</b>	<b>3%</b>

Alberta Education - Jurisdiction	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
System Administration	\$4,253,325	\$4,092,216
Overall Base Admin Funding	\$4,830,262	\$4,825,841
Base Factor - System Admin	0.88056 Factor	0.84798
<b>Total Alberta Education - Jurisdiction</b>	<b>\$4,253,325</b>	<b>\$4,092,216</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>3%</b>	<b>3%</b>

Projects/Contracts	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Learning Disruption Grant	\$0	\$219,153
Mental Health in Schools Pilot Program	\$180,000	\$0
New Curriculum Funding	\$487,745	\$0
Dual-Credit Grant	\$0	\$50,000
<b>Total Projects/Contracts</b>	<b>\$667,745</b>	<b>\$269,153</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Other Provincial Revenue	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Alberta Mental Health - MC#3	\$388,325	\$388,325
ASCE Grant	\$0	\$11,500
Facility Lease Grant	\$0	\$540,831
Family Resource Network - MC#5	\$90,000	\$90,000
French Immersion Revenue	\$231,454	\$274,131
Support for Ukrainian Students	\$93,500	\$0
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
<b>Total Other Provincial Revenue</b>	<b>\$7,303,279</b>	<b>\$7,804,787</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>5%</b>	<b>6%</b>

Federal Government Revenue	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
First Nation's Revenue	\$388,944	\$388,944
First Nations ECS Enrollment	0 students	0
First Nations 10-12 Enrollment	17 students	17
First Nations 1-9 Enrollment	21 students	21
First Nation's Gr. 10-12 Tuition Rate	\$10,032	\$10,032
First Nation's ECS Tuition Rate	\$5,016	\$5,016
First Nations Gr. 1-9 Tuition Rate	\$10,400	\$10,400
<b>Total Federal Government Revenue</b>	<b>\$388,944</b>	<b>\$388,944</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Fee Revenue	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Fees for Optional Courses or Materials	\$224,290	\$232,841
Fee Revenue Collected	\$224,290	\$232,841
School Fees - School Generated Funds	\$5,003,971	\$3,995,105
<b>Total Fee Revenue</b>	<b>\$5,228,261</b>	<b>\$4,227,946</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>4%</b>	<b>3%</b>

Other Revenues	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Early Education Program Fees	\$60,000	\$160,000
Lethbridge FCSS - MC#4	\$197,233	\$197,233
Miscellaneous Sales Revenue	\$138,802	\$138,802
Teacher Secondment Revenue	\$153,115	\$153,115
Transportation Consulting Services	\$40,000	\$40,000
Tuition Fees (Foreign)	\$500,000	\$300,000
International Student Tuition Fees	\$500,000	\$300,000
<b>Total Other Revenues</b>	<b>\$1,089,150</b>	<b>\$989,150</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>1%</b>	<b>1%</b>

Investment Revenue	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Interest and Investment Income	\$587,059	\$193,000
<b>Total Investment Revenue</b>	<b>\$587,059</b>	<b>\$193,000</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Donation Revenue	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Gifts and Donations	\$368,000	\$408,000
<b>Total Donation Revenue</b>	<b>\$368,000</b>	<b>\$408,000</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Rental Revenue	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Rentals - Facilities	\$20,304	\$34,704
<b>Total Rental Revenue</b>	<b>\$20,304</b>	<b>\$34,704</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>0%</b>	<b>0%</b>

Fundraising Revenue	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Fundraising Revenue	\$2,160,000	\$2,160,000
<b>Total Fundraising Revenue</b>	<b>\$2,160,000</b>	<b>\$2,160,000</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>2%</b>	<b>2%</b>

Capital Block	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Amortization of Capital Allocations	\$5,145,860	\$5,084,555
<b>Total Capital Block</b>	<b>\$5,145,860</b>	<b>\$5,084,555</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>4%</b>	<b>4%</b>

Previous Year	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Instruction Surplus/(Deficit) Carry Forward	\$798,399	\$3,356,811
Maintenance Surplus/(Deficit) Carry Forward	\$0	\$220,000
Transportation Surplus/(Deficit) Carry Forward	\$0	\$300,000
Administration Surplus/(Deficit) Carry Forward	\$0	\$124,700
Previous Year Committed funds	\$0	\$297,401
Prior Year Committed funds	\$0	\$297,401
<b>Total Previous Year</b>	<b>\$798,399</b>	<b>\$4,298,912</b>
<b>% of Revenue and Allocations to Budget Center</b>	<b>1%</b>	<b>3%</b>

<b>Total Revenue and Allocations to Budget Center</b>	<b>\$141,830,303</b>	<b>\$139,382,486</b>
---	----------------------	----------------------

## Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
<b>Total Certificated Salaries and Benefits</b>	<b>\$80,928,327</b>	<b>\$77,915,397</b>
<b>% of Expenditures</b>	<b>57%</b>	<b>56%</b>

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
<b>Total Uncertificated Salaries and Benefits</b>	<b>\$28,042,616</b>	<b>\$28,142,092</b>
<b>% of Expenditures</b>	<b>20%</b>	<b>20%</b>

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$705,501	\$724,393
Grounds Maintenance	\$133,719	\$87,000
Insurance/Bond Premium	\$1,259,800	\$1,077,350
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$84,675	\$86,036
Professional Learning	\$913,931	\$768,973
Auditor	\$41,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$225,000	\$217,000
Consultants	\$782,356	\$779,049
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$32,950	\$33,200
Telephone	\$219,020	\$214,570
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,933,012	\$2,801,761
Bus Pass Purchases	\$140,000	\$140,000
Bussing - Field Trips	\$53,155	\$59,094
Equipment Repair	\$198,309	\$185,379
Building Rentals & Leases	\$19,600	\$560,431
Equipment Rental/Leases	\$68,835	\$70,335
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$365,704	\$199,608
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$336,531	\$342,682
Advertising	\$28,233	\$32,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$79,500	\$67,240
Miscellaneous Services	\$306,618	\$252,116
Joint Use Agreement - City of Lethbridge	\$212,000	\$212,000
Grant Transfer to Societies	\$454,600	\$454,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Employee Recognition	\$20,000	\$15,000
Technology Department Costs	\$23,501	\$29,544
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$113,503	\$99,129
Car Allowances	\$108,195	\$114,351
Co-curricular	\$52,364	\$52,364
<b>Total Contracted and General Services</b>	<b>\$10,491,720</b>	<b>\$10,287,013</b>
<b>% of Expenditures</b>	<b>7%</b>	<b>7%</b>

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Services, Contracts and Supplies School Generated Activities	\$7,657,971	\$6,649,105
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$3,334,746	\$3,146,791
Learning Commons	\$75,431	\$94,220
Computer Supplies and Software	\$691,785	\$711,745
Textbooks	\$147,631	\$170,972
Furniture and Equipment (Under \$5000)	\$303,442	\$473,896
Computer Purchases	\$195,451	\$419,059
Commitments from prior year	\$0	\$297,401
<b>Total Supplies</b>	<b>\$12,409,157</b>	<b>\$11,965,888</b>
<b>% of Expenditures</b>	<b>9%</b>	<b>9%</b>



Utilities	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Electricity	\$1,628,000	\$1,545,000
Gas	\$917,000	\$773,000
Water and Sewer	\$192,600	\$192,600
<b>Total Utilities</b>	<b>\$2,737,600</b>	<b>\$2,510,600</b>
<b>% of Expenditures</b>	<b>2%</b>	<b>2%</b>

Capital and Debt Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Amortization of Capital Assets	\$5,229,863	\$5,582,838
Infrastructure Maintenance and Renewal	\$1,523,719	\$1,533,723
Interest on Capital Debt	\$0	\$0
<b>Total Capital and Debt Services</b>	<b>\$6,753,582</b>	<b>\$7,116,561</b>
<b>% of Expenditures</b>	<b>5%</b>	<b>5%</b>

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Capital Purchases (Over \$5000)	\$414,438	\$1,320,109
Transfers to (-) / from other sites (+)	\$0	\$0
Reserves	\$18,864	\$64,631
Contingency (Unallocated Expense)	\$33,999	\$60,196
<b>Total Transfers</b>	<b>\$467,301</b>	<b>\$1,444,936</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$141,830,303</b>	<b>\$1,393,824,876</b>
---------------------------	----------------------	------------------------

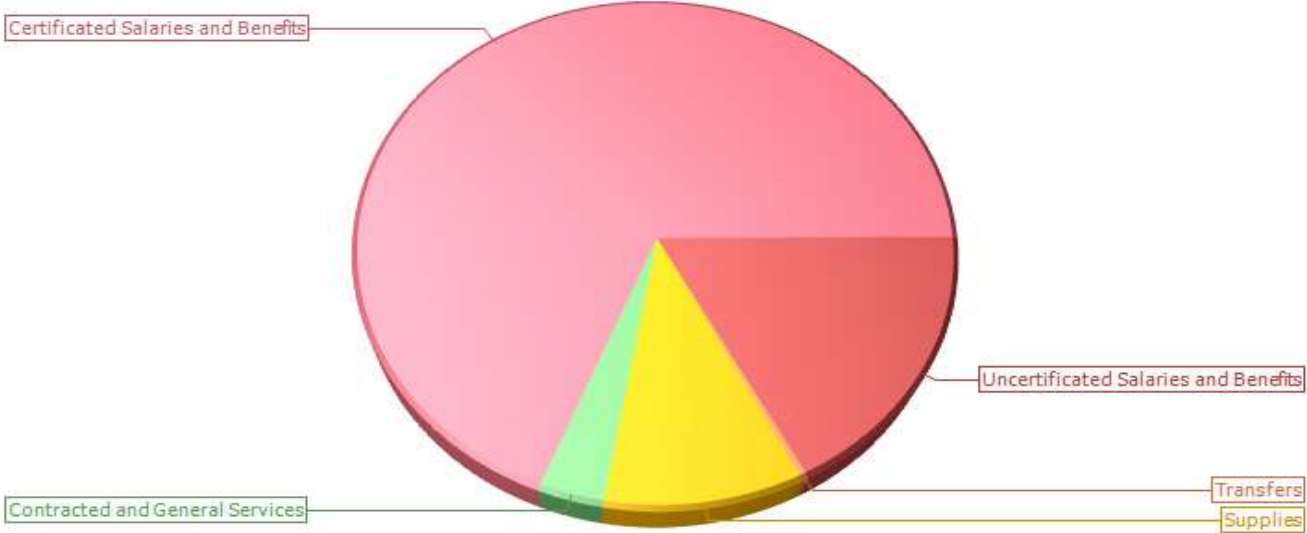
#### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$141,830,303	\$139,382,486
Total Expenditures	\$141,830,303	\$139,382,486
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

# Instruction

Lethbridge School Division  
2023-2024 Preliminary Budget

## Total Instruction



Category	Amount	Percentage
Certificated Salaries and Benefits	\$80,178,818	69%
Contracted and General Services	\$3,874,144	3%
Supplies	\$11,900,817	10%
Transfers	\$383,401	0%
Uncertificated Salaries and Benefits	\$20,402,426	17%
Total Expenditures	\$116,739,605	

# Instruction

Lethbridge School Division  
2023-2024 Preliminary Budget

## Total Instruction

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$116,739,605	\$114,112,572
% of Revenue and Allocations to Budget Center	100	100%

Total Revenue and Allocations to Budget Center	\$116,739,605	\$114,112,572
--	---------------	---------------

### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$80,178,818	\$77,187,961
% of Expenditures	69%	68%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$20,402,426	\$20,628,753
% of Expenditures	17%	18%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Building Maintenance	\$176,191	\$195,083
Insurance/Bond Premium	\$173,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$84,675	\$86,036
Professional Learning	\$845,599	\$706,638
Consultants	\$649,156	\$688,101
Postage	\$27,800	\$28,050
Telephone	\$131,520	\$127,070
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$53,155	\$59,094
Equipment Repair	\$109,209	\$109,719
Building Rentals & Leases	\$19,600	\$19,600
Equipment Rental/Leases	\$43,835	\$45,335
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$306,651	\$152,408
Printing	\$304,531	\$310,682
Advertising	\$3,233	\$7,700
Banquets and Lunches	\$27,000	\$21,000
Miscellaneous Services**	\$301,618	\$247,116
Technology Department Costs	\$23,501	\$29,544
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$38,763	\$41,363
Car Allowances	\$81,555	\$87,711
Co-curricular	\$52,364	\$52,364
Total Contracted and General Services	\$3,874,144	\$3,472,802
% of Expenditures	3%	3%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Services, Contracts and Supplies School Generated Activities	\$7,657,971	\$6,649,105
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$2,946,306	\$2,758,822
Learning Commons	\$75,431	\$94,220
Computer Supplies and Software	\$629,885	\$649,845
Textbooks	\$147,631	\$170,972
Furniture and Equipment (Under \$5000)	\$265,442	\$439,896
Computer Purchases	\$175,451	\$399,059
Commitments from prior year	\$0	\$297,401
Prior Year Committed funds	\$0	\$297,401
Total Supplies	\$11,900,817	\$11,462,019
% of Expenditures	10%	10%

\*\* Includes international program recruitment(\$94,500), Career Transitions (\$50,000), IPP Software for Inclusive Learning (\$58,000) and remainder are misc expenses accounts within school and instructional services locations.

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Capital Purchases (Over \$5000)	\$414,438	\$1,320,109
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Reserves	\$18,864	\$64,631
Contingency (Unallocated Expense)	\$33,999	\$60,197
<b>Total Transfers</b>	<b>\$383,401</b>	<b>\$1,361,037</b>
<b>% of Expenditures</b>	<b>0%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$116,739,605</b>	<b>\$114,112,572</b>
---------------------------	----------------------	----------------------

#### Summary

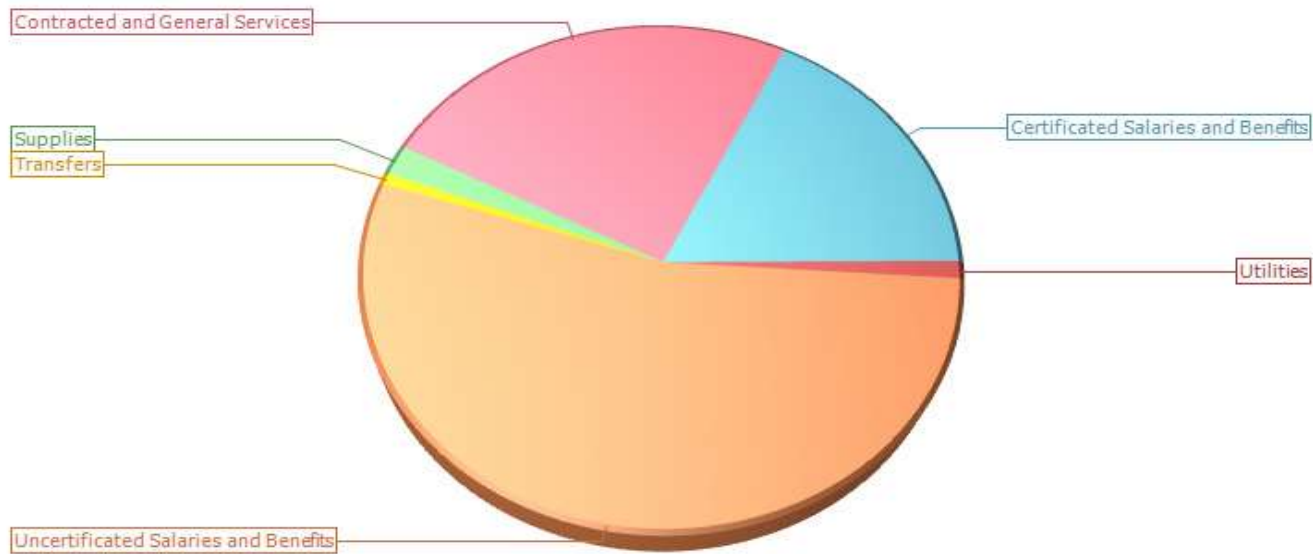
	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$116,739,605	\$114,112,572
Total Expenditures	\$116,739,605	\$114,112,572
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>



# Administration

Lethbridge School Division  
2023-2024 Preliminary Budget

## Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$749,509	18%
Contracted and General Services	\$1,041,913	24%
Supplies	\$81,937	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,301,070	54%
Utilities	\$47,600	1%
Total Expenditures	\$4,253,329	

# Administration

Lethbridge School Division  
2023-2024 Preliminary Budget

## Total Administration

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$4,253,329	\$4,159,340
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,253,329	\$4,159,340
--	-------------	-------------

### Expenditures

Certificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Certificated Salaries and Benefits	\$749,509	\$727,435
% of Expenditures	18%	17%

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$2,301,070	\$2,258,238
% of Expenditures	54%	54%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th 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	\$148,450	\$227,700
Professional Learning	\$49,500	\$43,503
Auditor	\$41,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$225,000	\$217,000
Consultants	\$78,200	\$45,422
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	\$57,053	\$45,200
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$32,000	\$32,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$50,000	\$43,740
Miscellaneous Services	\$3,000	\$3,000
Employee Recognition	\$20,000	\$15,000
Travel and Subsistence	\$67,500	\$50,526
Car Allowances	\$22,640	\$22,640
Total Contracted and General Services	\$1,041,913	\$1,024,301
% of Expenditures	24%	25%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Supplies	\$55,937	\$55,466
Furniture and Equipment (Under \$5000)	\$16,000	\$12,000
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$81,937	\$77,466
% of Expenditures	2%	2%

Utilities	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Electricity	\$18,000	\$15,000
Gas	\$27,000	\$23,000
Water and Sewer	\$2,600	\$2,600
<b>Total Utilities</b>	<b>\$47,600</b>	<b>\$40,600</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
<b>Total Transfers</b>	<b>\$31,300</b>	<b>\$31,300</b>
<b>% of Expenditures</b>	<b>1%</b>	<b>1%</b>

<b>Total Expenditures</b>	<b>\$4,253,329</b>	<b>\$4,159,340</b>
---------------------------	--------------------	--------------------

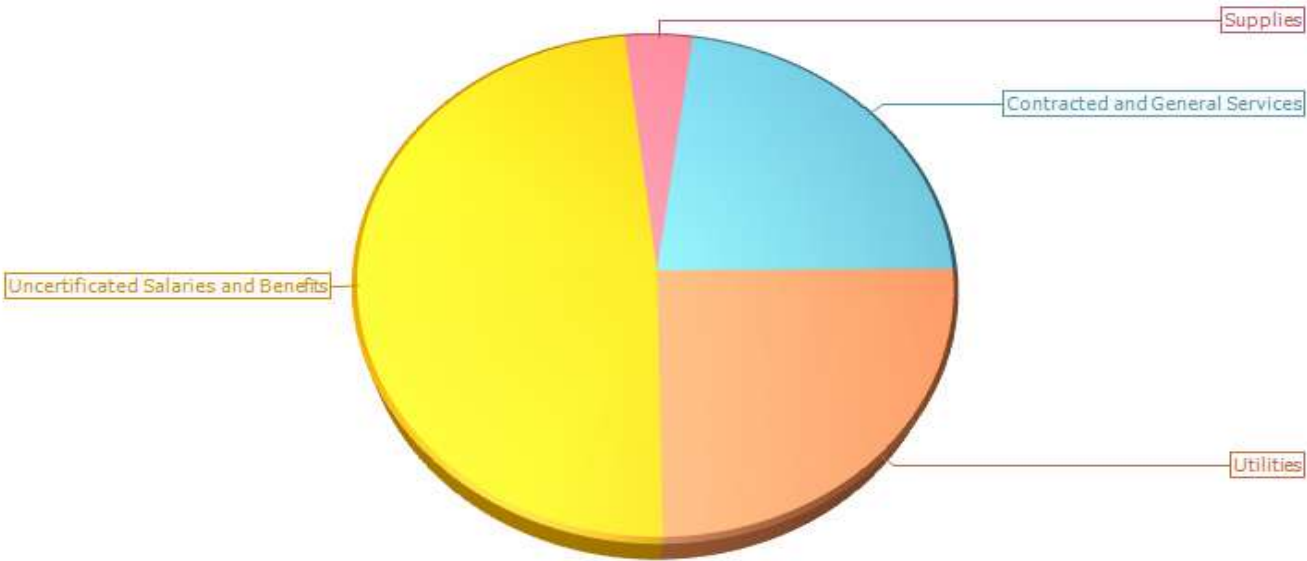
#### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$4,253,329	\$4,159,340
Total Expenditures	\$4,253,329	\$4,159,340
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>

# Plant Operations and Maintenance

Lethbridge School Division  
2023-2024 Preliminary Budget

## Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,435,651	23%
Supplies	\$416,403	4%
Uncertificated Salaries and Benefits	\$5,209,174	48%
Utilities	\$2,690,000	25%
Total Expenditures	\$10,751,228	



# Plant Operations and Maintenance

Lethbridge School Division  
2023-2024 Preliminary Budget

## Plant Operations and Maintenance

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$10,751,228	\$10,805,214
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,751,228	\$10,805,214
--	--------------	--------------

### Expenditures

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$5,209,174	\$5,128,188
% of Expenditures	48%	47%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Building Maintenance	\$509,310	\$509,310
Grounds Maintenance	\$133,719	\$87,000
Insurance/Bond Premium	\$937,850	\$812,150
Professional Learning	\$8,832	\$8,832
Telephone	\$59,500	\$59,500
Equipment Repair	\$84,100	\$70,660
Building Rentals & Leases	\$0	\$540,831
Dues/Fees	\$2,000	\$2,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$2,000	\$2,000
Joint Use Agreement - City of Lethbridge	\$212,000	\$212,000
Grant Transfer to Societies	\$454,600	\$454,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total Contracted and General Services	\$2,435,651	\$2,790,623
% of Expenditures	23%	26%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Supplies	\$332,503	\$332,503
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$22,000	\$22,000
Total Supplies	\$416,403	\$416,403
% of Expenditures	4%	4%

Utilities	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Electricity	\$1,610,000	\$1,530,000
Gas	\$890,000	\$750,000
Water and Sewer	\$190,000	\$190,000
Total Utilities	\$2,690,000	\$2,470,000
% of Expenditures	25%	23%

Total Expenditures	\$10,751,228	\$10,805,214
--------------------	--------------	--------------

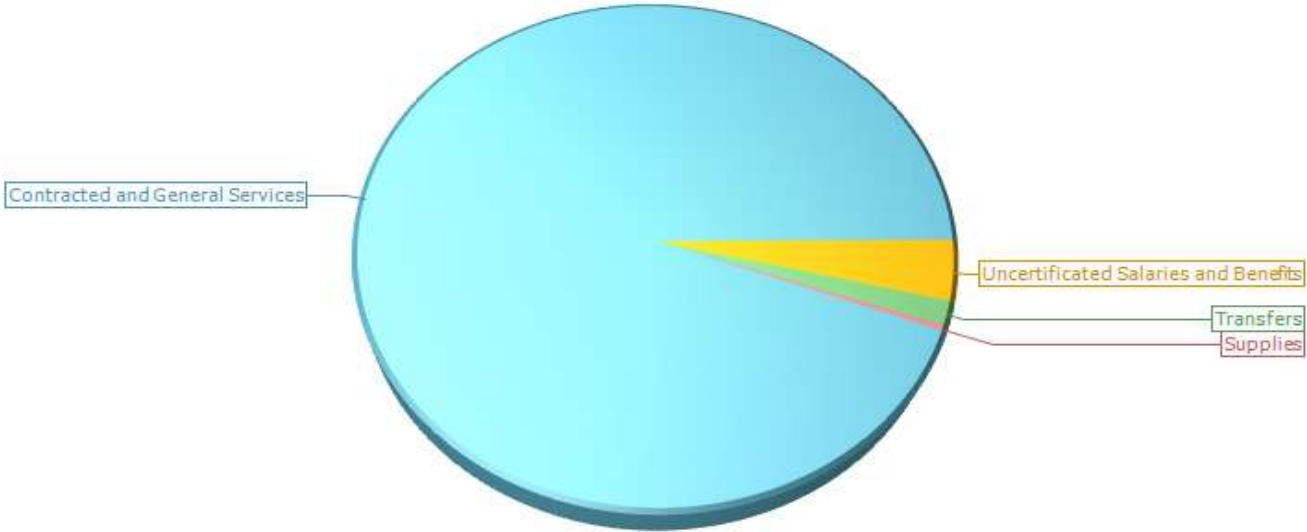
### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$10,751,228	\$10,805,214
Total Expenditures	\$10,751,228	\$10,805,214
Variance	\$0	\$0

# Transportation

Lethbridge School Division  
2023-2024 Preliminary Budget

## Transportation



Category	Amount	Percentage
Contracted and General Services	\$3,140,012	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$129,947	4%
Total Expenditures	\$3,332,559	

# Transportation

Lethbridge School Division  
2023-2024 Preliminary Budget

## Transportation

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$3,332,559	\$3,188,800
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$3,332,559	\$3,188,800
--	-------------	-------------

### Expenditures

Uncertificated Salaries and Benefits	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Uncertificated Salaries and Benefits	\$129,947	\$126,913
% of Expenditures	4%	4%

Contracted and General Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$55,000	\$45,526
Bussing Costs	\$2,933,012	\$2,801,761
Bus Pass Purchases	\$140,000	\$140,000
Travel and Subsistence	\$2,000	\$2,000
Total Contracted and General Services	\$3,140,012	\$2,999,287
% of Expenditures	94%	94%

Supplies	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total Transfers	\$52,600	\$52,600
% of Expenditures	2%	2%

Total Expenditures	\$3,332,559	\$3,188,800
--------------------	-------------	-------------

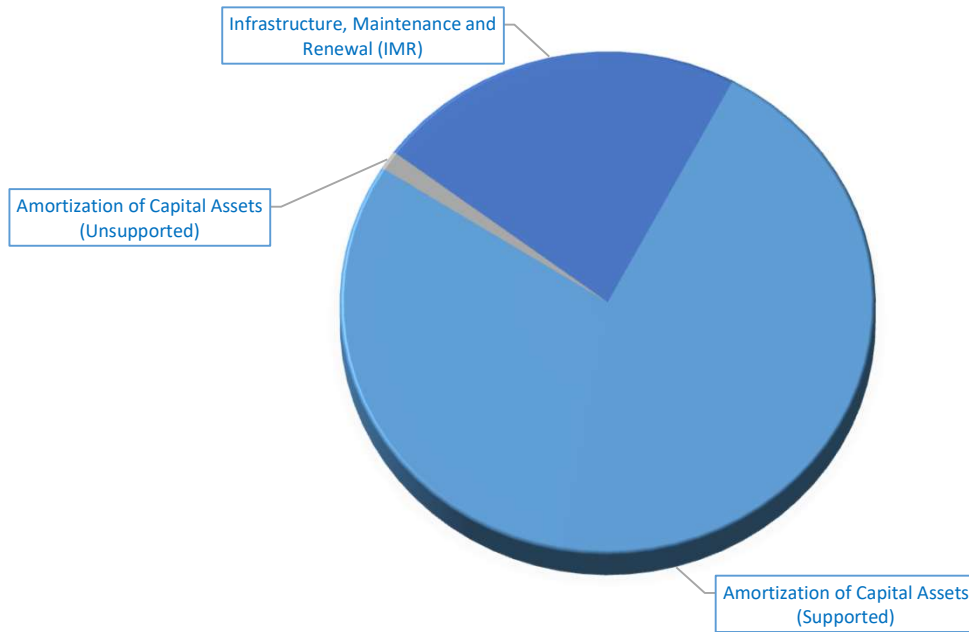
### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$3,332,559	\$3,188,800
Total Expenditures	\$3,332,559	\$3,188,800
Variance	\$0	\$0

# Capital and Debt Services

Lethbridge School Division  
2023-2024 Preliminary Budget

## Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,145,860	76%
Amortization of Capital Assets (Unsupported)	\$84,003	1%
Infrastructure, Maintenance and Renewal (IMR)	\$1,523,719	23%
Total Expenditures	\$6,753,582	

# Capital and Debt Services

Lethbridge School Division  
2023-2024 Preliminary Budget

## Capital and Debt Services

### Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$6,753,582	\$7,116,561
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$6,753,582	\$7,116,561
--	-------------	-------------

### Expenditures

Capital and Debt Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Amortization of Capital Assets	\$5,229,863	\$5,582,838
Infrastructure Maintenance and Renewal	\$1,523,719	\$1,533,723
Total Capital and Debt Services	\$6,753,582	\$7,116,561
% of Expenditures	100%	100%

Total Expenditures	\$6,753,582	\$7,116,561
--------------------	-------------	-------------

### Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$6,753,582	\$7,116,561
Total Expenditures	\$6,753,582	\$7,116,561
Variance	\$0	\$0